

THE EFFECT OF JOB SATISFACTION, INTENTION TO LEAVE, AND CAREER  
ANCHORS ON ETHICAL PERCEPTION OF ACCOUNTING PROFESSIONALS  
WITHIN THE INSTITUTE OF MANAGEMENT ACCOUNTANTS (IMA).

by

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A DISSERTATION

Submitted to  
H. Wayne Huizenga School of Business and Entrepreneurship  
Nova Southeastern University

in partial fulfill of the requirements  
for the degree of

Doctor of Business Administration  
Area of Specialty: Accounting

2005

UMI Number: 3197581

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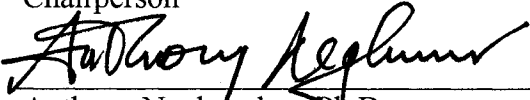


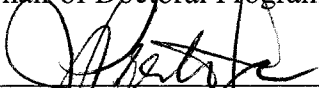
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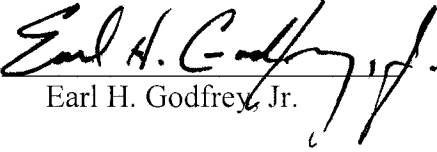
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## ABSTRACT

# THE EFFECT OF JOB SATISFACTION, INTENTION TO LEAVE, AND CAREER ANCHORS ON ETHICAL PERCEPTION OF ACCOUNTING PROFESSIONALS WITHIN THE INSTITUTE OF MANAGEMENT ACCOUNTANTS (IMA).

by

Earl H. Godfrey, Jr.

Significant resources are spent each year on recruiting and training accountants, replacing workers, and fraud. Unethical work practices cause inefficiencies with associated costs. To the extent that measures are available to predict a good fit between the applicant and the proposed position in the firm, satisfaction can be enhanced, potentially minimizing unethical behavior and fraud. Subsequent monitoring provides an opportunity for intervention if levels of satisfaction change.

Studies have been used to categorize and correlate the employee's internalization of the desirable working environment. These categories are referred to as career anchors, and have been found to be a reliable measure of employee predisposition. To date career anchors have been researched in limited circumstances with narrowly defined populations, but include graduate students, education administrators, information systems personnel, certified professional accountants (CPAs), and government employees. This study proposes to extend earlier research on career anchors targeting CPAs to the larger accounting population represented by membership in the Institute of Management Accountants (IMA) including the moderating effect of job satisfaction and intention to leave on the tendency toward ethical behavior.

Results indicated that the lifestyle career anchor, which is identified with flexibility for personal and family choices, was chosen as a primary career orientation by over 50 percent of the respondents. The second largest group, twenty percent of the total respondents, chose the managerial career anchor. These findings are consistent with earlier studies and extend prior research. A second hypothesis proposed the prevalence of certain career anchors across and among different demographic patterns. Certain relationships related to salary and gender were supported by the IMA responses to the survey. Finally, ethical perception was analyzed for relationships to career anchors and measures of satisfaction, including the intent to leave. No significant relationships were found between these variables. The IMA respondents were older, lacked racial diversity, and were mostly men. They felt that religion was a part of their daily lives and were overwhelmingly ethical in their perceptions of situational data.

## ACKNOWLEDGEMENTS

I would like to thank my wife, Joan, for her constant love and encouragement. She motivates me and in her company any academic accomplishment becomes more meaningful. I also appreciate the support of my children, Jennifer, Ryan, and Alison, who offer unconditional support for all of my endeavors.

I have had the good fortune to be mentored by two important men in my family. My father, Earl Godfrey, has provided me with a yardstick against which to truly judge academic excellence. His brother, Carl Godfrey, has provided an example of tremendous success in the corporate world. These men I primarily identify with and have shaped my drive and ambition.

I wish to thank my committee members. Dr. Robert Preziosi has been willing to serve and has helped me solve significant problems with the dissertation process. Dr. Russell Hardin has been willing to chair the committee and is my principal accounting mentor. Dr. Felice Policastro has provided a great deal of help with the details of the analysis and the project itself. Finally, I owe Dr. Anthony Negbenebor a debt of gratitude for directly shaping my professional life more significantly than anyone in my past. He sets a standard for excellence in his personal, professional, and spiritual life to which most others can only aspire.

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## CHAPTER I

### INTRODUCTION

Firms have historically recognized the importance of hiring accountants who will be well suited to the nature of their assigned jobs. Employee dissatisfaction with the nature and scope of their work potentially results in lower productivity and the intention to seek different employment and ultimately leave the firm. Both the tangible and intangible costs associated with employee dissatisfaction and turnover have been well documented in the past, and are costs which can be minimized through careful assessment and matching of individual interests with the requirements of positions to be filled (Barth, 1993). Traditional costs associated with employee dissatisfaction have focused on the costs of replacement and new employee training. Recently, considerable attention has been devoted to other consequences including unethical behavior which often leads to inappropriate behavior and even fraud. Many contend that unethical behavior is engendered early in a person's life as a result of experiences. Considerable study has targeted the effects of education and training as a way to eliminate unethical perceptions and resulting behavior. Much less time has been devoted to experiences which give rise to unethical behavior. This study considers the possibility that unethical perceptions and general ethical insensitivity may be exacerbated by a person's career orientation, diminished job satisfaction, and intention to leave.

Schein (1978) equates the collection of individual interests and abilities with individual career self-concept and refers to it as a career anchor and uses it as a measure of career orientation. Some of the earliest research on career constructs were conducted by Holland and examined a persons orientation toward their career. In the 1930's the

U.S. Army used assessments to pair the talents of recruits with job characteristics. Previous ineffective random assignments resulted in low effectiveness for recruits in jobs that were given to them. The U.S. Army developed the General Aptitude Test Battery (GATB) and implemented the test over many iterations resulting in more successful occupational placements and training in line with measured capabilities. (Hagevik, 2000). In the 1970's Schein (1996) demonstrated that people's self-concepts revolved around five categories of basic values, motives, and needs: 1) Autonomy/independence; 2) Security/stability; 3) Technical-functional competence; 4) General Managerial Competence; and 5) Entrepreneurial Creativity. A decade later, Schein studied a broader range of occupations resulting in three additional categories being added: 6) Service or Dedication to a Cause; 7) Pure Challenge; and 8) Life Style.

An individual's career self-concept can be affected by discrete company interactions. Organizational support has also been cited as a primary contributor to employee satisfaction and the decreased tendency to leave. Subsequent organizational support contributes to the career satisfaction perceived by accountants and others and further reduces the possibility that the individual will seek other employment and leave the firm. Schein's (2000) most recent research has targeted the dynamics of organizational subculture including the effects of brainwashing and coercive persuasion in the context of organizational learning. Schein believes that while the relationship between the firm and the individual has a prominent effect on employee satisfaction, it is also influenced by other factors, such as pathology and health in organizational settings (Quick and Kets de Vries, 2000). Other factors are potentially both external and internal to the employee and the organization. These recent findings give rise to the possibility

that original orientations measured by career anchors combined with changes in levels of satisfaction and intention to leave may adversely affect employee perceptions at the workplace.

At the turn of the century, external influences, additional complexities, and potential barriers to satisfaction have been added by the effect of the economy. Wagar (2001) characterizes the 1990s as a period in which an almost obsessive preoccupation with downsizing existed in the United States and around the world. The process of downsizing causes stress related to lower self-esteem, lower job satisfaction, and lower commitment to the organization for employees who leave (Jones and Ryan, 1998), and negative employee attitudes for those who stay. In addition, employees who leave include the group dismissed by the firm as well as those who leave because they have job prospects elsewhere and do not want to work in an environment poisoned by downsizing (Wagar, 2001).

While the effect of a downsizing environment on the employees that the firm chooses to dismiss may not be a concern to management, it also has a stressful effect on the employees that choose to stay. These employees have been recruited and trained at significant expense to management. Consequently, management has a vested interest in hiring and retaining employees who have a pronounced interest in remaining with the firm. Women may experience more stress than men in a downsizing environment, particularly within older populations (Armstrong-Stassen, 2001). The effect of these factors portends the need for management to hire with deliberation and reduce the number of desirable employees who leave.

Other stressors which are internal to the family or the individual potentially affect the employee's level of satisfaction and intention to leave. The AICPA (1997) indicates that most public accounting firms now make flexible work arrangements available to their employees to accommodate changing requirements imposed by family situations and gender preferences. Rose (1998) reports that fewer than 10 percent of employees are part of a traditional family in which the male is the primary provider. These modifications, however, may be associated with increased stressors because the employees feel that they are less a part of the working team and because they are conscious of working less at the office.

Stressors may affect moral behavior through the manifestation of moral judgment in moral action, recently defined as moral approbation (Jones and Ryan, 1998). Stressors internal to the organization also potentially alter levels of employee satisfaction. Almer and Kaplan, (2002) found that role stressors and role conflict was significantly lower among professionals in a flexible working environment. Their work provided support for the lack of a relationship between role ambiguity as well as role overload and flexible working arrangements. They hypothesized that there would be an influence from flexible working arrangements on reduced personal accomplishment, but found to their surprise that reduced personal accomplishment was perceived by those without a mentor, but was not perceived by those with a mentor. A mentor is in an excellent position to shape the ethical perceptions and behavior of an individual as well. It is possible that the role of the mentor is similar to the role of the supervisor and is characterized internally by the employee as organizational support. Open communication about job expectations is viewed as supportive and may reduce adverse effects from changing work environments.

(Women's Bar Association, 2000) The presence or absence of mentor support and supervisor support are human resource issues, which are controllable by the firm.

Hjalager and Anderson (2001) report findings that indicate a primary relationship exists between human resource issues and employee decisions to move to another firm. Costs of dissatisfaction and turnover can be tangible, such as training and recruitment, or intangible, such as lower productivity and unethical behavior. Although a certain amount of training and recruitment costs are necessary to obtain accountants and prepare them well for assigned responsibility, these costs increase as employees feel demoralized, leave the firm, or cause losses from fraud or defalcation. Therefore, significant cost savings can be realized by minimizing turnover and employee dissatisfaction. Because the competitive advantage associated with these cost savings accrues to firms that are better able to reduce turnover, engender a more productive work ethic, and cultivate satisfied employees, prospective employers should be interested in increasing their understanding of these phenomena.

In the wake of unethical behavior and particularly financial scandals which question the value of the audit, increased attention has been paid to educational structures which might increase the face validity of accounting programs. The need for ethics education in accounting is important and necessary because of the reliance on self-regulation by government and the public. The need for change can be emphasized through the verification of the tendency for unethical decisions to be characteristic of the student population. Although accounting has traditionally enjoyed a protected reputation through the creation of codes of professional conduct and attention to ethical issues, its propensity to propagate unethical decisions is not new and no different than other

professions. Fogarty (1995) cites systematic limitations of past ethics studies in the accounting profession as well as other professional groups in business, leading to the search for more effective measures.

Unethical behavior does not fit well within the accounting profession, given the public reliance on the moral fiber of those entrusted with the responsibility for truthful reporting and safeguarding of assets. Unethical attitudes warrant either corrective intervention or screening structures that would decrease the tendency for those with unethical attitudes to be hired. Corrective intervention focuses on the success or failure of ethics training or academic content in educational programs prior to the recruitment of the individual by the firm. A great deal of research has been devoted to the effect of one academic course or a small subset of cases devoted to the subject of ethics. While differences in ethical perception can be noted demographically and through the inclusion of specific subject matter, research results have been mixed. Moreover, measures taken to affect behavioral change have been inadequate. In a survey of 1500 students across 12 colleges and universities comparing responses to unethical marketing research practices for students and executives, Goodman and Crawford (1974) noted that “across the range of ethics studied... the young people now coming into the employment of business have standards not significantly different from those of marketing executives already there.”

#### Purpose of the Study

The purpose of this paper is to add to the process of altering the treatment of ethics in academic programs and occupational training, and more specifically within the accounting recruitment process by examining the relationships (correlation) between



career anchors and job satisfaction for accounting members of the Institute of Management Accountants (IMA) and their perceived level of ethical sensitivity. The identification of unethical perception should ideally be first concentrated at the educational program level and addressed at the program level. Reasonable preventive recruitment methods for firms should include the identification of career orientations and, once an individual is hired by the firm, the identification of causes of employee dissatisfaction. This study intends to investigate the possibility that accounting employees exhibit a similar propensity for unethical decision making regardless of career orientation and that job satisfaction may serve as a mitigating factor. Pervasive influences such as religiousness and gender are considered. By demonstrating measures of unethical behavior by career orientation, this study intends to demonstrate the need for behavioral and perceptual intervention at the occupational level and previously within educational programs. Previous efforts to affect change have been disjointed and sporadic. Significant change will require significant developments in occupational training and across academic programs in accounting, and the measurement of success should also occur at that level.

#### Statement of the Research Problem

Schein (1996) believes that the concept of career anchors becomes particularly applicable in today's turbulent world as more and more people are laid off and have to figure out what to do next in their lives. Career anchors, representing individual internal career attitudes, should be particularly important to management seeking new employees. Schein reports the content of the anchor may have shifted in the 1990s as a result of the

turbulent environment, which may have caused some shift in the content and structure of career anchors, but that career anchors remain reasonably consistent throughout a person's life. Although his discussion of career anchor changes is somewhat impressionistic, career anchors themselves have been validated by many studies as a reasonable attempt to categorize individual predilections and goal orientations in the past two decades. The possibility of a construct change underscores the need to validate previous findings and discover new relationships between career anchors and job characteristics in today's changing employment environment. In addition, effective methods should be developed for grooming and shaping ethical behavior, particularly in the face of job challenges. Additional study is needed to identify the characteristics and antecedents of unethical behavior in order to provide more effective means of addressing the problems it causes.

### Research Questions

The research question to be addressed is as follows: Is there a degree of correlation between classifications of career anchors across various levels of job satisfaction and both personal ethical perceptions and ethical perceptions from the point of view of the business for accountants who are members of the IMA in North Carolina? Accountants will be included across business occupations in order to generalize findings to a larger population than that represented by certificate holders. Specific research questions include:

1. Is there a difference in the concentration of career anchors among the sample of accounting members of the IMA?

2. Do differences in gender, religious commitment, or level of experience exist in personal characteristics of accounting members of the IMA within different career anchors?
3. Are career anchors, personal characteristics, or job satisfaction related to the ethical perceptions of accounting members of the IMA from a personal perspective or from a business perspective?

### Research Hypotheses

- H<sub>01</sub>: The null form of the hypothesis is: No career anchor is clearly dominant among members of the IMA in North Carolina.
- H<sub>A1</sub>: The alternative form of the hypothesis is: One or more career anchors are dominant among members of the IMA in North Carolina.
- H<sub>02</sub>: The null form of the hypothesis is: Career anchors are unrelated to personal characteristics of members of the IMA in North Carolina.
- H<sub>A2</sub>: The alternative form of the hypothesis is: Career anchors have a relationship with personal characteristics of members of the IMA in North Carolina.
- H<sub>03</sub>: The null form of the hypothesis is: Ethical perception has no relationship with career anchors, job satisfaction, or turnover intentions as perceived by members of the IMA in North Carolina.

H<sub>A3</sub>: The alternative form of the hypothesis is: Ethical perception is related to career anchors, job satisfaction, and turnover intentions as perceived by members of the IMA in North Carolina.

### Definition of Key Terms

#### Career Anchors

A person's career anchor is his or her self-concept, including "1) self-perceived talents and abilities, 2) basic values, and, most important, 3) the evolved sense of motives and needs as they pertain to the career." (Shein, 1996, p. 80) Shein (1985) further characterizes the career anchor as an internal construct that represents a self-concept that is so central that an employee would not give it up, even if forced to make a difficult choice.

#### Ethics

The application of societal values to moral situations. (Ahmed, Chung, and Eichenseher 2003, p. 90)

#### Business Ethics

A relatively recent endeavor presuming to apply the fundamental character or spirit of a culture, its "ethos," to economic activity, which shapes and informs the beliefs and practices of a society and provides its dominant assumptions. (Ahmed, et al., 2003, p. 90)

### Institutional Theory

Explores how organizational structure and action are molded by cultural, political and social forces that surround these entities. This perspective proposes that why things happen reflect the expectations that accompany the situation, as much as they do the nominal purpose that action suggests. In other words, action often is more symbolic than purposeful in the conventional sense. The apex of this symbolism involves demonstration of the necessity of continuing present institutional arrangements. (Meyer and Rowan, 1977)

### Role Conflict

The simultaneous occurrence of two (or more) sets of pressures such that compliance with one would make difficult or impossible compliance with the other. (Wolfe and Snoek, 1962, p. 103)

### Role ambiguity

The absence of adequate information which is required in order for persons to accomplish their role in a satisfactory manner. (Senatra (1980, p. 595)

### Role overload

Having too much work to do in the time available. (Beehr, Walsh, and Tabor, 1976, p. 42)

### External Career Opportunities

The extent to which an organization provides support to the eight career anchors, providing incentives and job restructuring consistent with a person's career anchors.

(Jiang and Klein, 2000)

### Supervisor Support

A relationship between subordinate and supervisor, and perceived by the subordinate as having a positive contribution to career development. (Jiang and Klein, 2000)

### External Career Outcomes

Consequences of career choices, external to the employee, measured by variables such as salary and promotions (Seibert, Kraimer, and Liden, 2001)

### Internal Career Outcomes

Consequences of career choices, internal to the employee, measured by variables such as the employee's level of satisfaction (Igarria and Wormley, 1995; Baroudi and Igarria, 1995; Jiang and Klein, 2000; Seibert, et al., 2001; Feldman and Bolino, 2000).

### Religiousness or Religiosity

Both are terms applied consistently to the presence of both religious commitment and religious affiliation. (Knotts, Lopez, and Mesak, 2000, p. 159)

### Intrinsic Religiousness

Religion as a meaning-endowing framework in terms of which all life is understood.

(Donahue, 1985, p. 164)

### Extrinsic Religiousness

The religion of comfort and social convention, a self-serving, instrumental approach shaped to serve oneself. (Donahue, 1985, p. 164)

### Job Satisfaction

The emotional reactions reflected by individuals to their jobs and job experiences.

(Baroudi and Igbaria, 1995)

### Intention to Stay

The willingness of the employee to remain with the firm. (Kraut, 1975; Parasuraman, 1982) and others have reported that a single-item measure of intention to stay is effective when measured by the single item, “Given everything you know about the company in which you are employed and the type of work you like to do, how long do you think you will continue to work at this company?”

### Significance of the Study

Employers within the accounting sector are motivated to carefully hire employees with abilities and attitudes congruent with their job characteristics. Turnover is occurring at an increasing rate and several factors are significant and make an analysis of the causes

of turnover more difficult. An environment exists in which downsizing has eliminated over a million jobs in 2001 alone. (Morgan, 2002) Other departments within firms are increasingly performing accounting jobs. Cross-functional teams are changing the working environment for accountants. These and other economic and environmental circumstances are becoming increasingly complex.

Social and cultural constructs are also becoming more dynamic. Gender differences exist because of a complex myriad of circumstances but are significant as increased numbers of women enter the workplace. Ethnicities present in the workplace are typically more diverse than in the past. The family unit is changing and is responsible as a principal factor influencing ethical conduct (Arlow and Ulrich, 1988). Since the early 1960s, efforts have also been directed toward the influences various religions have had on ethical values. Within the context of these competing environments, social, and economic factors, ethics, or “the application of societal values to moral situations” (Ahmed, et al., 2003, p. 90) drives appropriate decisions in the workplace.

The cost of unethical decisions by employees is significant for firms. Effective hiring practices serve either as a barrier to unethical attitudes or in their absence, a cause of serious problems when the ethical fiber of the firm becomes diluted. Training costs are significant when attempts are made to cultivate ethical behavior. Unethical behavior contributes to employee turnover and implies indirect costs associated with losing the pool of talent and skill acquired. This talent pool is often acquired at significant recruiting expense. Depending on the rate of turnover and its effect on the overall capability of the firm, competitive ability is also compromised (Wagar, 2001). Currently, in tighter labor markets, companies can ill afford to take a casual attitude toward



employee hiring and retention. Particular care should be devoted to ensuring that those hired have values in concert with those of the firm. Unethical behavior on the part of a few can have serious consequences for the entire firm. Efforts should be made by the firm to determine screening practices that would bring greater effectiveness to the firm's efforts to hire ethical individuals.

Although a significant body of research indicates that career anchor constructs are effective ways to pair an individual's internal perception of their career with circumstances in employee positions, little study has been devoted to the relationship between career anchors and ethical behavior. If individuals with different career orientations can be determined to have different ethical orientations, employers would be better able to provide training needed to ensure that ethical outcomes would be more assured. The identification of theory associated with Ginzberg, Holland, Schein and others points to the concept of a person's internal view of their career as an important result of the fit between their perception of their abilities and their perception of the opportunities afforded by the working environment. Ethical perceptions are also different for various people and these perceptions could vary according to types of career orientation. In addition, frustrations or other factors affecting employee satisfaction might exacerbate the employee's tendency to act unethically.

Schein termed the internalization the individual's career as their career anchor and proposed that eight specific career anchors exist within three broad categories. Face validity, concept validity and internal consistency for the concept of career anchors have been demonstrated through the work of Lyness and Thompson (2000), Igbaria, Greenhaus, and Parasuraman (1991) and Hardin (1995). Research to date has

concentrated on people currently employed in particular occupations. Igbaria et al. studied MIS professionals and Hardin studied CPAs. Less study has been devoted to the larger business environment for accountants. As turnover causes the tenure of the average employee to be short-lived, employers face concerns about retaining employees recently hired and crafting an attractive environment for new hires to enter and potentially remain.

This study will test for the concentration of various career anchors for general accounting populations as well as the effect of career anchors and employee satisfaction on ethical behavior. Information associated with factors affecting ethical behavior significantly affects management's incentive to construct a working environment that is in keeping with its interest in minimizing risks and both career anchors and employee satisfaction would be useful indicators if a relationship between them and ethical behavior was demonstrated to exist. Useful information associated with the career anchor of the prospective employee and the employee's perceived level of job satisfaction will have a significant effect on employer training and intervention for the purpose of maintaining ethical behavior in the workplace.

### Summary

Chapter One will include important background information that provides the basis for the research question and information preliminary to the succeeding four chapters of this dissertation. The purpose of the study will be explored as well as a statement of the research problems. The research questions and resulting research hypotheses will be presented. Key terms will be defined within Chapter One to provide

the reader with additional information necessary to appreciate the context of the ensuing discussion. The significance of the study is also included.

Chapter Two will present a review of information relevant to the consideration of ethical problems in the context of employment decisions including the antecedents and consequences of employment in an accounting environment. Considerable attention will be devoted to the topic of career anchors, job satisfaction, and intention to leave. In addition, the relevance of these constructs will be considered relative to ethical outcomes.

Chapter Three will provide a detailed description of the methodology used to gather and analyze data reflecting the ethical perceptions of members of the IMA with different career anchors, levels of job satisfaction, and intentions to leave or remain with the firm. Chapter three will explore in detail the parameters of three hypotheses related to the effect of career anchors, job satisfaction, and intention to leave.

Chapter Four will present the results of the organization and analysis of the data gathered using the research methodology detailed in Chapter Three. In addition, Chapter Four will provide assertions, beyond those alluded to by the hypotheses, about the relationships between outcomes and various demographic data.

Chapter Five will summarize the dissertation's major points with an emphasis on potential implications of the research results presented in Chapter Four. This chapter will contain recommendations for future research on ethical tendencies related to various parameters that might have an ancillary impact on ethical behavior, including further discussion of the effects of career anchors, job satisfaction, and the intention to leave the firm.

## CHAPTER II

### REVIEW OF PREVIOUS LITERATURE

Chapter Two will explore the historical roots of career-related research, giving rise to the more current strategies of categorizing employee work preferences in terms of career anchors. The role of job satisfaction and turnover intention will be investigated as precursors of unethical perceptions and resulting behavior. Identification of attitudes that exacerbate unethical behavior are related to potential corrective courses of action, including approaches by the academic environment to address the problem through course content before the point of initial employment and by the business environment to address the problem through training after employment. Finally, variations in ethical perception related to career anchors, job satisfaction, and turnover intentions are discussed with a focus on gender, culture, and religious effects.

#### The Role of Career Anchors

Sharf (1997) indicated that career counseling and development theories have provided approaches to identifying career problems and helping with career problems. One such problem may be the orientation of particular career anchors with more or less ethical behavior. A second problem, which may work in tandem with the first, is that individuals may tend to act less ethically when they become dissatisfied. Barth (1993) indicates that the problem of repressing career preferences and predispositions, manifested in career anchors, may not be problematic. He feels that it is “not uncommon” for employees to find expression of their career anchor outside of the

workplace. Further, Harvey and Schultz (1988) find that a large percentage of the “solid citizens” in an organization may satisfy their career anchors in areas external to their jobs. Both the career anchor orientation of individuals and their level of dissatisfaction with their jobs are important, particularly if they do indeed portend a predilection for unethical behavior.

According to Barth (1993), it is possible that employees who repress their career anchor on the job will become dissatisfied. The U.S. Merit Systems Protection Board (1990b) provides interesting data to mitigate that contention, indicating that while 70 percent of respondents reported that they were satisfied with their job, only about half (49 percent) said that they would recommend the federal government as a place to work. Further, figures declined as white-collar grade level increased, with 55 percent of GS 5-8 recommending government work, while recommendations came from 44, 36, and 27 percent of GS9-12, GM 13-15, and the SES workers, respectively. Barth (1993) feels that the data support the explanation that significant numbers of government employees are discovering that their career anchors are not being met. It is also possible that the lack of career anchor satisfaction decreases career satisfaction as a whole but not to the point that the employee acts unethically or seeks other employment. Therefore, the lack of career satisfaction can be seen as a factor but not a sole determinant for unethical behavior and, in extreme circumstances, separation from current employment. Barth interprets the U.S. Merit Systems Protection Board findings as evidence that government employees are initially satisfied and remain in their jobs even though their career anchors are not being satisfied. The fact that they did not leave suggests that mitigating factors affected their decision. The presence of lower levels of career satisfaction within

different career anchors can be expressed in other ways, however, including less ethical behavior.

Other external factors being equal, firms have limited ability to control the employee's level of satisfaction once the employee has been hired. A primary interface exists in the form of what can be considered as organizational support. As employers are able to identify the presence and causes of job dissatisfaction, they are increasingly able to monitor behavior that might lead to unethical behavior and to introduce training that might lessen the potential for unethical behavior.

#### Career-related Research

Crepeau, Crook, Goslar, & McMurtrey (1992) cited human resource issues as a primary reason for employees making a decision to move to another firm or leave the industry (Hjalager and Anderson, 2001). Avoidable catalysts for employee leaving must be identified. Barth distinguishes between compensation, which managers often have no control over and other nonmonetary factors, which human resource managers are able to affect. Nonmonetary factors causing the employee to leave are often related to the employee's perception of the circumstances they face in the workplace. These often relate to the employee's perception of their career and their opinion of the relationship between that perception and the reality of the workplace. The perceptions that employees bring with them to the work environment have been referred to as career anchors, and have been studied by several researchers.

Jeffords, Scheidt, and Thibadoux (1997) believe that while success is dependent on more than ability and resources, it also depends on motivation. While they

recommend various methods of monetary incentive pay, they acknowledge the need for non-monetary incentives. They acknowledge “most accounting professionals develop a considerable measure of self-motivation long before they enter the job market.” McIlroy (1997) compares motivation in the workplace to motivation in the home and relates the antecedents of motivation to fair treatment, trusting behavior and caring behavior. He writes, “So what is the answer? How can we keep our staff motivated?...The answer is that we can’t” (p. 46) He explains that the same way it is impossible to be consistent in your family relationships, it is almost impossible to be consistent in your relationships with your staff. The truth may be that motivation is intrinsic, something that people bring with them. Shein’s career anchors promote the notion that motivation is a reaction to the predisposition that results from a good match between work characteristics and personal characteristics. Shein (1978) has studied the effects of career anchors for more general populations. Shein (1996) defines a person’s career anchor as his or her self-concept, “consisting of 1) self-perceived talents and abilities, 2) basic values, and, most important, 3) the evolved sense of motives and needs as they pertain to the career” (p. 80). Although Shein’s career anchors have traditionally been studied as they relate to a match between external reality and the individual’s internalization of their natural career, they should be useful as categories against which to measure job satisfaction. The combination of particular career orientations and decreased satisfaction may give rise to less motivation, less successful behavior, and less ethical behavior.

### Individual-organization Career Literature

Igbaria, et al. (1991) and Crepeau, et al. (1992) have studied the effect of career anchors for the MIS profession. Hardin (1995) investigated the relationship of career anchors to organizational commitment and job satisfaction for certified public accountants. More recently, Jiang and Klein (2000) separated organizational support into two areas of concern: supervisor support and external career opportunities and studied them in relation to career anchors for information systems personnel. In addition career anchors have been studied as they relate to educators (Tan and Quek, 2001), business students (Jarlstrom, 2000; Stewart and Knowles, 1999), information systems personnel (Jiang, Klein, and Balloun, 2001), tourism (Hjaleger and Andersen, 2001), and academic executives (Custodio, 2000).

The U.S. Army pioneered the use of assessments to pair measured capabilities of recruits with occupational assignments and subsequent training. The General Aptitude Test Battery (GATB) shares with more recent iterations an inability to completely predict happiness or fit in a career (Hagevik, 2000). Holland was responsible for the theory of vocational personalities; a precursor to today's more advanced models of career preferences. In the 1960's he proposed six vocational categories to explain career preferences: realistic, investigative, artistic, social, enterprising and conventional. These categories formed a hexagon in the model he used to explain employee preferences and motivation (Nordvik, 1996). Hagevik (2000) also reports a spectrum of more recent tools available to recruiters. The Strong interest Inventory is based on the Holland Hexagon. A preference for two or three occupational areas relates the individual's area of interest to job coding in the Dictionary of Occupational Titles. The Myers Briggs Type Indicator



(MBTI) is used to assess psychological profiles. SkillScan, developed by Beckhusen and Gazzano in 1993 develops personal skill profiles to predict the abilities of job applicants. Hagevik believes that although most people with skill and education can do most anything, many workers may be unhappy because they work outside their preferences.

Career anchors provide a good indication of the preferences people bring to the workplace with them. Career anchor concepts evolve from research conducted from 1958 to 1964, being refined later at the Sloan School of Management at MIT. A “substantial body of literature has evolved that further validates what is now referred to as Shein’s career anchor model” (Crepeau, et al., 1992) It is a useful tool for evaluating the strength of one’s motivation for a given kind of work, using “the metaphor of an anchor that holds one secure to a substrate of beliefs” (Hagevik, 2000, p. 1)

Three theories are central to objective and subjective experiences, taken as a whole, associated with the individual’s career behavior. Gender related barriers women perceive in the working world are represented by tokenism theory (Lyness and Thompson, 2000). Role exit theory, proposed by Blau in 1973, refined by Edbaugh in 1988, and later by Breese and O’Toole (1995) addresses the process of adults moving from one social position to another. Seigel, Agrawal, and Rigsby (1997) advanced the theory of institutional isomorphism to explain the factors that impact a person’s socialization within the organization and their resulting organizational commitment, which relate to conflict, job dissatisfaction, alienation, and turnover. They acknowledge that the effectiveness of intra-institutional isomorphism is impacted by a person’s attitudes from early development and the process of socialization once the person joins the organization.

Career anchors represent a fourth attempt to address career satisfaction and employee's tendency to remain with the firm. According to Beale (1998), "Ginzberg, along with his colleagues Ginsburg, Axelrad, and Herma, was the first (1951) theorist to advocate a theory of career choice from a developmental perspective." (296) Thomas and Robbins report that J. L. Holland's (1973) theory of careers emerged in more recent years and that Holland's theory of careers involve two basic hypotheses: "that persons will move toward work environments more congruent with their personality types, and that persons working in environments highly congruent with their personalities will be more satisfied than those whose personality environment congruence is low." (176) Beale indicates that Holland's theory classifies people into six personality types and that work environments can be classified into six corresponding categories: realistic, investigative, artistic, social, enterprising, and conventional. (1998) Although Holland is frequently identified as the seminal theorist; motivation-maintenance theory supports the career anchor construct. Jiang and Klein (2000) indicate that motivation-maintenance theory suggests that a lack of career opportunities (e.g., job security, autonomy, and achievement) will lead to a lower level of career satisfaction and a higher rate of turnover. Lower levels of satisfaction within structured career opportunities may give rise to lower levels of ethical behavior as well. Because of the confounding effects of career anchor repression, dissatisfaction may not be expressed. Therefore, what is important in addition to adequate career opportunities is the expression of dissatisfaction in their absence and the subsequent implications for less ethical behavior.

Schein was the first to coin the term career anchor when he introduced the concept in his book Career Dynamics: Matching Individual and Organizational Needs

(1978). He emphasized the need to create a model of a person's self-concept and reflect how values help determine or become determined by career experiences. (DeLong, 1982, p. 50) Schein (1978) believes that employees come into the organization with some specialty based on education or training. They gradually begin to determine how well their personality and abilities fit the organization by relating interactions to early socialization and experiences. Schein calls this self-concept the person's career anchor. Sharaga (2001) succinctly states this relationship by indicating that a person's skill portfolio determines their career anchor. Schein (1985) believes that a person's career anchor is an internal construct that represents a self-concept that is so central that an employee would not give it up, even if forced to make a difficult choice.

Studies indicate that gender and race each potentially alter individual experience (Fogarty, 1994; Hull and Hicks, 1993; Igbaria and Wormley, 1995; Russ and McNeilly, 1995). In that regard, women and racial minorities may have career anchors that are potentially different from white men, and that serve as a benchmark against which career satisfaction and ethical behavior are judged.

Schein (1985) broadly defines three components of a person's career anchor. These include self-perceived talents and abilities, self-perceived motives and needs, and values. He indicates that eight career anchors represent various facets of these three career components:

*The Technical/functional Competence Career Anchor* – This orientation causes individuals to be primarily concerned with the technical or functional components of their work. According to Dalton and Thompson (1986), people would rather leave than be promoted out of their specialty.

*The Managerial Competence Career Anchor* - The second career anchor involves individuals who are most interested in promotion and control over others.

*The Autonomy/independence Career Anchor* – This career anchor causes employees to desire to break the constraints of the workplace in favor of personal decisions about when and how to work.

*The Security/stability Career Anchor* – Employees with this predilection normally desire continuity and basic job security.

*The Service/dedication Career Anchor* – Employees associated with this category are more interested in their effect on their world and the solutions and improvements they can bring to the workplace.

*The Pure Challenge Career Anchor* – This career anchor is evident when employees enjoy wrestling with seemingly insolvable problems.

*The Lifestyle Integration Career Anchor* - causes an individual to experience an intense interest in integrating their home, family, and social circumstances with their work responsibilities.

*The Entrepreneurial Career Anchor* – This last career anchor is associated with employees who want to create something new and feel that the creation is the product of his or her efforts.

Igbaria, et al. (1991) studied the effect of career anchors within the management information systems (MIS) environment. Hardin (1995) extended the study to CPAs and found that the career anchor associated with lifestyle was the most frequently reported, which might indicate a fairly recent trend toward an interest in more flexible working environments by employees in general. He also found that males were twice as likely as

females to possess both the managerial and entrepreneurial career anchors. Hardin cited the limitation that only CPAs were studied, and recommended further study so that results could be generalized to the larger population within the accounting profession.

No one has investigated the relationship between career anchors, job satisfaction and ethical outcomes for the greater body of accountants, including non-CPA accounting professionals. Information gleaned through such a study would enable employers to make more appropriate hiring decisions and to better maintain human capital once it has been acquired. In addition, career anchor constructs may be useful to those planning their careers and deriving satisfaction from appropriate placement. Purcell and Quinn (1996) report that around half of tourist industry graduates never enter their chosen field. These findings suggest the need for a greater understanding of the antecedents of career success (Hjalager and Andersen, 2001).

A diverse set of factors may be associated with an employee's tendency to be successful and remain ethical in a chosen occupation. To succeed and attain high management ranks, the individual must be perceived to be promotable, and must remain with the firm long enough to be promoted. Career anchors impact the willingness of the individual to remain with the firm. Job satisfaction is associated with a decreased tendency to leave. Gender issues are also related to certain patterns of leaving behavior. More important, Hardin (1995), Igbaria et al. (1991), and Schein (1978) found that career anchors that match employment types are responsible for increased levels of job satisfaction and commitment. As satisfaction wanes, less ethical behavior and a tendency to leave increase.

Promotion cannot occur if the individual leaves the organization. Promotion is less likely to occur if the individual experiences less job satisfaction. Career anchors have been used by researchers to indicate the alignment of the employee's internalization of their career with their perception of the circumstances of their employment. The ability to be promoted is a function of the fit of the employee within the organization, their willingness to stay with the organization long enough to realize the promotion benefit, and their tendency to exhibit behavior that is congruent with promotion possibilities.

Within the larger body of accountants, the antecedents to ethical behavior need to be understood, but particularly for women. Hooks, Thomas, and Stout (1997) concluded that dissatisfaction related to higher turnover among females is not associated with gender after controlling for work and personal life variables for male and female seniors, managers, and senior managers in five of the Big Six firms. A significant amount of research has been done on the effects of gender on ethical behavior. While society in general continues to attribute more ethical behavior to females, findings regarding the gender effect on ethical beliefs have been mixed (Knotts, Lopez, and Mesak, 2000).

Baroudi and Igbaria (1995) cite little specific empirical research on the obstacles faced by women in the computing field and refer to earlier work which indicates that women do not fit the organizational mold and consequently experience less favorable work outcomes and lower quality of work than white males. They report that some of these experiences may affect their performance and productivity, satisfaction, loyalty, and decision to stay with the organization. After controlling for human capital variables, they indicate that women in the computer field still tend to be employed at lower levels,

make less money, experience higher levels of dissatisfaction and have greater intentions to leave the organization. Human capital theory is predicated on the tendency for investment to pay off equally for all groups, but recent studies indicate investment yields higher for men than women. Baroudi and Igarria predicted similar marginal differences in satisfaction and commitment, but inconsistent with their prediction, found that women expressed less satisfaction and intention to leave. This paradox associated with slightly less satisfaction but also a greater intention to stay is potentially associated with what Baroudi and Igarria refer to as self-limiting behavior and warrants further investigation as it pertains to ethical outcomes. Although not likely, it may be that women who report lower levels of job satisfaction and a dominant lifestyle career anchor may still report increased levels of satisfaction, increased intention to stay, and increased levels of ethical behavior.

#### Effects of Organizational Support on Career Satisfaction

Organizational Support is divided into two concerns: external career opportunities and supervisor support. Jiang and Klein (2000) define external career opportunities as the extent to which an organization provides support to the eight career anchors, providing incentives and job restructuring consistent with a person's career anchors. They report that motivation-maintenance theory suggest that less career opportunities will lead to lower levels of career satisfaction and higher turnover. Greenhaus, Parasuraman, and Wormley (1990) indicate that research in the past two decades supports the positive relationship between supervisor support and career satisfaction and turnover. Jiang and Klein (2000) define supervisor support as "the relationship between the subordinate and

supervisor, which is viewed by the subordinate as having a positive contribution to career development.” (p. 223)

Career success can be judged from an external perspective such as rank or salary or from an internal perspective such as career satisfaction. Shein identified these perspectives in 1978 and they continue to be referenced in the literature (Igarria and Wormley, 1995; Baroudi and Igarria, 1995, Jiang and Klein, 2000, Seibert, Kraimer, and Liden, 2001). Feldman and Bolino (2000) reference job (career) satisfaction, psychological well-being, skill utilization, and future career plans as career outcomes.

Consistent with human capital and social capital theories, organizational support and a person’s internalized career anchors should have a significant effect on their career satisfaction and resulting implications for ethical behavior.

### The Importance of Ethics to Business

Business ethics is not a new concern to business and academic communities. Johns and Strand (2000) reported findings from a survey conducted in 1999 by the Wall Street Journal and NBC that indicated moral problems concerned the nation more than economic problems. They cited two thirds of respondents felt that the country’s moral and cultural values had declined since the 1960’s. In a survey of over 1600 students, Glenn and Van Loo (1993) found that students were making less ethical choices in the 1980’s than in the 1960s and less ethical decisions than practitioners. In 2003, Farnsworth and Kleiner reported that “Disaffection toward the workplace has increased, while employee mistrust, doubt, and resentment of senior management have deepened (p. 130).” It seems that ethical standards have been in a steady state of decline for several



decades marked by political payoffs, foreign corruption, and price-fixing. Consequently, national concern over ethical issues continues to be a prominent issue.

The business community has indicated an interest in ethics training. Wynd and Mager (1989) characterized ethics training as a social priority. Historically, business has relied on academic environments to engender ethical values in their pool of applicants, while supplementing that training with additional training after the point of employment. Academic institutions have responded by including ethics as a part of standard business curricula. The presumption among accredited schools of business is that ethics training included within standard business courses has a measured effect on the development of student's ethical values. But is it possible for business courses to change student's ethical values formed over long periods of time? Scarce resources might be allocated to more productive efforts if ethics is found to be difficult to teach, and business advised to look for better screening devices or to take up ethics training as a part of employee development. The business world continues to rely on the academic environment to accomplish the task of affecting behavioral changes in ethics, prior to the onset of employment while assuming responsibility for ethics training once employment occurs.

### The Complexity of Ethics Education and Training

Business looks to the academic community to engender ethical values as a part of their business curriculum. Business also participates in ethics training after the point of employment to mitigate risks associated with fraud and other forms of unethical conduct. What is evident, therefore, is that ethical perceptions are a function of at least two stages of activity. One, associated with the nurturing and maturation process provided by

families and society, is recognized as a powerful determinant of behavior and difficult to change. The other, associated with the period after employment, involves internal controls intended to discourage and prevent unethical behavior. Research indicates that results of formal ethics training prior to the onset of employment are mixed. Carleson and Burke (1998) found marked improvement from business ethics training in business courses. Glenn (1992) found moderate effects of business courses on ethics values, mitigated by variables such as sex, school year, and educational level. DeMoss and McCann (1997) reported that a business ethics course had little affect on student ethical orientation. A similar finding by Arlow and Ulrich (1985) suggests that there is no long-term effect associated with teaching business ethics in a single business and society course. In contrast, Glenn (1992) found that students who take the single business and society course tend to make more ethical decisions.

Researchers tend to agree that a number of variables might account for differences found between studies. Glenn (1992) studied the development of ethical values in students over a four year period and considered school year, sex, and educational level. Knotts, Lopez, and Mesak (2000) cited previously inconsistent findings related to gender, academic major, and age, but found significant support in her study of 242 college students for the conclusion that religiosity, academic major, culture, and gender influenced ethical judgments.

#### Gender Related Ethics Effects

Public accounting has experienced an influx of females over the past 20 years. A component of the literature, citing the pressures of family, travel, and fluctuating work

demands, has touted the value of flexible working arrangements. Addressing the speculation about gender differences and the career prospects of females, Fogarty (1994) found no evidence of pervasive gender differences; males and females perceive both their position and the general audit in similar ways. He did find, however, that constraints experienced by females contribute to increased role stress and a higher inclination to leave. Almer and Kaplan (2002) report that while some have advocated greater flexibility to improve job satisfaction and tendency toward ethical behavior, research that investigates these claims is scarce. What may be more important to overall ethical sensitivity and to the employee's intention to stay is job satisfaction within the employee's internal concept of their career.

The similarity of the perception of their position as well as the general audit by males and females (Fogarty, 1994) was investigated in terms of role stressors, burnout, and job outcomes (Fogarty, Singh, Rhoads, and Moore, 2000) for members of the AICPA. Almer and Kaplan (2002) extended Fogarty's work by also considering the role of job stressors. They found in flexible work arrangements professionals expressed stronger intentions to remain with the firm long-term than professionals in standard work arrangements. A predisposition to more flexible arrangements would help explain findings by Hardin (1995) that the forty seven percent of North Carolina CPA's in his study possessed a dominant lifestyle career anchor, which would be more likely to exist in accountants that preferred flexible work arrangements.

Hardin also indicated that females were more likely than males to hold the dominant lifestyle career anchor and that males and females expressing the dominant lifestyle career anchor were more likely to have spent significantly fewer years in their

position. Subsequently, Hooks, et al. (1997) examined work and personal life variables, gender, and turnover intentions for relationships that were gender dependent. Her study involved male and female seniors, managers, and senior managers in five of the Big Six firms. She concluded that higher turnover among females is not associated with gender after controlling for work and personal life variables. Further investigation of gender differences and differences in career anchors for those who have spent less time on the job seems warranted. Confirmation of a predisposition of females to hold the lifestyle anchor would potentially add to the literature supporting flexible work arrangements as a method of minimizing turnover. Further, Almer and Kaplan (2002) found that flexible work arrangements can enhance the satisfaction of employees. They assert that in the midst of shortages of experienced CPAs, offering and supporting the use of flexible work arrangements is an antecedent to job satisfaction and unethical behavior that can be controlled by a firm.

#### Culture Related Ethics Effects

In an effort to consider the effects of culture, Ahmed, et al. (2003) found national differences in ethical orientation but considered their interpretation of the results of their study speculative. They reported the interesting finding that “in no case did we find a relationship between length of study and the ethical awareness of the respondent.” (p. 100) In some cases, particularly in Egypt and Russia, the length of study seemed to have a negative impact on perceiving the ethical problem. The difficulty of controlling for all variables may contribute to conflicting findings by different researchers. Another pervasive but potentially overriding concern was expressed by Arlow and Ulrich (1988)

when they noted that “it is important to draw attention to the importance attached to family training... as a principal factor influencing ethical conduct... and it is most difficult to change or control” (p. 301).

### Religion Related Ethics Effects

Religiosity is a variable with its own particular levels of complexity. Knotts and Mesak (2000) cited it as “relatively new to the field of ethical studies” (p. 159). Kennedy and Lawton (1998) cite different studies reporting mixed results. Some reported high levels of moral reasoning and a literal interpretation of the Scripture and between religious knowledge and levels of moral reasoning, while others reported an inverse relationship between conservative Christianity and moral reasoning.

Kennedy and Lawton chose Allport’s concepts of intrinsic (I) and extrinsic (E) religiousness, because the concept had been used in nearly 70 studies. They cite definitions which characterize intrinsic religiousness as a meaning endowed framework and extrinsic religiousness as a religion of comfort and social convention. The researchers cite Donahue (1985), and his conclusion that conservative, denominational colleges are likely to have high percentages of intrinsic religiousness, because “in such environments, the importance of an intrinsic, personal orientation is constantly being made salient” (p. 165). He explained that the construct validity for intrinsic religiousness was stronger than for extrinsic religiousness because the extrinsic measures “not so much measures [and] not so much religiousness per se as an attitude toward religion... religion is simply one of many influences on life or a source of comfort and social support” (p. 165). They found a negative correlation between intrinsic religiousness and unethical

behavior. They also found no correlation between the nature of the school and whether or not students would behave in an unethical way. Kennedy and Lawton found no difference between highly religious, conservative, and fundamentalist students at strong faith institutions when compared to the same type of students at Catholic or secular institutions. They did find a negative correlation between the nature of fundamentalist students and their willingness to engage in unethical behavior.

The study of religiousness, culture, and certain demographic variables such as sex and age may identify useful information associated with the propensity of individuals to perceive ethical situations differently. Research has produced conflicting results, however, particularly when directed at behavioral change efforts spanning shorter periods of time. It is disheartening that although efforts to affect behavioral change have been implemented, decades of concern have yielded a slow adoption of ethics training in business professions. For years and in many academic institutions, the majority of the change effort was often concentrated in the single business and society course. Similar to academic projects that are intended to reverse years of carefully developed poor writing skills, efforts have to be pervasive and deliberate to produce any significant result. Oddo (1997) comments that “just as teaching writing cannot be left solely to the English faculty, teaching ethics cannot be left solely to the philosophy faculty” (p. 294). Desired results will probably be associated with efforts across majors and within entire programs. As ethics training is continued beyond employment, the potential for long term effects should be extended to the workplace, which is the primary beneficiary of those training programs. Ethics training ultimately begins within the family unit, and continues into formal academic training and culminates within business and industry.

### Other Effects

Arlow and Ulrich (1988) felt that family training was the principal factor affecting ethical conduct. While that training might be grounded in culture and mitigated by educational background, age or sex, it seems likely that efforts to affect behavioral change should be targeted in the aggregate and measured similarly. Arlow and Ulrich (1988) note that factors influencing ethical conduct form complex relationships and propose that researchers target major influences of ethical behavior. They recommend additionally that empirical research address the ability of these proposals to increase the depth of change effort, addressing major influences of ethical conduct. They caution that without the emphasis on depth of change and the concentration on major influences, “efforts by the academic and corporate communities to improve ethical business behavior seem no more than problematical” (p. 301).

The broader study of ethical perception may be appropriately focused on broader measures of ethical conduct such as culture and religion within the context of the individual’s profession. In the aggregate, Arlow (1991) notes that the primary response to the need for ethical training by the academic community has been to increase the level of business ethics instruction and that the primary response from the business community has been to increase activity in a variety of ways, but primarily through increased codes of ethics. Codes of ethics and levels of ethics instruction occur characteristically differently among various professions. This research is conducted within the context of the accounting profession because of the presence of both codes of ethics and specific training within the profession for the development of ethical values.

### Ethics Antecedents and Consequences

Fogarty (1995) characterizes the accounting profession in terms of institutional theory, which holds that what an organization accomplishes and what its structures are designed to accomplish are sometimes quite distinct. He explains that structures which are indirectly created by and maintained for external constituents, do not significantly contribute to organizational output. The work required of accountants in this regard is organized according to an internal technological or bureaucratic logic that is invisible to outsiders. Fogarty argues that decoupling ethical issues in accounting practice allows an ethical dialogue to be separated from the technical justification for action, between ethical codes as written and the same codes as enforced, and in accounting education and training. Within accounting education and training, he observes that “the drum for more and better ethical training has been sounded often enough so that some structural changes (i.e. ethics integration, special courses) have occurred” but feels that these measures have been largely cosmetic and compromised in their implementation through the focus on accounting procedure and technique. (112)

### Accounting Implications for Businesses and Academics

Colleges and universities have received the mandate to provide ethics training in various ways. Similarly, businesses find themselves compelled to protect their interests though continued efforts to affect ethical sensitivity. “In the United States, a survey conducted from over 1000 senior executives, deans of business schools and members of Congress in 1988, revealed that 99 percent of deans, 95 percent of corporate leaders, and



77 percent of Congress members felt deeply troubled over the unethical behavior of major figures in the U.S. financial and manufacturing organizations (Walton, 1990, p. 9).” As a result, the business community has endowed 25 to 30 chairs in ethics, “up from a handful a decade ago (Farnsworth and Kleiner, 2003).” The Association to Advance Collegiate Schools of Business (AACSB) and other accreditation organizations have included requirements for ethics coverage in their standards (DeMoss and McCann, 1997) and in curriculum guides (Barnett, Brown, and Bass, 1994) resulting in the coverage of ethical issues in course content (Bracken and Urbancic, 1999).

If the need for additional ethics training by businesses in accounting has been established, salient questions should address whether additional coverage has occurred and to what degree. Bracken and Urbancic (1999) cited mandates for ethical training from the AACSB and the National Commission on Fraudulent Financial Reporting, known as the Treadway Commission which compels colleges and universities to include ethics as a part of all business courses. Surveys of AACSB member schools indicate ethics coverage in curricula increasing from 70 percent in 1979 (Buchholz) to 90 percent in 1991 (Schoenfeldt, McDonald, and Youngblood). Interestingly, Schoenfeldt, et al. found that less than 10 percent of schools surveyed claimed that ethics developmental considerations were an attempt to meet promulgated standards, which would indicate little relationship between the proliferation of ethics coverage and accreditation standards. It is more likely that compliance with accreditation standards is one of many factors that compel business schools to place ethics training in a position of prominence among curriculum development plans. With no accreditation bodies to monitor training programs within specific business units, ethics training after employment has been much

less structured. The lack of a mandate in the business community leaves industry leaders to craft individual responses to the continued need for ethics training.

The plight experienced by businesses is a direct result of a lack of effective ethics training within the family unit and within structured accounting education programs. At first glance, statistics indicating increased coverage of ethics across courses are comforting until the nature of the coverage is investigated. Bracken and Urbancic (1999) referenced the 1992 Accounting Education Change Commission (AECC) Position Statement Number 2, "The First Course in Accounting" and studied the degree to which ethical training was incorporated into introductory accounting courses. They researched the frequency with which ethical issues were addressed in accounting texts and found that 3.40% of text pages addressed ethics discussion and 3.29% of text pages contained ethics assignments. This coverage of ethics content might be viewed by some as cosmetic, in keeping with Fogarty's (1995) argument and wholly insufficient to affect any real behavioral change.

The difficulty encountered by accounting instructors across the accounting program stems in part from the evolutionary construction of accounting texts. Detractors of traditional approaches cite a concentration on accounting technology and procedure to the exclusion of ethics and other less technical material. One innovative approach by Karen Pincus of the University of Southern California (USC) employs the Core Concepts of Accounting Information (CORE) text which is, according to Courteau (1997), revolutionary in its integrative approach. Intended to serve the two introductory accounting courses, Courteau feels that the effort is noble but includes too little quantitative examples in budgeting area and too much in other areas such as tax. Clearly,

however, the text is a response to the slight coverage of ethics in traditional principles texts.

Oddo (1997) notes that approaches to the inclusion of ethics training by programs includes employing a separate ethics course, an integration of ethics across courses, or a combination of both. She indicates that constraints include an over-crowded curriculum, a lack of ethics background for most instructors, and the rule-driven codes of professional associations. She believes that coverage of ethical concepts should include the identification of ethical issues in business situations and the attempt to resolve those issues by applying personal values. The difficulty of the practical pairing of business experiences with ethical instruction and the collaborative efforts of academics and business professionals is challenging in light of varied backgrounds and the insularity of academic life (Castro, 1995).

Levin (1989) believes that because ethics and/or morals are learned early in life, students are either honest or not. Bishop (1992) counters that the goal of ethics instruction is not to change values, but to apply their personal values to solve ethical issues. To that end, Donald Schoen, a Massachusetts Institute of Technology professor, has written The Reflective Practitioner, which encourages reflection and instinctive knowledge in the decision-making process (Warsh, 1987). Arguments that value systems may grow and change, however, certainly improve the prospect of more ethical decision making based on more ethical personal values.

Hun-Joon (1998) finds fault with the current approach to affecting ethical cognitive change by citing four levels of cognitive change and charging that current situational approaches to ethics education only address the first two. Innovative insight

such as this may add to the effectiveness of teaching ethical value development over time. Others criticize the teaching of code content as an approach to ethical development. Until alternative approaches are supported by empirical research, however, traditional training efforts tout the efficacy of situational approaches to the analysis of ethical dilemmas. Testing should reflect the outcomes of the situational input. This research on the prevalence of ethical values across career anchor constructs is conducted congruently, based on practitioner response at the occupational level and includes variables which are likely to affect outcomes across different types of ethics training.

### Summary

Since significant investments in human capital, measured in terms of quality service, are attained through appropriate recruiting and training, the accounting profession must maintain valuable investments in human capital by identifying the causes of dissatisfaction and unethical conduct. Barbian (2001) reports that Arthur Anderson a training budget of \$504 million for its 77,000 global employees, second only to IBM's \$1 billion in training costs. Specific studies on federal agencies have indicated that employees do not always become dissatisfied or leave because of poor compensation. These studies indicate that non-monetary factors, otherwise known as career anchors, and that other non-monetary factors, such as recognition, challenge, and the opportunity to develop skills, also strongly affect job satisfaction (Barth, 1993).

This research examines recent research associated with Schein's career anchors, job satisfaction, and an employee's tendency to exhibit unethical behavior. McKee and Stead (1988) describe career anchors as "patterns of self-perceived talents, motives and

values that guide, constrain, stabilize and integrate careers so that individuals will derive appropriate satisfaction” (p. 83). Additional research is proposed which would add useful information to the larger body of literature to help determine how career anchors relate to the general accounting population. Earlier research by Hardin (1995) focused on career anchor effects for certified public accountants (CPAs) and recommended further study for other non-CPA accountants.

External and internal career outcomes were initially discussed by Shein (1978) and have become common measures of career success. External outcomes are measured by variables such as salary and promotions (Seibert, et al., 2001) while internal outcomes relate to the employee’s level of satisfaction (Igbaria and Wormley, 1995; Baroudi and Igbaria, 1995; Jiang and Klein, 2000; Seibert, et al., 2001; Feldman and Bolino, 2000). As antecedents to unethical behavior become better understood, businesses will find that their efforts to affect behavioral change will become more effective.

## CHAPTER III

### METHODOLOGY

The purpose of this chapter will be to outline the research questions, explore theoretical correlations, discuss the design of research intentions, and present operational definitions of essential concepts. This chapter will also discuss the career anchor research instrument, the job satisfaction research instrument, and the ethics research instrument. In addition, this chapter will discuss data collection, research methodology, and research hypotheses.

Research questions and hypotheses used to test the questions will be presented first, along with associated theoretical models to explain relationships between characteristics being solicited by the research instruments. Next, the scope of the study and a discussion of subjects involved will be discussed. The following discussion will outline the research instruments used to collect data used in the study. The final discussion in the chapter will explore evaluation procedures for the research instrument and statistical methods used for data analysis.

Data collection will involve a sample of IMA members in North Carolina, regardless of their specific certificate credentials. An important component of the study is the intention to sample across general accounting orientations rather than concentrating on specific populations, such as CPAs. Hardin (1995) previously found relationships between CPAs and job satisfaction, but noted a limitation in his study which was the lack of generalization to more diverse groups of accountants. A second important consideration is the type of data collection. Although Schein (1996) originally used an

interview technique to collect data, and advocated the use of both qualitative and quantitative methods for gathering data, the use of an objective question format is more practical in this study. Therefore, this research will employ the use of a self-reported measure of Schein's career anchors as a methodological tool to assess the career orientation of individuals in the study. Job satisfaction will be assessed using the Andrews and Withey Job Satisfaction Questionnaire. Ethical behavior will be determined by a questionnaire developed by Neureuther, Swicegood, and Williams (2002). Although these measures have been validated in a number of studies in the past, additional steps were taken to validate these measures within the instrument used in this study by surveying the IMA membership group represented by the Gaston-Carolinas Chapter of the IMA in North Carolina.

The specific objective of this study is to determine if the pairing of a person's career orientation with job satisfaction has a measurable effect on ethical behavior. This study will investigate the presence of career anchors in the larger population of accounting professionals represented by membership in the Institute of Management Accountants (IMA) for the relationship between ethical perceptions and job satisfaction across career orientations, considering the effects of gender, religious commitment, and years of experience. A number of studies have confirmed the structural validity of the career anchor construct. Most have attempted to relate career satisfaction or job satisfaction, organizational commitment, or intention to leave with career anchor categories. Most of these studies have investigated the disconnection experienced by individuals because of the presence of career circumstances that did not pair well with their internalization of their career. Results have been mixed. This study acknowledges

that for various career orientations and demographic variables, the presence of a lack of job or career satisfaction has a relationship with ethical behavior.

### Research Hypotheses

Previous studies have cited various limitations which gave rise to current research orientations. A limitation of Hardin's study (1995) of career anchors was that his findings were only associated with CPAs. He indicated a limited ability to extend his findings to the larger accounting community. Since unethical behavior has resulted in fraud and some of the greatest challenges to the integrity of the accounting profession, research associated with the antecedents and predictors of unethical behavior is extremely important to the accounting profession as a whole. The exploitation of the knowledge attained through this study may impact the constructs employers use to configure the workplace, with the intention to monitor, maintain, and even increase levels of job satisfaction across career orientations with the effect of minimizing unethical behavior.

The first research question addresses the prevalence of the career anchors within the population as a whole. As people move through early life and into their careers, orientations develop toward independence, structure, challenge, or other factors in the workplace. Individuals find that they internally associate themselves with different characteristics of the work environment and are oriented more naturally toward certain characteristics more than others. These orientations have been referred to by Schein (1978) as career anchors and vary by individual. Hardin (1995) previously demonstrated a significantly higher proportion of CPAs with a lifestyle career anchor. This orientation, characterized by an interest in choice and less management constraint, seemed unusual



for a population that is normally rule driven and structure oriented. He suggested additional research to determine if the same results could be found in the larger accounting population. This research will extend these results to the larger accounting population by targeting the IMA population in North Carolina. To determine indications of career anchor concentrations, the following hypothesis, stated in the null form, will be used:

$H_{01}$ : The null form of the hypothesis is: No career anchor is clearly dominant among members of the IMA in North Carolina.

$H_{A1}$ : The alternative form of the hypothesis is: One or more career anchors are dominant among members of the IMA in North Carolina.

Variables in this situation to be investigated will include the following:

<u>Category</u>	<u>Indicator</u>	<u>Measurement</u>
Dependent	Career Anchor	Mail survey
Independent	Number of Responses per category	Mail survey

As a person works and becomes aware of his or her self-concept, career orientation becomes more articulated. When work assignments are congruent with this self-concept, the person experiences greater levels of satisfaction. Alternatively, when the individual feels less comfortable with work as it relates to their self-concept, he or she is likely to experience less satisfaction. (Schein, 1985) Other causes may be responsible for a lack of satisfaction as well, however, so this study investigates the presence of a lack of satisfaction within different career anchors and its effect on ethical behavior independently of the paring of the career anchor with the individual's self-concept.

Previous chapters have discussed the structure of career anchors. These include: (1) technical/functional competence; (2) managerial competence; (3) autonomy/independence; (4) security/stability; (5) service/dedication; (6) pure challenge; (7) life-style integration; (8) entrepreneurship. (Schein, 1985) The presence of a dominant career anchor would be indicated by a Q-type factor analysis. Anderson, Sweeny, and Williams (2005) indicate that the three basic decisions related to factor analysis are the calculation of input data to meet grouping objectives, the design of the study in terms of variables and measurement properties, and the sample size necessary. These will be determined in this study to facilitate the separation of individual responses into factor categories. They recommend the *F* test for overall significance and the *T* test for individual significance.

Previous research provided reason to believe that the most prevalent career anchors for CPAs would be technical competence, managerial competence, entrepreneurship, or security/stability (Igarria, et al., 1991) which Hardin cited in his study. These career anchors would be expected to be more associated with individuals who have pursued technical training, occupy management positions, and who use management skills over time. Contrary to assumptions, Hardin found other career anchors to be more prevalent.

Studies within other disciplines have also indicated concentrations of career anchors that would support the contention that extensive skills training results in predictable orientations. Crepeau, et al. (1992) proposed that all career anchors would be found, with managerial and technical career anchors exhibiting some dominance. They found, contrasted to Hardin's study of CPAs, that all career anchors were present in a

study of IS professionals. Only after a second-order factor analysis could groupings of career anchors be clustered and labeled as managerial and technical. Since the requirement for technical knowledge and managerial capability exist for both IS professionals and CPAs, findings might be similar for both groups. This hypothesis will be proposed for comparison with Hardin's findings directly, and for comparison with Crepeau et al. findings indirectly.

Hardin (1995) previously indicated that the lifestyle career anchor emerged as clearly more prevalent than others. In his study, 47 percent of the respondents possessed a dominant lifestyle career anchor. He indicated that this finding was surprising. He felt that this percentage "far exceeded what would have been expected by chance (chi-square = 465,  $p < .05$ )."

 (p. 81) In addition, he found the pure challenge career anchor to be the next most prevalent (12.3 percent) while the general managerial career anchor was the least characteristic of the respondent CPAs (3.2 percent). He recommended further study and particularly across a more diverse group of accountants. Additional study would also add to the body of evidence concerning prevalent career anchors within accounting populations, particularly in view of Hardin's unexpected results. This study will accomplish that purpose by surveying the more diverse group of accountants represented by membership in the IMA. The limitation of Hardin's study, that the larger population of accountants had not been tested, is addressed by considering the dominance of career anchors across the larger (non-CPA) accounting population. Since Crepeau et al. (1992) found the presence of managerial career anchors and technical career anchors on a second order factor loading, the possibility exists that in the more general accounting population a similar orientation exists. If significant numbers of accountants possess career anchors

other than what might be expected given their training and background, assumptions about working circumstances should be revisited and alterations made to typical accounting work environments.

H<sub>02</sub>: The null form of the hypothesis is: Career anchors are unrelated to personal characteristics of members of the IMA in North Carolina.

H<sub>A2</sub>: The alternative form of the hypothesis is: Career anchors have a relationship with personal characteristics of members of the IMA in North Carolina.

Variables in this situation to be investigated will include the following:

<u>Category</u>	<u>Indicator</u>	<u>Measurement</u>
Dependent	Career Anchor	Mail survey
Independent	Gender, experience, others	Mail survey

This hypothesis focuses on the presence of personal characteristics as a determiner of career orientations. Fogarty (1994) found no evidence of gender differences related to perceptions of positions in the firm, even though the belief that women value flexible arrangements is rather common. Other research has indicated that flexible work arrangements caused stronger intentions to remain with the firm (Almer and Kaplan, 2002). Hardin (1995) found that the lifestyle career anchor was dominant for both males and females, and that females expressing the lifestyle anchor were likely to have spent significantly fewer years in their position. Hooks, et al. (1997) has advocated further study related to gender differences and differences in career anchors.

Other personal characteristics which are likely to have an effect on career orientations and career anchors include years of experience, culture, and religious preferences. Schein (1985) believes that a person's career anchor is an internal construct

that represents a self-concept that is so central that an employee would not give it up and that a person's career anchor does not change over time. Other studies indicate that gender and race each potentially alter individual experience (Fogarty, 1994; Hull and Hicks, 1993; Igbaria and Wormley, 1995; Russ and McNeilly, 1995). Schein (1985) believes that a person's career anchor does not change as one ages. No research has been done to date about the effects of religion on career orientations.

H<sub>03</sub>: The null form of the hypothesis is: Ethical perception has no relationship with career anchors, job satisfaction, or turnover intentions as perceived by members of the IMA in North Carolina.

H<sub>A3</sub>: The alternative form of the hypothesis is: Ethical perception is related to career anchors, job satisfaction, and turnover intentions as perceived by members of the IMA in North Carolina.

Variables in this situation to be investigated will include the following:

<u>Category</u>	<u>Indicator</u>	<u>Measurement</u>
Dependent	Career Anchor and job satisfaction	Mail survey
Independent	Ethical perception	Mail survey

Ethical behavior is related to myriad factors including behavior shaping events both before and after employment. Earlier influences include circumstances related to family and peer relationships during early childhood and adolescent years. Arlow and Ulrich (1988) recommend additional study of ethical behavior because factors influencing that behavior are complex. They indicate that the major causes of ethical behavior are based on change agents and believe that more research is needed related to the depth of change. Without this increased depth, they believe that research will be

wasted on unproductive efforts, potentially causing more problems than the solutions that the research identifies. They pointed to the pervasive influence of early family training and believe that research attention should appropriately address some of those root causes of ethical orientation.

Even if ethical orientations are formed earlier in life, intervention is possible after the onset of employment. Almer and Kaplan (2002) found that satisfaction can result from working arrangements and particularly if additional flexibility and latitude for work assignments is incorporated into the workplace. They cite shortages of CPAs and experienced accountants and believe that flexible working arrangements can impact occupational orientations of the employee. Among those orientations are overall levels of satisfaction and the tendency toward more or less ethical forms of behavior. They assert that these outcomes are controllable by the firm.

Education and training are commonly thought of as central to ethical perception, but a number of studies call this into question. Ahmed, et al. (2003) found differences in ethical orientation related to national origin and culture and less related to length of training, but considered their results to be partially speculative. The researchers even noted that length of study seemed in some cases to have a negative effect on the perception of an ethical problem. They indicated that they did not find any evidence that length of study was related to ethical behavior. The absence of effect from training on ethical behavior would have enormous consequences on educational, occupational training, and placement efforts by both educational institutions and corporate sources for the accounting profession.

This research will explore the relationships between both the career anchor, indicating career orientation, and job satisfaction on the tendency toward more or less ethical perception on the part of the general accountant. Previously discussed literature explores the relationship between a match between job circumstances and the employee's internalization of their own career orientation classified as the career anchor on job satisfaction and intention to leave. Although research indicates that an increased tendency to leave resulting from job satisfaction is congruent with frustration associated with the lack of a match between job circumstances and tendency to leave, researchers acknowledge that variables are complex and that other factors may influence the onset of lower levels of job satisfaction.

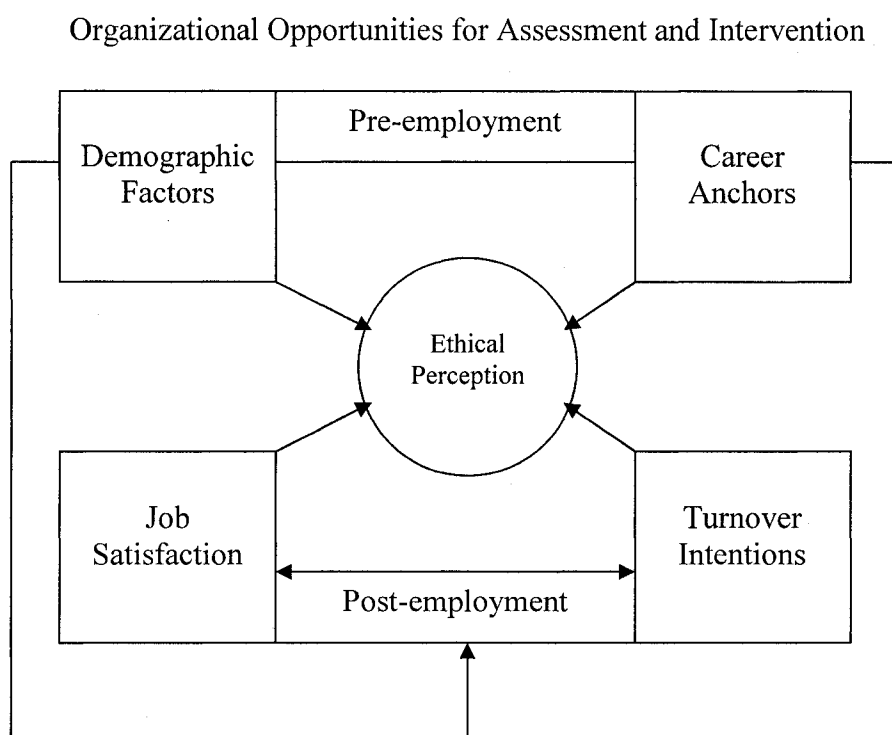
#### Theoretical Model

The body of research on career constructs such as career anchors has developed with the overriding presumption that being able to provide corporate placement efforts with valuable tools to use for increased placement effectiveness results in lower turnover and less costly training. While increased levels of job satisfaction potentially result from a match between job circumstances and the employee's internalization of their career orientation, the cause of job satisfaction will not be investigated here. Alternatively, the match between employee career orientations as measured by the career anchor and job satisfaction, whatever the cause, will be investigated as they relate to ethical perception. If career orientations as measured by career anchors are characteristically different as they relate to ethical behavior, corporate placement officers will have a powerful indicator of precursors of ethical behavior prior to employment.

The theoretical model proposes that demographic factors and career orientations identified as career anchors individually and in combination may have an effect on ethical perception directly and on job satisfaction and turnover intention, which give rise to ethical or unethical perception and resulting behavior.

Figure 3-1

Theoretical Model



Further, if the combination of career orientations with greater or lesser levels of job satisfaction associate themselves in such a way that they exacerbate the tendency toward greater or lesser levels of ethical perception and consequent behavior, corporate placement officers will have a powerful indicator of signals for risks associated with ethical behavior after the onset of employment. This latter circumstance would naturally



give rise to training efforts as a part of intervention intended to mitigate the risks of less ethical behavior.

### Research Design

Approximately 885 members of the IMA will be surveyed in order to determine the career anchor orientation of these accounting professionals. Over 1,700 individuals are members of the IMA in North Carolina, which will necessitate the extrapolation of a random sample from the database. The database information was requested and received from the national offices of the IMA in Montvale, New Jersey. The data collection instrument comprised of questions which were used by Hardin (1995) to classify individuals according to career anchor, questions taken from the Andrews and Withey Job Satisfaction Questionnaire, and the Ethical Behavior Questionnaire used by Neureuther, Swicegood, and Williams (2002). Each of these instruments has been previously used and demonstrates appropriate levels of face validity and construct validity.

Cohen (1992) discussed appropriate sample size as a function of significance, population effect size (ES), and power. Power will be specified to be the long term probability of rejecting the null hypothesis. Effect size will be specified as the degree to which a phenomenon is present in the population. Significance will be used indicate the risk of rejecting a true null hypothesis and is usually stated at .01, .05, or .10 and is referred to as a Type I error. The risk of mistakenly rejecting a null hypothesis is appropriately diminished, according to Cohen, when power is held at .80 at an alpha level of .05. Effect size is one of the most difficult parts of power analysis and is often due to

the generally low level of awareness of the magnitude of phenomena that characterize much of psychology. To communicate the meaning any given ES, Cohen has proposed the convention or operational definitions of small, medium, and large values that are at least approximately consistent across different ES indexes. This study will hold the risk attending such a rejection to .05.

Using statistical power analysis, each of the variables including sample size ( $N$ ), significance criterion ( $\alpha$ ), population effect size (ES), and statistical power, are related to each other. While power reviews calculate power from the other three, here the convention will be followed of estimating the necessary sample size from the other three. Cohen indicates that power is appropriate for general use at .80 and the significance criterion is routinely set at .05. Using the Neyman-Pearson method of statistical inference, a medium level of effect size will be used, providing for the degree to which  $H_0$  is false when indexed between the discrepancy between  $H_1$  and  $H_0$ . Using Cohen's power table sample sizes will be specified for tests of differences between two independent means, significance of product-moment correlation coefficients, tests of differences between two independent  $r$ s, tests of population proportions, chi-square tests of normal curves, chi-square tests of goodness of fit, one-way analyses of variance (ANOVA), and both multiple and multiple partial correlations. Cohen's power tables for all of these common statistical tests when power is .80, ES is medium, and  $\alpha = .05$ , lists recommended sample sizes of 64 to 177 for the first five tests, sample sizes of 87 to 151 for the chi-square goodness of fit test for one to six degrees of freedom ( $df$ ), sample sizes of 32 to 64 for a one-way ANOVA depending on the number of groups, and 67 to 107 for multiple correlations depending on the number of independent variables. Often, the

ability to analyze sample variables depends on the statistical significance of the determination for a given number of respondents. Hardin (1995) and Jiang and Klein, (2000) recently used an alpha of .05 and power (P) set at .80 to represent a conventional approach to the statistical analysis of career anchors. In order to preserve the ability to analyze various demographic variables against results from measures contained in the instrument, a sample size of 885 will be chosen for the study.

### Sample Size

The primary method of data collection for this study will employ the use of mailed questionnaires. Typically response rates are experienced in the 20% to 40% range, and a response rate of 20% for this study is assumed. This type of survey requires that 885 people be included in the sample. All 885 questionnaires will be mailed to members of the IMA in North Carolina to extend results to the larger population of North Carolina IMAs and to facilitate a comparison to earlier findings by Hardin for the CPA population of North Carolina. Comparisons to the CPA population will be couched in terms of the more general accounting population. Therefore, results of the study of IMA members may not reflect the experience of CPAs in particular but will certainly be representative of the accounting population in general.

Given the limited population, responses are not likely to occur in numbers which would lend themselves to statistically significant assertions if accounting categories such as public practice, management accounting, and governmental accounting even though many of the members of the IMA are associated with accounting roles in for-profit entities. Instead, demographic variables such as age, gender, and level of education will

be analyzed for results. These variables are more likely to yield numbers of respondents that will stand the test of statistical significance.

A reasonable response rate will be targeted through attention to the design of the instrument and the method of delivery in the mail. The instrument is designed to protect the anonymity of the respondent. A personally signed cover letter (see Appendix 1) will be included with the attached questionnaire. Postage stamps will be used for both the envelope that was mailed to the individual and the envelope provided to the individual for response. A business reply envelope will be used for the response by the individual. To further prompt the return of the instrument, a copy of the results was offered to each individual.

#### Nonresponse Bias

Nonresponse bias cannot be assessed because anonymity is promised to respondents. Lambert and Harrington (1990) indicate that the best way to counter nonresponse bias is to increase the response rate. They offer several methods of increasing response rate. In keeping with their recommendations, this study will employ the use of first class outgoing mail and hand-stamped return envelopes. In addition a follow up mailing will be sent to increase the number of responses to the questionnaire. The second mailing will be compared to the first to determine the significance of nonresponse bias. Methods ranging from subjective measures to experimental and statistical methods have been suggested. Lambert and Harrington believe the comparing the results of a first mailing to the results of a second has considerable merit, using a one-way analysis of variance (ANOVA) to analyze the difference and correct for

nonresponse. This approach seems to have considerable support in the literature and will be used in this study.

### Research Instruments

This study will use four research instruments composed in the form of one questionnaire. The first is a ranking instrument used by Hardin (1995), which provides a description of each of the eight career anchors, stated in the first person. Individuals are asked to rank their identification with each career anchor from one to eight. A one indicates the greatest level of identification with a particular career anchor while an eight indicated the weakest identification with a career anchor. Hardin observed in his study that self-reported measures were a reliable indicator of a persons identification with a particular career anchor. Questions from this instrument included in this study will require respondents to rank their career anchors on a scale from one to eight.

A second instrument involves the use of the Andrews and Withey Job Satisfaction Questionnaire. Historically, the Minnesota Satisfaction Questionnaire and the Job Descriptive Index have been used to measure job satisfaction. These measures involved lengthy questionnaires but have been used extensively. Steel and Rentsch (1997) compared results of the Andrews and Withey Job Satisfaction Questionnaire and found that the measure correlated significantly with both the Minnesota Satisfaction Questionnaire ( $r = .70, p < .001$ ) and the Job Descriptive Index ( $r = .70, p < .001$ ). They analyzed psychometric properties of the Andrews and Withey Job Satisfaction Questionnaire and reported reasonable findings of internal consistency in their study (Chronbach's alpha = .79) and in a 10 year follow up survey (Chronbach's alpha = .81).

The questions from this instrument used in this study will require respondents to rank each of five questions on a five point likert scale.

The third instrument draws from situational questions posed by Neureuther, et al. (2000) to determine ethical orientations. Situational analysis has been used a great deal in various studies to study the ethical orientation of individuals. Neureuther, et al. previously used this instrument to determine the ethical orientation of individuals from their own perspective and of these same individuals from the perspective of the firm. In this study, questions from the Neureuther, et al. study will require respondents to choose from four multiple choice qualitative responses to rate ethical behavior as more or less ethical, given situational circumstances.

The fourth instrument in this study is a single question which determines an individual's intention to leave, or conversely, to stay in their current position within the firm. Significant authoritative support exists for the use of a single question for turnover intentions (Parasuraman, 1982). Intention to stay will be measured using an adaptation of the single-item measure of intention to stay reported to be effective by Baroudi and Igarria, 1995, Kraut, 1975, and Parasuraman, 1982, which includes the single item, "Given everything you know about the company in which you are employed and the type of work you like to do, how long do you think you will continue to work at this company?" Response Options are anchored on a time-linked five-point scale ranging from 1) one year or less, to 5) eleven years or more or until retirement. In the current study, a slightly more concise version of the same question is used and respondents are asked to rank their willingness to leave or intention to stay on a five point likert scale.

### Data Analysis

The data analysis will be very similar to the procedures used by Igbaria et al. (1991), and Hardin (1995). To test Hypothesis 1, a chi-square goodness of fit test will be conducted. The chi-square test is appropriate in multinomial distributions and particularly when observations are qualitative and are classified in only one way (Hildebrand, et al., 2005). The expected value of frequencies was compared to the observed frequencies of each of the eight career anchors.

The two-way chi-square test of independence will be used to test Hypothesis 2. In order to determine the relationships of various demographic and personal variables with career anchors, an ANOVA will be performed. Results will be used to determine relationships between career anchors with age, job tenure, gender, educational level, religiousness, and salary level. The dominant career anchor will be treated as the independent variable to determine if there was any association with age, gender, or job tenure. Chi-square tests of independence will be used because counts for the sample could be cross-tabulated and the chi-square test of independence is useful for such tables (Hildebrand, et al., 2005).

To test Hypothesis three, IMA members will be identified by career anchor. ANOVAs and chi-square tests will be used to determine associations between ethical perception and personal characteristics. Then multivariate analysis of variance (MANOVA) will be conducted with ethical perception used as the independent variable and career anchor, job satisfaction, and turnover intentions used as dependent variables.

### Summary

This chapter offers an overview of the statistical considerations involved in this study. The objectives of this research and specific research hypotheses were presented. A theoretical model was used to explain the potential interrelationship of a number of the variables involved. Later in the chapter, a detailed proposal for statistical techniques used in the analysis of the data was discussed.

In the following chapter, results of data collection and analysis will be presented. Specific information will help to elucidate a number of concerns and ancillary analysis associated with the sampling, testing, and analysis of the variables associated with the research hypotheses.



## CHAPTER IV

### DATA ANALYSIS AND RESULTS

This chapter contains the results of the survey process and empirical research conducted in this study. A discussion of the process involved in the use of the instrument is followed by an analysis of particular features of the study and characteristics of the population. The chapter concludes with a discussion of the conclusions of the research questions.

The population involved the members of the North Carolina Institute of Management Accountants (IMA). Data was collected through the use of a survey instrument and was delivered to individuals using first class mail. Members of the sample were determined by random selection and results were analyzed to produce statistical information. This chapter presents results related to response rate, respondents excluded, demographics of respondents, nonresponse bias, testing of the primary research instrument, and hypothesis testing.

#### Response Rate

The research instrument was mailed to a total of 885 North Carolina IMA members, chosen from a total population of 1785 in the state. The accuracy of database addresses was enhanced by obtaining the membership list from the national office of the IMA in Montvale, New Jersey. Thirty-two surveys mailed were returned as undeliverable. A total of 207 individuals responded to the survey, which represented just over 23% of individuals in the sample population. This response rate was within the

acceptable modal range of twenty to forty percent. Additionally, the rate of response compared favorably with two former studies. Hardin (1995) reported a response rate of 30%, which was in the middle of the modal range, and Igarria et al. (1991) reported a response rate of 20.3%. Although this study did not match the response rate of the Hardin study, it exceeded the response rate to the Igarria et al. study, and was adequate for the statistical tests performed on the data.

### Respondents Eliminated

After responses were tabulated, the resulting data was checked for completeness or inappropriate responses. In a previous study (Hardin, 1995), certain characteristics individuals caused the elimination of respondents. These included attorneys who were also CPAs but were primarily practicing law and responses indicating illness and an inability to respond on the part of the person to which the survey was mailed. Part of the purpose of this study, the inclusion of those with diverse backgrounds typically found within the IMA membership, obviated the need for exclusion of certain individuals as long as they were involved in the accounting profession.

Two responses were eliminated from the data used in the study. The first was marked retired across the first page and none of the questions were answered. The second involved an incomplete survey with a note at the end indicating that the individual to which the survey was mailed was also retired. Although several individuals did not follow directions precisely in the section of the document which involved the ranking of career anchors, their responses were not deemed unusable because of the identification of primary career anchor was appropriately reported. No individuals were eliminated

because of a conflict of job responsibility, such as not working in the capacity of an accountant.

### Demographics of the Respondents

The following discussion addresses the demographic characteristics of the respondents including age, gender, educational level, ethnicity, religious orientation, salary, and years of experience. Religious orientation does not relate to denomination or type but rather to level of influence within the respondent's daily life. Other measures are more typical. According to the theoretical model advanced in Chapter 3, career anchors and other demographic factors potentially give rise to greater or lesser levels of satisfaction and may result in an altered level of ethical perception. Consequently, relationships between demographic measures and measures of satisfaction and ethical perception are discussed as well.

#### Age

Age is analyzed in Table 4-1, and is displayed in terms of ten-year increments. The concentration of IMA members in their 30s, 40s, and 50s may be a function of the tendency of employees to progress and increasingly feel the need for professional affiliation as they progress, with membership higher in the last two decades. Many do not enter work associated with their profession until they are into their later 20s. A more detailed analysis of this age category indicates three people from age 20 to 25, and nine from age 26 to 29. As would be expected, fewer individuals were actively working in their 60s which would be anticipated as individuals begin retirement.

Table 4-1

## Ages of Respondents

Range	Frequency	Percent	Cumulative
20-29	12	5.9	5.9
30-39	52	25.4	31.7
40-49	66	32.2	63.4
50-59	64	31.2	94.6
60-69	10	4.9	99.5
70-79	1	0.5	100

## Descriptives:

Mean = 45.09

Minimum = 21

Maximum = 72

Standard Deviation = 9.7

Data analyzed according to the age of the respondent indicate greater levels of satisfaction and an intention to remain in their current job. Ethical perceptions were more variable among younger respondents, but overall fell in the highly ethical category. The number of respondents in their 20s however, represented less than six percent of the overall response total. Ninety percent of the respondents were in their 30s, 40s, or 50s, and were classified as highly ethical.

### Educational Level

Educational level is displayed in Table 4-2 and shows that no respondents had only completed high school. Two respondents only completed some college, which might be possible given the presence of student memberships in the IMA. Virtually all respondents were split between the bachelor's degree or graduate degree categories. Only seven percent of respondents indicated some graduate school, which would seem to indicate that those who enrolled in graduate school tended to finish. It is notable that over fifty percent of respondents had a graduate degree, reflecting the increased opportunities in the educational environment for obtaining both the Master of Business Administration (MBA) and the Master of Accountancy (MAcc) degrees.

Table 4-2

### Highest Educational Level

Educational Level	Frequency	Percent	Cumulative
High School (1)	0	0	0
Some College (2)	2	1.0	1.0
Bachelor's Degree (3)	84	41.0	42.0
Some Graduate School (4)	15	7.3	49.3
Graduate Degree (5)	104	50.7	100
Descriptives:			
Mean = 4.08			
Minimum = 2			
Maximum = 5			
Standard Deviation = .977			

Relationships between certain demographic measures such as education, gender, ethnicity, and religiousness have been historically investigated related to measures of satisfaction and ethical perception and are displayed in box plots. Within the box plots, lines indicate the range of data and shaded areas represent interquartile ranges, according to the formula  $IQR = Q_3 - Q_1$ .

Educational level was considered for overall differences in satisfaction and turnover intentions. Figure 4-1 displays the results of analyses and presents information indicating median values for individuals having completed some college, a bachelor's degree, some graduate school, and a graduate degree. Respondents were clustered in either the Bachelor's Degree or Graduate Degree categories, with few in the Some College or Some Graduate School categories, which would be predictable given that most people that enroll in a program finish the program. Individuals were more satisfied than not and median values existed in the more satisfied category for all educational levels. Although turnover received a higher rating, indicating that an individual would not leave for any reason, for those with some college compared to those with more college or graduate school, respondents in this category were few in number. Most responded that they would be more likely than not to remain in their jobs. Individuals were strongly disposed to ethical behavior in all educational categories, including education on both the baccalaureate and graduate levels.

Figure 4-1

## Satisfaction, Turnover, and Ethical Perception by Educational Level

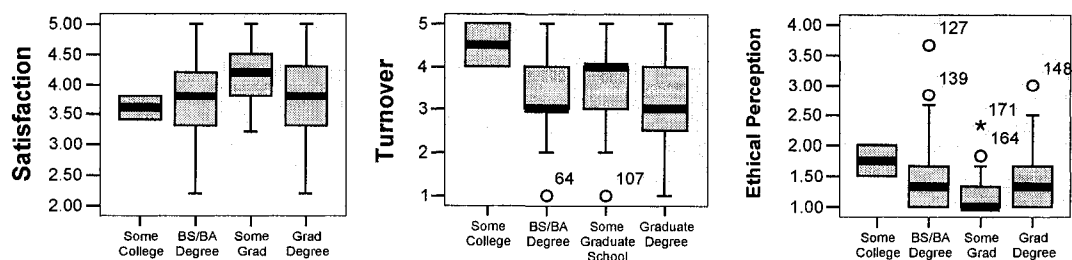
Gender

Table 4-3 displays the concentrations of respondents according to gender. Males comprised 65 percent of the respondents and females exactly one third. This is not much different from historical trends, and is almost identical to Hardin's earlier findings (1995). Since the concentration of respondents was lower in the 20s age category, supposed recent increases in the numbers of women in the workplace might not be fully represented because of lagging membership in that age category.

Table 4-3

## Gender

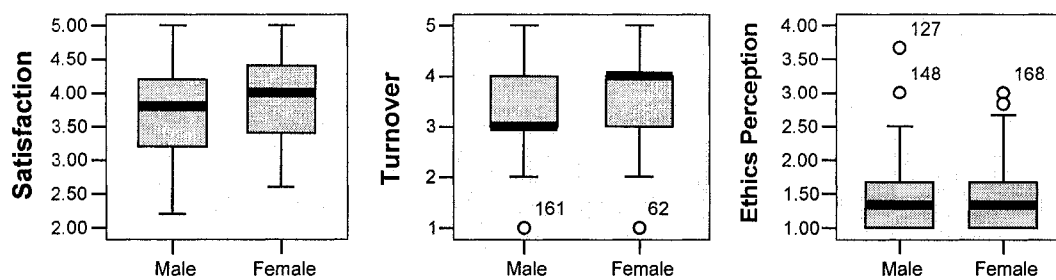
Gender	Frequency	Percent
FEMALE (1)	69	33.7
MALE (2)	136	66.3
TOTAL	205	100

Descriptives:  
Mean = 1.34  
Minimum = 1  
Maximum = 2  
Standard Deviation = .474

An analysis of gender highlighted some small difference between men and women in turnover intentions, and satisfaction measures indicated that respondents were as a group satisfied with their jobs. Figure 4-2 illustrates gender related attitudes related to satisfaction and turnover intention. Ethical perception was in the highly ethical range for both men and women.

Figure 4-2

Satisfaction, Turnover, and Ethical Perception by Gender



### Ethnicity

Data were gathered to differentiate between various ethnic backgrounds. Results were overwhelmingly concentrated in the white, or Caucasian, ethnic background with a small percentage represented in African-American, Hispanic, and Asian categories.

Table 4-4 provides additional information about ethnic concentrations. No respondents reported a Native American or other ethnic background.



Table 4-4

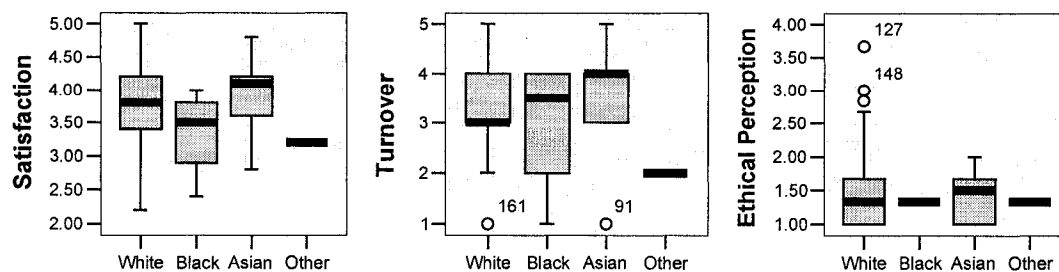
## Ethnic Background

Ethnicity	Frequency	Percent	Cumulative
White	194	94.6	94.1
Black	4	2.4	96.5
Hispanic	6	2.9	99.5
Asian/Pacific Islander	1	0.5	100
Native American	0	0	100
Other	0	0	100

Differences in satisfaction level and turnover intentions were difficult to determine for individuals in different ethnic categories because most respondents were white. People responding to the survey and belonging to other ethnic groups were few in number. Only four blacks, six Asians, and one other person responded, providing little data to use for assertions related to ethnicity. As indicated in Figure 4-3, across all ethnic categories, satisfaction was above average, turnover intentions were low, and perceptions were highly ethical. Results particularly for the black population cannot be extended because the number of participants was very small.

Figure 4-3

## Satisfaction, Turnover, and Ethical Perception by Ethnicity

Religiousness

Those participating in the survey were asked to rank their practice of religion. There was no question requesting information on religious affiliation or denomination. Respondents either indicated that their faith played no role, an occasional role, or a significant role in their life. Table 4-5 displays the results tabulated from the responses to the survey.

Table 4-5

## Religious Involvement

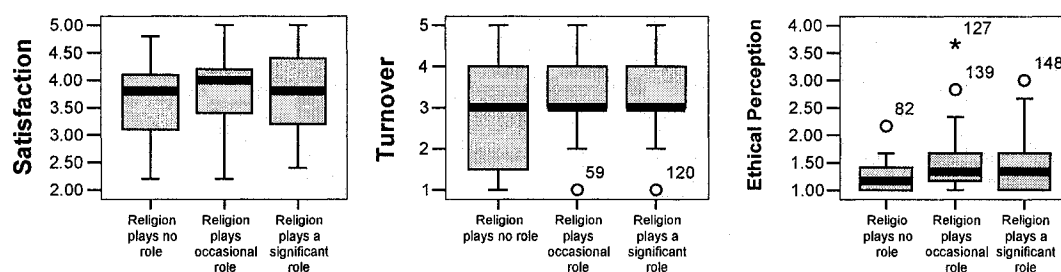
Involvement	Frequency	Percent	Cumulative
No Role	20	9.8	9.8
Occasional Role	71	34.6	44.9
Significant Role	114	55.6	100

Results indicated that less than ten percent felt that religious faith played no role in their daily life. Approximately one-third of the respondents felt that religious faith played an

occasional role and over half indicated that faith played a significant role in their daily life. Data were analyzed to determine whether those with a stronger, more consistent practice of religion were more satisfied and more ethical than those that experienced a less consistent practice of religion. Allport's concept discussed by Kennedy and Lawton (1998) of intrinsic and extrinsic religiousness was categorized using the distinction between no role, indicating an extrinsic orientation, and a significant role, indicating an intrinsic orientation. Kennedy and Lawton found a negative correlation between intrinsic religiousness and unethical perceptions and behavior. Over five times as many people indicated that religion played a significant role in their lives, compared to those who indicated that religion played no role in their lives. Less than ten percent of the total sampled believed that religion played no role in their life. Although satisfaction

Figure 4-4

#### Satisfaction, Turnover, and Ethical Perception by Religious Belief



measures indicated that respondents in all categories were more satisfied than not, Figure 4-4 illustrates that individuals who claimed that religion played no role were more likely to be interested in leaving their job. Respondents in all religious categories had strongly ethical perceptions.

### Salary Level

Respondents were asked to provide information about their salaries on a scale from zero to over \$150,000 in increments of 25,000. Results of the survey are displayed in Table 4-6 and indicate that almost two-thirds of respondents earned in the range of

Table 4-6

### Salary

Salary Range	Frequency	Percent	Cumulative
Below \$25,000 (1)	3	1.5	1.5
\$25,000 - \$50,000 (2)	19	9.3	10.8
\$50,001 - \$75,000 (3)	63	30.7	41.7
\$75,001 - \$100,000 (4)	64	31.2	73.0
\$100,001 - \$125,000 (5)	24	11.7	84.8
\$125,001 - \$150,000 (6)	16	7.8	92.6
Over \$150,000 (7)	15	7.3	100

### Descriptives:

Mean = 3.96

Minimum = 1

Maximum = 7

Standard Deviation = 1.384

\$50,000 - \$100,000, with roughly one in eight earning over \$125,000 per year. Ninety percent of respondents earned over \$50,000 each year. These annual incomes indicate that accounting as a discipline is almost universally lucrative beyond what many students experience when they pursue careers in other areas of business. Table 4-7 reflects that 80 percent of respondents had been working over 10 years, which may help to explain some of the higher salaries.

Respondents of all salary levels indicated satisfaction in their jobs and an intention to stay in their current position. Although those that fell in the less than \$25,000 a year salary category indicated more variable ethical perception, they indicated a stronger desire to remain in their jobs. Results are less meaningful in this salary category, however, since the category contained a total of three respondents.

#### Years of Experience

Respondents were asked to rank their years of experience in three different categories, one to three, three to ten, and over ten. Results indicate that most people surveyed had been in their jobs longer than ten years. This may reflect that a larger portion of the membership of the IMA, and consequently of those responding to this survey, were older and had been working in their profession longer, indicating a level of involvement in their profession characteristic of older members. Almost twenty percent of those who responded claimed to have been in their job from three to ten years. Almost eighty percent reported that they had been in their jobs over ten years. Table 4-7 displays the responses from the survey participants. Few respondents reported that they were relatively new to the profession.

Table 4-7

## Years of Experience

Years	Frequency	Percent	Cumulative
1 to 3 (1)	4	2.0	2.0
3 to 10 (2)	39	19.0	21.0
Over 10 (3)	162	79.0	100

Descriptives:

Mean = 2.77

Minimum = 1

Maximum = 3

Standard Deviation = .466

Results of the survey associated with experience level indicate, predictably, that those with less experience are more interested in switching jobs. Although turnover intention was higher in the categories representing less than ten years of experience, however, satisfaction levels were above average, as shown by median levels in the 3.5 – 4.0 range. In spite of higher turnover levels, and in keeping with high satisfaction levels, perceptions of situational data by respondents were categorized as highly ethical.

#### Nonresponse Bias Testing

Nonresponse bias was difficult to test in this study as in any study in which anonymity is promised to the respondents. According to Ferber (1948), the best way to

test for nonresponse bias is to interview respondents and compare responses to those of the individuals that elected not to participate. Individuals were not identified in this study which prevented subsequent contact with those that chose not to respond. As an alternative, and in keeping with techniques used in other studies (Hardin, 1995, Armstrong and Overton, 1977), the “time trends” method was used. The first 50 responses were coded one way and the last 50 responses were coded differently. The time trends method claims that late responses are similar to nonresponses.

Table 4-8

One-Way ANOVA - Comparing Attitudinal Variables of Early and Late Respondents

Variable	F Ratio	Probability > F*
Turnover Intentions	0.9796	0.3247
Ethical Perception	0.0867	0.7690
Job Satisfaction	0.5842	0.4465

\* No significant differences  
at  $p < .05$

Since career anchors were to be considered against measures of satisfaction, turnover intentions, and ethics, an Analysis of Variance (ANOVA) was performed on these categorical variables. Table 4-8 displays the results, which indicate that early and late respondents were not significantly different ( $p > .05$ ) on any of the attitudinal variables measured in the study.

### Evaluation of Research Instrument

The research instrument used in this study was a questionnaire, intended to gather information about demographics, career anchor orientations, turnover intentions, job satisfaction, and ethical perceptions. Career anchor orientations were collected using a self-reporting ranking of eight career anchors (see Appendix B for a complete copy). Job satisfaction was assessed using the Andrews and Withey Job Satisfaction Questionnaire. Turnover intention was determined through the use of a single question. Ethical perceptions were assessed using a questionnaire previously developed by Neureuther, et al., and asked about ethical perceptions from both the individual's point of view and from the point of view of the organization.

The first section of the questionnaire was designed to assess career anchor orientations. Respondents were asked to rank eight different descriptions of career anchors by writing a "1" in the space next to the description that they felt best describes them to an "8" in the space that least describes them. Participants were asked to use each number from 1 to 8 only once and to rank all eight items. Career anchors were discussed in Chapter 2 and are used to classify an individual's orientations to his or her self-perceived career characteristics.

Five questions from the Andrews and Withey Job Satisfaction Questionnaire were used to determine an individual's level of satisfaction in his or her job. Individuals were asked to write a number from 1 to 5, indicating a range from a terrible feeling to a delighted feeling, respectively. A five point likert scale was employed to diminish midrange ambiguity.



Turnover intention was indicated using a single question. Parasuraman (1982) provided evidence attesting to the validity of using a single question for this purpose. The question, which asked about an individual's interest in changing jobs, offered responses from a "1" indicating that "I would quit this job at once if I could" to a "5" indicating that "I would not exchange my job for any other."

The final attitudinal characteristic surveyed was ethical perception. A situational analysis approach was used and offered participants three sets of circumstances. Based on the information presented, individuals were asked to rank the unethical behavior of the central character by selecting responses from "highly ethical" to "highly unethical." Since the situation displayed what would be traditionally classified as unethical behavior, the categorization of highly unethical behavior would indicate a high correlation with traditional ethical perceptions. Conversely, if the unethical behavior on the part of the central character is classified as more ethical than unethical, the respondent's orientation would be traditionally classified as an unethical, tending to minimize the unethical nature of the behavior or possibly even defend it.

Jiang and Klein (2000) indicate wide support for the factor structure of the eight commonly used career anchors, and Hardin (1995) indicated a high reliability between self-reported career anchors and career anchors determined using Shein's (1978) Career Inventory. Consequently, the approach used to gather career anchor orientations for the purpose of comparisons with job satisfaction, turnover intentions, and ethical perceptions involves self-reported career anchors.

## Results of Hypothesis Testing

### Test of Hypothesis One

CPAs are usually considered to be people attracted to structure in organization and process, and would seem to be people centered in career anchors associated with management, technical competence, or organizational security. Hardin (1995) previously examined the population of CPAs in North Carolina and found that a disproportionate number of CPAs aligned themselves with the lifestyle career anchor. He cited a narrow scope as a limitation of his study and recommended further study, targeting the larger body of accountants. In this study, the population targeted included IMA members in North Carolina. Membership in the IMA does not require the CPA certification, and has traditionally been associated with a more diverse group of accountants. To test the career orientations of this more diverse representation of the accounting population in North Carolina, the following hypothesis was tested:

$H_{01}$ : The null form of the hypothesis is: No career anchor is clearly dominant among members of the IMA in North Carolina.

The potential for nonresponse bias for career anchor categorical variables was tested to determine if any significant difference existed between career anchor responses for early responders when compared to late responders. Table 4-9 provides the detailed analysis of categorical variables associated with career anchor measures and indicates that no significant difference exists between early and late responses.

Table 4-9

One-Way ANOVA - Comparing Career Anchors of Early and Late Respondents

VARIABLE	F RATIO	PROBABILITY > F*
Career Anchors:		
- Technical	1.1673	0.2826
- Managerial	0.3071	0.5807
- Autonomy	0.0025	0.9605
- Security	0.0022	0.9628
- Entrepreneurial	0.9434	0.3338
- Service	0.6528	0.4211
- Pure Challenge	1.1039	0.2960
- Lifestyle	0.0277	0.8681
* No significant differences at $p < .05$		

Within the first section of the questionnaire, respondents were asked to rank eight different descriptions of career anchors by writing a "1" in the space next to the description that they felt best describes them to an "8" in the space that least describes them, and to use each number only once. The person's primary career anchor is indicated by the number 1 next to the career anchor category.

Table 4-10 displays the proportional responses for the eight career anchors indicated by placing the number 1 next to the career anchor category. Previous observations of concentrations in the lifestyle career anchor by Hardin (1995) and Jiang

and Klein (2000) were again demonstrated here, although the second greatest concentration of primary career anchors existed in the managerial category, which differed from the two previous studies.

Table 4-10

## Proportional Choices – Career Anchor

Career Anchor	Primary Choice	Percentage within Career Anchor
Career Anchors:		
- Technical	11	5.4
- Managerial	41	20
- Autonomy	13	6.3
- Security	13	6.3
- Entrepreneurial	16	7.8
- Service	10	4.9
- Pure Challenge	6	2.9
- Lifestyle	112	54.6

Each career anchor was ranked individually. The first career anchor, the technical-functional career anchor (TF), was chosen 5.4 percent of the time as the primary career anchor through the indication of the number 1. The description given for the technical-functional career anchor was, "I derive my sense of identity from the

exercise of my technical/functional skills and I am most happy when my work permits me to be challenged in those areas. I would avoid general management if it meant leaving my own area of expertise.” Rankings other than one were chosen frequently as well. Table 4-11 displays the relative rankings of the various choices for the Technical Career Anchor.

Table 4-11

## Career Anchor 1 - Technical

		Frequency	Percent	Valid Percent	Cumulative Percent
Choice	1	11	5.4	5.4	5.4
	2	21	10.2	10.2	15.6
	3	36	17.6	17.6	33.2
	4	26	12.7	12.7	45.9
	5	20	9.8	9.8	55.6
	6	34	16.6	16.6	72.2
	7	32	15.6	15.6	87.8
	8	25	12.2	12.2	100.0
	Total	205	100.0	100.0	

The distribution of the rankings occurred fairly evenly across the range of possible responses, with a mean of 4.84 and a standard deviation of 2.12. Respondents rated the technical career anchor in each of the second through eighth choices more often than the first. Therefore, they exhibited a preference every other ranking except first choice.

The second career anchor, the managerial career anchor (GM), was the second most prevalently chosen career anchor, receiving 20 percent of the “1” designations. The identifying statement was “I want to climb to a level high enough in an organization to enable me to integrate the efforts of others across functions and to be responsible for the

output of a particular unit of the organization. I want to be responsible and accountable for the total results and I identify my own work with the success of the organization for which I work.” More people expressed an attraction for the managerial career anchor by indicating choices “1” through “4” than an avoidance of it, demonstrated by choices “5” through “8.” Results are displayed in Table 4-12.

Table 4-12

## Managerial Career Anchor

		Frequency	Percent	Valid Percent	Cumulative Percent
Choice	1	41	20.0	20.0	20.0
	2	50	24.4	24.4	44.4
	3	23	11.2	11.2	55.6
	4	24	11.7	11.7	67.3
	5	23	11.2	11.2	78.5
	6	15	7.3	7.3	85.9
	7	21	10.2	10.2	96.1
	8	8	3.9	3.9	100.0
	Total	205	100.0	100.0	

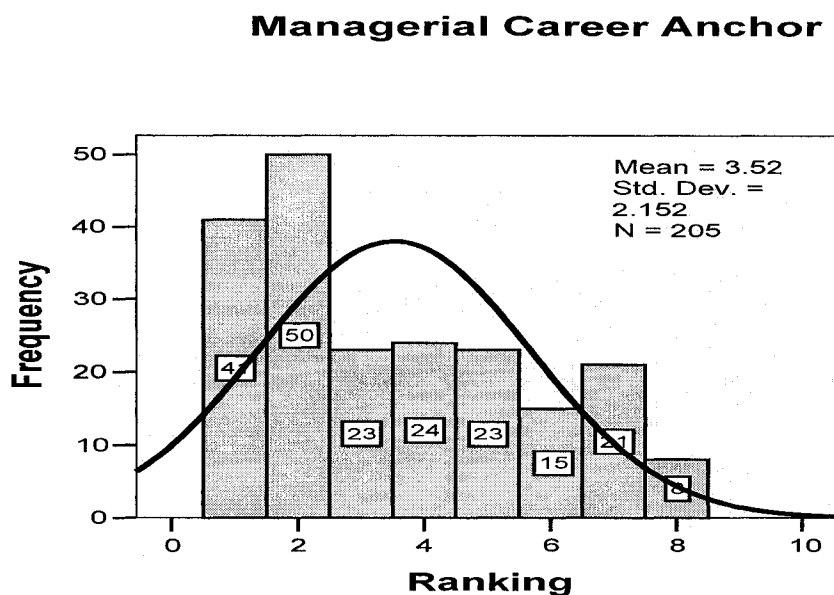
As Figure 4-1 displays, the distribution of the rankings occurred fairly evenly across the range of possible responses, with a mean of 3.52 and a standard deviation of 2.152.

Almost half of those responding to the study indicated that the Managerial Career Anchor would either be their first or second choice to identify their own career orientation.

Historically, the managerial career anchor has been more associated with men and professions. It represents a contrast to the lifestyle career anchor, which was the most frequently chosen career anchor by both men and women.

Figure 4-5

## Managerial Career Anchor



The third career anchor, the autonomy career anchor (AU), was chosen 6.3 percent of the time as the primary career anchor by responding with the number “1” to the self-reporting statement “I would not give up the opportunity to define my own work in my own way. I want jobs that allow me flexibility regarding when and how to work. I do not like organizational rules and restrictions. I would turn down a promotion to remain autonomous. Table 4-13 displays the relative rankings of the various choices. Few people ranked autonomy as being the most important career orientation, but divisions were evenly distributed over the remaining priorities.

The distribution of the rankings occurred fairly evenly across the range of possible responses, with a mean of 4.8 and a standard deviation of 2.022. Few people ranked autonomy as being the most important career orientation, but divisions were

evenly distributed over the remaining priorities. Over two thirds of respondents did not indicate a strong preference for or against the Autonomy Career Anchor.

Table 4-13

## Autonomy

		Frequency	Percent	Valid Percent	Cumulative Percent
Choice	1	13	6.3	6.3	6.3
	2	14	6.8	6.8	13.2
	3	28	13.7	13.7	26.8
	4	42	20.5	20.5	47.3
	5	32	15.6	15.6	62.9
	6	25	12.2	12.2	75.1
	7	26	12.7	12.7	87.8
	8	25	12.2	12.2	100.0
	Total	205	100.0	100.0	

The fourth career anchor, the security career anchor (SE), was chosen 6.3 percent of the time as the primary career anchor by responding with the number “1” to the statement: “My main concern is to achieve a sense of having succeeded so that I can relax. I am concerned for financial security and/or employment security. I would not give up employment security or tenure in a job or organization.” Table 4-14 displays the relative rankings of the various choices. Few people ranked security as being the most important career orientation. Other preferences were surprisingly evenly distributed, occurring fairly evenly across the range of possible responses, with a mean of 4.7 and a standard deviation of 2.182.



Table 4-14

## Security

		Frequency	Percent	Valid Percent	Cumulative Percent
Choice	1	13	6.3	6.3	6.3
	2	32	15.6	15.6	22.0
	3	23	11.2	11.2	33.2
	4	28	13.7	13.7	46.8
	5	29	14.1	14.1	61.0
	6	24	11.7	11.7	72.7
	7	31	15.1	15.1	87.8
	8	25	12.2	12.2	100.0
	Total	205	100.0	100.0	

The fifth career anchor, the entrepreneurial career anchor (EC), was chosen 7.8 percent of the time as the primary career anchor by responding with the number “1” to the statement: “I would not give up the opportunity to create an organization or enterprise of my own, built on my own abilities and my willingness to take risks and to overcome obstacles. I want to prove to the world that I can create an enterprise that is the result of my own effort. I am working for others while I am learning and assessing future opportunities, but will go out on my own as soon as I feel I can manage it.” Table 4-15 displays the relative rankings of the various choices.

The distribution of the rankings once again occurred fairly evenly across the range of possible responses, with a mean of 5.27 and a standard deviation of 2.217. Few people ranked the entrepreneurial orientation as the most important career orientation.

Interestingly the less likely an individual was to indicate the entrepreneurial orientation as important the greater the numbers of people sharing the same idea. In other words, declining interest in the entrepreneurial occurred at an increasing rate.

Table 4-15

## Entrepreneurial

		Frequency	Percent	Valid Percent	Cumulative Percent
Choice	1	16	7.8	7.8	7.8
	2	9	4.4	4.4	12.2
	3	28	13.7	13.7	25.9
	4	22	10.7	10.7	36.6
	5	24	11.7	11.7	48.3
	6	29	14.1	14.1	62.4
	7	35	17.1	17.1	79.5
	8	42	20.5	20.5	100.0
	Total	205	100.0	100.0	

The sixth career anchor, the service career anchor (SV), was chosen only 4.9 percent of the time as the primary career anchor by responding with the number “1” to the statement: “I am most happy when pursuing work that achieves something of value, such as making the world a better place to live, solving environmental problems, improving harmony among people, helping others, improving people’s safety, and so on. I pursue such opportunities even if it means changing organizations. And I would not accept transfers or promotions that would take me out of work that fulfills these values.” Table 4-16 displays the relative rankings of the various choices.

The distribution of the rankings occurred fairly evenly across the range of possible responses, with a mean of 4.62 and a standard deviation of 2.133. Few people ranked autonomy as being the most important career orientation, and other choices were evenly distributed over the other career orientations.

Table 4-16

## Service

		Frequency	Percent	Valid Percent	Cumulative Percent
Choice	1	10	4.9	4.9	4.9
	2	34	16.6	16.6	21.5
	3	27	13.2	13.2	34.6
	4	32	15.6	15.6	50.2
	5	26	12.7	12.7	62.9
	6	26	12.7	12.7	75.6
	7	25	12.2	12.2	87.8
	8	25	12.2	12.2	100.0
	Total	205	100.0	100.0	

The seventh career anchor, the pure challenge career anchor (SV), was chosen just 2.9 percent of the time as the primary career anchor by responding with the number “1” to the statement: “I enjoy working on solutions to seemingly unsolvable problems, to win

Table 4-17

## Pure Challenge

		Frequency	Percent	Valid Percent	Cumulative Percent
Choice	1	6	2.9	2.9	2.9
	2	20	9.8	9.8	12.7
	3	35	17.1	17.1	29.8
	4	19	9.3	9.3	39.1
	5	22	10.7	10.7	49.8
	6	46	22.4	22.4	72.2
	7	24	11.7	11.7	83.9
	8	33	16.1	16.1	100.0
	Total	205	100.0	100.0	

out over tough opponents, or to overcome difficult obstacles. The only meaningful reason for pursuing a job or career is that it permits me to win out over the impossible.”

Table 4-17 displays the relative rankings of the various choices. The distribution of the rankings occurred with greater variation across the range of possible responses, with a mean of 5.11 and a standard deviation of 2.085. Few people ranked pure challenge as being the most important career orientation.

The eighth career anchor, the lifestyle career anchor (LS), was chosen 54.6 percent of the time as the primary career anchor by responding with the number “1” to the statement: “I would not give up a situation that permits me to balance and integrate my personal needs, my family needs, and the requirements of my career, I want to make all the major sectors of my life work together toward an integrated whole, and I, therefore, need a career situation that provides enough flexibility to achieve such integration.” Table 4-18 displays the relative rankings of the various choices.

Table 4-18

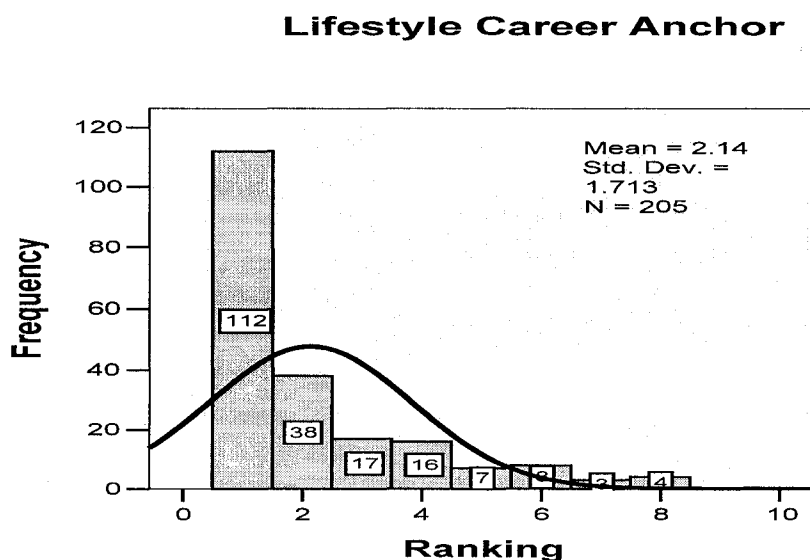
Lifestyle

		Frequency	Percent	Valid Percent	Cumulative Percent
Choice	1	112	54.6	54.6	54.6
	2	38	18.5	18.5	73.2
	3	17	8.3	8.3	81.5
	4	16	7.8	7.8	89.3
	5	7	3.4	3.4	92.7
	6	8	3.9	3.9	96.6
	7	3	1.5	1.5	98.0
	8	4	2.0	2.0	100.0
	Total	205	100.0	100.0	

The distribution of the rankings diminished as the numbers grew, with a mean of 2.14 and a standard deviation of 1.713. Most people indicated with a “1” that the lifestyle career anchor was their first choice.

Figure 4-6

#### Lifestyle Career Anchor



In his study on CPAs, Hardin indicated that, surprisingly, the lifestyle career anchor was associated with respondents 47 percent of the time. He recommended further study to determine whether a more diverse group than just those holding the CPA certificate would impact the concentration of respondents classified with the lifestyle career anchor.

Current findings of a 54 percent concentration validate Hardin's previous findings and extend those to the more general accounting population.

An interesting alternative is to consider the means of the career anchor responses. Since the ranking represents ordinal data and some statisticians have concerns about the

use of the mean as a primary indicator of central tendency, the mode is also displayed in Table 4-19. According to the ranking choices, the lower the number, the greater the identification and alignment between the individual and the career anchor.

Table 4-19

## Central Tendency Statistics for Career Anchors

Career Anchor	Mean	Median	Mode
Career Anchors:			
- Technical (TF)	4.8	5.0	3
- Managerial (GM)	3.5	3.0	2
- Autonomy (AU)	4.8	5.0	4
- Security (SE)	4.7	5.0	2
- Entrepreneurial (EC)	5.2	6.0	8
- Service (SV)	4.6	4.0	2
- Pure Challenge (CH)	5.1	6.0	6
- Lifestyle (LS)	2.1	1.0	1

Although the mean represents a clustering of preference choices and provides a good indication of the ranking of one career anchor relative to others, the median and mode provide the best indication of career orientation for the IMA membership as a whole. The previous discussion of frequencies for the career anchors individually and the discussion of the means of the career anchors come from the fundamental proportions

and response frequencies of each career anchor relative to the others. Table 4-20 reflects these frequencies and proportions, and provides a clear indication of the importance of flexibility to the more general accounting population.

Table 4-20

## Career Anchor Frequencies and Proportions

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1 Technical	12	5.9	5.9	5.9
	2 Managerial	41	20.0	20.0	25.9
	3 Autonomy	8	3.9	3.9	29.8
	4 Security	11	5.4	5.4	35.1
	5 Entrepreneurial	11	5.4	5.4	40.5
	6 Service	8	3.9	3.9	44.4
	7 Pure Challenge	5	2.4	2.4	46.8
	8 Lifestyle	109	53.2	53.2	100.0
	Total	205	100.0	100.0	

This information should provide a clear signal to employers interested in recruiting and retaining qualified employees, and should impact their efforts to design jobs to retain people that were attractive enough to hire.

A third statistic used to address the first hypothesis is the chi square statistic. The chi square produces an expected value based upon known or expected proportions. These are displayed in table 4-21 and residuals are calculated based on the expected values. The chi square statistic itself is 345.283, with seven degrees of freedom and a significance level of .000, indicating that some of the proportions represented in the field of career anchors are significantly different than others.

Table 4-21

## Career Anchors – Chi Square: Expected Values

	Observed N	Expected N	Residual
1 Technical	12	25.6	-13.6
2 Managerial	41	25.6	15.4
3 Autonomy	8	25.6	-17.6
4 Security	11	25.6	-14.6
5 Entrepreneurial	11	25.6	-14.6
6 Service	8	25.6	-17.6
7 Pure Challenge	5	25.6	-20.6
8 Lifestyle	109	25.6	83.4
Total	205		

Chi-Square = 345.28      Sig. = 0.000

The alternative form of hypothesis one follows:

H<sub>A1</sub>: The alternative form of the hypothesis is: Certain career anchors are dominant among members of the IMA in North Carolina.

The concentration of respondent choices for the lifestyle career anchor (54%) and the managerial career anchor (20%), the low 2.1 mean for the lifestyle career anchor, and the confirmatory chi square test requires the rejection of the null form of the first hypothesis and the acceptance of the alternative form.

#### Test of Hypothesis Two

Traditionally, variables in a study have been considered against the personal characteristics of those participating in the study. Although the effects of several measures such as satisfaction and turnover intention are of interest as they relate to ethical perception, they are not available prior to the placement of an individual in a job. Career anchors are available as a placement tool, and those with hiring capability would



benefit from an awareness of the relationships between career anchors and personal characteristics of individuals seeking employment.

In this study, the career anchor orientations are considered relative to various demographic data. To investigate these relationships, the following hypothesis was tested:

H<sub>02</sub>: The null form of the hypothesis is: Career anchors are unrelated to personal characteristics of members of the IMA in North Carolina.

Personal characteristics of members of the IMA in North Carolina would include gender (Gen), age (Age), education (Edu), ethnic background (EBk), religious background (RBk), salary (Sal), and years of experience (Exp). Each of these characteristics is considered in turn before the plausibility of the second hypothesis is considered.

Gender studies have traditionally encouraged the accounting marketplace to construct jobs with greater flexibility in order to entice and retain female accountants. Low matriculation rates and the low rates of partnership attainment for females have prompted attention. If women act to maximize their ability to continue in the traditional role of caretaker, they should prefer a more flexible working environment. Table 4-22 displays the relative frequencies of career anchor choices by respondents by gender.

Roughly twice as many men as women responded to the survey. Men accounted for 66 percent of the total respondents and women represented 34 percent of the total. The lifestyle career anchor was the most popular career anchor choice. Within the lifestyle career anchor, 59 percent of the respondents were men, while 41 percent were

women. The managerial career anchor was the second most popular. Of those indicating the managerial career anchor choice, 80 percent were men and 20 percent were women. More respondents chose the lifestyle career anchor than in earlier studies.

Table 4-22

## Career Anchor by Gender

Career Anchors	Gender		Total
	1 Male	2 Female	
1 Technical	7	5	12
2 Managerial	33	8	41
3 Autonomy	7	1	8
4 Security	9	2	11
5 Entrepreneurial	9	2	11
6 Service	4	4	8
7 Pure Challenge	3	2	5
8 Lifestyle	64	45	109
Total	136	69	205

When compared to the overall concentration of men vs. women in the entire study, proportionally more men chose the managerial career anchor and proportionally more women chose the lifestyle career anchor, findings also indicated by Hardin (1995) and Igbaria and Baroudi (1993). It is notable that when compared to the number of men responding, proportionally more men also chose the lifestyle career anchor, an indication that men continue to be concerned about flexibility in job design.

Educational level predictably concentrated at levels indicating the completion of a degree, with virtually all respondents indicating the attainment of at least a bachelor's degree, as indicated in Table 4-23. Most of those responding were in the process of completing a graduate degree. The only career anchor listing more bachelor degrees than

graduate degrees was the service career anchor, and the pure challenge career anchor had the highest proportion of graduate degrees. Except for the lifestyle and managerial career anchors, however, numbers of respondents were too few to make inferences able to be extended to larger populations.

Table 4-23

## Career Anchor by Education Level

Career Anchors	Education				Total
	2 Some College	3 Bachelor's Degree	4 Some Graduate School	5 Graduate Degree	
1 Technical	0	3	4	5	12
2 Managerial	0	18	4	19	41
3 Autonomy	0	2	0	6	8
4 Security	0	7	0	4	11
5 Entrepreneurial	0	3	1	7	11
6 Service	0	5	0	3	8
7 Pure Challenge	0	1	0	4	5
8 Lifestyle	2	45	6	56	109
Total	2	84	15	104	205

Table 4-24 displays the ethnic composure of those responding to the study. The overwhelming majority of respondents were white. Blacks responded in fewer numbers than Asians, and it would be difficult to make many assertions about ethnicities other than whites. The proportions of white respondents were fairly similar to those of the overall study, with 55 percent identified with the lifestyle career anchor and 20 percent identified with the managerial career anchor.

Table 4-24

## Career Anchor by Ethnic Group

		Ethnic				
		White	Black	Asian/Pacific Islander	Other	Total
Career Anchor	1 Technical	10	2	0	0	12
	2 Managerial	39	0	2	0	41
	3 Autonomy	7	0	1	0	8
	4 Security	10	0	1	0	11
	5 Entrepreneurial	10	0	0	1	11
	6 Service	8	0	0	0	8
	7 Pure Challenge	4	0	1	0	5
	8 Lifestyle	106	2	1	0	109
Total		194	4	6	1	205

Religious orientation is identified in Table 4-25, and indicates that only 10 percent of respondents reported that religion played no role in their life. Over three times as many people felt that religion played an occasional role in their life. The great majority, 56 percent, reported that religion played a significant role in their life. The lifestyle category contained the largest concentration of responses, with 45 percent, 46 percent, and 55 percent of those indicating no role, an occasional role, and a significant role, which indicated about half of each religious category indicating a preference for the lifestyle anchor. In the next largest category, 25 percent, 21 percent, and 18 percent of those indicating no role, an occasional role, and a significant role, respectively for religion, indicated a preference for the managerial career anchor.

Table 4-25

## Career Anchor by Religious Orientation

		Religion			Total
		Religion plays no role	Religion plays occasional role	Religion plays a significant role	
Career Anchor	1 Technical	1	5	6	12
	2 Managerial	5	15	21	41
	3 Autonomy	3	2	3	8
	4 Security	1	6	4	11
	5 Entrepreneurial	0	3	8	11
	6 Service	0	1	7	8
	7 Pure Challenge	1	2	2	5
	8 Lifestyle	9	37	63	109
Total		20	71	114	205

Information associated with the salary of respondents is illustrated in Table 4-26.

Table 4-26

## Career Anchor by Salary Level

Career Anchor	Salary							Total
	25K and Less	25-50K	50-75K	75-100K	100-125K	125-150K	150K and more	
Technical	0	2	3	5	0	1	1	12
Managerial	1	4	10	7	8	5	6	41
Autonomy	0	1	4	2	0	1	0	8
Security	0	1	2	5	0	1	2	11
Entrepreneurial	0	1	2	3	2	0	3	11
Service	0	2	2	1	1	1	1	8
Pure Challenge	0	0	1	3	0	0	1	5
Lifestyle	2	8	39	38	13	8	1	109
Total	3	19	63	64	24	16	15	205

Salary levels were broken into segments ranges of \$25,000, except for the top salary range, which did not have a ceiling. At lower salary levels, the managerial career anchor was chosen by respondents less than the proportion of overall respondents which chose the managerial career anchor. At higher salary levels, a disproportionately high proportion of respondents indicated a choice for the managerial career anchor. The converse was true for the lifestyle career anchor, being chosen more often by people of lower to middle income salary levels. Above a salary level of \$125,000, however, the lifestyle career anchor was chosen much less often. At these high levels, security and entrepreneurial career anchors were chosen more often than lifestyle career anchors.

Table 4-27

## Career Anchor by Age (Grouped)

Career Anchor	Age_Range						Total
	20-29	30-39	40-49	50-59	60-69	70-79	
1 Technical	1	4	1	5	1	0	12
2 Managerial	1	5	19	11	4	1	41
3 Autonomy	0	2	2	4	0	0	8
4 Security	4	1	2	4	0	0	11
5 Entrepreneurial	0	5	1	5	0	0	11
6 Service	1	2	4	1	0	0	8
7 Pure Challenge	0	1	2	1	1	0	5
8 Lifestyle	5	32	35	33	4	0	109
Total	12	52	66	64	10	1	205

Table 4-27 and Table 4-28 relate to similar observations and both relate to age related to experience. The first shows that 89 percent of all respondents were in their 30s, 40s, or 50s, which would indicate age levels at which more years of experience might have been achieved, given a traditional pattern of educational endeavor. Some adults

attend school later in life, however, and some change careers. As a possible consequence, over 20 percent of respondents claimed 10 years or less of working experience. Similar to overall proportions of people choosing the managerial and career anchors, approximately 20 percent of respondents opted for the managerial career anchor and just over 50 percent chose the lifestyle career anchor.

Table 4-28

## Career Anchor by Years of Experience

Career Anchor	Experience			Total
	1-3 years of experience	3-10 years of experience	Over 10 years of experience	
1 Technical	0	3	9	12
2 Managerial	1	4	36	41
3 Autonomy	0	2	6	8
4 Security	0	4	7	11
5 Entrepreneurial	0	1	10	11
6 Service	0	2	6	8
7 Pure Challenge	0	1	4	5
8 Lifestyle	3	22	84	109
Total	4	39	162	205

Chi squares were computed for demographic variables, but most did not relate to career anchor choices. Table 4-29 reflects the results of the chi square calculations. The overwhelming proportion of respondents were white and in their 30s, 40s, or 50s. These variables, ethnicity and age, related significantly to respondent's career anchor choices. Table 4-30 displays the results of an ANOVA relating career anchors to demographic variables. As shown in the table, salary level is significantly related to career anchors. As respondents earned more money, they preferred a managerial style over flexibility.

Table 4-29

## Chi Square Tests of Demographic Variables

	Pearson Chi-Square	df	Asymp. Sig. (2-sided)
Career Anchor by Gender	11.868	7	.105
Career Anchor by Education	23.948	21	.296
Career Anchor by Ethnic	44.912	21	.002
Career Anchor by Religion	16.055	14	.310
Career Anchor by Salary	44.033	42	.386
Career Anchor by Age	49.996	35	.048
Career Anchor by Experience	7.284	14	.923

An ANOVA is useful for an analysis of univariate categorical data. An ANOVA was

Table 4-30

## Analysis of Variance (ANOVA) on Demographic Variables

		Sum of Squares	df	Mean Square	F	Sig.
Gender	Between Groups	2.650	7	.379	1.729	.104
	Within Groups	43.125	197	.219		
	Total	45.776	204			
Education	Between Groups	6.131	7	.876	.915	.496
	Within Groups	188.620	197	.957		
	Total	194.751	204			
Ethnic	Between Groups	3.901	7	.557	1.453	.186
	Within Groups	75.543	197	.383		
	Total	79.444	204			
Religious	Between Groups	4.938	7	.705	1.617	.132
	Within Groups	85.959	197	.436		
	Total	90.898	204			
Salary	Between Groups	23.437	7	3.348	1.802	.089
	Within Groups	366.075	197	1.858		
	Total	389.512	204			
Age	Between Groups	669.520	7	95.646	1.017	.420
	Within Groups	18526.900	197	94.045		
	Total	19196.420	204			
Experience	Between Groups	.791	7	.113	.512	.825
	Within Groups	43.434	197	.220		
	Total	44.224	204			



conducted on the data from respondents and resulting calculations are displayed in Table 4-30.

Demographic variables, with the exception of salary, were not significantly related to career anchors. Salary, as a separate variable, was considered and previously discussed. To restate an earlier observation, as salary increases, respondents identified with the management career anchor more and with the lifestyle career anchor less.

Although no relationship between most personal characteristics, some characteristics such as salary level and, to a lesser extent gender, had some relationship with career anchors. Consequently, the null form of Hypothesis Two must be rejected. The alternative form of Hypothesis two was previously stated as follows:

$H_{A2}$ : Career anchors have a relationship with personal characteristics of members of the IMA in North Carolina.

As previously stated, as individuals made more money, they exhibited a preference for the managerial career anchor more and for the lifestyle career anchor less. Women were slightly more likely to choose the lifestyle career anchor, in keeping with their traditional interest in occupational flexibility to facilitate caretaking behavior at home. Since there was some association between personal characteristics and career anchors, the alternative form of Hypothesis Two must be accepted.

### Test of Hypothesis Three

Career anchors have been used for decades to categorize the internalization of career perceptions of individuals and used to greater or lesser benefit to effectively place those individuals in employment positions. To the extent that those placement decisions have been reasonable, the individual placed in the position finds the employment a good fit and acts ethically and in good faith as a member of the new organization. To the extent that the individual is treated well and is able to perform adequately, he or she remains happy and continues to act ethically and in good faith as a member of the organization. If the individual at any point in time feels like they are not being treated well, cannot perform adequately, or for some other reason becomes less satisfied, the potential for unethical behavior increases, and is ultimately measured by turnover intention. Therefore ethical perceptions are investigated in this study to determine if they have a relationship with career anchors and measures of ongoing satisfaction. To investigate these relationships, the following hypothesis is tested:

H<sub>03</sub>: The null form of the hypothesis is: Ethical perception has no relationship with career anchors, job satisfaction, or turnover intentions as perceived by members of the IMA in North Carolina.

Table 4-20, discussed previously, provides details of frequencies within different career anchors. The managerial career anchor was claimed by 20 percent of the respondents and the lifestyle career anchor was claimed by 54 percent of the respondents.

All other career anchors were identified as the career orientation of respondents by less than six percent of respondents for each category.

A one-way ANOVA was performed on the data to determine if career anchors, job satisfaction, or turnover intentions had any effect on an individual's tendency to perceive more ethically. The results of the ANOVA are displayed in Table 4-31 below:

Table 4-31

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
Career Anchor	Between Groups	126.109	13	9.701	1.341	.192
	Within Groups	1381.481	191	7.233		
	Total	1507.590	204			
Satisfaction Average	Between Groups	2.635	13	.203	.791	.669
	Within Groups	48.955	191	.256		
	Total	51.590	204			
Turnover Intentions	Between Groups	3.844	13	.296	.553	.888
	Within Groups	102.107	191	.535		
	Total	105.951	204			

The lack of a relationship between career anchors and ethical perception would indicate that it is unlikely that the career anchor held by individuals was responsible for respondent dissatisfaction in this study or that dissatisfaction alone was not enough to cause a behavioral orientation consistent with unethical perception.

Results of the ANOVA conducted on responses and listed in Table 4-30 indicated no significant association between career anchors, satisfaction, turnover intention, and ethical behavior, when satisfaction and ethical behavior were based on averages.

Table 4-32

## Chi Square Tests Related to Ethics Averages

	Pearson Chi-Square	df	Asymp. Sig. (2-sided)
Ethics Average by Career Anchor	53.370	91	.999
Ethics Average by Satisfaction Average	174.788	182	.982
Ethics Average by Turnover Intention	61.290	52	.177

Chi square tests reported on Table 4-32 also indicated no significant relationships. Since there is no significant association, the alternative form of Hypothesis Three, displayed below, must be rejected.

$H_{A3}$ : Ethical perception is related to career anchors, job satisfaction, and turnover intentions as perceived by members of the IMA in North Carolina.

The null form of Hypothesis Three must be accepted because data do not support the contention, at a significant level, that ethical perception is related to career anchors, job satisfaction, or turnover intentions.

Various reasons might be offered for the lack of association between career anchors, job satisfaction, turnover levels, and ethical behavior. These will be explored in greater detail in Chapter 5.

## CHAPTER V

### DISCUSSION AND IMPLICATIONS

This chapter will begin with a discussion of the overview of the concepts relevant to the study and the purposes for which it was undertaken. A brief review of the findings will be followed by a discussion of the limitations of the study and a discussion of the potential applications to the accounting profession. Finally, recommendations will be made for future research associated with the study.

#### Overview of Research

Traditionally firms have been interested in practices which result in better employee placement and an increased ability to retain employees once they have been hired. If employees become unhappy they leave and the cycle of recruiting and hiring begins again. Employees become unhappy or dissatisfied for various reasons. Prior to the time of the initial hire, employees approach the firm with a preconceived idea of what they desire in a career. To the extent that this desire can be fulfilled by the firm, the applicant becomes a happy employee at the time of the hire. The applicant's internalization of the nature of their desired career is referred to as the individual's career anchor.

After the hire date, the individual is no longer treated as an applicant, since they have joined the firms ranks and have become an employee. At that point in time, however, employees either retain their initial ebullience or they become more jaded based on their treatment by the firm and the presence or absence of a sense of satisfaction. If

the employee becomes dissatisfied enough, they begin to plan their departure. Consequently, important employee decisions are made prior to the initial hire date and subsequently as well. Both the tangible and intangible costs associated with employee dissatisfaction and turnover have been well documented in the past, and are costs which can be minimized through careful assessment and matching of individual interests with the requirements of positions to be filled (Barth, 1993).

Traditional costs associated with employee dissatisfaction have focused on the costs of replacement, including costs of recruitment, and new employee training. Recently, considerable attention has been devoted to other consequences including unethical behavior which often leads to inappropriate behavior and even fraud. Many contend that unethical behavior is engendered early in a person's life as a result of experiences. Considerable study has targeted the effects of education and training as a way to eliminate unethical perceptions and resulting behavior. Whether or not the individual receives early training targeting ethics, the individual will be called on to make decisions within an ethical framework. To the extent that efforts attempt to uncover important information which would be useful in the hiring process, information which would be useful as ethical behavior is encouraged, or other information which would be useful as the firm attempts to retain the individual, the firm benefits, costs of hiring are lowered, and indirect costs associated the fraud and white collar crime decrease. This study considers the possibility that unethical perceptions and general ethical insensitivity may be exacerbated by a person's career orientation, diminished job satisfaction, and intention to leave.

Three Hypotheses were considered, stated in their alternative form:

HA1: Certain career anchors are dominant among members of the IMA in North Carolina.

HA2: Career anchors have a relationship with personal characteristics of members of the IMA in North Carolina.

HA3: Ethical perception is related to career anchors, job satisfaction, and turnover intentions as perceived by members of the IMA in North Carolina.

The purpose of this study was to investigate these questions and discuss the implications to the accounting population in general and the membership of the North Carolina IMA in particular. The research instrument was mailed to a total of 885 North Carolina IMA members, chosen from a total population of 1785 in the state.

### Summary of Results

Thirty-two surveys mailed were returned as undeliverable. A total of 207 individuals responded to the survey, which represented just over 23% of individuals in the sample population. This response rate was within the acceptable modal range of twenty to forty percent. Two people mailed back a blank survey with a note indicating that they were retired. After these adjustments, a total of 205 surveys were used for data collection.

Data analysis revealed that most people responding to the survey were in their 30s, 40s, or 50s. About half had finished a bachelor's degree and some graduate school and half had completed a graduate degree. Roughly twice as many men responded as women. Virtually all were white. Most felt that religion played a significant role in their

life. Very few respondents felt that religion played no role in their life. Three fourths of those responding earned between \$50,000 - \$125,000. Four fifths had ten years or more of experience.

Findings associated with the first hypothesis were that certain career anchors were found to be dominant in the North Carolina IMA population. Of the eight career anchors, only the managerial career anchor and the lifestyle career anchor were found to be dominant, with 20 percent and 53 percent of the respondents identifying their career orientations with the underlying constructs associated with these career anchors. This finding is significant to both the IMA and the accounting environment in general. It validates the findings by Igbaria (1993) including his second hypothesis that women were more oriented to the lifestyle career anchor than men, and his third hypothesis that men were more oriented toward the managerial career anchor. Hardin (1995) and Jaing and Klein (2000) both found a concentration of respondents in the lifestyle career anchor. Hardin indicated that a concentration of 47 percent of respondents had represented a surprise. If previous findings represent a trend toward increasing identification with the flexibility that is characteristic of the lifestyle career anchor, the current finding of a 54 percent concentration only underscores and further validates not only the preference for the lifestyle career anchor but the increasing tendency to align with it.

Findings associated with the second hypothesis indicated that some evidence existed to support the contention that more women preferred the lifestyle career anchor, more men supported the managerial career anchor, and that salary was associated as an incentive with the managerial career anchor. Chi squares and one way ANOVAs were run to determine the association between personal characteristics and career anchors.



Other than the impact of gender and salary, there was little evidence of personal characteristics of respondents being associated with various career anchors. This lack of specific association occurs in the face of the extremely strong alignment with the lifestyle career anchor. Since no specific personal characteristics were associated with the choice of the lifestyle career anchor other than a preference by both men and women and only salary considerations pulled some people who were mostly men to the managerial career anchor, it seems that flexibility in the working environment becomes a dominant driver for career choice. It is notable that although consistent with tradition, 65 percent of women chose the lifestyle career anchor, fully 47 percent of men did as well.

The third hypothesis proposed that ethical orientations and perceptions are associated with career anchors, job satisfaction, and turnover intentions. Chi squares and ANOVAs were run to compare the career anchors, satisfaction, and turnover intentions to ethical orientations or perceptions. Although no significant association was found, the sample might have been too homogenous to reflect more than one state, necessary to prove the assertion. The sample appeared as a middle aged, almost exclusively white, strongly religious, well-paid group of people who were satisfied and had little interest in switching jobs. They exhibited strongly ethical perceptions. The assertion that a lack of satisfaction could be responsible for less ethical perceptions was difficult to test in the face of overwhelmingly satisfied people. Although no significant support for the third hypothesis was found, additional study should occur with a group of people which includes a dissatisfied segment, ready for a change.

Face validity, concept validity and internal consistency for the concept of career anchors have been demonstrated through the work of Lyness and Thompson (2000),

Igbaria, Greenhaus, and Parasuraman (1991) and Hardin (1995). Construct validity was established for the self-reporting mechanism through means testing, chi square calculations, and ANOVAS conducted on career anchor data. Further construct validity was established through a comparison with earlier studies by Igbaria (1991), Hardin (1995), and Jiang and Klein (2000). Results were in keeping with implications from earlier studies. Hardin, for example, noted that the lifestyle career anchor was held by 47 percent of respondents but that a higher percentage should not be surprising, given that many of those gravitating to the lifestyle career anchor were young. Given that information, it should not be surprising that the current study documents a concentration of 54 percent of respondents in the lifestyle career anchor. If Hardin's young became the middle-aged respondents of the current study, concentrations would have increased, particularly since the majority of respondents were middle aged.

#### Implications for Employers

Employers cannot afford to ignore opportunities to control costs of recruiting, hiring, and retention. Hjalager and Anderson (2001) report findings that indicate a primary relationship exists between human resource issues and employee decisions to move to another firm. Career anchors provide a good way to measure an applicants career interests and fit them to an appropriate position. Schein (1996) indicated that career anchors remain reasonably consistent throughout an individual's life, but may shift as a result of turbulent times. The more times change, the more they stay the same. Although Schein was referencing the 1990s originally as the time of turbulence, the changing composition of manufacturing vs. service companies, domestic vs. foreign

production, and the effect of technology bring about significant shifts in the orientation of workers and even the orientation of work. With freshmen classes in college represented by over 50 percent women in recent years, the day is coming when women will constitute the majority of the professional population. Changing preferences by men and consistent demand for flexibility indicated by the concentration of women aligning with the lifestyle career anchor should send a strong signal to employers.

In addition to considerations about career anchors, companies are given the edict to find ways to monitor unethical activity and provide corrective action as soon as the precursors of unethical activity occur. Job satisfaction measures such as the Hackman and Oldham three-item scale used earlier by Igbaria (1993) or the Andrews and Withey five-item scale used by Hardin (1995) and again here are helpful in determining the onset and extent of feelings of dissatisfaction. The single-item turnover intention question is no more than a concise measure of satisfaction related to the intent to leave the firm.

#### Implications for Individual Accountants

Individuals approaching college age or later an age associated with graduate school are confronted with myriad choices and opportunities. These people have often channeled a great deal of time and effort into the development of a skill set consistent with one type of job or another. It behooves the individual to consider measures which provide information about internal career concepts. Career anchors present useful information that can help the individual to make effective choices based on personal beliefs and attitudes. Although measures of satisfaction are more self-evident to the individual and more useful potentially to the employers, employees should be aware of

the level of satisfaction or sense of accomplishment associated with particular career choices and take steps to maximize those opportunities. Too often, individuals react to opportunities by taking the path of least resistance, rather than becoming proactive about managing their own career paths.

### Contributions

Igbaria, et al. (1991), Crepeau, et al. (1992), Jiang and Klein (2000), Jiang, Klein, and Balloun, 2001), and others have studied the effect of career anchors for the MIS profession. In addition career anchors have been studied as they relate to educators (Tan and Quek, 2001), business students (Jarlstrom, 2000; Stewart and Knowles, 1999), tourism (Hjaleger and Andersen, 2001), and academic executives (Custodio, 2000). In 1995, Hardin investigated the relationship of career anchors to organizational commitment and job satisfaction for certified public accountants in North Carolina. At that time, he indicated a need for the further study of the more general accounting population. The North Carolina IMA membership represents such a diverse group of accountants. Findings benefit the fields of human resource management organizational behavior, personnel management, and more specifically accounting. Fogarty (1995) cites systematic limitations of past ethics studies in the accounting profession as well as other professional groups in business, leading to the search for more effective measures.

Employers within the accounting sector are motivated to carefully hire employees with abilities and attitudes congruent with their job characteristics to minimize placement and training costs and to minimize the costs of turnover. Social and cultural constructs are also becoming more dynamic. Gender differences exist because of complex

circumstances but are significant as increased numbers of women enter the workplace. Ethnicities present in the workplace are typically more diverse than in the past. This study is designed to make contributions to the body of knowledge in accounting related to the career anchors, satisfaction, turnover, and ethical perceptions of prospective employees.

Within the context of human capital variables, ethics, or “the application of societal values to moral situations” (Ahmed, et al., 2003, p. 90) has received a great deal of recent attention in the accounting environment. There is an ever-increasing body of journal articles, newspaper articles, and training information that is produced and promoted through conferences, professional workshops, and local training opportunities. Ethics has become a “hot topic.” Costs are potentially significant when hiring practices either prevent or exacerbate ethical problems within the firm. Ethical practices along with turnover issues affect the competitive ability of the firm. (Wagar, 2001). This study investigates the sources of satisfaction and turnover and relates them to the ethical culture of the organization. Resulting information is added to the existing body of accounting literature governing ethics.

#### Limitations of the Study

The population of the North Carolina IMA membership may not represent the composure or characteristics of larger accounting populations across the nation or even of the national IMA membership, so the ability to generalize might be adversely impacted. Responses were received primarily from a rather homogenous group and attitudes which tend to differ among ethnicities, gender, or salary class were similar. Although the

instruments used in the study were recommended by other researchers and used by other researchers, they may not have provided the ability to dissect along categorical response lines as well as they might have. It is more likely, however, that the survey questions used represent good and reasonable measures but would gather more representative data if the sample chosen was either larger or, more appropriately, a stratified sample.

The literature available for ethics supports strongly the use of situational ethics as a method of testing for ethical perception. If situations were less well defined or more controversial, these measures might provide more polarized responses netting comparative differences particularly related to demographic variables. The current study does not include questions which would allow the division of responses in terms of the type of accounting practiced. Hardin's (1995) study involved questions delineating differences between CPAs in public practice, governmental accounting, and private industry accounting. These categories might be useful, particularly if stratified samples were chosen to ensure an adequate representation across the different accounting occupational categories.

#### Suggestions for Future Research

Many different possibilities exist in the area of behavioral research in accounting. Although career anchors in this study were related to job satisfaction and turnover intentions, a component associated with organizational commitment could be substituted or added to make results more comparable to Hardin's previous findings. The same approach could be used for members of the IMA in a different state, particularly one with different cultural characteristics, such as Florida. The individuals at Montvale, New

Jersey were very accommodating. They might be willing to facilitate a study of the larger IMA national population.

A limited amount of study has been devoted to career anchors in accounting, but more empirical research exists in other functional areas of business. It would be possible to replicate a study conducted in the management information systems area, for example, to determine if the two professions differ in some way characteristically in relation to career anchors. The addition of an ethics component to the research instruments in both accounting and in other areas of business might allow a comparison of ethics between those separate areas.

Longitudinal studies are recommended to test the assertion by Schein (1978) that career anchors are resistant to change. Targeted studies at student conferences or in entrance or exit environments might provide additional information relative to the changing orientations of young members of the profession, indicating the direction of changes yet to come to the mainstream. These would be even more interesting and valuable to the profession if they included measures of satisfaction, organizational commitment, or ethical perceptions.

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Appendix A

Cover Letter

**Name-**  
**Firm Name-**  
**Address-**  
**City, State, Zip-**

**Dear First Name-:**

**I am a fellow North Carolina Institute of Management Accountants (IMA) member, a CPA, and a doctoral candidate in accountancy at Nova Southeastern University (NSU). I am also a Professor of Accounting at Gardner-Webb University. I am collecting data for my dissertation from a sample of North Carolina IMA members.**

**Enclosed you will find a questionnaire. I know that your time is extremely valuable. I chose to send this questionnaire during a time of the year other than the busy tax season. This research project is very important and could have a significant positive impact on the careers of accountants in North Carolina. This research will also contribute to the body of research concerning members of IMA. Your assistance with this project is, therefore, greatly appreciated.**

**Your response will remain completely anonymous. Simply complete the questionnaire and return the completed questionnaire (by August 30, 2004) by placing it in the enclosed postage-paid, business reply envelope.**

**By completing this questionnaire you will be providing a service both to the accounting profession and to me, since the profession has called for this kind of research. On average, it takes 10 – 15 minutes to complete the survey. Thank you in advance for your spirit of cooperation. Should you have any questions while completing it, please call me during the day at (704) 406-4381 or during the evening at (864) 461-0626.**

**Sincerely,**

**Earl H. Godfrey, Jr., CPA  
Professor of Accounting  
Gardner-Webb University**

**P.S. – If you would like a copy of the results, please include a completed request form (included) with your completed questionnaire.**



Appendix B  
Questionnaire

## Section I.

Assign a rank of 1 to 8 for each of the following descriptions (use each number only once). Assign a 1 to the description that you feel best describes you and an 8 to the description that you feel least describes you. **Be sure to rank all 8 items.**

\_\_\_\_\_ I derive my sense of identity from the exercise of my technical/functional skills and I am most happy when my work permits me to be challenged in those areas. I would avoid general management if it meant leaving my own area of expertise.

\_\_\_\_\_ I want to climb to a level high enough in an organization to enable me to integrate the efforts of others across functions and to be responsible for the output of a particular unit of the organization. I want to be responsible and accountable for total results and I identify my own work with the success of the organization for which I work.

\_\_\_\_\_ I would not give up the opportunity to define my own work in my own way. I want jobs that allow me flexibility regarding when and how to work. I do not like organizational rules and restrictions. I would turn down a promotion to remain autonomous.

\_\_\_\_\_ My main concern is to achieve a sense of having succeeded so that I can relax. I am concerned for financial security and/or employment security. I would not give up employment security or tenure in a job or organization.

\_\_\_\_\_ I would not give up the opportunity to create an organization or enterprise of my own, built on my own abilities and my willingness to take risks and to overcome obstacles. I want to prove to the world that I can create an enterprise that is the result of my own effort. I am working for others while I am learning and assessing future opportunities, but will go out on my own as soon as I feel I can manage it.

\_\_\_\_\_ I am most happy when pursuing work that achieves something of value, such as making the world a better place to live, solving environmental problems, improving harmony among people, helping others, improving people's safety, and so on. I pursue such opportunities even if it means changing organizations, and I would not accept transfers or promotions that would take me out of work that fulfills these values.

\_\_\_\_\_ I enjoy working on solutions to seemingly unsolvable problems, to win out over tough opponents, or to overcome difficult obstacles. The only meaningful reason for pursuing a job or career is that it permits me to win out over the impossible.

\_\_\_\_\_ I would not give up a situation that permits me to balance and integrate my personal needs, my family needs, and the requirements of my career. I want to make all the major sectors of my life work together toward an integrated whole, and I, therefore, need a career situation that provides enough flexibility to achieve such integration.

**Section II.**

Answer each of the following questions by writing a number (1 to 5) from the following scale in the blank to the left of each item.

<b>Terrible</b>					<b>Delighted</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>		<b>5</b>

---

- \_\_\_\_\_ 1. How do you feel about your job?
- \_\_\_\_\_ 2. How do you feel about the people you work with – your coworkers?
- \_\_\_\_\_ 3. How do you feel about the work you do on your job – the work itself?
- \_\_\_\_\_ 4. How do you feel about what it is like where you work – they physical surroundings, the hours, the amount of work you are asked to do?
- \_\_\_\_\_ 5. How do you feel about what you have available for doing your job – the equipment, information, good supervision, and so on?

**Section III.**

Circle the appropriate number.

<b>I would quit this job at once at once if I could.</b>					<b>I would not exchange my job for any other.</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>		<b>5</b>

---

- \_\_\_\_\_ 1. How do you feel about changing jobs?

**Section IV.**

Answer each of the following questions by circling the appropriate choice.

Joey Debit is the Chief Accountant for the Universal Spanner Corp. (USC). Joey visits with USC's President and explains that company earnings will not meet previously released earnings projections for the current quarter. Joey explains that the decrease is due to the fact that a number of the company's new customers are not paying their bills on time, resulting in increased bad debt expense and lower net income. The president says, "Failure to meet projected earnings will cause the market price of the stock to go down." The president talks Joey into postponing recognition of the bad debt expense on the books of USC, saying, "After all, they will probably pay eventually." The restated financial statements show earnings that meet earnings expectations.

1. From the standpoint of your own ethical standards, how would you characterize Joey's actions?
  - a. I would consider them to be highly unethical.
  - b. I would consider them to be somewhat more unethical than ethical.
  - c. I would consider them to be ethically neutral
  - d. I would consider them to be somewhat more ethical than unethical.
  - e. I would consider them to be highly ethical.
  
2. From the standpoint of the Board of directors of Universal Spanner Corp. (USC), which of the following is most accurate?
  - a. USC's board should consider Joey's actions to be highly unethical.
  - b. USC's board should consider Joey's actions to be more unethical than ethical.
  - c. USC's board should consider Joey's actions to be ethically neutral
  - d. USC's board should consider Joey's actions to be more ethical than unethical.
  - e. USC's board should consider Joey's actions to be highly ethical.

Art Ensianz, a senior auditor for a large CPA firm, worked on the audit of one of the firm's major clients. Art discovered that a group of the client's transactions were not properly accounted for in accordance with Generally Accepted Accounting Principles. Art determined that he improper accounting resulted in an understatement of the client's current liabilities by an amount equivalent to one-half of the client's stated net worth. Art presented his findings to the CPA firm's partner in charge of the audit. The partner told Art that the misstatement was immaterial to the client's financial statements taken as a whole. He also told Art to include the following statement in his audit working papers, "I believe the amount of the misstatement is immaterial. No adjustment needed." Art did as he was told; and the firm issued a "clean" opinion on the client's financials.

3. From the standpoint of your own ethical standards, how would you characterize Art's actions?

- a. I would consider them to be highly unethical.
- b. I would consider them to be somewhat more unethical than ethical.
- c. I would consider them to be ethically neutral
- d. I would consider them to be somewhat more ethical than unethical.
- e. I would consider them to be highly ethical.

4. From the standpoint of the other partners of the CPA firm, which of the following is most accurate?

- a. The other partners should consider Art's actions to be highly unethical.
- b. The other partners should consider Art's actions to be more unethical than ethical.
- c. The other partners should consider Art's actions to be ethically neutral
- d. The other partners should consider Art's actions to be more ethical than unethical.
- e. The other partners should consider Art's actions to be highly ethical.

Lynn, an internal auditor for a company, discovers that internal control procedures that were designed and instituted by management to separate the functions of authorizing transactions, recording transactions, and maintaining custody of a particular type of asset are not being followed by employees who are involved with the assets. As a result of this failure to follow proper control procedures, a significant portion of the company's most liquid assets are susceptible to being stolen by employees of the company and concealed from management. Lynn does not report the internal control failure to her supervisor, because there is no evidence that assets are actually being stolen.

5. From the standpoint of your own ethical standards, how would you characterize Lynn's actions?

- a. I would consider them to be highly unethical.
- b. I would consider them to be somewhat more unethical than ethical.
- c. I would consider them to be ethically neutral
- d. I would consider them to be somewhat more ethical than unethical.
- e. I would consider them to be highly ethical.

6. From the standpoint of the top management of the company, which of the following is most accurate?

- a. Top management should consider Lynn's actions to be highly unethical.
- b. Top management should consider Lynn's actions to be more unethical than ethical.
- c. Top management should consider Lynn's actions to be ethically neutral
- d. Top management should consider Lynn's actions to be more ethical than unethical.
- e. Top management should consider Lynn's actions to be highly ethical.

## Section V. Demographic Information

Please complete by placing a **check mark** in the appropriate space or **filling in the blank**. **FOR STATISTICAL PURPOSES ONLY!**

1. Gender: Male \_\_\_\_\_  
Female \_\_\_\_\_
2. Highest Education Level: \_\_\_\_\_  
High School \_\_\_\_\_  
Some College \_\_\_\_\_  
Bachelor's Degree \_\_\_\_\_  
Some Graduate School \_\_\_\_\_  
Graduate Degree \_\_\_\_\_
3. Ethnic Background: \_\_\_\_\_  
White \_\_\_\_\_  
Black \_\_\_\_\_  
Hispanic \_\_\_\_\_  
Asian/Pacific Islander \_\_\_\_\_  
Native American \_\_\_\_\_  
Other \_\_\_\_\_
4. Religious Involvement: \_\_\_\_\_  
Religious faith plays no role in my daily life \_\_\_\_\_  
Religious faith plays an occasional role in my daily life \_\_\_\_\_  
Religious faith plays a significant role in my daily life \_\_\_\_\_
5. Salary Level: \_\_\_\_\_  
Below 25,000 \_\_\_\_\_  
25,000 – 50,000 \_\_\_\_\_  
50,001 – 75,000 \_\_\_\_\_  
75,001 – 100,000 \_\_\_\_\_  
100,001 – 125,000 \_\_\_\_\_  
125,001 – 150,000 \_\_\_\_\_  
Over 150,000 \_\_\_\_\_
6. Age in years \_\_\_\_\_
7. Years of Experience: \_\_\_\_\_  
1 to 3 \_\_\_\_\_  
3 to 10 \_\_\_\_\_  
Over 10 \_\_\_\_\_

**ALL responses will be anonymous. ONLY this researcher will see the individual results and ONLY aggregate data will be published. Individual names as well as firm names will be held in the strictest confidence.**