The Effects Of Self-Efficacy, Assertiveness, Stress, And Gender On Intention To Turnover In Public Accounting

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Abstract

The purpose of this study is to examine the effects of these variables on intention to turnover among public accountants, and to suggest ways to improve retention of both male and female accountants in public practice. Results indicate that self-efficacy had a direct, positive relationship with male public accountants’ intention to turnover; whereas, self-efficacy had no significant relationship with females’ intentions to turnover. Assertiveness had a direct, positive relationship with female public accountants’ intentions to turnover, but had no significant relationship with male public accountants’ intention to turn over. In addition, evidence presented in this paper demonstrates that while stress is higher among female public accountants, and is related to intention to turnover for both genders, intention to turn over is not higher among female public accountants than male public accountants.

Introduction

Research suggests that career-related self-efficacy, assertiveness, stress, and gender are among the variables which affect career choice and development (Osborn and Harris 1975; Hackett and Betz 1981; Nevill and Schlecker 1988). Wood and Bandura (1989) suggest that individuals with high self-efficacy will be persistent, experience less self-doubt and undertake new and challenging activities. Research regarding self-efficacy, assertiveness, stress, and turnover in public accounting is rather limited. Research involving differences between male and female accountants has been generally conducted on the premise that the female sex-role socialization process results in personality characteristics that are not congruent with the demands of public accounting (Maupin 1993). An important purpose of this study is to explore the effects of gender on self-efficacy, assertiveness, stress, and intention to turnover (ITO) in public accounting.

Literature Review and Hypotheses Development

Self-efficacy

Self-efficacy is defined as an individual’s beliefs concerning his/her ability to successfully perform an activity or behavior (Bandura 1986).
Hackett and Betz (1981) identify self-efficacy as a variable that may influence achievement behavior, academic and career decisions, and career adjustments. Individuals with high self-efficacy are more vigorous and persistent in efforts to accomplish goals, even when faced with obstacles or aversive experiences, while individuals with low self-efficacy slacken their efforts or give up altogether when faced with obstacles (Bandura 1986). Individuals with low self-efficacy tend to dwell upon their personal deficiencies and envision failure scenarios, which in turn undermines effective use of capabilities by diverting attention from how best to proceed to concern over personal failings and possible mishaps (Bandura 1986; Bandura and Wood 1989).

Hackett and Betz (1981) suggest that career-related self-efficacy may be lower for female than male accountants. They propose several arguments to explain this difference, including: 1) exposure to sex-typed activities may result in differential skill acquisition and therefore different self-efficacy judgments for male or female career competencies. 2) females are more likely than men to attribute success to luck rather than ability which could result in lower self-efficacy; 3) too few female role models exist in nontraditional careers and therefore opportunities for vicarious experiences are limited, and 4) feedback to women regarding career goals is “often not strongly supportive but tends to be ambivalent, discouraging or suggestive that their goals are inappropriate.” Hypothesis One (alternative form) is designed to test Hackett and Betz’s (1981) proposal that:

**H1:** Self-efficacy is lower for female than for male public accountants.

Prior research has identified career-related self-efficacy as a variable which may influence an individual’s intention to turnover (Saks 1992). Wood and Bandura (1989) suggest that individuals with higher self-efficacy will experience less self-doubt and undertake new challenging activities. This could mean that individuals with high levels of self-efficacy may seek challenges in new employment opportunities. Hypotheses 2a and 2b are designed to investigate the relationship between self-efficacy and ITO for both men and women in public accounting. Hypotheses 2a and 2b (alternative form) are:

**H2a:** Self-efficacy is positively related to ITO among male public accountants.

**H2b:** Self-efficacy is positively related to ITO among female public accountants.

**Assertiveness**

Assertiveness is characterized by confidence in interpersonal relationships coupled with the capacity for spontaneous emotional expression (Oshorn and Harris 1975). Like self-efficacy, assertiveness is usually a situation-specific rather than a universal trait, such that an individual may be assertive in social situations, but non-assertive in the workplace (Alberti and Emmons 1990). Highly assertive individuals are more likely to engage in the following behaviors: 1) acting in their own best interests, 2) standing up for themselves, 3) exercising personal rights, and 4) expressing feelings honestly and comfortably (Alberti and Emmons 1990). Assertive individuals also are cognizant and respectful of others’ rights and power. Less assertive individuals exhibit more self-denial, allowing others to make choices for them, thereby seldom achieving their own goals.

Other researchers have addressed the association among assertive behavior, advancement and gender in public accounting. For example, Pillsbury et al. (1989) suggested that in order to advance in public accounting, women need to be “aggressive” in developing new clients, networking and participating in professional organizations. Similarly, Maupin
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(1993) reported that one common explanation offered by males for the low number of female partners in public accounting is that women are “not aggressive enough” in interactions with clients and co-workers. Hypothesis Three (alternative form) was designed to test the proposal that:

H3: Female public accountants are less assertive than male public accountants.

The specific role of assertiveness relative to career-related behavior has not been established, although an association is implied. For example, Nevill and Schlecker (1988) suggest that assertive behavior is necessary when applying for jobs in which the risk of rejection or failure is high. Most often, assertiveness is cited as a requisite characteristic for employees responding to uncertainty or risk. Hacket and Betz (1981) identify assertiveness as a “general coping behavior...necessary to the creation and pursuit of career options.” This implies that more assertive individuals are more willing to face new, difficult challenges. Thus, Hypotheses Four a and b (alternative form) postulates that:

H4a: Assertiveness is positively related to ITO among male public accountants.

H4b: Assertiveness is positively related to ITO among female public accountants.

Stress

Considerable research relating to the influence of the accounting firm environment on ITO has focused on quality of life issues including stress. For example, the 1988 Upward Mobility of Women Committee of the AICPA identified stress as one of these environmental factors contributing to the problem of upward mobility for females in public accounting (AICPA 1988). McGrath (1976, 1352) defines stress as follows:

Stress involves an interaction of person and environment. Something happens "out there" that presents a person with a demand, or a constraint, or an opportunity for behavior...There is a potential for stress when an environmental situation is perceived as presenting a demand which threatens to exceed the person's capabilities and resources for meeting it.

Environmental conditions in public accounting such as work load, time pressures and conflicting duties are consistent with this concept of stress. Sanders (1995) report that higher levels of stress are associated with higher intention to turnover. The public accountant’s experience of career-related stress has been well documented (Collins 1993; Sanders 1993). Collins (1993) identifies sources of stress as being both organizational and extra-organizational. Organizational stressors in public accounting include work load, schedules, opportunities for advancement, etc. Extra-organizational stressors in public accounting may include conflicts between work and home life and limited amounts of time available for non-work activities. Regardless of the source, most accountants agree that the operating environment of public accounting is filled with opportunities to create stress in the lives of its accountants. For instance, Hermanson (1995) reported that of 371 staff accountants surveyed regarding changes necessary to convince them to stay in public accounting, the two most popular related to staffing arrangements and realistic time budgets, both of which are organizational stressors. Similarly, Marxen (1996) reported that of the 121 former members of the Big Six surveyed about the "Big 6 Experience", a significant percentage included job demands and time pressure among the aspects of the jobs that they most disliked. Researchers including Collins (1993) and Sanders (1995) have argued that stress is directly related to ITO in public accounting. This research is designed to empirically test the direct relationship between stress and ITO posited by these researchers. Specifically, the following hypothesis (alternative form) suggest that:
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**H5a:** Stress is positively related to ITO among male public accountants.

**H5b:** Stress is positively related to ITO among female public accountants.

Prior research also suggests that the level of stress may be different for males and females accountants. Hackett and Betz (1981) state that females generally score higher levels of stress than males. Similarly, Collins (1993) reported that female accountants experience higher levels of stress than male accountants. Thus hypothesis six (alternative form) is:

**H6:** Stress is higher for female than for male public accountants.

Collins (1993) suggested that with respect to decisions to turnover, stress is a more influential factor for female than male accountants. Gaertner et al. (1987) reported that female accountants reported more dissatisfaction with job demands than did male accountants. This leads to hypothesis seven (alternative form).

**H7:** ITO is higher for female than for male public accountants.

**Research Method**

A survey was designed to test the hypotheses. The questionnaires were distributed to all professional auditing and tax accounting personnel in two offices of an international public accounting firm. Upon completion, participants mailed their responses directly to the researchers. A total of 340 survey instruments were mailed to the two participating offices. Each survey included a cover letter that requested the subject's participation and ensured the confidentiality of his/her response, and a postage paid return envelope. Of the 118 (35%) instruments returned, four were omitted due to incomplete or inconsistent responses and two were omitted because they did not meet the distribution criteria. As a result, this survey yielded 112 usable questionnaires, a 33% response rate. The mean age and rank of the 68 males and 44 female subjects appears in Table 1.

<table>
<thead>
<tr>
<th></th>
<th>Males</th>
<th>Females</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>68</td>
<td>44</td>
</tr>
<tr>
<td>Staff</td>
<td>24</td>
<td>18</td>
</tr>
<tr>
<td>Senior in-charge</td>
<td>21</td>
<td>14</td>
</tr>
<tr>
<td>Manager</td>
<td>16</td>
<td>9</td>
</tr>
<tr>
<td>Senior Manager</td>
<td>7</td>
<td>3</td>
</tr>
<tr>
<td>Mean Age</td>
<td>27.6</td>
<td>27.4</td>
</tr>
</tbody>
</table>

**Table 1**

**Descriptive Data**

**Survey Measures**

The following paragraphs describe the items used to measure the variables in this study.

**Intention to turnover**

To measure ITO, subjects responded on a 5-point Likert scale with anchors (1) Strongly Disagree and (5) Strongly Agree to three statements from Colarelli (1984). The statements were "If I have my own way, I will be working for this firm one year from now," "I frequently think of quitting my job," and "I am planning to search for a new job during the next 12 months."

**Self-efficacy**

Bandura (1986b) recommends that self-efficacy measures be tailored to the domain of function being explored. Once the domain of interest is defined, specific behaviors, skills and/or competencies must be identified. Subjects are then asked to indicate the confidence they have in their ability to perform such behaviors. Although the degree of specificity of a self-efficacy measure depends upon the research question, for most purposes an intermediate level of specificity is desirable (Bandura 1986; Lent & Hackett 1987). Measures used in career self-efficacy studies have ranged from well-defined specific tasks (e.g. math problems) to complex self-perceptions of ability (e.g. career fields) (Lent
The first step in developing the measure of self-efficacy for this study was to discuss the procedures and criteria for promotion to partner level with partners in two large public accounting firms. Based on these discussions and the written promotion criteria provided by these two firms, five competency areas were identified. These competency areas are: 1) understanding the client's business, 2) understanding complex business transactions, 3) client relationships, 4) expanding services to existing clients and 5) building the client base.

Relying on Bandura's (1977) suggestion that items included in the self-efficacy measure should describe increasingly more difficult levels of the task/competency, three statements for each of the five competency areas were developed. For example, statements relating to understanding the client's business were "I can use my understanding of a client's business to": "identify client issues/concerns in the areas to which I am assigned", "identify and propose appropriate advice in the areas to which I am assigned" and "to identify client issues/concerns and provide advice for the business as a whole." After each statement, subjects were asked to indicate the strength of their belief that they could perform each task/competency by marking a confidence scale with a range between no confidence (0) to complete confidence (10) (Lust et al. 1993; Lee & Bobko 1994).

The 15 statements were evaluated by three "Big Six" CPAs with five to 15 years of experience and revised based on their suggestions. To further assure the appropriateness of the competency areas and statements, the entire questionnaire was completed and evaluated by 11 partners of local CPA firms. Their evaluative comments confirmed the appropriateness of the items included in the self-efficacy measure.

Responses to the 15 statements were evaluated using Cronbach's coefficient alpha to assess the internal consistency of the scale and principal component factor analysis to assess whether the five competency areas had been captured. When evaluating the internal consistency of the scale, the first item for client relationships (I can develop relationships with clients' accounting personnel that facilitates the conduct of the engagement) had an item-total correlation of less than .30 and was, thus, eliminated. Principal component factor analysis was performed for the remaining 14 statements. The factor loadings after a varimax rotation appear in Table 2. Total variance explained by all 5 factors is 85.1% with understanding the client's business explaining 44.2% of the variance followed by building client base (14.0%), expanding services to existing clients (10.5%), understanding complex business transactions (8.8%) and client relationships (7.6%).

As a final evaluation of the self-efficacy measure, a one-way analysis of variance (ANOVA) by rank was performed. The statements for each competency area were intended to reflect the increasing difficulty/complexity that an accountant would be expected to master as he/she was promoted towards partner level. Thus, higher mean scores on the self-efficacy scale should be found for each successively higher rank.

To test for this relation, subjects were grouped in three ranks: staff (42 subjects), senior in-charge (35 subjects), and manager/senior manager (35 subjects). ANOVA results (Table 3) show a significant effect for rank (F=13.59; p=.000). Tukey's test for differences in means indicate that means are significantly different for each rank. Based on the preceding evaluations, the self-efficacy measure appears appropriate.
Twelve (12) statements drawn from Alberti and Emmons (1990) were used to measure assertiveness (ASSERT). The 12 statements covered such behaviors as decision making, avoiding embarrassment, refusing unreasonable requests and expressing opinions and feelings. Subjects responded using a 5-point Likert scale with anchors (1) Strongly Disagree to (5) Strongly Agree. One item was deleted due to an item-total correlation of < .30.²

<table>
<thead>
<tr>
<th>Competency Area</th>
<th>Item</th>
<th>Factor 1</th>
<th>Factor 2</th>
<th>Factor 3</th>
<th>Factor 4</th>
<th>Factor 5</th>
</tr>
</thead>
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<tr>
<td>Understanding the client's business</td>
<td>1</td>
<td>.82</td>
<td>.14</td>
<td>.19</td>
<td>.31</td>
<td>-.08</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>.88</td>
<td>.12</td>
<td>.27</td>
<td>.15</td>
<td>.17</td>
</tr>
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<td></td>
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<td>.81</td>
<td>.15</td>
<td>.16</td>
<td>.17</td>
<td>.34</td>
</tr>
<tr>
<td>Building the client base</td>
<td>1</td>
<td>-.01</td>
<td>.89</td>
<td>.10</td>
<td>.11</td>
<td>.08</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>.16</td>
<td>.92</td>
<td>.15</td>
<td>.05</td>
<td>.12</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>.26</td>
<td>.81</td>
<td>.23</td>
<td>.04</td>
<td>.24</td>
</tr>
<tr>
<td>Expanding services to existing clients</td>
<td>1</td>
<td>.18</td>
<td>.14</td>
<td>.87</td>
<td>.12</td>
<td>.08</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>.24</td>
<td>.12</td>
<td>.81</td>
<td>.16</td>
<td>.28</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>.17</td>
<td>.23</td>
<td>.82</td>
<td>.01</td>
<td>.28</td>
</tr>
<tr>
<td>Understanding business transactions</td>
<td>1</td>
<td>.15</td>
<td>.09</td>
<td>.05</td>
<td>.93</td>
<td>-.10</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>.26</td>
<td>.07</td>
<td>.15</td>
<td>.86</td>
<td>.29</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>.45</td>
<td>.10</td>
<td>.20</td>
<td>.61</td>
<td>.48</td>
</tr>
<tr>
<td>Client relationships</td>
<td>1</td>
<td>.00</td>
<td>.26</td>
<td>.11</td>
<td>.20</td>
<td>.79</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>.31</td>
<td>.11</td>
<td>.20</td>
<td>-.03</td>
<td>.85</td>
</tr>
<tr>
<td>Cumulative percentage of variance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>explained</td>
<td></td>
<td>44.2</td>
<td>58.2</td>
<td>68.7</td>
<td>77.5</td>
<td>85.1</td>
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</table>

Table 3
ANOVA Results for Self-Efficacy by Rank

<table>
<thead>
<tr>
<th>Source</th>
<th>D.F.</th>
<th>SSE</th>
<th>MSE</th>
<th>F Ratio</th>
<th>F Prob.</th>
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</thead>
<tbody>
<tr>
<td>Rank</td>
<td>2</td>
<td>32.15</td>
<td>16.08</td>
<td>13.59</td>
<td>.000</td>
</tr>
<tr>
<td>Residual</td>
<td>109</td>
<td>128.95</td>
<td>1.18</td>
<td></td>
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<table>
<thead>
<tr>
<th>Rank</th>
<th>Mean</th>
</tr>
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<tbody>
<tr>
<td>Staff</td>
<td>6.77</td>
</tr>
<tr>
<td>Senior in-charge</td>
<td>7.38</td>
</tr>
<tr>
<td>Manager/senior manager</td>
<td>8.07</td>
</tr>
</tbody>
</table>
Stress

Twelve statements based on the four stressor variables used by Collins (1993) were included to measure stress (STRESS). These stressor variables are: career concerns, time demands, role stress and responsibility for people. Statements were selected from various studies conducted on job-related stress (Caplan 1975; House et al. 1979; Kahn et al. 1964). Subjects responded to a 5-point Likert scale with anchors (1) Strongly Disagree to (5) Strongly Agree. Higher scores indicate higher job-related stress. All variables were measured using scales formed by summing and averaging subjects' responses to three or more questions in the survey. All scales displayed a high degree of consistency as indicated by alpha coefficients of .79 or above.

Hypotheses Testing

Self-efficacy Hypotheses

Hypothesis One suggests that self-efficacy is lower for female than for male public accountants. ANOVA was used to test differences in self-efficacy, assertiveness, and stress by gender. As shown in Table 4, the mean level of self-efficacy is not statistically different (p-value .557) between male and female public accountants. This indicates that female accountants are no less self-efficacious than their male counterparts.

Hypotheses 2a and 2b postulates that self-efficacy is positively related to ITO among male and female public accountants. The results of regression analysis with ITO as the dependent variable are presented in Table 5. The regression equations included self-efficacy (EFFICACY), stress (STRESS), and assertiveness (ASSERT) as the independent variables and ITO as the dependent variable. Statistical results are shown in Table 5. The regression model is significant for both males ($R^2 = .38; p = .000$) and females ($R^2 = .45; p = .000$). The significant coefficient for EFFICACY to ITO for males (.24; $p = .018$) indicates that self-efficacy has a direct effect on intention to turnover among male public accountants. This direct effect has a positive sign thus males with higher self-efficacy reported a greater intention to turnover. Interestingly, there is no significant effect (p-value .468) of self-efficacy on female public accountants' intention to turn over.

Assertiveness Hypotheses

Hypothesis three postulates that female public accountants are less assertive than male public accountants. As shown in Table 4, there is no statistically significant difference (p-value

<table>
<thead>
<tr>
<th>Variable</th>
<th>Males mean</th>
<th>Females mean</th>
<th>Difference</th>
<th>F-value</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITO</td>
<td>2.47</td>
<td>2.64</td>
<td>.17</td>
<td>.858</td>
<td>.356</td>
</tr>
<tr>
<td>EFFICACY</td>
<td>7.42</td>
<td>7.29</td>
<td>.13</td>
<td>.347</td>
<td>.557</td>
</tr>
<tr>
<td>ASSERT</td>
<td>3.93</td>
<td>3.88</td>
<td>.05</td>
<td>.320</td>
<td>.573</td>
</tr>
<tr>
<td>STRESS</td>
<td>2.53</td>
<td>2.78</td>
<td>.25</td>
<td>5.108</td>
<td>.026</td>
</tr>
</tbody>
</table>

(Higher scores indicate higher intention to turn over, efficacy, assertiveness, and stress.)
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.573) in mean level of assertiveness between male (3.93) and female public accountants (3.88).

Hypotheses 4a and 4b suggest that assertiveness is positively related to ITO among male and female public accountants. Regression results (Table 5) provide evidence that assertiveness is positively related to ITO over among female accountant (.48; p-value .021), but is not related (-.22; p-value .416) to ITO among male public accountants. The direct effect has a positive sign, meaning that females with higher assertiveness reported a greater ITO.

Stress Hypotheses

Hypotheses 5a and 5b posits that stress is positively related to ITO among male and female public accountants. Regression results indicate that stress has a positive and highly significant direct effect on ITO for both male (1.10; p =.000) and female (1.10; p =.000) public accountants.

Hypothesis six suggests that stress is higher for female accountants than for male accountants. As shown in Table 4, there is a highly significant (p-value .026) difference between the stress level of male and female public accountants. The difference is in the predicted direction with males reporting lower stress (mean 2.53) than their female counterparts (mean 2.78).

ITO Hypothesis

Hypothesis seven postulates that ITO is higher among female public accountants than male public accountants. This study found is no statistically significant difference (p-value .356) in mean ITO among male accountants (2.47) and female public accountants (2.64) (see Table 4).

Table 5
Regression Results with Intention to Turnover as Dependent Variable

Panel A - Regression Results for Males (N=68)
F-value = 12.91 (p =.000), R-square = .38, Adjusted R-square = .35

<table>
<thead>
<tr>
<th>Variable</th>
<th>Regression Coefficient</th>
<th>Standard Error</th>
<th>Standardized Coefficient</th>
<th>t-statistic</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intercept</td>
<td>-1.26</td>
<td>1.11</td>
<td>-1.14</td>
<td>.260</td>
<td></td>
</tr>
<tr>
<td>EFFICACY</td>
<td>.24</td>
<td>.10</td>
<td>.28</td>
<td>2.43</td>
<td>.018</td>
</tr>
<tr>
<td>STRESS</td>
<td>1.10</td>
<td>.19</td>
<td>.60</td>
<td>5.92</td>
<td>.000</td>
</tr>
<tr>
<td>ASSERT</td>
<td>-.22</td>
<td>.26</td>
<td>-.10</td>
<td>-.82</td>
<td>.416</td>
</tr>
</tbody>
</table>

Panel B - Regression Results for Females (N=44)
F-value = 10.99 (p =.000), R-square = .45, Adjusted R-square = .41

<table>
<thead>
<tr>
<th>Variable</th>
<th>Regression Coefficient</th>
<th>Standard Error</th>
<th>Standardized Coefficient</th>
<th>t-statistic</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intercept</td>
<td>-1.74</td>
<td>1.05</td>
<td>-1.65</td>
<td>.107</td>
<td></td>
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<tr>
<td>EFFICACY</td>
<td>-.07</td>
<td>.10</td>
<td>-.09</td>
<td>-.73</td>
<td>.468</td>
</tr>
<tr>
<td>STRESS</td>
<td>1.10</td>
<td>.20</td>
<td>.67</td>
<td>5.55</td>
<td>.000</td>
</tr>
<tr>
<td>ASSERT</td>
<td>.48</td>
<td>.20</td>
<td>.30</td>
<td>2.41</td>
<td>.021</td>
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</table>
Table 6
Results of Tests for Differences in Regression Coefficient

<table>
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<tr>
<th>Variable</th>
<th>Regression Coefficient</th>
<th>Male</th>
<th>Female</th>
<th>t-statistic</th>
<th>p-value</th>
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</thead>
<tbody>
<tr>
<td>Dependent - ITO</td>
<td>EFFICACY</td>
<td>0.24</td>
<td>-0.07</td>
<td>2.12</td>
<td>0.036</td>
</tr>
<tr>
<td></td>
<td>ASSERT</td>
<td>-0.22</td>
<td>0.48</td>
<td>2.05</td>
<td>0.043</td>
</tr>
<tr>
<td></td>
<td>STRESS</td>
<td>1.10</td>
<td>1.10</td>
<td>0.01</td>
<td>0.993</td>
</tr>
</tbody>
</table>

Tests for gender differences

The final step in the analysis was to determine if the regression coefficients are significantly different by gender. Table 6 presents the t-statistics for the differences in coefficients for the separate regression equations (Hardy 1993).

Stress appears to influence ITO for both males and females. Although females report greater job-related stress than males, a t-statistic of 0.01 (p = 0.993) indicates the influence of job-related stress on intention to turnover does not differ significantly by gender.

Of the remaining two variables related to ITO, EFFICACY was significant for males, while ASSERT was significant for females. The t-statistics indicate a significant gender difference in the coefficients for EFFICACY (p = 0.036) and ASSERT (p = 0.043). In other words, although both genders perceive themselves as equally self-efficacious and assertive, self-efficacy influences males’ ITO, while assertiveness influences females’ ITO.

Conclusion

This study explored the effects of self-efficacy, assertiveness, stress and gender on intention to turnover in public accounting. Although the profession has recognized the importance of retention issues in public accounting, turnover has remained high. The results of the current study indicate that self-efficacy, assertiveness, and stress are significant contributors to intention to turnover. However, gender plays a significant role in determining which characteristics influence intention to turnover.

Results indicate a positive relationship between self-efficacy and intention to turnover for males. This suggests that as males become increasingly self-efficacious, they become more likely to seek new employment opportunities. This may be reflective of a belief among highly self-efficacious males that their abilities exceed the challenges and opportunities available in public accounting. A self-efficacious male is more likely to intend to leave public accounting, perhaps seeking "greener pastures." This may be reflective that many of the more attractive alternatives to the public accounting career have been in traditionally male areas of business. Flynn (1996) noted that public accounting firms compete with financial services and management consulting firms for the same supply of accountants. These alternatives may provide male accountants with opportunities to increase their compensation and enhance their personal satisfaction, both of which are important factors in career-related decisions.

However, this study found no direct relationship between assertiveness and ITO for males. This result supports prior research that
suggested that assertive behavior may be a situation-specific rather than a universal trait. In this case it appears that male public accountants may be assertive in the public accounting environment, but that this may not create confidence in their abilities to successfully enter fields other than public accounting.

Regarding the role of personality characteristics on females’ ITO, only assertiveness had a significant influence. The relationship between assertiveness and ITO is positive as hypothesized by this research. This relationship indicates that more assertive females are more likely to exit public accounting. This may mean that assertive behavior by females in public accounting is not being rewarded by public accounting firms. Given that females and males are equally assertive, if assertive behavior is not rewarded in females, but is rewarded in males, the disparity may cause decreased job satisfaction and increased ITO among female public accountants.

Since females perceive themselves to be equally self-efficacious as men, the lack of a significant relationship between self-efficacy and females’ intentions to turnover is particularly intriguing. This research finding lends credibility to the suggestion by Trapp et al. (1989) that perceived discrimination, including pay discrimination and the perception of a "glass ceiling" in public accounting are employment issues that impact females in the profession. For females in public accounting these other employment issues may be so overwhelming that self-confidence becomes irrelevant. Belief by female public accountants that gender discrimination or "Good Ole Boy" networking, rather than the merit of their work, determines career success or failure may exert an influence on their ITO.

This study demonstrated a significant and positive relationship between stress and ITO for both genders, and while stress is higher among female public accountants, ITO is not higher among female public accountants than male public accountants.

Suggestions for Future Research

Outcomes from of this study have implications for profession practice and future research. First, stress poses a general retention problem for public accounting firms. Reduction in stress should result in reduced intentions to exit public accounting for both genders. However, some researchers have indicated that stress experienced by females in public accounting differs from stress experienced by males. For example, Collins (1993) suggested that stress reported by females may be reflective of conflicting societal roles for women at work and at home. Thus, adequately identifying various stressors and their importance to each gender is a prerequisite to reducing stress in public accounting. This is an important area for future research concerning intention to turnover.

Second, public accounting firms and researchers should examine ways to mitigate the identified effects of self-efficacy and assertiveness on intention to turnover. Self-efficacious males and assertive females exhibit increased intentions to turnover. Obviously, attempting to reduce self-efficacy and assertiveness is organizationally and personally dysfunctional. However, males’ association between self-efficacy and intention to turnover indicate the need to reinforce males’ beliefs in their opportunities for challenge and advancement in public accounting. As previously discussed, the association between assertiveness and females’ intention to turnover may indicate a need to reward females’ assertive behavior in public accounting.

Endnotes

1. In their literature review, Lent & Hackett (1987) describe several studies of career choice wherein subjects were provided a list of occupation titles and requested to indicate their perceived ability to engage in each occupation. They also described one study (Ayres 1980) that included a list of tasks for the four occupations studied. Whiston
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(1993) provided a list of definitions for nine worker functions relating to working with people (e.g., mentoring, negotiating, supervising) and eight worker functions relating to working with things (setting up, manipulating, handling) to measure self-efficacy for working with people and things. Since Saks (1992) focused on career adjustment of new hires, the self-efficacy measure included a list of tasks required of an entry-level accountant.

2. The item omitted was "I am able to refuse unreasonable requests made by friends."

3. The measures of INTENT, ASSERT, and STRESS included an approximately equal number of positively and negatively worded statements to control for potential acquiescence bias. Acquiescence bias refers to the tendency of some individuals to agree with positively worded statements (Cranor and Brewer, 1986). Prior to evaluating the reliability of the each scale, the appropriate responses were reversed to allow for summation of the scores.

References


