The Work Values Of Accounting Students

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Abstract

Prior research has shown the importance of the work values of Achievement, Security, Civility and Autonomy in examining the accounting profession. This paper provides measures of these four work values in a sample of 502 accounting majors and fifty-three accounting faculty from ten schools. Statistical analysis indicates some significant differences in work value scores of female vs. male students and faculty vs. students. In addition to discussing the results of the study, we also suggest how the research instrument and data may serve as focal points for discussions, lectures, and research projects by consultants, in-house training personnel and university professors.

Introduction

Accounting is a powerful discipline. In helping to determine the bounds of the information set (both in content and form) provided to decision makers, it helps to mold investment decision making. Incompetent accountants could interfere with this decision making. Incompetence could result from deficiencies in the technical skills of accountants; but it could also result from a lack of practice of the work values that make accounting a profession. New entrants to the profession need to know, of course, the technical skills of accounting; but it is also important that they acquire the work values so crucial to the profession.

The goal of this paper is to foster the development and discussion of work values in two related ways. First, the results of a survey of the work values of accounting students at a broad variety of undergraduate schools are pre-

sented. Second, the analysis of the results of this survey is used as the foundation for a discussion about the role of work values in a professional career.

To achieve this result, we describe how we measured the four work values of Achievement, Security, Civility, and Autonomy in a sample of 502 accounting majors and 53 accounting faculty from ten schools. Individual users can compare their own responses to the data provided in this study.

Briefly, our results showed that female students scored significantly higher in Civility than their male counterparts. Males showed higher scores in Autonomy. Faculty scored significantly higher than students in Autonomy and Civility; but students scored higher in Security and Achievement.

These results should be of interest to accounting practitioners, students and research-

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ers. Most of all, this objective data on a very subjective topic should be useful to discussion leaders and educators intent on initiating reflection and discussion of work values.

The research instrument we use in assessing work value "scores" is short and simple. It can be used in any educational or training setting and modified as needed. The individual self-assessments can then be compared with the general results in the population studied. Instructors are thus provided the raw material with which to create "customized" teaching packages about the all-important topic of work values.

The paper is divided into several sections. First we provide background on the topic of work values; prior research on the four selected work values is cited, and we explain why we analyze the results on the basis of gender of the students as well as on respondent roles (faculty vs. student). This is followed by a description of methodology. The next section deals with the results of our study. Finally, we provide specific suggestions for using this research as a teaching/discussion/training exercise.

Background

Four Selected Work Values

Researchers have shown that the work values of Achievement, Security, Civility, and Autonomy are useful in examining the accounting profession (e.g., Morrow & Goetz, 1988; Moizer & Pratt, 1988; and Adler & Aranya, 1984). Following is a discussion of the reasons for choosing these work values for inclusion here.

Achievement: All professions need to motivate new entrants to perform well. Moizer and Pratt (1988) demonstrated that an Achievement factor was a significant predictor of performance and effort made by English Chartered Accountants. Achievement Orientation is defined as the desire to succeed professionally

(e.g., earn a high income). Since achievement has been an important variable (see Dillard & Ferris, 1989) in many studies of accountants, it is included here. The work value of Achievement seems especially important for study at this time when work-life balance issues are receiving a lot of attention in the media. According to Shellenbarger (1997, p. B1), corporate recruiters are reporting a surprising trend on undergraduate campuses:

Questions about work-life balance -- which in the past were saved for the final round of interviews, or never asked at all -- are surfacing in job candidates' first-round talks with employers.

This is interesting, because it seems to suggest that the work value of Achievement is not as all-important as it used to be for those just starting out in their careers. This may, however, be a positive thing in that seeking work-life balance right from the start may ultimately lead to a greater amount of Achievement and a higher level of satisfaction in the work place. In any event, the research reported in this paper, although centered around work values considered individually, may lead to some interesting discussion on the timely and subjective topic of work-life balance.

Security: Security is defined as the desire to be free of stress and anxiety at work and to enjoy a stable work environment. Holland (1985) suggests this variable's inclusion. Holland has argued that entrants to the accounting area tend to be conscientious, cautious and orderly; that is, their modal personality type is Conventional (Holland, 1985). The research on accountant personality supports this picture of accountants (e.g., Aranya & Wheeler, 1986; Cory, 1992). Moizer & Pratt (1988) showed that a security factor significantly predicted effort and performance. In today's business environment, Security in the accounting profession may not be important as it once was. Accountants are expanding their services in fields such as consulting, financial planning, and forensics. In

this competitive environment, too much caution and orderliness may not be appropriate.

Civility: Carter (1988) defines civility as "...the sum of the many sacrifices we are called upon to make for the sake of living together." Applied specifically to the world of work, civility is operationally defined as a desire to have good relationships at work and be of service to others. This is another staple of the accounting and professionalism literature (see Moizer & Pratt, 1988). Since accountants, like other professionals, are widely regarded as being intrinsically motivated by the work (e.g., Norris & Niebuhr, 1983; Adler & Aranya, 1984; Mossholder et al., 1985), such shared enjoyment should result in a desire to arrange one's social relationships with others who share one's attitudes toward work. Thus one would expect accountants to desire to exercise their skills and view their jobs as a way to serve society. Civility is worthy of further study. The more accountants practice this work value, the better it is for the profession, and for society as well.

Autonomy: Autonomy is defined as having control over one's own work. It's a somewhat puzzling work value in the accounting profession. On the one hand, accountants should be able to control their own work, particularly as they move up in the hierarchy of the profession. On the other hand, they must be willing to conform to professional norms -- GAAP, for example. Interestingly, various studies (e.g., Moizer & Pratt, 1988; Norris & Niebuhr, 1983; Venable, 1988) have shown that autonomy does not correlate with other professional behaviors. Thus, Autonomy is a work value deserving of further research. Also, given Autonomy's importance in the literature on the professions generally and the struggle by most professors to encourage students to evaluate issues for themselves, it seemed important to include this work value here.

Next we discuss why we broke the data down by gender and role.

Choice of Gender and Role as Focal Points for Analysis

We analyzed the responses by gender of the student sample, because past research in accounting on differences in values between the sexes has yielded mixed results. While Keys (1985) and Aranya, Kushnir & Valency (1986) did not find gender value differences among practicing accountants, others have (e.g., Venable, 1988; St. Pierre, Nelson & Gabbin, 1990). The latter view was re-enforced recently by Davidson and Etherington (1995, p. 437). They found that female accounting students were "significantly more conscientious and showed significantly more superego/control" than their male counterparts. Clearly the issue of the possible effect of gender on the development of work values in the accounting profession warrants further study.

We compared the responses of students and faculty, because accounting faculty are important to the socialization process. At least in part, they visibly represent the profession that the students hope to join. Fogarty (1992, p. 130) defines socialization as "...the process by which individuals are molded by the society to which they seek full membership." The faculty's professional role is, of course, different from that of full-time practitioners, the role to which most students aspire. Therefore, it is to be expected that students and faculty views of the ideal job and work in general should differ.

According to Fogarty (1992, p. 143), "Socialization must be assumed to be an omnipresent and pervasive process." We see the college classroom as a vital setting in the socialization process for accounting students. But the workplace also functions as such a setting. Use of studies such as the present one may help practitioner mentors reflect more fully on their role as socializing agents.

Methodology*Sample Selection and Data Collection*

Ten schools participated in the study. They represented a broad variety of educational settings: public vs. private, large vs. small, religious vs. secular. Some were accredited by the American Association of Collegiate Schools of Business (AACSB); others were not accredited. All but one of the schools was located within a 75-mile radius of New York City.

A 77.2% student response rate was achieved because most faculty agreed to allow the questionnaires to be completed in class. Table 1 provides basic descriptive data for the total student sample of 502. This descriptive data shows the sample's gender distribution, SAT distribution, accounting grade point average, and both total credits and total accounting credits that would be completed by the end of the semester within which testing was conducted. Not all of the 502 student respondents answered every question; 477 was the lowest number of responses used in the analysis. Since the questionnaire responses were anonymous and the data self-reported, it was impossible to verify the information. However, there was no tangible motive for the subjects to be untruthful about their scores and academic progress. This strengthens our belief in the reliability of the student-

Table 1
Background of 502 Students in Sample

Student Sample	N	Mean	Standard Deviation
Age	476	22.2	4.5
Gender (%Male)	52.7%		
Scholastic Aptitude Test	370	1054.6	133.4
Accounting GPA	445	3.2	0.6
Accounting Credits	455	21.0	12.4
College Credits	502	75.2	41.7

ported data. Fifty-three of eighty-three faculty members asked to participate in the study did so, providing a response rate of 64%. The 53 faculty respondents answered all questions.

Table 2
Mean Scores on Four Work Value Dimensions
(Scale: 1 = Not at all important; 7 = Utmost Importance)

	Male Students	Female Students	Students	Faculty
Achievement (FS)	6.04	5.97	6.01	4.95
Civility (G, FS)	4.41	4.80	4.60	4.93
Security (FS)	5.58	5.86	5.72	4.84
Autonomy (G, FS)	2.87	2.52	2.70	3.40

G = Responses of male students significantly different (at a level of .05 or less) from responses of female students. FS = Faculty responses significantly different (at a level of .05 or less) from student responses.

Testing Instrument

In order to measure work values among our respondents, we adapted a Hofstede (1980) scale that Moizer & Pratt (1988) used in a study of the work values of Chartered Accountants in England. Moizer & Pratt's 1988 data analysis showed that the factors of Achievement, Security, Civility, and Autonomy accounted for 35.7% of the variance in the data. We used the four items that loaded most highly on each of their four factors as our work values measure. Thus, we had a total of sixteen items. Ten of these items (see Table 3) were in the form of 'ideal job' factors which respondents rated on an importance scale of 1 to 7 (7 = Most Important). The remaining six items (see Table 4) were belief statements about work which respondents rated on an agreement scale of 1 (1 = Strongly Agree) to 7. In order to promote thought and help prevent answering by rote, the scale on the second set of items was reversed.

Data Analysis

We performed T-tests (considering significance at the level of .05), based on male vs.

Table 3
Mean Scores on Ten Factors of the 'Ideal Job'
 (Scale: 1 = Not at all important; 7 = Utmost Importance)

	Male Students	Female Students	Students	Faculty
1. Have security of employment. (FS)	5.97	6.12	6.04	5.02
2. Have an opportunity to help other people.(G)	4.64	5.01	4.81	5.17
3. Work in a well-defined situation where the requirements are clear. (G, FS)	5.45	5.90	5.67	4.51
4. Have an opportunity for advancement to higher level position. (FS)	6.58	6.56	6.57	5.26
5. Have a supervisor who consults with subordinates and who makes decisions after considering their advice. (G, FS)	2.41	2.12	2.27	2.87
6. Have enough time for personal and family life.	6.16	6.29	6.22	5.68
7. Have an opportunity for high earnings. (FS)	6.35	6.25	6.30	4.92
8. Work in a prestigious successful organization.	5.40	5.29	5.35	4.30
9. Make a real contribution to an organization's success.	5.78	5.79	5.79	5.38
10. Have little tension and stress at work.(G,FS)	4.79	5.19	4.98	4.17

G = Responses of male students significantly different (at a level of .05 or less) from responses of female students. FS = Faculty responses significantly different (at a level of .05 or less) from student responses.

female students and faculty vs. students for each of the following: (1) average response scores for each of the ten 'ideal job' factors (see Table 3) and six belief statements (see Table 4) and (2) scaled scores for the work value dimensions of Achievement, Security, Civility and Autonomy (see Table 2). The scaling weight used was taken from a factor analysis of the students' responses to the ideal job and belief statement items. The procedure used was as follows. We started out by factor analyzing the sixteen items. These loaded on four factors. As this was a confirmatory factor analysis, our intent was to see whether we could reproduce the four-factor

structure that characterized the Moizer & Pratt (1988) results. The factors were labeled based on the content of the items that had the highest factor loadings (correlations of the item with the underlying factor) on them. The nature of the items that loaded most highly on each factor justified labeling them Achievement, Security, Civility and Autonomy. Thus the original factor structure in Moizer & Pratt's 1988 article was confirmed with this sample. Three of the sixteen items, however, had factor loadings of .399 or less. This is below the usual cut-off criterion for considering an item to 'belong' to a factor. The items with factor loadings of .399 or less were

Table 4
Mean Scores on Six Belief Statements about Work
 (Scale: 1 = Strongly Agree; 7 = Strongly Disagree)

	Male Students	Female Students	Students	Faculty
1. A firm's rule should be broken when the employee thinks that it is in the firm's best interest. (G)	3.61	3.26	3.44	3.47
2. The main reason for having a hierarchical structure is that one knows who has authority over you. (G, FS)	4.30	3.76	4.04	3.51
3. Decisions made by individuals are usually of higher quality than decisions made by groups. (G, FS)	2.67	2.28	2.48	3.74
4. It is desirable to question management authority. (G)	4.55	4.26	4.41	4.36
5. Good personal relationships at work are more important than a high income. (G)	4.18	4.58	4.38	4.70
6. Staying with one firm for a long time is usually the best way to get ahead with business	3.79	3.91	3.85	3.45

G = Responses of male students significantly different (at a level of .05 or less) from responses of female students. FS = Faculty responses significantly different (at a level of .05 or less) from student responses.

Table 4's items, No. 2 (know who has authority over you), No. 4 (question management authority), and No. 6 (staying with one firm is best). Having identified the useable items, we then identified the factor that each of the 13 items loaded most highly upon. We then created each of the 4 scaled scores for Achievement, Security, Civility and Autonomy by: (a) multiplying the factor loadings of each item that loaded most highly on a particular item by the student questionnaire responses to that item; (b) summing the resulting multiplicands for each factor; then, (c) dividing these summed multiplicands by the sum of the factor loadings. This factor loading weighting procedure was adopted to create dependent variables that reflected the relative importance that the respondents seemed to place on each item. According to Lemke & Wiersma (1976), factor analysis results can be used to demonstrate the reliability of a scale. In creating

the scales, we standardized the scores, presenting all results in the form of a 1 (low) to 7 (high) scale.

Limitations

Users of this data should keep two limitations in mind. Awareness of these limitations will be important in discussions of the role of work values in the accounting and academic realms. The first limitation is that the sample involved was largely drawn from a relatively narrow geographic area in Southern New York and Northern New Jersey. This suggests that the findings reported here may not generalize to other accounting education settings in other areas of the country. However, our study included schools with students of widely varying background and ability characteristics. These efforts help to assure the generalizability and general

applicability of our results.

The second limitation is the possibility of a self-selection bias. That is, individuals could have self-selected themselves into the sample based on some characteristic related to the study. Thus these results may be skewed away from being representative of all accounting undergrads and faculty. The response rates (77.2% for students and 64% for faculty) lessen, but do not eliminate, this possibility.

Results

The results of the study, categorized in two ways (Male Students vs. Female Students; and Students vs. Faculty), are shown in Tables 2, 3, and 4. Table 2 is general and indicates scores on the four work value dimensions of: Achievement, Civility, Security, and Autonomy. Table 3 shows the scores on the ten items from the 'ideal job' scale. Scores on the six belief statements about work are provided in Table 4. Regarding the four work value dimensions, Table 2 shows more significant differences (all four) between students and faculty than between male and female students (differences in Civility and Autonomy only). Some of the results should lead to much discussion and analysis. For example, in Table 2, it is not surprising that female students score higher on Civility than their male counterparts. But it is quite intriguing that students value Achievement and Security higher than faculty do. Of the ratings on the ten items of the ideal job (see Table 3), there are eight significantly different responses of faculty vs. students, and only four differences in the responses of male vs. female students. This finding (more differences in faculty vs. students than in gender of the students) is reversed in Table 4. Regarding the six belief statements about work, there are only two significant differences in faculty vs. students but five based on the gender of the students.

Also worthy of note are the areas of agreement across the categories of respondents --

that is, the items in which there was virtual agreement in the ratings of male vs. female students as well as students vs. faculty. In Table 3, item 9, there was no significant difference in how the respondents rated the work factor of making "a real contribution to an organization's success." Mean ratings ranged from 5.38 to 5.79 (on a scale of 1 to 7, with 7 representing 'utmost importance'). It's interesting that this very basic work factor -- from an organization's point of view, nothing could be more important -- is rated virtually the same by all categories of respondents. This sameness of rating is repeated in statement 6 of Table 4. Mean ratings ranged from 3.45 to 3.91 (on a scale of 1 to 7, with 1 representing 'strongly agree') regarding the statement, "Staying with one firm for a long time is usually the best way to get ahead with business."

Use of the Research Instrument

Unlike auditing standards and financial reports, work values are intangible. They really cannot be taught, at least in the usual sense. However, consultants, in-house trainers or university professors wishing to initiate reflection on, and discussion of, work values might like to use a research instrument such as the one described in this study. Tables 3 and 4 list the work-value questions we used and should be helpful to those who wish to develop their own questionnaire, which they can use in several ways.

Group members could fill out the questionnaire. The instructor might wish to add some questions, perhaps based on some current items regarding work values and ethics appearing in newspapers, movies, or magazines. In the discussion of various work values, group members could offer the rationale behind their assigned ratings.

The instructor might collect the questionnaires and prepare group statistics on the means and standard deviations of each item. Or

perhaps group members could do the statistical analysis. If more data were collected (on gender, career plans, grade point averages, etc.), more statistical analysis could be done. Group members could be asked to suggest variables for data collection and analysis. The statistical analysis could precede group discussion. In this way, individuals could compare their own results with group averages as well as the results summarized in the paper. What's important is that all participants come prepared to discuss their own ratings. This should encourage analysis about the different ratings of work values and could result in a better understanding of the sources of these differences.

After the group discussion of work values, group members could select one of more of the four values for research. They might provide examples from current media (e.g., newspaper, magazines, journals, TV, movies) of the application or non-application of specific work values. A *Journal of Accountancy* article such as "Diversity, Family Issues and the Big 6" by Hooks (1996), for example might be of interest in a consideration of the tradeoffs among work values. Articles from *The Wall Street Journal* on topics such as auditing frauds or court cases involving accountants could also be of interest.

Group members might discuss one or more of the student findings from the present study; e.g., that female students scored higher in Civility than their male counterparts. Instructors may lead a discussion on whether these differences arise from "nature or nurture" and what, if anything, should be done to mitigate the differences. Emphasis could be placed on the vital ties between work values and ethics, and the history of the accounting profession. For example, to what extent does a higher Achievement drive lead to unethical shortcuts? Is it possible to strive to achieve an ethical standard that is just plainly "too" high? Does a preference for security lead to too little risk-taking? To what extent do drives for security and achievement conflict? Is there an appropriate balance and where is it

located? Does the same balance exist across work situations? What about autonomy? Do high levels of autonomy, at least as defined by the Moizer and Pratt items, make sense for a professional? What is a professional's responsibility to obey rules? Does this responsibility differ between accounting and other professionals? Why?

It might be interesting to discuss the differences in work value ratings between students and teachers. Perhaps the instructor could relate some anecdotes about accounting work and careers, based on personal experience or the experience of colleagues. The group might discuss the following question: what do any perceived differences between faculty and practitioners imply for the ability of new recruits to adjust to the world of work?

The 'sameness' of certain ratings is also of interest. As previously mentioned, average ratings indicate that all categories of respondents quite strongly agree that making "a real contribution to an organization's success" (see No. 9 in Table 3) is an important factor of the ideal job. Likewise, there is some doubt that "Staying with one firm for a long time is usually the best way to get ahead with business" (see No. 6 in Table 4). Discussion might center around why the responses are so similar among the various categories of participants in the study, in spite of the differences in roles and career orientation.

These are some of the ways that this research instrument could be used. What's important is that group members get some opportunity for self-assessment before the general discussion. It is only human to become more involved in group discussion when you perceive that the topic relates directly to you. A hands-on approach to the research instrument should set the stage for a discussion that is both lively and informative.

Conclusion

Work value acquisition is an important topic because peer review and public oversight of the profession can only go so far in promoting adherence to professional norms. Far more important is developing a strong desire within individual accountants to adhere to these values. Work value acquisition is a topic that should be considered by university educators, professional accountants, leaders of professional organizations, and by consultants entrusted with the task of continuing professional education for accountants.

It is, of course, arguable that work values can actually be "taught," at least in the traditional sense. Nevertheless, it does seem reasonable that assisting accountants to analyze work values -- their own as well as those of others -- is a vital part of the educational process. Use of the research described in this paper may help consultants, in-house training personnel, and university professors with the difficult task of discussing, and fostering the development of, some work values crucial to the future of the accounting profession.

Suggestions for Future Research

The present research dealing with students and faculty could be extended in a number of ways. A good start would be to survey professional accountants -- management as well as financial accountants. Longitudinal studies, "tracking" work value scores over a number of years in the career path, would be especially interesting. This could lead to the investigation of numerous questions such as: Is any one work value better at predicting which accountants will have the most career success? Do gender differences in work values (e.g., women being more civil) increase, decrease, or stay the same over time? Finally, interviews with leaders of groups such as the American Accounting Association, American Institute of Certified Public Accountants, Financial Accounting Standards Board, Fi-

nancial Executive Institute, and the Institute of Management Accountants could lead to some unique perspectives on this all-important topic. It might be interesting to show the research results on work values to these individuals and get their reactions, comments, and suggestions regarding implications for practice.

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