A Cross-sectional Analysis of Motivating Needs and Public Accounting Success

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Abstract

Seventy-five practicing auditors participated in the study which measured their needs using a modification of the Steers and Braunstein (1976) Manifest Needs Questionnaire. ANOVA and nonparametric statistics were used to compare the needs profiles of the auditors across their ranks in the firm (Staff, Senior, Managers, and Partner). Only the need for achievement varied systematically with position in the organization. These results are consistent with prior studies of needs as motivators. Suggestions are made for CPA firms to incorporate needs considerations into their human resource planning.

Introduction

Public accounting firms traditionally have relied upon staff turnover to parallel the nature of the auditing workload. Large numbers of staff personnel were needed to perform detailed audit work. A smaller number of partners were needed to plan the audit, review audit findings, and deal with difficult technical issues. However, the present complex and competitive environment has changed the nature of the audit, and with it, the need to retain staff personnel for longer periods of time.

Recent evidence indicates that the number of new entrants recruited into major public accounting is not increasing as rapidly as the growth in audit revenue. Fewer staff (as a percentage of audit fees) are being hired each year. However, these new staff will have to do more, will receive more firm training, and will consider more of the complex issues previously reserved for partners. Thus, it becomes a basic issue of economics that public accounting firms explore all potential avenues to do a better job of retaining key staff in the firm. Recent advances in starting salaries may assist in this effort. Research in accounting and organization theory has indicated repeatedly that while monetary incentives are important, they will not be sufficient.

The graduates of university accounting programs hired into public accounting firms are very similar on observable dimensions such as coursework, experience, and grade point average. It appears that in terms of the education system’s method of evaluating individual performance, entrants to public accounting are fairly homogeneous. Some of these people "make it" in public accounting, (i.e., eventually get promoted to partner) but an even greater number do not stay in public accounting. The exodus of young talent from public accounting firms has been attributed to various factors including long hours, excessive travel, better business opportunities, and inability to deal with the complexities and pressures of public accounting. There are, however, other more basic factors that have been identified by psychologists that appear to affect performance in a variety of environments. The need for the profession to consider the potential impact of these other important variables on retaining staff formed the impetus for the present study.

Discussions with professionals indicate that technical competence is also an important, but not sufficient, factor to ensure success in public accounting (Farmer, Rittenberg, and Trompeter, 1987). Personal characteristics are also often given as possible explanations for success, or lack of success, in public accounting. The ability to aggressively compete in marketing the services of the firm and serving existing clients is increasingly important in developing a public accounting career. Further, some individuals are simply more "motivated" to succeed and make the needed commitment to succeed than are others.

Given the similarity of academic backgrounds of entry-level accountants and the acknowledged emphasis
on personality factors as determinants of success in public accounting, we investigated individual needs as a potential explanation for the longevity and success of careers in public accounting. The concept of a "need to succeed" has been well-established in the psychology literature as a potential explanatory variable of behavior. We wished to explore whether individual needs may motivate behavior and account for observed differences in retention and success of auditors in public accounting firms.

Studies of Employee Needs

The study of the need for achievement, affiliation, autonomy, and power (n Ach, n Aff, n Aut, and n Power) and their relationship to work behavior is well-established. Maslow's five-level hierarchy of needs (physiological, safety, belongingness, esteem and self-actualization) has been prominent in the literature on human behavior since the 1940s. The concept of human needs is one of the most pervasive notions in understanding individual behavior in formal organizations (Steers and Porter, 1979). From McClelland's work in developing a theory of attitudes and their implications for behavior (McClelland, Atkinson, Clark, and Lowell, 1976) to more recent methodological studies concerned with improving devices for measurement (Steers and Braunstein, 1976, Stahl and Harrell, 1982, Reuman, Alwin, and Veroff, 1984), researchers have been interested in various needs as motivators in work settings, especially n Ach.

N Ach is viewed as a relatively stable predisposition to strive for success or compete with a standard of excellence (Steers and Porter, 1979). N Power is generally associated with the desire to influence others directly while n Aff is identified by attention to the feelings of others and seeking out opportunities for friendly interpersonal relationships (Steers and Porter, 1979). "...(H)igh n Aut subjects tend to place their emphasis on independence at the expense of promotional opportunities and efforts (Steers and Braunstein, 1976, p. 262)."

Cummin (1967) and Wainer and Rubin (1969) found a relationship between the n Ach of executives and the performance of their companies. Steers and Braunstein (1976) found high n Ach and high n Aff to be characteristic of individuals who viewed the organization as a vehicle for need satisfaction, while people with relatively high n Aut satisfied their needs by remaining detached from the organization. Steers and Braunstein found organizational rank was related positively to n Ach and was inversely related to n Aut (Steers and Braunstein, 1976). Job performance was also positively related to n Ach and n Dom, whereas it was inversely associated with n Aut (Steers and Braunstein, 1976).

McClelland and Boyatzis (1982) found that n Ach was associated with success at lower levels for non-technical (non-engineering) managers where individual performance was important for promotion. At higher levels where the ability to manage others is more important, McClelland and Boyatzis found that n Ach was not associated with success. Harrell and Stahl (1984) studied professionals in public accounting firms to determine if need for power, affiliation, and achievement provided a conceptual explanation of job satisfaction and work performance.

Cornelius and Lane (1984) hypothesized that successful managers have a greater need to influence people than their need to be liked by people. They referred to this difference between n Power and n Aff as Leadership Motive Pattern (LMP); other such as Harrell and Eickhoff (1988) and Rasch and Harrell (1990) referred to this construct as "influence orientation."

Harrell and Eickhoff (1988) employed a longitudinal study over a three-year period to show that influence-oriented auditors experience higher job satisfaction, indicate greater commitment, express more positive career intentions, and voluntarily resign less frequently than others. While Harrell and Eickhoff relate needs to achieving the rank of partner, their study examines behaviors and attitudes at only the lowest ranks in the CPA firm.

Rasch and Harrell (1990) studied additional personal characteristics possibly affecting accountant turnover. In their study the authors used path analysis to test relationships between their "dependent" variables (gender, n Ach, influence orientation, and aggressive/non-aggressive personality type) and their "independent" variables (work related stress, job satisfaction, and turnover intentions). Influence orientation directly affected turnover intention as well as job satisfaction (Rasch and Harrell, 1990). The subject pool used by Rasch and Harrell included all hierarchical levels and a cross-section of functional areas in the CPA firm. The work reported here supplements the findings of Harrell and Stahl (1984) and Harrell and Eickhoff (1988) in its examination of cross-rank differences in needs and their relationship to success in public accounting.

Overview of the Study

This study focuses on public accountants and the relationship between their needs profiles and success in public accounting as measured by promotion to partner. While education and grade point average might be primary determinants of success, the extensive screening process for entry into CPA firms and the rigorous and competitive nature of university programs in accounting make the intellectual capacities of entrants very similar. At entry levels, a professional in a public
accounting firm may be evaluated on how well he/she performs various tax, audit, or analysis tasks assigned by superiors. At the manager and partner levels, the basis for performance evaluation (and reward) is the accountant’s ability to attract and retain clients. McClelland and Boyatzis (1982) established that n Ach was an important factor in explaining the success of technical professionals at the entry level. We attempt to determine if the findings of prior research concerning motivating needs and success can be generalized across ranks in a public accounting firm. Because the academic credentials of the auditors are nearly identical, we hypothesize that n Ach may be an important variable in explaining the success of auditors in progressing through the organization ranks.

Even with self-selected attrition from any given CPA firm (or public accounting as a profession), competition for promotion to higher ranks is quite strong due to the pyramid shape and rigid hierarchical structure of these organizations. We believe that the individual’s need for achievement may play a significant role in motivating the auditor to use his/her intellect and other skills in a manner which will be recognized as worthy of promotion in the firm. Those individuals with lower need for achievement (in public accounting) will be more likely to leave the firm or profession. "High" n Ach and "low" n Ach are used here in a relative sense. All accounting graduates may be fairly highly motivated to perform well, but herein "high" will be used in a comparative sense relative to other auditors in the firm.

The questionnaire developed by Steers and Braunstein (1976) was adapted to the work context of public accounting and used to assess the needs profiles of a sample of auditing professionals. Our aim is to determine the relationship between the needs of professionals in public accounting and success measured in terms of promotion within the organization. Through these efforts it is hoped that a greater understanding of professional behavior may result and consequently lead to a better match between the needs of individuals and the organization. Finding a better fit between an individual and the organization requires information exchange concerning the firm's expectations of the individual and the entrant's expectation from the employer. An awareness of personal motivators could aid in such an objective.

Research Methodology

Participants

Seventy-five practicing auditors from the "Big Six" public accounting firms participated in the study (19 staff, 26 seniors, 19 managers, and 11 partners). The researchers met with 56 of the auditors in their offices in a large midwestern city and administered the test instrument in groups of varying size. Nineteen seniors from one firm participated during a national training seminar and included participants from numerous offices around the United States. A partner at each participating firm was contacted by the researchers and asked to select auditors to take part in an audit judgment study. The contact person was asked to elicit participants at the staff, senior, manager and partner levels with experience in auditing manufacturing clients to allow a cross-sectional analysis of auditors at various career stages. The number of participants from each firm varied depending on the size of their office in the city where the research was conducted. While a longitudinal study would provide insights into individual differences among auditors that are not available from a cross-sectional design, our primary interests centered on general characteristics of the organizational groups as a more efficient method of analysis.

Procedure

The needs assessment task presented to auditors was a modification of Steers and Braunstein’s (1976) Manifest Needs Questionnaire. We modified the instrument to include specific areas particularly germane to auditors. Items were substituted for some of Steers and Braunstein's questions based on comments by professors and professionals in auditing who reviewed the instrument in pilot testing. However, because of its reliability in prior studies the Steers and Braunstein format was followed and a majority of the questions used (13 of 20) were essentially the same as those used in the prior research. The modified questionnaire we employed is shown in Appendix A.

The auditors' need for achievement was measured by nine items in Appendix A: items 1, 2, 3, 6, 10, 13, 16, 18, and 20. Items 4, 8, 11, and 15 measured n Aut; 5, 9, and 17 measured n Power; items 7, 12, 14, and 19 measured n Aff. Steers and Braunstein extensively tested their questionnaire against generally accepted, but more time-consuming instruments for needs assessment. They selected questions using professional judgment and allowed several judges to scrutinize their instrument for clarity, appropriateness, and content validity (Steers and Braunstein, 1976). Professional auditors were consulted to judge the appropriateness of the auditing-related questions in the modified Steers and Braunstein instrument used in this study. The questions that refer to accounting or auditing are unique to this instrument as Steers and Braunstein's questionnaire were not organization- or profession-specific. Influence orientation was measured as the difference in z-scores for the auditors' n Power and n Aff.
Research Hypotheses

Need for Achievement

Hypothesis 1: Partners have, on average, the highest n Ach scores, followed by managers, seniors and staff. (i.e., The partner group would have a higher average than the other groups because the people with lower n Ach would not have made it to partner.) We do not contend that staff or senior accountants do not have high n Ach but rather that the average across individuals in these groups will be lower than for partners because there are more people with relatively low need for achievement in the non-partner groups than in the partner group.

To test for a direct relationship between rank and n Ach, we used Page's nonparametric statistic for ordered differences across the groups (Hollander and Wolfe, 1973, pp. 147-150). The hypothesis tested using this statistic states that the average n Ach score appears to increase (or at least does not decrease) as one compares staff to seniors to managers to partners (in that order).

Need for Autonomy

Steers and Braunstein (1976) found an inverse relationship between hierarchical level and need for autonomy. This finding confirmed their hypothesis based on the theory that individuals with high need for autonomy satisfy their need by remaining apart from the organization (Steers and Braunstein, 1976). Those who wished to remain detached from the firm would be unlikely to make the commitment required by managers and partners in a public accounting organization. That is, on average, the higher need for autonomy individuals would dominate lower rank groups.

Hypothesis 2: There is an inverse relationship between auditor rank and need for autonomy.

We used a similar statistic to test this hypothesis. This statistic tests the contention that the average n Aut score decreases (or at least does not increase) as we move up the ranks in the firm. If a person feels a strong need to act autonomously it seems unlikely he/she would be inclined to stay in an organization with the "team" approach that audit firms employ.

Need for Affiliation and Need for Power

Need for affiliation and need for power were not found by Steers and Braunstein (1976) to be significantly related to level in organizational hierarchy, though need for power was found to be related positively to whether the subject held a supervisory rank or not. Since all of the accounting professionals have supervisory responsibilities soon after their first year on the job, we did not expect a significant relationship between rank in public accounting and need for power nor need for affiliation. Cornelius and Lane (1984) contend that n Power is important only when technical expertise isn't critical to success.

Hypothesis 3: Need for Affiliation varies across auditor ranks in public accounting firms.

Hypothesis 4: Need for Power varies across auditor ranks in public accounting firms.

Since we were not able to specify, ex ante, a direction of relationship between n Aff and rank nor between n Power and rank, a related nonparametric two-way layout was used (Hollander and Wolfe, 1973, pp. 139-146). This statistic detects only general differences; no directionality is tested.

Analysis of Variance (ANOVA) was also used to test the relationship between rank and the auditor responses to the needs questionnaire. Disaggregate data provided by the participants and subject ranks (staff, senior, manager, and partner) were used as input to the ANOVA procedure. This analysis tests for significance of the factors and does not indicate direction. Each subject's n Ach, n Aff, n Aut, and n Power scores (derived by averaging responses across the questions used to measure the four needs) and an indicator variable for the auditor's ranks were used in a one-way ANOVA for each need. This procedure was performed to provide additional information about the auditor responses. The nonparametric statistics test only general differences among the auditor groups based on ordinal comparisons of the aggregated data; potential information is lost through the aggregation. ANOVA considers the numerical differences in the data themselves and test for a relationship between the auditor type and the observed differences.

Influence orientation was measured by subtracting the z-score for n Aff of each auditor from his/her n Power z-score. These measures were subjected to ANOVA in an attempt to extend the findings of Harrell and Eickhoff (1988) beyond the senior auditor level.

Research Results

Need for Achievement Scores

Table 1 shows the item numbers from Appendix A and average scores (on a 1-7 scale for each group. Our hypothesis that there is a direct relationship between rank in the CPA firm and need for achievement was tested using a nonparametric test for ordered alternatives.
Table 1
Mean Ratings Given by Auditor Groups on n Ach, n Aut, n Aff, and n Power Indicators (from Appendix A)

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Partners</th>
<th>Managers</th>
<th>Seniors</th>
<th>Staff</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-Drive to succeed</td>
<td>6.00</td>
<td>6.47</td>
<td>5.71</td>
<td>5.69</td>
</tr>
<tr>
<td>2-Acctng. challenges</td>
<td>5.73</td>
<td>5.65</td>
<td>5.41</td>
<td>4.85</td>
</tr>
<tr>
<td>3-Audit challenges</td>
<td>5.27</td>
<td>5.29</td>
<td>5.18</td>
<td>4.54</td>
</tr>
<tr>
<td>6-Try to improve</td>
<td>6.00</td>
<td>5.65</td>
<td>5.57</td>
<td>5.92</td>
</tr>
<tr>
<td>10-Takes risks</td>
<td>5.00</td>
<td>4.88</td>
<td>4.59</td>
<td>4.08</td>
</tr>
<tr>
<td>13-Responsibility</td>
<td>5.82</td>
<td>6.06</td>
<td>5.47</td>
<td>5.54</td>
</tr>
<tr>
<td>16-Competes w/ others</td>
<td>4.91</td>
<td>3.41</td>
<td>4.12</td>
<td>4.08</td>
</tr>
<tr>
<td>18-Promotion goals</td>
<td>4.45</td>
<td>4.71</td>
<td>5.12</td>
<td>3.69</td>
</tr>
<tr>
<td>20-Will transfer</td>
<td>4.27</td>
<td>2.88</td>
<td>2.12</td>
<td>2.77</td>
</tr>
<tr>
<td>Composite (Average)</td>
<td>5.27</td>
<td>5.00</td>
<td>4.81</td>
<td>4.57</td>
</tr>
</tbody>
</table>

b. Need for Autonomy

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Partners</th>
<th>Managers</th>
<th>Seniors</th>
<th>Staff</th>
</tr>
</thead>
<tbody>
<tr>
<td>4-Audit autonomy</td>
<td>5.00</td>
<td>5.29</td>
<td>5.44</td>
<td>4.69</td>
</tr>
<tr>
<td>8-Pers. convictions</td>
<td>4.91</td>
<td>4.76</td>
<td>4.82</td>
<td>5.38</td>
</tr>
<tr>
<td>11-Firm policy</td>
<td>2.36</td>
<td>2.29</td>
<td>3.06</td>
<td>2.54</td>
</tr>
<tr>
<td>15-Team player</td>
<td>3.45</td>
<td>2.82</td>
<td>3.15</td>
<td>2.38</td>
</tr>
<tr>
<td>Composite</td>
<td>3.93</td>
<td>3.79</td>
<td>4.12</td>
<td>3.75</td>
</tr>
</tbody>
</table>

c. Need for Affiliation

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Partners</th>
<th>Managers</th>
<th>Seniors</th>
<th>Staff</th>
</tr>
</thead>
<tbody>
<tr>
<td>7-Others feelings</td>
<td>5.36</td>
<td>5.06</td>
<td>5.12</td>
<td>5.54</td>
</tr>
<tr>
<td>12-Rapport/loyalty</td>
<td>5.73</td>
<td>5.65</td>
<td>5.44</td>
<td>5.38</td>
</tr>
<tr>
<td>14-Express disagree.</td>
<td>2.36</td>
<td>2.41</td>
<td>3.15</td>
<td>3.38</td>
</tr>
<tr>
<td>19-Tech. over person.</td>
<td>3.91</td>
<td>4.71</td>
<td>4.44</td>
<td>4.62</td>
</tr>
<tr>
<td>Composite</td>
<td>4.34</td>
<td>4.46</td>
<td>4.54</td>
<td>4.73</td>
</tr>
</tbody>
</table>

d. Need for Power

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Partners</th>
<th>Managers</th>
<th>Seniors</th>
<th>Staff</th>
</tr>
</thead>
<tbody>
<tr>
<td>5-Seeks leadership</td>
<td>5.45</td>
<td>4.88</td>
<td>4.94</td>
<td>4.77</td>
</tr>
<tr>
<td>9-Avoids influence</td>
<td>5.00</td>
<td>4.82</td>
<td>4.38</td>
<td>5.15</td>
</tr>
<tr>
<td>17-In Command</td>
<td>5.27</td>
<td>3.94</td>
<td>4.91</td>
<td>3.92</td>
</tr>
<tr>
<td>Composite</td>
<td>5.24</td>
<td>4.55</td>
<td>4.74</td>
<td>4.61</td>
</tr>
</tbody>
</table>

Page's test statistic, L, computed using Friedman rank sums on the data in Table 1a is: L = (14) + (2)(18) + (3)(27) + (4)(31) = 255.

With a critical value at α = 0.001 of L* = 252, we reject the null hypothesis in favor of the alternative that there is an increasing trend in auditors' n Ach across rank. The results indicate that the partners exhibit a higher level of need for achievement than do the other groups. In turn, each group within the traditional public accounting hierarchy exhibits a higher n Ach than does the previous level, thereby implying the winnowing of the promoted groups are related to the relative n Ach of the individuals within each group. Indeed, the n Ach may be an important variable in predicting whether a particular individual might rise to the top ranks in public accounting. While this concept has been intuitively appealing, this study provides some preliminary empirical evidence that the MNQ may assess this need in public accountants.

Need for Autonomy

For our hypothesis regarding the inverse relationship between n Aut and rank in the CPA firm, the L statistic computed on data in Table 1b is: L = 10 + (2)(8) + (3)(13) + (4)(9) = 101.

This value does not allow us to reject the null hypothesis at a reasonable level of significance (at α=0.05 the critical value is 111). It appears there is no significant decrease in need for autonomy across ranks of the accounting professionals we studied.

Steers and Braunstein (1976) found n Aut was inversely related to rank among the engineers they studied. Using this finding as a basis for our hypothesis, we similarly tested the relationship between n Aut and rank among public accountants. We, however, found no relationship between these variables. Considering the organizational structure of public accounting firms, this finding is not surprising. Partners generally have a great
deal of autonomy in planning their schedule, serving clients, and shaping their careers and their own success. The absence of a significant finding on this variable tends to reinforce the traditional advantages touted for public accounting related to the substantial latitude one has in shaping his/her career success.

Need for Affiliation and Need for Power

Our test for general differences in scores for n Aff and n Power using the nonparametric two-way layout did not allow us to reject either our third or fourth hypotheses (S = 0.9 and 0.446 respectively). We conclude that no significant differences exist across rank with respect to n Aff and n Power. This is consistent with the results found by Steers and Braunstein (1976).

These results indicate that the need for affiliation and the need for power do not appear to be crucial distinguishing characteristics in predicting promotion within public accounting. From our experience with public accountants we were not surprised by these results. Although public accounting partners are generally perceived as very strong individuals, the partner must work well with people (both clients and staff) to get the work done. As an example, a partner is more likely to try to persuade a client to adhere to GAAP rather than forcing the action through a more domineering approach.

Analysis of Variance

Nonparametric statistical methods were chosen for data analysis due to our inability to assure the appropriateness of classical statistics. However, because of its robustness, we employed analysis of variance to provide additional information regarding the results. Data about each of the four needs obtained from participants were analyzed separately to determine if rank in the firm was a significant explanatory variable for n Ach, n Power, n Aff, or n Aut.

The results of the ANOVA generally support the nonparametric statistics in this study. Only the variation in need for achievement was explained by firm rank at any reasonable level of significance (F=2.23, df=3.71, significance level = 0.0923). The F values for n Aff, n Aut, and n Power were 0.65, 1.62, and 2.04 respectively with significance values of 0.5831, 0.1915, and 0.1163. Again, the statistics support our contention that n Ach varies systematically across the hierarchy of the CPA firms in our sample while the inconclusive results regarding n Aff, n Aut, and n Power are consistent with prior results.

Average influence orientation by rank in the firm are: Partners, 0.9359; Managers, -0.2378; Seniors, -0.0088; and Staff, -0.4578. An ANOVA of the auditor's scores on this construct indicated no significant relationship between influence orientation and rank though the simple averages showed partners to be the most influence-oriented of the auditor groups. The results supplement the findings of Harrell and Eickhoff (1988) that indicated influence orientation was an important factor in the success of auditors in their first two years.

Discussion and Conclusions

Our findings concerning accounting professionals is consistent with the relationship between need for achievement and success found by McClelland and Boyatzis (1982) regarding employees who are evaluated on individual performance. We found that auditors who have become successful (in terms of promotion) have, on average, a higher n Ach than those at lower rank in the hierarchy. This trend helps to explain why some people who enter a professional organization "make it" to the upper ranks, while others, who supposedly have similar educational backgrounds and intellect leave the firm at intermediate stages. Some leave willingly because of a lack of motivation toward becoming successful in this particular area of accounting. Other auditors will be dismissed from the firm because of inadequate performance -- perhaps also driven by a lower n Ach in the area of public accounting.

Our results did not indicate any significant differences in the needs for affiliation, autonomy, and power across levels in the CPA firm. However, we are not able to conclude that these needs do not affect an individual's success in professional accountancy; the statistics only indicate that no differences are evident. This may be due in part to less well-defined questionnaire items used to assess these latter needs.

Implications and Limitations

While we recognize there are some limitations in the study in that it is not longitudinal, the results are consistent with a broader range of literature emanating from psychology and suggests that the public accounting firms could benefit from attempts to better identify the need to achieve in potential entrants to the profession. We believe that campus recruiters attempt to make such an assessment and look at surrogate measures such as grade point average, campus activities, and leadership roles to provide an indicator of a candidate's motivation. The elements of a measure of n Ach might be informally incorporated into the recruiting process to provide additional insight about a prospective member of the profession.

The strength of the differences in need for achievement do stand out in contrast to the other needs we studied. This observed tendency for n Ach to covary with rank in the CPA firm lends support for our theory
about differences in the profile of auditor groups by rank. While these results provide additional insights into manifest needs among audit professionals, there could be other needs that we have not studied which could motivate a professional accountant's success in public accounting. Future research is needed to yield clearer evidence to support recommendations for enhancing recruitment and retention practices of public accounting organizations.

**Suggestions For Future Research**

The foregoing research employed a cross-sectional design to study the relationship between success (as measured indirectly by rank in a CPA firm) and individual manifest needs. Future research in this area focusing on the design and measurement issues of the present study would be insightful. Since the underlying issue relates to the needs that are characteristic of successful individuals, a longitudinal design would provide a clearer picture of personal characteristics of successful CPAs than can be provided by the aggregated group data of the cross-sectional study. Such a design would allow the researcher to detect changes in attitudes and needs (if they occur) as a subject progressed through the ranks. This process would illustrate potential dynamics in the development of the successful CPA. Further, success was measured in the present study by rank rather than a constant measure that would apply to successful people at all the levels in the organizational hierarchy. The search and use of a potentially more sophisticated measure of success is also left for future study.

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**References**


Appendix A
Approaches to Public Accounting Work

The following statements describe potential attitudes toward achieving success in public accounting. Please indicate how well each of the following statements describe you and your approach to achieving success in public accounting using the 7 point scale:

   not well 1 2 3 4 5 6 7 well.

1. I have always been successful, in part fueled by a strong drive to succeed.
2. I tend to do my best on engagements in which the accounting issues are complex and challenging.
3. I tend to do my best on engagements in which the auditing issues are complex and challenging.
4. I prefer to have a great deal of autonomy in accomplishing an audit task.
5. I try to seek an active role in the leadership and direction of discussion in group settings.
6. I am always conscious to improve on past performance on every engagement.
7. I pay a good deal of attention to the feelings of others at work.
8. I try to exercise my professional convictions regardless of the opinions of others.
9. I avoid trying to influence those around me to see things my way.
10. I am willing to take moderate risks to get ahead at work.
11. I am very conscious of the firm's policies on such items of professional conduct as attire, interpersonal relations with the client, and the organizational hierarchy within the audit division.
12. I work very hard to build rapport and loyalty with my colleagues and subordinates.
13. I seek to take on extra responsibilities whenever feasible on each audit.
14. I openly express my disagreements with the conduct of the audit or accounting issues with other personnel on the audit.
15. I consider it important and always attempt to be a team player first and foremost.
16. I am conscious of the work of my co-workers and strive to outperform them.
17. I strive to be "in command" when I am working in a group.
18. I establish a timetable for promotion and other professional achievements and work hard to adhere to that timetable.
19. I tend to emphasize technical accounting and auditing competence over the development of interpersonal relationships.
20. I am willing to transfer anywhere within the firm to achieve my professional objectives and I make that willingness known to those who matter.

* These questions were taken from Steers and Braunstein (1976) verbatim or were modified from the original to reflect the auditing context of this study.