

# Thinking Styles of Supervisory vs. Non-supervisory CPAs

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## ABSTRACT

*A previous study suggests that accountants as a group tend to have a thinking style that is characterized by preciseness and conformity, but that the most successful accountants are those who are more prone to challenge rules and question assumptions. A survey of certified public accountants in Kansas replicated this finding. In addition, this study provides evidence that, as suggested by the positive relationship between innovativeness and success, CPAs at the supervisory level are more innovative than those at the working level. Finally, the results of this research may have implications for the education, certification and career orientation of accountants.*

## INTRODUCTION

It is well established that occupational success is facilitated by having individual characteristics that are congruent with the task requirements of a particular job [Dunnette, 1976; Gatewood & Field, 1987]. One important dimension of personal characteristics that affects task performance was identified by Michael Kirton [1976]. He proposed that individual thinking styles range from precise, reliable and rule governed at one extreme to less reliable but more imaginative at the other. Precise, reliable individuals with strongly focused thinking styles are labeled adaptors because they adapt well to existing systems. At the other end of the scale, individuals who are less focused but more imaginative are labeled innovators because their thinking style often produces novel ideas. Most people are somewhere in between the two extremes shown in Table 1.

Adaptors and innovators both have traits that are vital to the success of organizations [Matherly and Goldsmith, 1985] and departments [Kirton, 1980], but not surprisingly individuals who fall on different ends of the thinking style range are suited to quite different tasks. For instance, adaptors may be well suited to accounting tasks that require accurate calculations and the application of rules, such as might be found in tax work or routine audits. On the other hand, individuals who have more of the traits of innovators might be well suited to relatively unstructured tasks such as devising new control systems. Since supervisory tasks are generally less structured than production tasks [French, 1987] individuals with innovator tendencies might also be

better suited to such tasks.

The link between an innovator orientation and managerial work is evident in a comparison of Kirton's descriptions of innovators (Table 1) and descriptions of managerial activity by Henry Mintzberg [1973]. Mintzberg states that the job of manager in different fields is remarkably similar. He then describes the role of managers to include initiator and designer of change, and one who must deal with unforeseen events and crises. These roles would seem to be most effectively filled by someone who "tends to take control in unstructured situations," and "Is ideal in a crisis...," phrases that Kirton uses to describe innovators (see Table 1). In addition, Stogdill [1974] in a literature review identified originality as a characteristic that is strongly associated with leadership.

Other evidence suggesting that managers, specifically those in accounting, may tend to be more innovative than non-managers comes from a study by King and Masters [1990]. In that study a moderately strong positive relationship was found between innovative tendencies and both high self-assessed career progress and income.

One purpose of this study is to replicate previous finding that the more innovative accountants experience faster career progress and have higher incomes than others who have been out of college the same length of time. An additional purpose is to extend the previous

**Table 1**  
Behavioral Descriptions of Adaptors and Innovators  
(abbreviated from Kirton, 1986).

Adaptor	Innovator
Characterized by precision, reliability, meticulousness, prudence, and conformity.	Could be said to discover problems and discover avenues of solution.
Seeks to solve problems in tried and understood ways.	Queries problem's assumptions, manipulates problems.
Is an authority within given structures.	Tends to take control in unstructured situations.
Is essential to the function of the organization, but occasionally needs to be "dug out" of the system.	Is ideal in a crisis, or better still to help avoid them.

study by directly testing the implication from that study that adaptors will tend to be found at the working level while innovators will tend to progress to managerial positions. This leads to two hypotheses. Hypothesis 1: Compared to CPAs who are adaptors, the CPAs who are more like innovators will report higher incomes, and greater career progress relative to others with similar qualifications and amounts of experience. Hypothesis 2: Accountants in managerial positions will have a stronger tendency to be innovators than will working level accountants.

#### METHOD

*Subjects.* A questionnaire was sent to five hundred randomly selected CPAs who were members of the Kansas Society of CPAs. Two hundred and fifty seven usable questionnaires were returned for a return rate of 51.4 percent.

*Measures.* Adaptor vs. innovator orientations were measured with the Kirton Adaption-Innovation Inventory (KAI). This inventory utilizes scales on which subjects record how easy or hard it is to present themselves, consistently over a long period of time, as someone who has each of 33 characteristics. Examples of these characteristics are "a person who enjoys detailed work," "a person who has fresh perspectives on old problems," and "a person who needs the stimulation of frequent change." KAI scores range from 32 for extreme adaptors to 160 for extreme innovators, with a theoretical mean of 96. Kirton [1976] reported a mean of 95.3 and a standard deviation of 17.5 for a heterogeneous sample of 532 adults. Reliability of the KAI is high. In this

study the Cronbach's alpha was .83, which was nearly the same as the .86 average alpha for 12 studies reported by Kirton [1987].

Kirton [1987] presents evidence that individual adaptor-innovator style preferences are highly resistant to change, and can be considered a persistent personality trait. (This makes it unlikely that a spurious third variable could influence both KAI scores and reported conflict). In addition, Kirton [1987] cites evidence that KAI scores have almost no relationship to intelligence. Kirton goes on to state that the KAI is a relatively pure measure of thinking style (as opposed to level of actual innovativeness), and that the KAI measures something related to but distinct from such other instruments as Myers-Briggs, which has a superficially similar scale.

In addition to filling out the KAI, the accountants were requested to provide information about their self-assessed career progress, incomes, job titles, and primary duties. Job titles such as accountant and senior accountant were considered non-managerial; titles such as manager, partner, controller, and CEO were considered managerial.

#### RESULTS

KAI scores correlated positively with self-assessed career progress ( $r=.22$ ,  $p<.001$ ) and income ( $r=.16$ ,  $p<.01$ ). This confirmed hypothesis 1, but the correlations were much lower than in the previous survey [King and Masters, 1990], which included both CPAs and non-certified accountants. In that study correlations ranged from .49 to .66 for relationships between KAI

scores and income and career progress in two groups, one of which had been out of college for about five years and the other for about 15 years. Part of the difference between this study and the previous one may be due to the fact that restriction of range depressed correlation coefficients in the present study, which included only certified accountants, while the previous study included all accountants.

Non-manager CPAs had an average KAI score of 85.5, almost 10 points and about 0.6 standard deviations below Kirton's [1976] population mean (toward the adaptor end of the scale). Managers had an average KAI score of 92, which was still toward the adaptor end of the scale, but only 3.3 points and about 0.2 standard deviations below Kirton's population mean. The difference between managers and nonmanagers was significant, confirming hypothesis 2 (See Table 2).

**Table 2**  
KAI Scores of Supervisory and Nonsupervisory CPAs

	KAI -----
Supervisor	92.0
$t = 2.63, p < 0.01$	
Nonsupervisor	85.5

The KAI mean for all CPAs who responded in this study was 91.0, significantly lower (more adaptor,  $t=2.80, p<.01$ ) than Kirton's [1976] mean of 95.3.

## DISCUSSION

Many of the non-supervisors in this study were adaptors, and most of this non-supervisory group had been out of school for a relatively short time. There appear to be two possible reasons for the adaptor tendencies of non-supervisors. First, adaptors may find accounting especially appealing as a college major. And second, adaptor traits such as precision, efficiency and conformity may have contributed to success in the accounting educational curriculum and/or the rigorous certification examination. However, a different set of traits may contribute to success later on. The supervisors, who had been out of school and certified for a relatively long time, tended to have a mix of the adaptor and innovator traits shown in Table 1. This may have occurred because strong adaptors found accounting work unfulfilling and dropped out of the field, or because they stayed in the field but did not move into supervisory positions. Determining which of these is most influential would require following a sample of accounting graduates for a decade or so as their careers developed.

The change from favoring adaptors in the career preparation phase to favoring individuals with a mix of adaptor and innovator traits in supervisory positions suggests that in the accounting field academic performance or performance on the CPA examination may not always be good indicators of managerial potential. Some of the more innovative individuals who had to struggle with their accounting studies and had difficulty passing the CPA examination may nonetheless have characteristics that would make them good managers.

This suggests that students who are intelligent but find accounting studies difficult should be encouraged to continue because their chances of later succeeding as accountants and advancing into management positions in accounting are good. If further research confirms the findings of this study and the previous one [King and Masters, 1990] the KAI might be useful as a career counseling tool. The findings of this study also suggest that along with college grades and scores on the CPA examination, recruiters should look for evidence of creativity in job candidates.

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