Differences Between the Work Orientations of College Accounting Majors and Those Who Are Most Successful in Accounting

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Abstract

Data from two studies suggest that university accounting majors tend to have a work orientation that is characterized by preciseness and conformity. However, alumni who have a thinking style that is more broadly imaginative and less consistent are more likely to report high earning and more rapid career progress than their peers. Possible reasons for the difference between the work orientation of accounting majors and those who are most successful in accounting are discussed.

Introduction

Career success requires not only job knowledge, but also the personal characteristics that contribute to effective job performance. A major dimension of personal characteristics that affects job performance was identified by Michael Kirton (1976). He proposed that everyone falls somewhere on a scale that ranges from meticulous and detail oriented on one end to highly imaginative on the other end. According to Kirton, individuals who are inclined to be highly imaginative are not by nature extremely reliable or good at dealing with details. Conversely, those who are highly reliable and good at dealing with details are not inclined to be broadly imaginative. The meticulous, detail-oriented individuals are labeled adapters because they adapt well to existing systems. At the other end of the scale, the broadly imaginative individuals are labeled innovators because their work orientation tends to produce novel ideas. Table 1 shows some of the characteristics of each type of individual.

Adaptors and innovators both have traits that contribute to success in businesses (Matherly and Goldsmith, 1985), but they are suited to quite different tasks. The adaptors' traits mesh harmoniously with the well-structured tasks that

contribute to the stability and smooth internal functioning of organizations. These traits would be ideal for a bookkeeper. In contrast, the innovators' traits might better serve individuals who deal with less structured tasks, such as those associated with a first-time financial analysis of some aspect of organizational performance.

The tasks an occupation requires and the work orientation that facilitates accomplishing those tasks must both be taken into account if the vocationally oriented aspect of a college program is to make the maximum contribution to occupational success. Ideally, the knowledge required to enter a specific profession should be imparted in such a way that individuals who have the work orientation associated with success in the profession are encouraged to enter it.

Assessing the adaption-innovation fit between college and work was made possible by combining data from two studies that had other objectives. In one study, unexpectedly high correlations were found between adaption-innovation scores and two measures of success for individuals working in accounting. This invited comparison with data previously collected from students, and suggested

TABLE 1

Behavioral Descriptions of Adaptors and Innovators.

(Abbreviated from Kirton, 1976)

Adaptor	Innovator
Characterized by precision, reliability, meticulousness, prudence, and conformity.	Seen as undisciplined, thinking tangentially.
Seeks to solve problems in tried and understood ways.	Queries problem's concomitant 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.
When collaborating with innovators: supplies stability, order, and continuity to the relationship.	When collaborating with adaptors: supplies the task orientations, the break with the past and accepted theory.

the research question for this study: Is the adaptation- innovation orientation of college accounting majors the same as the orientation associated with success for individuals working in the field of accounting? Any difference in orientations would suggest that maybe the outcome of the college curriculum does not tend to produce the type of accountants who are most likely to succeed.

Method

Study 1

Subjects. Juniors and seniors working toward the Bachelor of Business Administration degree at a midwestern university were asked to complete the

questionnaire described below. Over 90 percent of the students agreed to participate and 139 questionnaires were completed.

The business school from which the sample was drawn offers majors in five areas of business, but is best known for its rigorous accounting program. Graduates of this program have the highest first-time pass rate on the CPA exam of any state supported institution within the state.

Measures. Adaptive vs. innovative orientations were measured with the Kirton Adaptation-Innovation Inventory (KAI). The KAI uses 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 32 characteristics. Two such characteristics are "a person who enjoys the detailed work" and "a person who has fresh perspectives on old problems." KAI scores can 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 British adults. Reliability of the KAI is high, with an average Cronbach's alpha of .86 for 12 studies reported by Kirton (1987). The Cronbach's alphas for these studies were .81 and .83.

Kirton (1987) presents evidence that the adaptor-innovator thinking style preference is highly resistant to change, and can be considered an enduring personality trait. In addition, he cites evidence that, (1) KAI scores have almost no relationship to intelligence, (2) the KAI is a relatively pure measure of thinking style, as opposed to level of actual innovativeness, and (3) the KAI measures something somewhat related to but distinct from such other instruments as the Myers-Briggs Type Indicator Test.

In addition to the KAI, students were also asked to list their business school major and provide demographic information.

Study 2

Subjects. Business School alumni from the same university where study 1 was conducted were sampled in two groups; early 1980s graduates who had been out of school for about 5 years, and early 1970s graduates who had been out of school for about 15 years. Of 650 questionnaires mailed out, 219 were completed and returned and 29 were returned by the post office because of invalid addresses. Adjusted for invalid addresses, the return rate was 35 percent.

Measures. Like the study 1 questionnaire, the alumni questionnaire included the KAI. In addition, it included questions about college major, area of emphasis of present job, income, and a self-assessment of career progress relative to other

people of about the same age and with the same amount of education.

Results

Study 1

Table 2 shows that accounting majors score more toward the adaptive end of the KAI scale than other business majors, which all cluster near the KAI midpoint of 95.3 reported by Kirton (1976).

The overall KAI mean of 91.1 for subjects in this study was below ($t=3.23$, $p<.001$) the mean of 95.3 reported for Kirton's British subjects (Kirton, 1976), and also below ($t=3.96$, $p<.001$) the mean of 100.1 reported by Goldsmith [1984] in a study of 108 business students at a large university in the southwestern U.S.

Study 2

The mean KAI for the 50 alumni who majored in accounting and stayed in the field was 90.0. The mean KAI score for the 17 alumni who majored in accounting in college, but dropped out of the field later was 85.6, which was not significantly lower than the mean for those who stayed in accounting.

Table 3 reports correlations for the individuals who stayed in accounting, and this table should be interpreted in light of the fact that the mean KAI score of 90.0 for this group puts it, as a whole, slightly toward the adaptor end of the KAI scale.

The correlations in Table 3 indicate that high (innovator) KAI scores are associated with professional success. This, along with the slightly low (adaptor) orientation for college accounting majors reported in Table 2 indicates that the answer to the research question is no. The adaptation-innovation orientation of college accounting majors is slightly adaptive while the orientation associated with success for individuals working in the field of accounting is more innovative.

TABLE 2
KAI Scores by Major.

Major	KAI	
	Mean	S.D.
Accounting	86.8*	14.6
Finance	94.7	12.5
Management	94.9	11.6
Marketing	93.5	15.3

1 Lower scores indicate a more adaptive thinking style, higher scores indicate a more innovative thinking style.

* $p < .05$. ($F=3.46$, $p=.02$).

TABLE 3
Relationships Between KAI Scores and Measures of Success for
Individuals Whose Present Job Emphasis is Accounting.

	Correlations	
	KAI and Income	KAI and self-assessed career progress
1980s Graduates	.49**	.45**
1970s Graduates	.66**	.50*

* $p < .05$

** $p < .01$.uj1

Males and females exhibited highly similar relationships between KAI scores and measures of success.

Discussion

A relatively innovative work orientation appears to be a substantial contributor to success in the accounting field. The correlation between KAI scores and measures of success suggest that the adaption-innovation dimension accounts for from 20 to over 40 percent of the variance (Table 3 correlations squared) in success measures. This is remarkably high considering that even in a highly selected population other important factors--such as intelligence, motivation and opportunity for advancement--also affect occupational success.

The importance of the adaption-innovation dimension suggests the need for further research to pinpoint the reason why students preparing for an occupation that rewards an innovator work orientation tend to be adaptors. This misalignment could be due to a public image of accountants as precise, but unimaginative and plodding (Benton, 1984]) which encourages adaptors to choose accounting. Bedein et al. (1986) found only meager support for the actual existence of stereotype characteristics in a large sample of accountants. Nevertheless, the stereotype appears to be widespread, and evidence from two studies with different samples conducted a decade apart (Imada et al, 1980; Hakel et al, 1970) indicates that the views students have of accountants differ in ways suggestive of the stereotype when their perceptions are compared to those held by both job interviewers and accountants themselves.

Another possible reason for the adaptor tendencies of college accounting majors is that early accounting classes required for all business majors are repetitive and highly structured so that they tend to reward adaptors with success, and thereby encourage them to pursue an accounting major. Students included in this study were well into a program that has historically done a good job of preparing graduates for the CPA examination. Some aspect of this program, perhaps course work

that emphasizes solving problems within an established framework, encourages students with adaptor tendencies to pursue an accounting major. However, it is people with the opposite inclination toward being an innovator who are most successful a few years after graduation. Thus it appears that concentrating solely on the short-term goal of passing the CPA exam may in the long run be dysfunctional. The short-term approach encourages individuals who tend to have adaptor traits to enter the field even though these individuals are, on the whole, less likely to succeed than those who have more of the traits characteristic of innovators.

However, the next step must be to conduct additional research in other institutions to define the extent to which there is a mismatch between the work orientations of accounting majors and those of the most successful professionals. The samples upon which this study was based were from a relatively small university that draws from a rural area and has an accounting program that may not be typical. Replication at other universities is needed to define the extent to which the findings of this study can be generalized to other accounting education programs.

If the findings of this study can be widely generalized, it may be necessary to reevaluate the accounting education process. However, a more easily implemented approach to the problem would be to use the KAI to help students make the decision about whether or not to major in accounting. The KAI might also be a useful selection instrument for firms that hire accountants.

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