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# Are Expectations Realistic?

## Job Expectations of Entrants Into The Accounting Profession

By Robert G. Morgan  
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and Charissa Chou

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Employee turnover and job dissatisfaction are areas of immense concern to employers of accountants. Although these concerns pertain to all employees, they are magnified when dealing with new entrants into the accounting profession. Many times, extensive training time and cost are expended, only to be lost to the firm when the employee leaves. Turnover within the profession can be accepted in a symbiotic sense as each firm can benefit by acquiring staff trained elsewhere. However, when members of the professional staff leave public accounting, the training benefits are lost to both the firm and sometimes to the profession.

The public accounting firms often view the initial employment period as a practical extension of an employee's academic experience. However, the initial employment period should be utilized not only as a training period, but to reinforce the positive aspects of the profession and correct erroneous negative attitudes.

While a substantial body of research exists which focuses on employee job satisfaction, little has been done to explore and document the differences in attitudes between males and females who are new pro-

fessional entrants. This study represents an attempt to bridge the void by examining the differences in anticipated job satisfaction and the related ramifications to the employer. Both employers and educators should reassess their part in fostering entrants' attitudes and expectations especially those of their female students and employees.

### Job Satisfaction

One approach to the study of employee job satisfaction is based on Maslow's theory.<sup>1</sup> The theory identifies and defines specific needs that are relevant to all persons. Since goals arise from an individual's physical and psychological needs, the fulfillment of these needs is important in a person's job satisfaction. At any given time an employee's behavior may be directed by many goals, each with differing degrees of influence. When an individual's basic needs are not satisfied, it can be expected that the employee's job performance will be seriously impaired. Ultimately this might result in the employee leaving the organization. It is therefore critical that employers be able to identify the needs of their employees.

Maslow's model depicts a hierarchy of human needs with five distinct levels — physiological,

safety, social, esteem and self-actualization. Maslow regards these five sets of needs as existing in a definite hierarchy, but not in an all-or-nothing relationship to one another. He contends that most individuals exhibit a decreasing level of satisfaction as a higher level need replaces a lower order need. For example, a typical accountant's level of need satisfaction might be physiological, 90 percent satisfied; safety 80 percent; social, 45 percent; esteem, 25 percent; and self-actualization, 5 percent. While the individual's lower order needs may be reasonably well-satisfied, the higher order needs are not as well satisfied. Thus, an individual experiences a decreasing percentage or satisfaction as a lower level need is replaced in predominance by higher level need.

In 1961, Lyman W. Porter undertook a series of studies to investigate manager's perceptions of the psychological characteristics of their positions. The Porter studies concentrated on the relationships between job level, type of work, total organizational size, and line and staff positions on the one hand, and needs satisfaction as reported in questionnaire responses on the other.

Other researchers have employed the Porter technique to study the job satisfaction of union leaders, government managers, domestic and overseas managers, bankers, certified public accountants, and academic accountants.

One common conclusion reached in all the studies was that the degree of job satisfaction improves as one moves up the organizational hierarchy. Also, the areas of greatest dissatisfaction center on the opportunities to fulfill the autonomy and the self-actualization need categories.

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Differences in need satisfaction and their relative importance were discovered

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The findings reported in the studies cited above relate to individuals currently holding a professional position. However, prior job expectations are also important. A substantial body of psychological thought supports the assertion that rote expectations can definitely influence future behavior. When prospective entrants into a profession expect to find satisfaction in their jobs, a continuing successful relationship may be easier to attain than when such satisfaction is not anticipated.

### Methodology

A slightly modified form of the Porter job satisfaction questionnaire was used in this study. The questionnaire was administered to Drexel University and Villanova University graduating accounting seniors to analyze expectations concerning their future jobs.

Participants in the study were provided the following instructions:

On the following pages several characteristics or qualities connected with your forthcoming position are listed. It is realized that your evaluations will be expectations concerning your future job. Please give three ratings for each characteristic, using the 7-point scale illustrated below:

- a. How much of the characteristic is there now connected with your position?
- b. How much of the characteristic do you think should be connected with your position?
- c. How important is this characteristic to you?

For each item the respondents were instructed to circle a number on the rating scale that corresponded to their expectations. The numbers on the rating scale ranged from one to seven with the low numbers representing lesser amounts and higher numbers representing greater amounts.

A perceived need deficiency was calculated for each of the thirteen need items by subtracting Part a of an item from Part b of the same item. For example, a respondent might have completed the Security need question as follows:

The feeling of security in my prospective position.

- a. How much is there now?  
(Min.) 1 2 **3** 4 5 6 7 (Max.)
- b. How much should there be?  
(Min.) 1 2 3 4 **5** 6 7 (Max.)

The respondent has circled "3" in answer to part a and "6" in response to part b. This response results in a need deficiency score of "3". The assumption is made that when part a is subtracted from part b, a large difference indicates a high degree of dissatisfaction while a smaller difference indicates a greater degree of satisfaction. Individual scores for males and females were averaged separately for each need item so that a group comparison could be made for each item.

### Sampling Procedures

The questionnaire was randomly distributed to a sample of 265 senior accounting majors at Drexel University and Villanova University. Useable responses were received from 192 males and 57 females for a total of 249. Of these, 109 males and 26 females had accepted jobs, which is 57% and 45.6% respectively.

### Findings

Table 1 presents the score for average need satisfaction by sex. The data in this table was based on the average difference between Part b, how much should there be, and Part a, how much is there. The larger the difference the greater the need deficiency. In past studies<sup>2</sup> the higher order needs have consistently

shown the greatest need deficiencies while the lower order needs have shown the least deficiency. These results have been consistent for students who have accepted a job, entry level management, middle management, and college professors of all ranks.

The results displayed in Table 1 for the combined group rank the highest order need deficiency as self-actualization, with autonomy second. However, here the consistency with other studies stops. This sample group as a whole ranked security third, social fourth, and esteem as the least deficient. It is interesting to note that the females' ranking was consistent with the group ranking. However, males ranked security as the most deficient need while ranking the rest in the same consistent manner as the group had done.

Why has security become such a deficient need? One plausible answer is that the breakdown in traditional social units like the family and the universal weakening of the authority structures have prevented the students of today from developing the feeling of security that comes from a highly structured and orderly society that existed a decade or so ago.

**Table 1**  
**Average Need Satisfaction Scores by Sex<sup>1</sup>**

Need Categories	Need <sup>2</sup> Satisfaction		Level of <sup>3</sup> Significance	
	M	F		Combined
Security	.679	.769	.696	ns
Social	.390	.615	.433	ns
Esteem	.361	.423	.373	ns
Autonomy	.661	.872	.701	ns
Self-Actualization	.676	1.038	.746	.01

<sup>1</sup>There were 109 males and 26 females with jobs.

<sup>2</sup>The lower the score the higher the reported need is satisfied.

<sup>3</sup>The Mann-Whitney U test for nonparametrics utilizes median values not mean values. Mean values are reported here for comparisons. Only levels of significance of .05 or below are shown. The notation "ns" indicates that the difference was not significant at the .05 level of confidence.

A second reason might be that the job market is not as good for college graduates today as it was in years past, and the competition for jobs is greater. This might cause the entrant into the profession to feel insecure in the new job.

With respect to the differences between males and females, the self-actualization need category displayed a statistically significant difference at the .01 level when the Mann-Whitney U test was used. When the individual question results are investigated (see Table 2) for the self-actualization needs, a statistically significant difference is found between males and females on the questions of feeling of self-fulfillment and feeling of accomplishment. In both cases the females have a larger need deficiency. Why should females find their highest order needs deficient? To answer the question, the areas of need deficiency must be viewed as a whole. The questions that yielded significant differences dealt with opportunity for independent thought and action, feeling of self-fulfillment, and accomplishment. To obtain an explanation for this we interviewed some of the females. From these interviews it became apparent that females view accounting as a male dominated profession. They feel that their lower order needs can be satisfied. However, they (1) perceived difficulty in gaining equal acceptance in the profession, (2) feared that needs of autonomy and self-actualization would not be totally fulfilled for them (collectively, not individually) by a career in accounting, and (3) their needs collectively would not be fulfilled by a career in accounting because society has not trained women to aggressively seek fulfillment of the higher order needs.

Table 3 presents the average importance of needs scores by sex. The data in this table is the average of part c, "how important is this to me." The larger the score, the greater the importance attached to the need. The rank order of the importance factors from most to least was self-actualization, security, social, esteem and autonomy. The ranking was consistent for males and females; however, there was a statistically significant difference between the two groups in the

**Table 2**  
**Average Need Satisfaction Score by Question<sup>1</sup>**

	Need Satisfaction <sup>2</sup>		Level of Significance <sup>3</sup>
	Male	Female	
I. Security			
a. Security in Position	.679	.769	ns
II. Social Needs			
a. Opportunity to help people	.486	.654	ns
b. Opportunity for friendship	.294	.577	ns
III. Esteem Needs			
a. Feeling of self-esteem	.367	.462	ns
b. Prestige within the firm	.606	.731	ns
c. Prestige outside the firm	.110	.077	ns
IV. Autonomy Needs			
a. Opportunity for independent thought and action	.761	1.115	.04
b. Authority in position	.560	.731	ns
c. Opportunity to participate in goal setting	.661	.769	ns
V. Self-Actualization Needs			
a. Opportunity for growth and development	.477	.654	ns
b. Feeling of self-fulfillment	.844	1.269	.02
c. Feeling of accomplishment	.706	1.192	.01

<sup>1</sup>There were 109 males and 26 females with jobs.

<sup>2</sup>The lower the score the higher the reported need is satisfied.

<sup>3</sup>The Mann-Whitney U test for nonparametrics utilizes median values not mean values. Mean values are reported here for comparisons. Only levels of significance of .05 or below are shown. The notation "ns" indicates that the difference was not significant at the .05 level of confidence.

**Table 3**  
**Average Importance of Needs Scores by Sex<sup>1</sup>**

Need Categories	Importance <sup>2</sup>			Level of Significance <sup>3</sup>
	Male	Female	Combined	
Security	5.521	5.982	5.627	.01
Social	5.383	5.474	5.404	ns
Esteem	5.260	5.456	5.305	.04
Autonomy	5.193	5.158	5.185	ns
Self-Actualization	5.929	6.088	5.965	ns

<sup>1</sup>There were 192 males and 57 females.

<sup>2</sup>There was no difference in importance of needs between those who had accepted jobs and those who did not have jobs.

<sup>3</sup>The Mann-Whitney U test for nonparametrics utilizes median values not mean values. Mean values are reported here for comparisons. Only levels of significance of .05 or below are shown. The notation "ns" indicates that the differences in importance were not significant at .05 level of confidence.

categories of security and esteem, with the females placing a greater importance on these needs than did the males. When the results are interpreted in relation to the total environment and the traditional roles played within society, the results should not be surprising. In society the traditional role of the male has been outside the home. He has been expected to earn the living for the family. In contrast, the traditional role of the female has been in the home or as a second wage earner. When the female enters the accounting profession as a career person, she is leaving the traditional role, at least temporarily. In doing so she loses some of the security that is available in the traditional role. Additionally, it seems reasonable, that a female who breaks the traditional mold would find that a feeling of self-esteem, a feeling of accomplishment, and prestige outside the firm to be more important than would a male who is following a traditional role (see Table 4). This is precisely what the study found.

### Implications of the Findings

Thus far the results of this study have been compared with the results of previous studies. An attempt has been made to explain why the differences between male and female students exists. Now consider what these results mean to accounting educators. Do accounting educators have any effect on the perceptions or attitudes of students? To varying degrees educators have influenced the expectations of what lies ahead for the student in the business world. Obviously there are many factors or forces that influence these expectations. First, look again at the deficiencies which are displayed in Table 1 and 2. The lowest deficiency was esteem. Perhaps the reason for this is that most of the students have jobs with large or medium size public accounting firms, and faculty members have talked about the desirability of these jobs. On the other hand, the largest deficiencies were in the categories of security, autonomy, and self-actualization. Possibly the deficiencies were high in these areas because the students have been made aware of the difficulties of the first few years in public accounting. Perhaps they are aware that the vast majority will not be with CPA firms in five years.

**Table 4**  
**Average Importance Score by Question<sup>1</sup>**

	Importance <sup>2</sup>		Level of Significance <sup>3</sup>
	Male	Female	
I. Security			
a. Security in position	5.521	5.982	.01
II. Social Needs			
a. Opportunity to help people	5.203	5.380	ns
b. Opportunity for friendship	5.553	5.561	ns
III. Esteem Needs			
a. Feeling of self-esteem	5.474	5.860	.04
b. Prestige within the firm	5.271	5.228	ns
c. Prestige outside the firm	5.036	5.281	.02
IV. Autonomy Needs			
a. Opportunity for independent thought and action	5.604	5.737	ns
b. Authority in position	4.901	4.895	ns
c. Opportunity to participate goal setting	5.073	4.842	ns
V. Self-Actualization Need			
a. Opportunity for growth and development	6.234	6.175	ns
b. Feeling of self-fulfillment	5.734	5.912	ns
c. Feeling of accomplishment	5.818	6.175	.03

<sup>1</sup>There were 192 males and 57 females.

<sup>2</sup>There was no difference in importance of needs between those who had accepted jobs and those who did not have jobs.

<sup>3</sup>The Mann-Whitney U test for nonparametrics utilizes median values not mean values. Mean values are reported here for comparisons. Only levels of significance of .05 or below are shown. The notation "ns" indicates that the differences in importance were not significant at the .05 level of confidence.

Educators have apparently been successful in communicating the realities of entrant positions to their students. This should be balanced with information concerning the opportunities which do exist as an accountant progresses professionally.

Tables 3 and 4 show that the greatest importance is attached to self-actualization and security. While the self-actualization results are not surprising, the security results are. The question accounting educators might ask is, "How can accounting curricula be structured to give the student a feeling of security?" For example, maybe accounting curricula should emphasize practical application rather than dwelling on theoretical matters. Thus, the students would learn the skills that they in fact will need upon leaving college. By convincing the

students that they have learned the needed skills, they will obtain some confidence and this is important for a sense of security. Since many of the students are going into auditing, possibly we should give them an opportunity to learn auditing procedures in depth.

The components of the self-actualization need in Table 4 are "opportunity for growth and development," "feeling of self-fulfillment," and "feeling of accomplishment." The study indicates that some students do not feel that there are great opportunities in the profession of accounting to fulfill these needs. Educators, who perhaps chose to be educators rather than practitioners because of these same perceptions, may foster these attitudes in students. However, educators must keep in mind that these needs are of

great importance to the students. They should be ready for questions from students on these matters and be objective in their answers. Educators should emphasize that as an accountant moves up in the profession, opportunities for growth and development do exist in accounting. Although only two possible implications of the results have been explored with respect to security and self-actualization needs, many more exist. Educators should consciously consider them in designing accounting curricula and in relating to students.

These findings also have important implications for the accounting firm's recruiting and initiation practices. Sufficient attention must be directed to the prospective employee's probable need deficiencies. Additionally, the firm must understand the probable differences for the female entrant. These efforts must continue through the initiation period, because this initial work experience determines, to a large degree, whether a person will find a career in accounting a satisfying career or whether s/he will find alternative employment.

## Conclusions

Differences in need satisfaction and their relative importance to males and females were discovered in this study. The higher self-actualization deficiency for females was the most significant. The male dominated profession of accounting offers the female entrant some challenging problems. The female is faced with a change in traditional roles and, more important, must deal with the tradition views of her co-workers and their spouses. She is faced not only with the challenge of the job, but also with the frustration of becoming an accepted member of the work team. The most surprising result was the high level of need deficiency attached to security. One possible explanation could be the change in the basic structures of society such as the family, church and school. Another could be the awareness that there is a lot of pressure in accounting jobs, and only a few make it to the partner level in public accounting.

Accounting educators must consider the attitudes and needs of students, especially the self-ac-

tualization needs, in designing curricula and relating to students. By being more sensitive to their needs they can be better educators.

The employers of these new accountants must be aware of the attitudes and needs of the new employees so that the initial work experience will fulfill these needs with the end result being happier employees and less employee turnover.  $\Omega$

## Footnotes

1. Adapted from A. H. Maslow, *Motivation and Personality* (New York: Harper and Row, Publishers, Inc., 1954) and A. H. Maslow, "A Theory of Human Motivation," *Psychological Review*, Volume 50 (1943).

2. Several representative studies are: Bremser, Wayne G. and Dascher, Paul E., "Accounting Careers in Perspective," *CPA Journal*, January 1975, pp. 46-48.

Carpenter, Charles G. and Strawser, Robert H., "Job Satisfaction of Academic Accountants," *The Accounting Review*, July 1971, pp. 509-518.

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## Appendix A

### I. Security Need

1. The feeling of security in my prospective position.

### II. Social Needs

1. The opportunity, in my prospective position, to give assistance to other people.
2. The opportunity to develop close associations in my prospective position.

### III. Esteem Needs

1. The feeling of self-esteem obtained from my prospective position.
2. The prestige of my prospective position within the company (that is, the regard received from others in the firm).
3. The prestige of my prospective position outside the firm (that is, the regard received from others not in the firm).

### IV. Autonomy Needs

1. The opportunity for independent thought and action in my prospective position.
2. The authority connected with my prospective position.
3. The opportunity, in my prospective position, for participating in the setting of goals.

### V. Self-Actualization Needs

1. The opportunity for personal growth and development in my prospective position.
2. The feeling of self-fulfillment obtained from my prospective position (that is, the feeling of being able to use one's own unique capabilities, realizing one's potentialities, etc.).
3. The feeling of worthwhile accomplishment in my prospective position.