

JOB-RELATED PERCEPTIONS OF MALE AND FEMALE GOVERNMENT, INDUSTRIAL, AND PUBLIC ACCOUNTANTS¹

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Whereas the adverse consequences of role stress are well substantiated for most occupational groups, the relationship between this phenomenon and other job-related factors in accountants has received relatively less attention. The limited past research involving accountants has either excluded female accountants or failed to report data by sex. Moreover, previous research has largely excluded accountants in government settings, focusing primarily on industrial and public accountants. In view of these limitations, the present investigations examined the relationships among role stress (i.e., role conflict and ambiguity), job-related tension, job satisfaction, and propensity to terminate employment for a national sample of both male and female accountants in public, industrial, and government accounting. Within and between sex differences for each of the three accountant groups on the five job-related variables are analyzed. Findings are discussed in terms of the uniqueness of different types of accounting jobs and pertinent implications are advanced.

Considerable research has focused on the negative impact of role stress for individuals and organizations. One type of role stress, *role conflict*, occurs when a role incumbent perceives that requests from one role sender are incompatible with requests from one or more other senders. A second type of role stress, *role ambiguity*, refers to uncertainty about behavioral requirements serving to satisfactorily define a role (Kahn, Wolfe, Quinn, Snoek, & Rosenthal, 1964). Both role conflict and ambiguity have been repeatedly associated with potentially adverse consequences, including job-induced tension (Bedeian et al., 1981; Brief and Aldag, 1976), job dissatisfaction (Beehr et al., 1976; House and Rizzo, 1972), and propensity to terminate employment (Hamner and Tosi, 1974; Paul, 1974). Van Sell et al., (1981) have summarized the voluminous research on role stress.

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Although well documented for most occupational groups, the relationship between role stress and other job-related factors in accountants has received relatively less attention. In one study, Sapp and Seiler (1980) surveyed 1,338 accountants in manufacturing firms and found that role stress was negatively correlated with job satisfaction. In an investigation involving 264 certified public accountants in the branch offices of four national public accounting firms, Sorenson and Sorenson (1974) reported that role conflict was positively associated with job dissatisfaction and plans to terminate employment. Senatra (1980) studied 88 senior accountants in eight offices of one Big Eight public accounting firm and found that role conflict was positively correlated with job-related tension, and role ambiguity was negatively correlated with job satisfaction. However, propensity to terminate employment was not significantly related to role stress. Other behavioral studies of accountants have examined role stress (Hopper, 1980), job-related tension (Gaertner and Ruhe, 1981; Strawser et al., 1982), or job satisfaction (Albrecht et al., 1981; Aranya et al., 1982; Melcher and Welker, 1980; Strawser et al., 1969) separately.

Much role-related research has either excluded female accountants or failed to report data by sex. This is surprising in view of the increasing number of women entering the accounting profession (Brown, 1981; Donahue, 1982; McInnes and MacNeill, 1983). Equally surprising is the limited treatment accorded in these studies of another large segment of the accounting profession, accountants in government settings. Previous research has focused primarily on industrial and public accountants.

Given these limitations in past research, the present investigation included a national sample of both male and female accountants in public, industrial, and government accounting. Specifically, this study examines (a) relationships among role stress (i.e., role conflict and ambiguity), job-related tension, job satisfaction, and propensity to terminate employment for the total sample defined above, (b) within sex differences among the three accountant groups on the five job-related variables, and (c) between sex differences within each of the three accountant groups on these variables.

METHOD

SUBJECTS

The total sample consisted of 1,080 accountants, 530 of whom were males and 550 females. Ninety-five percent were 20 to 59 years old, with about 41% in the 30-39 age range and a little over 20% in both the 20 to 29 and 40 to 49 age ranges. Some 96% were white. Over 90% held college degrees.

Of the public accountants, 97 were male and 228 were female. Seventy-one percent were 20 to 39 years of age. Most (40%) were employed by local accounting firms, followed by own (25%), Big 8 (21%), regional (8%), and national (6%) firms.

Of the non-public accountants, 478 were employed in industrial and 277 in government settings. The industrial accountants were about equally divided by sex, with 266 males and 222 females. Sixty-six percent were 20 to 39 years old. The government accountants included 177 males and 100 females, 80% of whom were in the 20 to 49 age range. The largest number (41%) were 30 to 39 years of age.

DATA COLLECTION

Names were taken on a random basis from the membership lists of the Association of Government Accountants, American Society of Certified Public Accountants, National Association of Accountants, and American Association of Women Accountants. In all, 1,821 accountants agreed to participate in the study, returned consent forms, and were sent the research materials. Eleven hundred forty-five of these returned the questionnaires, and all but 65 research packets were complete and usable, representing a participation rate of 63%.

MEASURES

Demographic characteristics of the subjects were obtained using a biodata questionnaire.

Role ambiguity ($M = 15.20$, $SD = 4.03$) and role conflict ($M = 18.27$, $SD = 7.67$) were measured using six and eight items, respectively, for the scales developed by Rizzo,

House, and Lirtzman (1970). Each scale was scored using a seven-point response format: (1) "very rarely, 0-14%," (2) "once in a while, 15-29%," (3) "sometimes, 30-44%," (4) "fairly often, 45-55%," (5) "frequently, 56-70%," (6) "very often, 71-85%," and (7) "continually, 86-100%." Both role ambiguity and role conflict were scored so that higher scores reflected greater perceived stress. The internal consistency reliability of the role ambiguity ($\alpha = .76$) and role conflict ($\alpha = .84$) scales reached acceptable levels. These scales were selected because of their psychometric properties (House, Schuler, & Levanoni, 1983; Schuler, Aldag, & Brief, 1977), and widespread use in the role theory research.

Job-related tension was assessed by a nine-item instrument ($\alpha = .84$, $M = 21.14$, $SD = 8.94$) used in a previous study by Lyons (1971). Taken from a longer list developed by Kahn et al., (1964), the items gauged the frequently with which subjects reported feeling bothered by work-related factors. Seven response categories ranged from (1) "very rarely, 0-14%" to (7) "continually, 86-100%."

Job satisfaction ($\alpha = .89$, $M = 66.96$, $SD = 12.66$) was measured by the Minnesota Satisfaction Questionnaire, Short Form (Weiss et al., 1967). For purposes of the present study, the 20 general satisfaction items were utilized. Response alternatives were (1) "not satisfied" to (7) "extremely satisfied."

Propensity to terminate employment was determined with an adaptation of a three-item index ($\alpha = .91$, $M = 7.78$, $SD = 4.85$) developed by Lyons (1971). Response categories were coded from (1) "strongly disagree" to (6) "strongly agree," with higher scores indicating greater likelihood of terminating employment.

RESULTS

Pearson product-moment correlations were computed to evaluate the relationship of role ambiguity and role conflict with job-related tension, job satisfaction, and propensity to leave. On each of the five job-related variables, one-way analysis of variance was used to examine within sex differences across the three accountant groups. Where differences were found, Duncan's Multiple Range Test was employed to determine the means between which significant differences existed. *T*-tests were used to investigate differences between sexes on the job variables within each of the three accountant groups.

CORRELATIONS AMONG JOB-RELATED VARIABLES FOR TOTAL SAMPLE

Table 1 presents the intercorrelations among the job-related variables for the total sample. The positive but weak correlation between role ambiguity and role conflict ($r = .16$, $p < .001$) and their slight common variance (3%) suggest that the two variables are different and are indeed measuring distinct aspects of role stress. Role ambiguity was positively, but weakly, correlated with job-related tension ($r = .20$, $p < .001$) and propensity to leave ($r = .13$, $p < .001$), and negatively with job satisfaction ($r = -.28$, $p < .001$). Role conflict was positively correlated with job-related tension ($r = .73$, $p < .001$) and propensity to leave ($r = .49$, $p < .001$), and was negatively correlated with job satisfaction ($r = -.40$, $p < .001$).

TABLE 1: INTERCORRELATIONS OF STUDY VARIABLES FOR TOTAL SAMPLE

	<i>r</i>				
<i>Variables</i>	1	2	3	4	5
1. <i>Role Ambiguity</i>	—	.16	.20	-.28	.13
2. <i>Role Conflict</i>		—	.73	-.40	.49
3. <i>Job-Related Tension</i>			—	-.47	.52
4. <i>Job Satisfaction</i>				—	-.68
5. <i>Propensity to Leave</i>					—

$p < .001$

DIFFERENCES BETWEEN MALES IN THE THREE ACCOUNTANT GROUPS

Table 2 displays the within sex differences found among the three accounting groups. Males in the three accountant groups differed on role ambiguity ($F = 5.41$, $df = 2/512$, $p < .005$), role conflict ($F = 7.60$, $df = 2/513$, $p < .001$), job satisfaction ($F = 9.27$, $df = 2/502$, $p < .001$), job-related tension ($F = 3.41$, $df = 2/510$, $p < .05$), and propensity to leave ($F = 13.47$, $df = 2/515$, $p < .001$). Duncan's tests revealed that subjects in industrial accounting were significantly different from the other two subject groups in that they experienced greater role ambiguity than those in public government accounting. Males in public, industrial, and government accounting also experienced different levels of role conflict, with those in government settings reporting the most conflict. Job satisfaction of government and industrial accountants did not differ, but both were significantly different from public accountants, who indicated greatest satisfaction with work. In terms of job-related tension, male industrial and government accountants were not significantly different, although both were different from public accountants, who experienced the least job-induced tension. All three groups of male subjects differed on propensity to leave, with government accountants reporting the greatest likelihood of leaving their organizations, followed by industrial and public accountants.

TABLE 2: MEANS, STANDARD DEVIATIONS AND F VALUES FOR MALE AND FEMALE GOVERNMENT, INDUSTRIAL, AND PUBLIC ACCOUNTANTS

Variables	MALE						
	Government		Industrial		Public		F
	M	SD	M	SD	M	SD	
Role Ambiguity	14.8	4.0	15.8	3.5	14.5	4.2	5.41*
	a				a		
Role Conflict	20.1	8.7	18.5	6.9	16.4	6.1	7.60*
Job-Related Tension	21.5	9.8	20.9	8.3	18.6	7.3	3.41*
	a		a				
Job Satisfaction	65.2	13.6	66.9	11.7	72.2	11.6	9.27*
	a		a				
Propensity to Leave	8.9	5.2	7.6	4.6	5.7	3.9	13.47*
Variables	FEMALE						
	Government		Industrial		Public		F
	M	SD	M	SD	M	SD	
Role Ambiguity	15.2	4.2	15.1	4.0	15.2	4.4	.03
Role Conflict	21.0	9.4	18.1	7.6	16.2	6.6	13.63*
Job-Related Tension	22.6	9.8	21.9	9.5	20.7	8.5	1.80
Job Satisfaction	63.8	13.0	65.8	12.9	69.9	12.2	6.80*
	a		a				
Propensity to Leave	9.1	5.1	8.3	4.9	6.8	4.6	9.05*
	a		a				

Note. Means sharing a common subscript are not significantly different (within each variable).

* $p < .05$.

Females in the three groups differed on role conflict ($F = 13.63$, $df = 2/530$, $p < .001$), job satisfaction ($F = 6.80$, $df = 2/503$, $p < .001$), and propensity to leave ($F = 9.05$, $df = 2/531$, $p < .001$), but not on role ambiguity and job-related tension. Duncan's tests revealed that all three groups reported significantly different levels of role conflict, with government accountants indicating the most, followed by industrial and public accountants. With respect to job satisfaction, industrial and government accountants were significantly different from public accountants, who reported greatest job satisfaction. Although industrial and government accountants were not different on propensity to leave, both were significantly different from public accountants, who indicated the least probability of leaving their organizations.

MALE AND FEMALE DIFFERENCES WITHIN ACCOUNTANT GROUPS

T-tests revealed that male and female public accountants differed significantly on job satisfaction ($t = 1.98$, $p < .05$), job-related tension ($t = -2.13$, $p < .05$), and propensity to leave ($t = -2.16$, $p < .05$). Males and females did not differ on any of the job-related variables except role ambiguity ($t = 2.00$, $p < .05$) when the sexes were compared for industrial accounting. There were no sex differences in the government accountant group.

DISCUSSION

CORRELATIONS AMONG JOB-RELATED VARIABLES FOR TOTAL SAMPLE

The negative relationship of role conflict with job satisfaction and positive relationship with job-related tension and propensity to leave are consistent with past research (Van Sell et al., 1981). Clearly, incongruity of expectations associated with roles is related to job dissatisfaction, tension, and plans to terminate employment for all three types of accountants. On the other hand, role ambiguity was only weakly correlated with job dissatisfaction and was not correlated with job-related tension and propensity to leave. Perhaps uncertainty about the behavioral requirements of a role is not as problematic for accountants generally as for many other professionals whose procedures and practices may be less well defined. Standards provided by accrediting and professional organizations and procedures followed in accordance with principles and rules that are "generally accepted" may give accountants in all three work settings a certain degree of clarity in the face of potential role ambiguity. Zald and Hair (1972) have found an analogous situation for health professionals who operate in environments where professional standards and ethics are fixed by professional bodies.

DIFFERENCES BETWEEN MALES IN THE THREE ACCOUNTANT GROUPS

Males in the three accountant groups differed on role ambiguity, with industrial accountants reporting the most ambiguity. This may be attributable to the close link between the accounting function and the financial control process in most industrial settings. As Seiler and Sapp (1979) have pointed out, industrial accountants collect, analyze, and disseminate performance data through control systems like budgets and responsibility cost systems. The requirements of such control systems may engender role ambiguity when performed in the context of the sometimes nebulous guidelines of firms' performance measurement processes. Role ambiguity in the industrial setting may also emanate from vagaries inherent in basic accounting workflows (Hoepfner, 1973; Hopper, 1980; Parker, 1978). Yet another possible reason for ambiguity is that positions in industrial accounting may be less well defined, with a given position or title in industry carrying different responsibilities depending on the nature of an organization and its personnel. By contrast, in the public accounting work setting, there are generally positions with explicit role expectations (e.g., partner, manager, supervisor), and available role models nearby.

The greater role conflict, job-related tension, and propensity to leave reported by government accountants are more difficult to explain given the limited research into the job perceptions of this segment of the accounting profession. Indeed, no previous studies could be found that addressed role stress, job tension, and propensity to leave in government accountants. However, based on related findings, it seems likely that a portion of the role conflict encountered by government accountants may be attributable

to the nature of their work. Notably Strawser et al., (1971) have found that government accountants report higher need deficiencies than their public counterparts for such items as opportunity for independent thought and action, opportunity to participate in goal setting, and opportunity for growth and development. It may be that, in an effort to satisfy these deficiencies, government accountants encounter role conflicts inherent in governmental settings.

A finding of job-related tension in government accountants can be explained likewise. Evidence suggests that government accountants are afforded significantly fewer opportunities than public accountants to satisfy their self-actualization needs (Strawser et al., 1971). The tension arising from such failure could understandably be high in a group that claims full professional status. Similarly, the greater propensity to terminate employment among government accountants may stem from a frustration engendered by encounters with the predominantly bureaucratic mode of their organization. In this regard, low bureaucratic orientation has been consistently associated with a higher rate of attrition among accountants in general (Sorenson & Sorenson, 1974).

DIFFERENCES BETWEEN FEMALES IN THE THREE ACCOUNTANT GROUPS

Females in the three accountant groups did not differ on role ambiguity or job-related tension but did differ on role conflict and propensity to leave, with government accountants experiencing that most and public accountants the least conflict and likelihood of leaving the organization. Apparently, the same features of the government work setting that contribute to greater role conflict, tension, and propensity to leave in males affect females in many of the same ways. For job satisfaction, females in public accounting indicated greatest satisfaction with work while those in government accounting reported the least job satisfaction, findings that are consonant with previous research (Kreiser, 1977; Strawser et al., 1971).

DIFFERENCES BETWEEN SEXES IN EACH ACCOUNTANT GROUP

While male and female accountants have been shown to have some of the same personality traits, attitudes, and values (Johnson and Dierks, 1982; Kaufman and Fetters, 1980; Melcher and Welker, 1980), the present study revealed sex differences on some variables. Male and female public accountants differed on job-related tension, job satisfaction, and propensity to leave. Like previous studies (Konstans and Ferris, 1981; Kreiser, 1977; Rayburn, 1971; Senatra, 1980), males reported less job tension and propensity to leave and more job satisfaction. In industrial accounting, males and females differed only on role ambiguity. The lower level of ambiguity in female accountants may be partially due to the recent influx of women into industrial accounting, usually at well-defined entry-level positions, and to affirmative action employment policies that require formal job descriptions and clear delineation of responsibilities for new employees. There were no sex differences between males and females in government accounting on any of the job-related perceptions.

CONCLUSIONS

In conclusion, the above findings offer several valuable implications from an applied perspective. First, they should be useful in identifying, designing, and implementing possible improvements in the role demands experienced by professional accountants. In this connection, preemployment psychological screening efforts should be encouraged, especially in areas of the accounting profession where role pressures are a high occupational hazard. Rigorous evaluation at time of selection can be related to the role responsiveness of those chosen for employment. On-the-job training programs should also be encouraged to alert individuals to signs of role stress. Such educational programs can serve to help role incumbents achieve greater behavioral stability and to accept their role demands. Further, the establishment of counseling programs to deal with role-based stress should be encouraged. Counseling programs designed to alert role performers to the early signs of role stress could buffer the consequences of role pressures. At the same time, the findings indicate that, with regard to work-related outcomes, accountants cannot be treated as a homogeneous group. Occupational setting and sex are important in understanding differences in role-related phenomena.

Lastly, the results of this study should assist in identifying those areas where further research is needed into the role responses of professional accountants.

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