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# The Accountant's Stereotype: An Update for Vocational Counselors

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The following headline appeared on page 1 of the April 26, 1984, *Wall Street Journal*: "Why You Never Saw Charles Bronson Cast as Hero Accountant: Accounting Called Too Dull for the Screen; Profession Plagued by Poor Image" (Benton, 1984). In the article the author noted that accountants are viewed as precise but unimaginative and plodding and went on to observe that "accountants are perpetually fighting their shyness, green-eyeshade and number-cruncher image" (p. 1). In offering a partial explanation for the prevailing "accountants are dull" theory, the author concluded that the image of the dull accountant is perpetuated by distorted newspaper stories about accountants and a seemingly endless supply of jokes that picture the accounting profession as being unidimensional, overprecise, and boring.

What is fascinating about this article is not that the accounting profession is stereotyped by both the public and by other professionals in the general business community but that this stereotype is so inconsistent with the self-image held by most accountants. Ironically, much of the

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may be traced to the accounting profession itself. In the most frequently cited work on this issue, DeCoster and Rhode (1971) studied the accountant's negative image based on the perceptions of not only practicing accountants but also college students, personnel interviewers, and clinical psychologists.

Recent empirical studies, as opposed to anecdotal reports, have demonstrated that the traditional accountant's stereotype still persists (e.g., Imada, Fletcher, & Dalessio, 1980). What seems important, however, is not whether a negative stereotype exists regarding accounting, but whether one is warranted. This question should be of interest to vocational counselors because a negative stereotype might influence those aspiring to a career in accounting. An inappropriate image could unfairly bias individuals against a profession for which they are suited.

DeCoster and Rhode (1971) proposed that one method for determining the accuracy of the accountant's stereotype would be to compare personality test scores of accountants with test scores of other occupational groups. They administered the California Psychological Inventory (CPI) to 56 partners and employees of the eight largest national public accounting firms in Seattle and contrasted the employees' scores with norms reported in the current (at that time) *CPI Manual* (Gough, 1957) for eight other occupational groups. The ensuing analyses and comparisons largely failed to support the traditional accountant's stereotype.

Although the DeCoster and Rhode study has been the standard reference on the accountant's stereotype for over a decade, it contains several shortcomings. First, because its analyses are based on a small sample of public accountants from a limited geographical distribution, generalization from the study's findings is difficult. Second, DeCoster and Rhode failed to consider the issue of potential sex-based personality differences. Because they made no mention of standardizing their results for sex, one can only assume that they dealt exclusively with males. Finally, the reported findings are difficult to evaluate because too many (144) two-group comparisons using *t* tests were conducted. As a result, conventional boundaries on Type I error (declaring two means to be unequal when they are in fact equal) were violated. In addition to features that mitigate generalization of DeCoster and Rhode's results, their study is now somewhat dated. Applying conclusions and implications of this study to issues that are currently relevant may not be advisable. The purpose of our study was to examine the notion of the accountant's stereotype in the context of vocational counseling. To this end, this study was based on data drawn from a national sample of male and female public, industrial, and government accountants. Most previous related research has involved restricted and undifferentiated accountant samples and has not included female accountants. Because suboccupational as well as sex differences may exist in the general accounting profession (Johnson & Dierks, 1982), more diverse sampling may yield more comprehensive information. A consideration of sex differences is particularly important in view of the

increasing number of women entering the accounting profession (Brown, 1981; Donahue, 1983; McInnes & MacNeill, 1983). Although in this study we offer no specific research hypotheses, the general question we addressed was whether the stereotyped, negative image of the accountant (as in the *Wall Street Journal* article cited above) is reflected in accountants' responses on a well-developed personality inventory.

## METHOD

### Data Collection and Participants

Names were selected randomly from the national membership lists of the American Society of Certified Public Accountants, National Association of Accountants, American Association of Women Accountants, and Association of Government Accountants. A total of 1,821 public, industrial, and government accountants agreed to participate in the study, returned consent forms, and were sent research booklets. Of those sent, 1,145 booklets were returned. All except 65 were complete and usable, representing a participation rate of approximately 63%.

### Sample

The resulting sample consisted of 1,080 accountants, 530 men and 550 women. Of these, 96% were 20 to 59 years old, 24% in the 20-29 age range and 40% in the 30-39 range. Approximately 96% were White, and more than 90% held college degrees.

Of the public accountants, 97 were men and 228 were women, and 71% were 20 to 39 years of age. Most of the accountants (40%) were employed by local accounting firms; the remainder were employed at firms they owned themselves (25%), at one of the eight leading international accounting firms (21%), at regional firms (8%), or at national firms (6%). Approximately 83% were certified public accountants (CPAs).

Of the industrial accountants, 256 were male and 222 were female, and 66% were between 20 and 39 years of age with most (41%) in the 30-39 age range. Approximately 43% were CPAs, and 2% were certified management accountants (CMAs).

Of the government accountants, 177 were male and 100 were female, and 95% were 20 to 59 years of age, with 41% in the 30-39 age range and 26% in the 40-49 age range. Approximately 29% were CPAs, 8% were certified internal auditors (CIAs), and fewer than 1% were certified data processors (CDPs).

### Measures

Demographic characteristics of the respondents were obtained with a general biographical data questionnaire. Personality traits were measured

was selected because it was designed for use with nonclinical populations and because it assesses personality characteristics judged important for social interaction. The CPI is composed of 480 true-false items organized into 18 scales, of which 3 are validity scales. The scales include Dominance, Capacity for Status, Sociability, Social Presence, Self-Acceptance, Sense of Well-Being, Responsibility, Socialization, Self-Control, Tolerance, Good Impression, Communal, Achievement via Conformance, Achievement via Independence, Intellectual Efficiency, Psychological-Mindedness, Flexibility, and Femininity.

### Statistical Analyses

Responses on the CPI were analyzed by sex and suboccupation (i.e., public accountant, industrial accountant, and government accountant) and also compared to other occupational groups. Data for comparisons were taken from the *CPI Manual* (Gough, 1975). For male participants, mathematicians ( $n = 57$ ), bank managers ( $n = 49$ ), and business executives ( $n = 185$ ) were selected for comparative analysis. In the case of female participants, office workers and supervisors ( $n = 177$ ), mathematicians ( $n = 41$ ), and telephone company supervisors ( $n = 297$ ) were selected for comparison. Although these comparison groups may not be ideal, they are occupations that share certain characteristics with the typical accountant's role. Of more practical importance, they are the occupations most similar to accounting for which current CPI normative data are available (Gough, 1975).

Several data analyses were conducted to determine whether there were significant mean differences on the CPI scores among the various occupational groups. Separate one-way analyses of variance (ANOVAs) were performed by sex with CPI scores as the dependent variable. The main effect was occupation (e.g., public accountant, industrial accountant, government accountant, as identified above). For those CPI scores on which significant mean differences were obtained, tests of comparisons among the means were conducted to determine the nature of such differences. Because of large discrepancies in the number of people in the various groups, a modification of Tukey's wholly significant difference (WSD) test was employed for the comparisons (Kirk, 1968).

## RESULTS AND DISCUSSION

The findings from the complete ANOVA results for men and women are included in summary tables available from the first author. These tables present the CPI scale means and standard deviations for each group, the  $F$  value obtained in each one-way ANOVA, and the omega-square estimate of effect size. Omega-square ( $\omega^2$ ) can be interpreted as the percentage of

variance in the dependent variable explained by the independent variables in each calculation (Hays, 1973). By determining the relative contributions of each effect, omega-square helps clarify the probable importance of statistically significant differences. Because of the large number of small but reliable occupational "effects," we considered only those cases in which the magnitude of effect measure,  $\omega^2$ , was .10 or greater.

### Men

The effect of occupation was statistically significant for all 18 male CPI scores. Tukey's tests of comparison were calculated for the 7 scales with an omega-square of .10 or greater. Of these scales (see Table 1), only 1 showed a general pattern of significant differences between the three male accountant groups and the selected male comparison groups. This difference appeared in relation to Tolerance, on which all three accountant groups scored lower than did bank managers and business executives. In addition, industrial and public accountants scored lower in Tolerance than did mathematicians. These results suggest that compared to male bank managers, male business executives, and male mathematicians, male accountants in general are more vigilant and judgmental.

Overall, the most consistent contrast appeared between the three male accounting groups and the male bank managers. Beyond the difference noted above, all three accounting groups scored lower than did bank managers in Socialization, indicating that male accountants as a group are more demanding and persistent than are male bankers. Government accountants scored lower than bank managers did in Good Impression and Achievement via Conformance. This suggests that the former are somewhat more reserved and aloof than are their banking counterparts.

Regarding other differences, all three male accounting groups scored lower than did male mathematicians in both Achievement via Independence and Flexibility. This was not surprising because mathematicians probably deal more in research (versus applied) realms than do accountants and thus require more flexibility than do accountants in their activities.

Considering the number of traits on which meaningful differences could have occurred, the evidence suggests that male accountants are not drastically different from other males who engage in similar occupational activities. With respect to traits for which there were differences, there is relatively weak support for the traditional stereotypical image of the accountant. Generally, male accountants may be more demanding, reserved, methodical, and compliance oriented. These differences, however, occurred between male accountants and only one of the comparison groups for all scales except Tolerance. Thus, even on scales on which differences occurred, there were also similarities between the male accountants and comparison groups.

This finding raises the question of whether male accountants in general differ in personality from the total male population. To answer this ques-

**Significant ( $p < .05$ ) Group Effects for Male Public, Industrial, and Government Accountants Versus Comparison Groups**

CPI Scale	Purpose <sup>a</sup>	Comparison Groups <sup>b</sup>
Socialization	To indicate the degree of social maturity, integrity, and rectitude which the individual has attained	<ul style="list-style-type: none"> <li>• Public Accountants &lt; Bank Managers, Business Executives</li> <li>• Government Accountants &lt; Bank Managers</li> <li>• Industrial Accountants &lt; Bank Managers</li> <li>• Government Accountants, &lt; Bank Managers, Business Executives</li> <li>• Industrial Accountants &lt; Mathematicians, Bank Managers, Business Executives</li> <li>• Public Accountants, &lt; Mathematicians, Bank Managers, Business Executives</li> <li>• Government Accountants &lt; Bank Managers, Business Executives</li> <li>• Industrial Accountants &lt; Business Executives</li> <li>• Public Accountants &lt; Business Executives</li> <li>• Mathematicians &gt; Government Accountants, Industrial Accountants, Industrial Accountants</li> <li>• Government Accountants &lt; Bank Managers</li> </ul>
Tolerance	To identify persons with permissive, accepting, and non-judgmental social beliefs	
Good Impression	To identify persons capable of creating a favorable impression, and who are concerned about how others react to them	
Communality	To indicate the degree to which an individual's reactions and responses correspond to the modal ("common") pattern established for the inventory	
Achievement via Conformance	To identify those factors of interest and motivation which facilitate achievement in any setting where conformance is a positive behavior	<ul style="list-style-type: none"> <li>• Government Accountants &lt; Bank Managers</li> </ul>
Achievement via Independence	To identify those factors of interest and motivation which facilitate achievement in any setting where autonomy and independence are positive behaviors	<ul style="list-style-type: none"> <li>• Government Accountants &lt; Mathematicians</li> <li>• Public Accountants &lt; Mathematicians</li> <li>• Industrial Accountants &lt; Mathematicians</li> <li>• Industrial Accountants &lt; Business Executives, Mathematicians</li> <li>• Public Accountants &lt; Mathematicians</li> <li>• Government Accountants &lt; Mathematicians</li> </ul>
Flexibility	To indicate the degree of flexibility and adaptability of a person's thinking and social behavior	

<sup>a</sup>From Gough (1975).

<sup>b</sup>Greater than (>) and less than (<) signs indicate the direction of significant mean differences for accounting versus comparison groups. Significant differences occurring between the comparison groups are not shown because such differences are not of focal interest here.

tion, we combined the three male accounting groups and compared them on all CPI scales to the male norm sample ( $n = 6,200$ ) (Gough, 1975). Given the large samples involved, several  $t$  values reached significance. The largest omega-square (for Dominance), however, was .07, with no other omega-square exceeding .04. It seems that the stereotype associated with accountants has been overdrawn. For the most part, the male accountants studied reflected a similar personality to that of men in related occupational groups and one that seemed little different from the personalities of the general male population.

## Women

The summary tables indicated that occupation had a significant effect on 15 of the 18 female CPI scores. Unlike their male counterparts, however, no female difference had a magnitude of effect ( $\omega^2$ ) of .10 or greater. This absence of meaningful differences suggests that, compared to female office workers and supervisors, female mathematicians, and female telephone company supervisors, no distinct female personality type gravitates toward accounting as a profession. As with men, this finding raises the question of whether female accountants in general differ in personality from the total female population. Following the same procedure used earlier, we combined the three female accounting groups. Using independent  $t$  tests, we compared their personality scores on all 18 CPI scales to the female norm sample ( $n = 7,150$ ) (Gough, 1975). Given the large samples involved, several  $t$  values reached significance. The largest omega-square (for Achievement via Independence) was .04, with only one other omega-square exceeding .01.

Combined with the findings for men reported above, this result suggests a more encompassing implication than that indicated by the earlier findings. It could be that the popular accounting stereotype results not from personality attributions people make after interacting with accountants but from the imputed nature of the tasks they perform. Tasks performed by accountants have been traditionally depicted as involving repetitive computation and checking, although, in fact, such activities are only part of accountants' work. Less easily portrayed components, such as cultivating client relationships, making complex decisions, and applying abstract accounting principles in real world circumstances, are of equal or greater importance for professional success. A perception that accountants' contact with numbers and precision is fully representative of all accounting tasks may be responsible for the negative stereotype. Showing accounting as a mature profession rather than characterizing it solely by minimal components should be a service supplied by a counselor. In performing this service, the counselor would be communicating sound information for career choices.

The purpose of this study was to investigate the accuracy of the accountant's stereotype. Personality test scores for male and female accountants in three suboccupational settings (public, industrial, and government accounting) were compared separately. Additionally, the possibility of relative personality differences between accountants and members of other occupational groups was investigated. For male accountants, analysis of CPI scores indicated several relative, personality-based differences, mostly modest in size. For female accountants, a similar analysis failed to reveal a single relative personality difference of appreciable consequence. Because these findings are based on a larger sample than was used in previous studies, they are more susceptible to generalization than are previous studies involving nonrepresentative samples.

The undifferentiated picture commonly painted of the bookkeeper-accountant as orderly, methodical, introverted, and unsociable seems to be an overplayed generalization. A more realistic profile of the accountant—male or female, public, industrial, or governmental—is an individual who may differ somewhat but for the most part resembles his or her counterparts in other business-oriented professions. This profile concurs with findings of research conducted using acknowledged vocational interest scales. Aranya, Barak, and Amernic (1981), using Self-Directed Search scales (Holland, 1979), found the CES (Conventional, Enterprising, Social) personality pattern to be most descriptive of an accountant sample they surveyed. Although respondents were primarily Conventional and Enterprising, those having a CES pattern were more vocationally satisfied and committed to their profession than were those exhibiting other patterns.

The contrast between the profile developed in this study and the traditional public image of accountants may well reflect changes occurring in the accounting profession that have not yet been perceived by the general public. The accounting profession has recently undergone a transformation to meet the needs and challenges of a rapidly changing society. The profession, traditionally stable and male dominated, has become multifaceted in its services and now includes an increasing number of females who have selected accounting as a career.

These changes carry implications regarding information to be shared with those interested in accounting careers. First, counselors need to communicate to the public and potential career aspirants that accounting is an active and alive profession well within the mainstream of business-oriented occupations. Recruiting graduates to the accounting profession has always been a relatively difficult and costly task (Schofield, 1978). Accurate knowledge of not only the skills and preferences of accountants, but also the personalities of successful accountants, should help individuals in successfully choosing careers in accounting.

A second implication is in the area of career development. Careers inevitably progress through various stages. When individuals initially choose

their needs, knowledge, and preferences at that time. As an individual develops a career, there are usually several points of career reassessment. Such reassessment typically involves an examination of one's strengths and weaknesses, one's preferences, what aspects of a job one likes and dislikes, how one's personality fits with a present employer or occupation, and other considerations (Shackleton, 1980). Knowledge of the personality information presented here should be useful in the career development of people in accounting or related vocations.

A final implication of this study involves individual fulfillment. Work dissatisfaction resulting from unfulfilled career aspirations is one of the most serious problems facing accounting, as well as many other professions (Amernic, Aranya, & Pollock, 1979). Information on the personality and other characteristics of successful accountants should be of special value to both career specialists charged with human resource planning for accounting professionals and managers at all levels responsible for programs to increase the success of present and future members of the accounting profession.

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# Social Interaction Patterns Among Employees in Sheltered and Nonprofit Business Settings

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Recently, researchers have identified a number of social behaviors considered important for job success. Important social skills for entry-level employees include following instructions, clarifying instructions, providing assistance, and providing job-related information to co-workers (Buehler, 1969; Johnson & Mithaug, 1978; Rusch, Schutz, & Agran, 1982; Salzberg, Agran, & Lignugaris/Kraft, in press). Researchers have also recognized that these behaviors must be examined in the context in which they occur in the workplace (Berkson & Romer, 1980; Brody & Stoneman, 1977).

The context of a social interaction might be described in terms of the *job setting* in which the interaction occurs (e.g., restaurant, production line), the *general activity* within which the interaction occurs (e.g., during lunch, break, or during work), the number and kinds of people participating in the interaction, and its length. Hersen, Eisler, and Miller (1974), referring to the limited generalization effects found in the assertiveness literature, suggested that adequate social performance requires response skills as well as knowledge about the context in which these responses

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