AN ANALYSIS OF NEEDS, JOB SATISFACTION, AND TURNOVER IN PUBLIC ACCOUNTING FIRMS

Thesis for the Degree of Ph. D.
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DAVID FRANCIS FETYKO
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ABSTRACT

AN ANALYSIS OF NEEDS, JOB SATISFACTION, AND TURNOVER IN PUBLIC ACCOUNTING FIRMS

By

David Francis Fetyko

Retention of capable personnel at the junior, semi-senior, and senior levels is an apparent problem to CPA firms of all sizes. Turnover statistics indicate that CPA firms lose 40% to 60% of such personnel within five years after they are hired. Although the problem is not unique to the public accounting profession, CPA firms should be able to reduce the costs associated with turnover, improve service to their clients, reduce the out-flow of personnel with partnership potential, and alleviate the shortage of competent personnel at the junior through senior ranks if the causes of turnover can be identified and corrected.

The objective of this research project was to examine certain attitudes of CPA firm staff members to identify the areas where CPA firms could concentrate their efforts regarding staff reduction. The specific hypotheses tested were organized into four groups: need deficiency

and importance hypotheses, job satisfaction hypotheses, orientation hypotheses, and turnover hypotheses. They were based upon the previous research of others concerning accountants and a wide variety of other occupations and also upon various factors that are often thought to be related to satisfaction and turnover in public accounting. A four-part questionnaire was designed to measure need deficiency and importance, job satisfaction, professional-bureaucratic and cosmopolitan-local orientations, and certain biographical data at the junior, semi-senior, and senior levels of CPA firms of all sizes in Michigan. All staff members at these levels for co-operating firms received the questionnaire. Eight to nine months later the co-operating firms identified individuals who had left as voluntary or involuntary turnover. Two analyses were performed. The first examined attitude and orientation scores as a function of organization level and size. The second analysis considered differences between the attitude and orientation scores for: 1) voluntary turnover, 2) involuntary turnover, 3) staff reduction, and 4) those who remained with their firms.

Need deficiency and need importance were found to vary primarily among job levels with most of the differences

between seniors and semi-seniors and seniors and juniors in large and small CPA firms. On the other hand, job satisfaction was found to vary primarily among firm sizes and for an interaction effect between job level and firm size, with most of the differences between either large and medium or large and small firms. In about half of these cases, satisfaction was greater in the smaller of the firms compared. Three of the five orientation scores showed variations among job levels or firm sizes. Significant differences were found for need deficiency, need importance, job satisfaction, and orientation scores when the individual variables were analyzed.

The results of the second stage of the analysis on turnover were affected by economic conditions which appear to have caused an unusually high number of staff reductions and fewer cases of voluntary and involuntary turnover. Some of the need deficiency, need importance, job satisfaction, and orientation scores items appeared to be different for those who left when compared to those who remained with their firms. Most involuntary turnover and staff reductions occurred at the junior level, and most voluntary turnover at the senior level. Staff reductions were the dominant causes of involuntary separation in large firms, and other reasons

were the dominant causes in medium and small firms. Voluntary turnover starts primarily in the third year of service, and involuntary separation clustered into the second year of service. There was a tendency for those with CPA certificates or those close to it and for those who sat for the CPA exam 3 or more times to voluntarily leave.

AN ANALYSIS OF NEEDS, JOB SATISFACTION, AND TURNOVER IN PUBLIC ACCOUNTING FIRMS

By

David Francis Fetyko

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CHAPTER I

INTRODUCTION

The turnover rate of professional staff members in Certified Public Accounting (CPA) firms is approximately 40%-60% within five years after they have been hired. While this seems high, it is the case that not all CPA firms recognize that retention is a problem. However, in the face of an apparent continuing shortage of competent personnel CPA firms should be aware of what factors are related to turnover.

The Nature of the Problem

It is not uncommon that competent professional staff members of CPA firms become dissatisfied with their jobs and depart for a "better" job with another CPA firm, industry, government, or various non-profit organizations, or even leave the field of accounting entirely. This problem of voluntary turnover of personnel, who are apparently making satisfactory progress, is confronting CPA firms at a time when there is an increasing need in all types of organizations for capable accountants and a shortage of

such personnel.

Some of the turnover can be accounted for by those that CPA firms wish to terminate. These individuals apparently do not possess the potential to advance or to become partners. In some cases, these individuals may leave of their own accord before their firms get around to letting them go. Yet, even this involuntary turnover magnifies the personnel problem since they must also be replaced.

If the causes of voluntary turnover can be identified, the employment problems may be somewhat alleviated. Similarly, if the causes of involuntary turnover can be determined, changes in selection, training, and development of accountants could possibly help to minimize the problem of involuntary turnover.

Few systematic efforts have been made by CPA firms to solve these problems. Some CPA firms, especially larger ones, conduct job attitude surveys to identify various areas of satisfaction and dissatisfaction among their staff members. Some firms have conducted turnover studies, examining the reasons given by staff members for terminating employment. Yet this is not a common practice.

Turnover in CPA Firms

The magnitude of the turnover problem in CPA firms is well known. About 40% of the personnel terminate within five years after being hired (Carey, 1965). A few studies suggest that the turnover rate is higher, closer to 50% or 60% for five years or less of service. Table 1 summarizes the findings of other studies for various lengths of service.

The study by Simons (1960) indicated the job levels at which actual turnover occurred, and the study by Sorensen (1965) indicated the job levels at which migration was planned within five years after the survey was made. Table 2 summarizes the findings of these two studies.

Turnover is largest at the lower levels in CPA firms, i.e., the job levels frequently called juniors, semi-seniors, or senior levels, and during the first five years of employment. Most new staff members enter their firms at these ranks and occupy these ranks during their first five or more years with their firms. Since a large number of people who plan a career in public accounting do enter public accounting (see Table 3), there must be something significant that happens while they are employed in public accounting to cause so many to leave and pursue a different career objective.

Table 1.--Summary of Findings of Various Studies for the Turnover Rate in CPA Firms

All Size Firms		
Length of Service (Years)	Study	Rate
1 or less	Hines (1969)	15%
2 or less	Simons (1960)	23%
4 or less	Grossman (Leathers, 1970)	50%
5 or less	Grossman (Leathers, 1970)	62%
5 or less	Simons (1960)	52%
#	Kollaritsch (1968)	57%
#	Simons (1960)	60%

Large Firms		
Length of Service (Years)	Study	Rate
1 or less	Capin (1969)	15%
5 or less	Capin (1969)	62%
5 or less	Andre (1967)	50%
5 or less	Sorensen (1965)	30-40%*
10 or less	Capin (1969)	82%

#From the time of college graduation up to the time of the survey; length of service thus ranges from 1 year or less to more than 10 years depending on the year of graduation.

*Planned migration within 5 years after the study was conducted; 30% for all personnel; 33% for seniors; 40% for juniors.

Table 2.--Turnover or Planned Migration within Five Years by Job Level in CPA Firms

Job Level	Simons (1960) (All size firms- actual turnover)	Sorensen (1965) Large firms- planned migration
Juniors	37%	40%
Semi-Senior	21%	-
Senior	22%	33%
Supervisors or Partners	20%	-
Personnel at all levels	-	30%

Table 3.--Percent of College Graduates Planning a Career in and Actually Entering Public Accounting

Source	% Planning a Career in Public Accounting	% Actually Entering Public Accounting
Simons (1960)	60%	70%
Kollaritsch	-	38%
Leathers (1970)	43%	-
Leathers (1970)	58%	* -

*45% of the graduates were still working in public accounting at the time of the survey.

Turnover in Other Professions

Comparable turnover data in other professions and for managerial personnel is scarce. Grossman (Leathers, 1970) attempted to obtain turnover (or retention) data for the legal and other professions. Based on his observations, he concluded that the turnover condition in public accounting was not abnormal and that there was no increasing turnover trend. Leathers (1970), based upon his reading of the literature in the area of personnel retention, felt that the turnover problem in public accounting is neither unique or abnormal.

According to a Fortune survey of 60 companies turnover among managerial and professional people had increased over that of five years earlier (Allbrook, 1968). The Fortune survey also found that turnover tends to cluster in the first five years out of school, particularly 30 to 40 months after starting on the job, and again between 6½ and 8 years out of school. Kropowski (1967) claims that over 50% of newly hired management trainees leave their firms within two years of being hired. An article in Nation's Business (June, 1966) reported a 36% turnover rate within five years for technical personnel versus a 60% turnover rate for non-technical personnel. Within one year the rate for technical personnel is 9% versus 15% for non-technical

personnel.

Although the turnover-retention problem does not appear to be either unique or abnormal to public accounting, this does not mean that the problem should be ignored. As Leathers (1970) stated in his report to the AICPA Subcommittee on Staff Retention, all that can be done to alleviate the problem should be done. Correcting the causes of turnover can alleviate or eliminate the various adverse effects of turnover.

The Effects of Turnover

Leathers (1970) describes some of the consequences of turnover in CPA firms:

1. an outflow of promising personnel, i.e. men with partner potential, and
2. a continuing or increasing shortage of capable staffmen, resulting in:
   a. inadequate service to clients,
   b. additional exits from the profession due to overwork, and
   c. a decline in interest in public accounting as a career.

One important effect on CPA firms is the cost of turnover which includes recruiting, selecting, and training and development until an individual reaches the point where he is efficient and productive enough to actually "earn" his salary. Based on informal discussions between this

writer and CPAs (partners and personnel managers), it is estimated that it generally takes about two years for a new staff member to reach this point. The CPA firm thus has a sizable investment in each staff member.

Hinrichs (1966) indicates that the direct costs of hiring, training, compensating, and holding high-talent personnel (scientists, engineers, managers, etc.) is conservatively estimated at twice the level normally experienced with other types of employees. The following example, with $8,000 and $12,000 salary assumptions, illustrates the impact of a new recruit on the costs of a CPA firm. The costs will vary depending upon the individual's ability, the type or size of firm that he works for, and the extent of the firm's efforts in recruiting, selecting, and training personnel.

Example:

	Assumption I	Assumption II
Salary - Year 1	$ 8,000	$12,000
Recruiting, selecting, and training costs	1,000	3,000
Investment after Year 1	$ 9,000	$15,000
Salary and professional development costs:*		
Year 2	8,800	13,200
Year 3	9,700	14,500
Year 4	10,700	16,000
Year 5	11,800	17,600
Investment after Year 5	$50,000	$76,300

*Allowing a 10% increase (rounded to the nearest $100) to cover salary increases and professional development costs - 10% of Year 1 salary to obtain the Year 2 figures; 10% of previous year's figure to obtain the Year 3, 4, and 5 figures.

Recruiting, selecting, and training costs are a definite loss if a staff member leaves his firm. Also, his salary and professional development costs are a loss to some extent until the new recruit is fully efficient and productive. If the individual can be retained for a longer period or if he stays with the firm permanently, the costs associated with turnover can be reduced.

Hinrichs (1966) also points out the indirect costs associated with turnover, namely, the costs of employing an ineffective man. These costs tend to be long-term, difficult to identify, and hard to deal with. Further, these costs are directly related to the importance of the individual's decisions and the areas in which he performs.

The direct and indirect costs could be avoided by improving on the recruiting effectiveness of CPA firms. If CPA firms could predict which competent individuals would voluntarily leave and why they leave, the direct costs could be avoided by making efforts to retain these individuals, as long as the costs of accommodating them is less than the loss resulting from turnover, or by recruiting only those who are likely to remain with the firm.

The Supply of and Demand for Accountants

In the past CPA firms had a sufficient supply of accountants to fill the positions that were available. This was especially true because only public accounting experience was usually accepted to satisfy the experience requirements to obtain the CPA certificate. This created an apprentice type situation which forced staff members, who may have had other plans for a career, to stay with the CPA firm which employed them. After receiving the CPA certificate these individuals were likely to leave, and this condition may partially explain high turnover rates in the past.

This apprenticeship requirement still exists to some extent today, but many states now accept other types of accounting experience to satisfy the experience requirements for the CPA certificate. Of fifty-four CPA jurisdictions, only nineteen still require public accounting experience (and five of these give partial credit for other types of accounting experience). The other thirty-five jurisdictions allow other types of accounting experience or require no experience under varying conditions (Behling, 1968). This means that CPA firms must now compete for the available supply of accountants.

A survey of university accounting department

chairmen and businessmen in 1961 indicated that the demand for accountants exceeded the supply (Dilley, 1961). Carey (1965), based upon trends in population, GNP, and the number of CPAs over a fifty year period, projected an increasing demand for accountants. A sign of the shortage of capable accounting recruits can be evidenced from the desire of recruiters to hire more accountants than are available in recent years, the number of job offers accounting graduates have been receiving, and the rapidly rising starting salaries for accounting graduates. Table 4 presents some statistics on starting salaries from 1961 to 1971.

The attitude of CPA firms toward turnover and the firing practices of CPA firms also reflect the shortage of accountants. Some CPA firms apparently feel that turnover provides room for new personnel, especially since opportunities for top positions are limited in CPA firms. They also feel that most of the turnover is among personnel who do not have partnership potential or any type of future with the firm. This planned turnover may be one reason why CPA firms have not done much work on the turnover-retention problem. Kollaritsch (1968) commented that CPA firms hire many more accounting graduates than they need and therefore hire turnover. Such attitudes and practices increase CPA firm costs and possibly create inefficiency

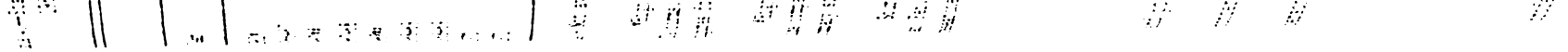


Table 4.--Starting Salaries for College Graduates in Accounting, 1961-71

	Public Accounting			Private Accounting		
Year	High	Low	Average	High	Low	Average
1961*	$530	$315	$428	$500	$333	$440
1966-67	NA	NA	646	NA	NA	637
1967*#	667	458	NA	667	567	NA
1967-68	750	600	697	NA	NA	NA
1968*#	750	500	NA	833	625	NA
1968-69	807	703	755	NA	NA	NA
1968-69	858	676	764	NA	NA	NA
1970	NA	NA	850	NA	NA	NA
1971	NA	NA	850	NA	NA	NA

NA - Not available

*High figures are for large CPA firms; low figures are for small CPA firms; average figures are for the average of all offers. The figures for other years are apparently for large firms only.

#High figures are for large companies; low figures are for medium-size companies. The figures for other years are not associated with company size.

Sources: Journal of Accounting, Aug., 1961; Practical Accountant, Jan./Feb., 1968 and May/June, 1969; informal discussions between the researcher and CPA firm recruiters for 1970 and 1971 figures.

and poor service to clients. Perhaps CPA firms should be concerned with hiring and retaining the number of capable personnel necessary to meet their needs.

Objectives of this Research

Accounting research should include research on the "profession itself, its personnel, motivations, goals,

opportunities, etc., (Carey, 1965). Trump (1969), AICPA Director of Education, and the 1967-68 AICPA planning committee recommended that research be conducted into the causes of turnover in CPA firms of all sizes.

A few studies (Ivancevich and Strawser, 1969; Ivancevich, Strawser, and Lyon, 1969; Sorensen, 1965; Hines, 1969; Simons, 1960) have examined various attitudes of CPA firm personnel toward the public accounting profession. Also, some studies (Grossman (Leathers, 1970); Capin, 1969; Hines, 1969; Simons, 1960; Sorensen, 1965) have attempted to summarize reasons for turnover in CPA firms. Two studies (Herzberg, Mausner, and Snyderman, 1959; Wernimont, 1966) have investigated certain attitudes of accountants in industry toward their jobs. In addition to the studies referred to above, several other articles and publications (see the bibliography items marked with an asterisk) give evidence of the growing interest of the accounting profession in its personnel and their recruitment, motivation, retention, professional development, etc.

In general, the objectives of this research project were to:

1. examine certain attitudes about the public accounting profession at the junior, semi-senior, and senior levels,
2. determine the causes of turnover, and

3. make recommendations which might be useful in attempts to retain competent personnel and to determine which personnel are likely to result in turnover.

The research results should aid managers and partners in CPA firms in making the work situation more attractive, potentially increasing the retention rates. Also, the results might be helpful in recruiting and selecting personnel who are more likely to remain with the firms. Accounting faculty and students might find the results beneficial in career counseling and planning. In addition, there may be implications for the education and training of accountants with regard to their ability to cope with their environment on the job and off the job.

General Hypotheses

March and Simon (1958) have described two important aspects of the turnover-retention problem in their discussion of the inducements-contributions balance, i.e., the organization's success in arranging payments (not necessarily just monetary) to its participants adequate enough to motivate their continued participation in the firm. They stated:

> The inducements-contributions balance is a function of two major components: the perceived desirabilities of leaving the organization and the perceived ease of movement from the organization. The perceived desirability of movement

> is a function of both the individual's satisfaction with his present job and his perception of alternatives that do not involve leaving the organization. The perceived ease of leaving the organization is a function of the number of extraorganizational alternatives received.

Vroom (1964) proposed a theory of human motivation which takes as its context the individual in the world of work. He also proposed that satisfaction with the job is significant in remaining in the job. He uses the basic concept of "valence" as a key notion, defining valence as "the anticipated satisfaction from an outcome" or "the attractiveness of a goal or outcome."

Vroom's propositions would lead one to infer that the probability of resignation would be a function of the difference in the strength of two forces -- those acting on the person in the direction of remaining in his present job and those acting on him in the direction of leaving. The former set of forces are assumed to be reflected in job satisfaction (or payments to induce continued employment). The more satisfied the individual is, the stronger the force on him to remain in his job. The forces to leave his present position are assumed to be a function of the attractiveness of outcomes which cannot be attained without leaving his position (most notably the attractiveness of other positions) and of the expectancy with which these

outcomes can be attained.

CPA firm staff members are naturally exposed to other job opportunities as they carry out their job assignments. Competent staff members have and should continue to have good opportunities for movement as a result of the excess demand for their skills. This condition adds to the importance of CPA firms attempting to keep their personnel satisfied in order to retain them.

Some Factors Related to Job Satisfaction and Turnover

Blum and Naylor (1968) suggested that three sets of variables are important in the consideration of job satisfaction and turnover. The job-related variables are connected with the job environment. The community-related variables are connected with the social and cultural environment of the community. The individual variables are concerned with the individual's age, family background, educational background, family status, etc.

A fourth set of variables can be identified. This set, the personal variables, are concerned with an individual's family life and personal interests and the feelings of the spouse toward the job and type of career. To the extent that the job interferes with the personal variables job satisfaction may decrease and even result in turnover.

Hypotheses

The general hypotheses, which will be more fully stated in the next chapter were:

1. satisfaction with job-related, community-related, and personal variables is related to company size and job level,
2. satisfaction with needs is related to company size and job level, and
3. satisfaction with job-related, community-related, and personal variables and needs will be related to turnover.

Summary

Retention of capable personnel at the junior, semi-senior, and senior levels is an apparent problem to CPA firms of all sizes. Turnover statistics indicate that CPA firms lose 40% to 60% of such personnel within five years after they are hired. Although the problem is not unique to the public accounting profession, CPA firms should be able to reduce the costs associated with turnover, improve service to their clients, reduce the out-flow of personnel with partnership potential, and alleviate the shortage of competent personnel at the junior through senior ranks if the causes of turnover can be identified and corrected.

The objective of this research project was to examine certain attitudes of CPA firm staff members to identify the areas where CPA firms could concentrate their

efforts regarding staff retention. Based upon the research findings of others, it was hypothesized that satisfaction with certain needs would vary depending upon company size and job level and that some of these factors and needs would be related to turnover.

CHAPTER II

RESEARCH METHODOLOGY

The specific hypotheses tested in this research project were organized into three groups: need deficiency and importance hypotheses, job satisfaction hypotheses, and turnover hypotheses. They were based upon previous research and also upon various factors that are often thought to be related to satisfaction and turnover in public accounting. A four-part questionnaire was designed to measure need deficiency and importance, job satisfaction, professional-bureaucratic and cosmopolitan-local orientations, and certain biographical data at the junior, semi-senior, and senior levels of CPA firms of all sizes in Michigan. All staff members at these levels for co-operating firms received the questionnaire. Eight to nine months later co-operating firms identified individuals who had left as voluntary or involuntary turnover. Two analyses were performed. The first examined attitude and orientation scores as a function of organization level and size. The second analysis considered differences between

the attitude and orientation scores for: 1) voluntary turnover, 2) involuntary turnover, 3) staff reduction, and 4) those who remained with their firms.

Background Research and Hypotheses

Need Deficiency and Importance Hypotheses

Maslow (1954) developed a theory of motivation based upon a hierarchy of human needs, i.e., human wants and desires. According to this theory, human behavior is motivated by offering the individual opportunities to satisfy certain of his needs which are still unfilled. Three important aspects of Maslow's theory are:

1. the next higher level of needs does not become a motivator unless the previous level of needs is relatively satisfied,

2. at any one time two or more types of needs, working in combination, are likely to motivate behavior, and

3. the extent to which each of the needs is satisfied will vary from one individual to another.

Maslow's hierarchy of needs is structured as follows (from lowest to highest order):

1. physiological needs
2. safety needs
3. belongingness and love needs
4. esteem needs
5. self-actualization needs.

In present-day society the lower order needs (Physiological, safety, and belongingness and love) are well satisfied and the higher order needs (esteem and self-actualization) are satisfied to some extent (Hinrichs, 1966). Thus, the higher order needs, which are less satisfied, become more important as motivators of behavior. Since the theories of March and Simon (1958) and Vroom (1964) propose that satisfaction with the job should induce continued employment with the organization, CPA firms might be able to improve on the retention of personnel by providing a work environment which allows staff members to satisfy their unfilled needs.

Needs and organizational level. Several studies have examined the need satisfaction or deficiency and need importance of managers. These terms are defined as follows:

1. need deficiency or satisfaction - the degree to which an individual's needs are not presently filled.

2. need importance - how important is the need to the individual.

In accordance with Maslow's theory, as one level of needs becomes relatively filled, the next level becomes important in motivating an individual's behavior. As an individual progresses through successive organizational levels, the organization would be expected to motivate him

by allowing him to fill more needs (i.e., move to successively higher-order needs to obtain satisfaction) and to fill more of each need. Also, at higher organizational levels the individual has more control over his environment and is more free to seek out the fulfillment of highly unfilled needs, primarily his higher-order needs.

Need deficiency was found to be lower at successively higher levels of management (Porter, 1961 & 1962; El Salmi and Cummings, 1968 & 1970; Rosen, 1961; Opinion Research Corporation, 1962; Haire, Ghiselli and Porter, 1963). However, no significant differences were found in need importance between levels of management (Porter, 1963a; El Salmi and Cummings, 1970; Haire, Ghiselli and Porter, 1963).

Two studies (Ivancevich and Strawser, 1969; Ivancevich, Strawser, and Lyon, 1969) examined the needs of CPAs at the supervisor through partner level of large (Big-Eight) CPA firms and small (Non-Big-Eight) CPA firms. They found that middle level accountants (supervisors and managers) had greater satisfaction than top level accountants (partners and principals) in two of three need areas (social, esteem, or security) depending on company size. Additionally, they concluded that middle level accountants had greater satisfaction than top level accountants with

between four and six of the twelve or thirteen job characteristics studied.

Only a few differences between need importance scores were found across organizational levels for managers by others. Thus, it would be reasonable to expect similar results in CPA firms in the absence of evidence to the contrary.

Therefore, the following hypotheses were made:

H-I-1: Need deficiency varies directly with organizational level, from senior through junior (i.e., will be lower at higher levels), in CPA firms of all sizes.

H-I-2: Need importance will not vary with organizational level in CPA firms of all sizes.

Needs and organization size.

As organizations grow larger, the need for control, coordination, and specialization increases. Thus, impersonal controls tend to increase, opportunities to participate and fill needs decrease, and the number of interactions between individuals multiply rapidly. It might be expected, then, that individuals in large organizations would be less satisfied than individuals in smaller organizations.

Previous research (Porter, 1963c) indicated that there was less need deficiency for lower levels of management in smaller companies (less than 5,000 employees).

However, in large companies (5,000 or more employees) there was less need deficiency for higher levels of management. No differences in need deficiency were found for company size in other studies (El Salmi and Cummings, 1968 & 1970).

Middle level accountants were found to have lower need deficiency with the five need areas in large CPA firms than in small CPA firms (Ivancevich, Strawser, and Lyon, 1969). However, for top level accountants, those in small firms had lower deficiency with the esteem and autonomy needs than those in large firms. Additionally, need deficiency with several job characteristics was lower in large CPA firms than in small CPA firms for both top and middle level accountants.

The findings on CPA firms generally indicate lower deficiency in large CPA firms than in small CPA firms. Possibly large CPA firms have fewer employees concentrated at one location (office) than other types of organizations, and therefore have fewer impersonal controls and offer more opportunities for participation and fulfillment of various needs than other types of organizations. In addition, the assignments, rewards, and advancement opportunities in large CPA firms might be more attractive than those in small CPA firms.

No differences in need importance across

organization size for managers were found by others (Porter, 1963c; El Salmi and Cummings, 1970). Similar results might be expected for CPA firms in the absence of any evidence to the contrary.

Therefore, the following hypotheses were made:

H-I-3: Need deficiency for each organizational level in CPA firms varies directly with the size of the firms, from largest through smallest (i.e., will be lower in larger firms).

H-I-4: Need importance will not vary with organization size at all organizational levels in CPA firms.

Needs and the individual variables. Other studies of CPA firms (Ivancevich and Strawser, 1969; Ivancevich, Strawser, and Lyons, 1969) did not find any significant differences for the individual variables such as age, sex, marital status, grade point average, etc., for any of the need deficiency items. Thus, it appears logical to make the following hypotheses:

H-I-5: Need deficiency will not vary for the individual variables in CPA firms of all sizes.

H-I-6: Need importance will not vary for the individual variables in CPA firms of all sizes.

Job Satisfaction Hypotheses

The job satisfaction of various occupational groups has been extensively investigated. Attempts have been made

to relate job satisfaction and job behavior such as turnover, absenteeism, and productivity. After reviewing several studies, Vroom (1964) concluded that turnover is probable when job satisfaction is low.

Job satisfaction is a measure of the attitudes of employees toward their company, their job, their fellow employees, and other psychological objects in the work environment (Beer, 1964). Whereas job satisfaction measures the attitudes of an individual toward certain psychological objects in the work environment, need satisfaction measures the extent to which these same psychological objects satisfy the individual's needs. When an individual says that he is satisfied with his job, in effect he is saying that his needs are satisfied as a result of having the job. To the extent that an organization provides a satisfying environment, the forces acting on the individual to remain on his job increase as the attractiveness of his job increases.

Job satisfaction and organizational level. Several of the job satisfaction studies conducted by others indicated that job satisfaction increases at each higher organizational level: for management versus non-management (Ash, 1954; Campbell, 1948; Hull & Kolstad, 1942; Kolstad, 1944; Morse, 1953; Handyside, 1961), and within management (Benge, 1944; Fortune, 1950; Browne and Neitzel, 1952).

Also, since job satisfaction and need satisfaction are concerned with the same psychological objects in the work environment, the findings that need satisfaction is generally greater at successively higher levels of management imply that job satisfaction should be greater at higher organizational levels. If the needs are more satisfied, it would be expected that attitudes toward the job and various factors in the work environment should reflect greater satisfaction.

The role of the intrinsic and extrinsic job-related variables upon the job satisfaction of different occupational levels and different organizational levels have been investigated. Whereas the intrinsic variables are concerned with the content of the job, the extrinsic variables are concerned with the context of the job. Higher occupational levels value the intrinsic variables more than the lower occupational levels while the lower occupational levels value the extrinsic variables more than the higher occupational levels (Centers and Bugental, 1966; Friedlander, 1964; Kaplan et al, 1969). Job satisfaction is derived from the intrinsic variables for higher level jobs (Lahiri and Srivasta, 1967). Since accounting jobs are classified among the higher level occupations, accountants should stress the intrinsic variables. However, job satisfaction

with the intrinsic variable should be greater for higher job levels within CPA firms.

Therefore, the following job satisfaction hypothesis was made for this research project:

> H-II-1: Satisfaction with the job-related variables varies directly with organizational level, from senior through junior (i.e., will be higher at higher levels), in CPA firms of all sizes.

Job satisfaction and organization size. A few studies have examined the relationship between job satisfaction and organization size. Benge (1944) and Talacchi (1960) found greater satisfaction among employees of smaller companies. However, these results should be carefully interpreted since neither study was clear on the company size, the number of respondents, or the subunit sizes.

Sorensen (1965) found that job satisfaction did not vary with organization size (i.e., the size of the offices in four large CPA firms). Whereas the findings on need satisfaction and organization size for managers imply greater job satisfaction in smaller firms for lower level personnel (Porter, 1963c), the findings for accountants imply greater job satisfaction for all personnel in large CPA firms (Ivancevich, Strawser, and Lyon, 1969). Thus, the following hypothesis was made for CPA firms:

H-II-2: Satisfaction with the job-related variables for each organizational level in CPA firms varies directly with the size of the firms, from largest through smallest (i.e., will be higher in larger firms).

Job satisfaction and other variables. Besides the job-related variables, community-related and personal variables may affect the job satisfaction of employees (Blum and Naylor, 1968). Literature reviews (Ivancevich and Donnelly, 1968; Gilmer, 1966) have indicated that job satisfaction was found to be generally high for young workers, declines to a low point in the middle and late twenties, and then to begin to increase in the early thirties and to continue to rise until middle age. During middle age there is a slight decline, but in the late middle ages it increases again until retirement. These same literature reviews indicated that some research studies have found that individual variables such as age, sex, marital and dependency status, intelligence, education, pay level, etc., are not related to job satisfaction.

Gibson and Klein (1970) suggest that the cirvilinear relationship is actually the combination of two linear curves, one for the relationship between satisfaction and age and the other for the relationship between satisfaction and length of service with the organization. They found that satisfaction increased with age, but that

satisfaction decreased with length of service until leveling off after twelve years of service.

Individual preferences, rather than organization levels or sizes, could explain any relationships between personal and community-related variables and job satisfaction. Although most of the participants in this research study were expected to range in age only from their early twenties to early thirties, some variation in job satisfaction may be found. Also, most of the participants would be in their first five years of service with their firms, and job satisfaction should vary depending upon the length of service. Job satisfaction would not be expected to vary with other individual variables.

Therefore, the remaining job satisfaction hypotheses made are:

> H-II-3: There will be no significant differences in satisfaction with the community-related variables with regard to either firm size or job levels in CPA firms.
>
> H-II-4: There will be no significant differences in satisfaction with the personal variables with regard to either firm size or job level in CPA firms.
>
> H-II-5: Job satisfaction will be greater at successively higher ages in CPA firms of all sizes.
>
> H-II-6: Job satisfaction will be lower at successively longer lengths of service in CPA firms of all sizes.

H-II-7: Job satisfaction will not differ significantly for other individual variables in CPA firms of all sizes.

Orientation Hypotheses

Sorensensen (1965) found that partners and managers in large CPA firms were bureaucratically oriented, while staffmen (juniors through seniors) were professionally oriented. The following hypotheses were developed for this research:

H-III-1: There will be no significant differences in orientation scores for either job level or firm size in CPA firms of all sizes.

H-III-2: Orientation scores will not differ significantly for the individual variables in CPA firms of all sizes.

Turnover Hypotheses

Intelligence tests, aptitude tests, interest inventories, personality tests, job satisfaction inventories, and biographical data (individual variables) have been used as predictors of turnover for various occupational groups. In addition, many job-related, community related, personal, and individual variables have been found to be related to turnover (Schuh, 1967; also, see bibliography items marked with #).

The turnover hypotheses have been stated in the following groups:

1. Group IV A--Turnover Hypotheses Concerning Job Satisfaction,

2. Group IV B--Turnover Hypotheses Concerning Need Deficiency and Importance,

3. Group IV C--Turnover Hypotheses Concerning Orientations, and

4. Group IV D--Other Turnover Hypotheses.

Turnover was classified into two types: voluntary and involuntary. For this study, voluntary turnover was defined in terms of an individual who was making satisfactory progress at the time he gave his termination notice and who was one that the firm would have preferred to retain. Involuntary turnover was defined in terms of an individual who was not making satisfactory progress and did not have a future with the firm; in addition, the firm either let the individual go or planned to let him go in the near future. Turnover was analyzed with job satisfaction, need importance, need deficiency, orientation scores, and the individual variables.

Job satisfaction and turnover. Vroom (1964) cites seven research studies which found that the probability of turnover increased as job satisfaction decreased. Sorensen (1965) found that members of CPA firms who were planning to leave their firms were experiencing lower overall job satisfaction.

A few studies using accountants as the subjects examined reasons given for leaving CPA firms. Some indicated that a better position elsewhere or dissatisfaction with progress in the firm were reasons for leaving (Capin, 1969; Grossman (Leathers, 1970); Hines, 1969; Simons, 1960). Thus, advancement or growth is apparently related to turnover. A dislike for the nature of public accounting work and dissatisfaction with compensation were also indicated as causes of turnover (Hines, 1969; Simons, 1960).

Unfavorable working conditions, such as, overtime, out-of-town, overnight travel, etc., were also found as reasons for leaving CPA firms (Capin, 1969; Grossman, (Leathers, 1970); Hines, 1969; Simons, 1960). Some personnel left their firms to live in a smaller community or nearer to relatives (Grossman, (Leathers, 1970); Capin, 1969). A few returned to school for advanced study, in many cases to prepare for a career outside public accounting (Simons, 1960; Grossman, (Leathers, 1970); Capin, 1969; Carson, 1958). Finally, many who left never intended to make public accounting a career. They were using public accounting as a stepping stone (Simons, 1960).

In CPA firms staff members at the lowest job levels (juniors, semi-seniors, and seniors) are likely to be assigned tedious, repetitious work and may have to carry

out their assignments under unsatisfactory working conditions, e.g., overtime, travel, etc. (Easton, 1967; Half, 1968; Lowe, 1965). As previously indicated, turnover is highest at these same job levels. Perhaps turnover may be caused by the nature of work assignments and working conditions.

Opportunities for advancement may be limited in some firms or blocked in others. Individuals may feel that prestige or status is greater with a larger CPA firm or outside public accounting. Compensation may be better with other CPA firms or outside public accounting. Thus, if an individual perceives that a change of jobs will alleviate unfavorable conditions or that an opportunity elsewhere is too good to pass up, voluntary turnover is likely to occur.

Some aspects of the work environment of accountants in public accounting should be similar to those of other higher-level occupations. Therefore, the job-related variables which are related to turnover in these other occupations may be related to turnover in public accounting.

Engineers (Boyd, 1961), professional personnel (Rosen, 1961), and administrative personnel (Disney, 1954; Ronan, 1967) left their jobs due to dissatisfaction with opportunities for advancement or personal growth in their

firms.

Both professional (Boyd, 1961) and administrative (Ronan, 1967) personnel have left their firms for positions which provide better opportunities for achievement. In addition, some administrative personnel (Disney, 1954; Ronan, 1967) and engineers (Boyd, 1961) apparently felt that compensation was a reason to change jobs.

Dissatisfaction with working conditions was a cause for the turnover of some administrative personnel (Disney, 1954), but no relationship between working conditions and turnover was found in another study (Ronan, 1967).

The adequacy of supervision or relations with supervision caused professional (Rosen, 1961) and administrative (Disney, 1954; Ronan, 1967) personnel to leave their firms. Co-workers relations were related to the turnover of engineers (Boyd, 1961) and scientists (Even, 1963), but not to the turnover of administrative personnel (Ronan, 1967).

Company policy and administration was sufficient reason for some professional (Rosen, 1961) and administrative (Ronan, 1967) personnel to leave their jobs. Whereas the nature of the work and interference with family and personal life were found to be reasons for the turnover of accountants, neither was related to the turnover of

administrative personnel (Ronan, 1967).

Therefore, the following turnover hypotheses were made:

> H-IV A-1: Individuals at the junior through senior levels of CPA firms of all sizes who remain with their firms will have greater satisfaction with the job-related variables than individuals at the same level who leave their firms.
>
> H-IV A-2: There will be no differences in job satisfaction with the job-related variables among the various turnover types.
>
> H-IV A-3: Individuals at the junior through senior levels of CPA firms of all sizes who voluntarily leave their firms will have lower satisfaction with the personal and community-related variables than all other individuals at the same levels.
>
> H-IV A-4: No differences in satisfaction with the personal and community-related variables will be found between those who remain, leave involuntarily, or leave as a result of a staff reduction.

Needs and turnover. No attempts to relate need deficiency or need importance to turnover were found in the literature. However, since the lower order needs should be relatively well satisfied for most accountants, those individuals who voluntarily leave their firms likely would be less satisfied with the higher order needs, as indicated by both lower need satisfaction and greater need deficiency. Also, they likely would have placed greater importance on the higher order needs. Failing to

achieve their desired level of need satisfaction with their present firm, they would accept opportunities to change to a job that they perceive as a better means to their goals.

Thus, the following turnover hypotheses were made:

H-IV B-1: Individuals who leave CPA firms of all sizes will have greater need deficiency than those who remain.

H-IV B-2: Individuals who voluntarily leave their firms will have greater need deficiency than those terminated by the firm.

H-IV B-3: There will be no differences in need deficiency between those who involuntarily leave their firms and those who leave as a result of a staff reduction.

H-IV B-4: Individuals who leave CPA firms of all sizes will have greater need importance than those who remain.

H-IV B-5: Individuals who voluntarily leave CPA firms of all sizes will have greater need importance than those terminated by their firms.

H-IV B-6: There will be no differences in need importance between those who involuntarily leave their firms and those who leave as a result of a staff reduction.

Orientations and turnover. Two social identities, cosmopolitans and locals, have been used to explain some of the problems in organizations, e.g., turnover, communication of results, multiple career lines, differential incentive systems, needs for loyalty versus expertise, etc. These social identities may affect the level of loyalty to the employing organization, commitment to specialized or

professional skills, and reference group orientations (Gouldner, 1957; 1958).

Cosmopolitans are those low on loyalty to the employing organization, high on commitment to specialized organizational skills, and likely to use an external reference group orientation. Locals are those high on loyalty to the employing organization, low on commitment to specialized or professional organizations, and likely to use an inner reference group orientation.

It was expected that individuals with significantly higher cosmopolitan orientations would voluntarily leave their firms since they would more likely be dissatisfied with conditions and opportunities in their firms. Those who involuntarily leave their firms might have higher local orientations since they would probably realize that their opportunities elsewhere are limited. The following hypotheses were made:

> H-IV C-1: Individuals in CPA firms of all sizes who voluntarily leave their firms will have a higher cosmopolitan orientation than all other personnel.
>
> H-IV C-2: Individuals in CPA firms of all sizes who involuntarily leave their firms will have a higher local orientation than all other personnel.

Sorensen (1965) studied the professional and bureaucratic orientations of members of large CPA firms.

He found that high professional orientation was not related to overall job satisfaction and that those with low bureaucratic orientation were less well satisfied. Also, he found that staff personnel tended to be professionally oriented whereas managers and partners tended to be bureaucratically oriented. Thus, the implication is that either orientations changed during an individual's tenure with his firm or only the bureaucratically oriented survived to reach the higher job levels.

An examination of the conflict and interdependence of the processes of professionalization and bureaucratization in large CPA firms found that the more highly professionalized the organization was, the more highly centralized it is and the smaller is its administrative component. Also, as organizations become larger and more complex, technically, strong patterns of punishment-oriented bureaucracy may form which are not found in smaller organizations (Montagna, 1968).

Since large organizations are bureaucratically oriented, it was expected that individuals with significantly higher professional and/or significantly lower bureaucratic orientations would voluntarily leave large CPA firms. In smaller firms individuals with significantly higher professional and/or significantly higher bureaucratic

orientations probably would voluntarily leave since the firms may not be professional enough or bureaucratic enough to satisfy them. Since the involuntary turnover group may lack technical abilities and personal qualities required for a career in public accounting, they might have significantly lower professional orientations.

The following hypotheses were made:

> H-IV C-3: Individuals who voluntarily leave their firms will have higher professional and/or lower bureaucratic orientations in large CPA firms or higher professional and/or higher bureaucratic orientations in smaller CPA firms than those who remain with their firms.

> H-IV C-4: Individuals in CPA firms of all sizes who involuntarily leave their firms or leave as a result of a staff reduction will have lower professional orientations than those who voluntarily leave their firms and those who remain with their firms.

Other turnover hypotheses. For a large CPA firm, Capin (1969) found that 61% of the turnover was voluntary and 39% was involuntary (based upon approximately 4,400 who left out of a total of 7,500 professional employees). Grossman (Leathers, 1970) and Capin (1969) found that the two primary reasons given for involuntary turnover were a lack of technical ability, and a lack of personal qualities. Other reasons they found for involuntary turnover were an unwillingness to make the personal sacrifices called for

in public accounting, initially hired for a limited period, unprofessional conduct, and to relieve overstaffing.

It might be expected that those lacking in technical ability will be weeded out within the first couple of years after starting with their firms. During this period they should be at the junior level. In later years and at the semi-senior and senior levels involuntary turnover would then be expected because the individual was lacking in personal qualities. Although this study was conducted during a period of slow recovery from period of poor economic conditions, it is assumed that any staff reductions which might accompany such conditions had been completed before the questionnaires were distributed.

Thus, the following turnover hypotheses were made:

H-IV D-1: At the junior level in CPA firms of all sizes involuntary turnover will exceed voluntary turnover in magnitude in most firms.

H-IV D-2: At the semi-senior and senior levels in CPA firms of all sizes voluntary turnover will exceed involuntary turnover in magnitude in most firms.

H-IV D-3: At the junior level in CPA firms of all sizes the primary reason for involuntary turnover will be a lack of technical abilities more often than a lack of personal qualities or a staff reduction.

H-IV D-4: At the semi-senior and senior levels in CPA firms of all sizes the primary reason for involuntary turnover will be a

> lack of personal qualities more often than a lack of technical abilities or a staff reduction.

Since it was expected that most respondents in this study would be in their twenties or early thirties, a large portion of the sample should be at a point of low job satisfaction and therefore more likely to leave (Ivancevich and Donnelly, 1968; Gilmer, 1966; Gibson and Klein, 1970). Thus, the following hypothesis was made:

> H-IV D-5: Voluntary turnover will be greater at all levels in CPA firms of all sizes for individuals in their middle or late twenties.

Some female accountants, if married, may be reluctant to change jobs or move to another city; other female accountants who are willing to change jobs likely will find that they have fewer opportunities to do so than male accountants. On the other hand, married female accountants are likely to voluntarily leave to raise a family or to move because their husbands change jobs or receive transfers. Other female accountants may voluntarily leave when they are married. Thus, the next hypothesis made was:

> H-IV D-6: There will be no differences in the types of turnover among male and female accountants in CPA firms of all sizes.

Individuals with fewer family responsibilities may find it easier to change jobs. This would include single

individuals and married individuals with few or no children or other dependents. Thus, it was hypothesized that:

> H-IV D-7: Individuals in CPA firms of all sizes who voluntarily leave their firms will have fewer family responsibilities than all other personnel.

Since some individuals do not plan to make a career of public accounting, the original or present career objectives of CPA firm staff members should be related to turnover. They would be expected to leave their firms when the time is right, i.e., when they have achieved what they entered public accounting for. Therefore, another hypothesis made was:

> H-IV D-8: Individuals in CPA firms of all sizes who voluntarily leave their firms are more likely to have career plans outside of public accounting than all other personnel.

CPA firms had the following preferences for minimum and ideal grade point averages for college education according to a study by Keller (1968):

	Minimum	Ideal
Overall	B to C+	B+
Accounting Courses	B	A to B+

Also both small and large CPA firms believed that a master's degree, or to some extent a law degree, is desirable to prepare an individual for a position of staff accountant. Two studies (Roy and MacNeill, 1967; Report of the Committee on Education and Experience Requirements for

CPAs, 1969) have described the educational qualifications needed by CPAs. They indicated that education beyond a bachelor's degree, possibly leading to a master's degree, was essential. Since CPA firms apparently hire highly qualified accountants, it might be expected that such staff members would receive offers to change jobs or might leave their firms to realize their potential better elsewhere. Boyd (1961) found that grade point average was related to turnover for engineers. Individuals with poor educational preparation or low grade point averages might be involuntarily separated from their firms. Thus, it was hypothesized that:

> H-IV D-9: Individuals in CPA firms of all sizes who voluntarily leave their firms will have higher educational attainments than all other personnel.
>
> H-IV D-10: Individuals in CPA firms of all sizes who involuntarily leave or leave as a result of a staff reduction will have lower educational attainments than those who voluntarily leave their firms and those who remain with their firms.

Most CPA firms were found to prefer new staff members to have some prior experience in business or public accounting (Keller, 1968). Thus, it might be expected that individuals with prior experience in public accounting would be more satisfied with the profession and would not be as likely to voluntarily leave their firms. Also, it

might be logical to expect that individuals with prior experience in organizations outside of public accounting would have moved into public accounting because of dissatisfaction elsewhere and would not be as likely to voluntarily leave their CPA firms.

Thus, the last turnover hypothesis was:

> H-IV D-11: Individuals in CPA firms of all sizes who voluntarily leave their firms will have less prior experience in public accounting or in non-public accounting than all other personnel.

The Measurement Instruments

To measure the variables a four-part questionnaire was designed which incorporated existing instruments to measure the factors described above (see Appendix A for a copy of the questionnaire).

Need Deficiency and Importance

Porter (1961-1964) developed a modified Maslow-type hierarchy of needs in his research. He included fifteen job qualities or characteristics in his Need Satisfaction Questionnaire. Thirteen of these were specific to only one of the need areas. Two others were specific to two or more need areas (see Fig. 1).

For each job characteristic, subjects were asked to give the following three ratings on a seven point scale:

I. Security Needs
   1. The feelings of security in my position.

II. Social Needs
   1. The opportunity, in my position, to give help to other people.
   2. The opportunity to develop close friendships in my position.

III. Esteem Needs
   1. The feeling of self-esteem a person gets from being in my position.
   2. The prestige of my position inside the company (i.e., the regard received from others in the company).
   3. The prestige of my position outside the company (i.e., the regard received from others not in the company).

IV. Autonomy Needs
   1. The authority connected with my position.
   2. The opportunity for independent thought and action in my position.
   3. The opportunity, in my position, for participation in the setting of goals.
   4. The opportunity, in my position, for participation in the determination of methods and procedures.

V. Self-Actualization Needs
   1. The opportunity for personal growth and development in my position.
   2. The feelings of self-fulfillment a person gets from being in my position (i.e., the feeling of being able to use one's own unique capabilities, realizing one's potentialities).
   3. The feeling of worthwhile accomplishment in my position.

VI. Non-Specific Needs
   1. The pay for my position
   2. The feeling of being-in-the-know in my position.

Fig. 1. Job Characteristics Included in the Porter Need Satisfaction Questionnaire

(a) How much of the job characteristics is there now in your position?
(b) How much of the job characteristic should there be in your position?
(c) How important is this job characteristic to you?

Need deficiency was measured by subtracting the rating for (a) from the rating for (b). In those few cases were the rating to (a) was greater than the rating to (b), the difference (a negative number) was retained in obtaining the average for a group of subjects and was interpreted as indicating even less dissatisfaction than a zero need deficiency score would indicate. Need importance was determined from the response to the third question.

A numeric rating scale ranging from "one" to "seven" was presented for the answer to each of the three questions for each job characteristic. "One" on the left side of the scale indicates the minimum or lowest amount of the item or its importance; "seven" on the right side of the scale indicates the maximum or highest amount of the item or its importance.

Example: 8. The feelings of security in my position:

	Minimum (Low)					Maximum (High)	
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	(6)	7
b. How much of the characteristics do you think should be connected with your position?	1	(2)	3	4	5	6	7
c. How important in this position characteristic to you?	1	2	3	4	(5)	6	7

The need deficiency score for the example would be four (the answer to (b) minus the amount to (a), i.e., six minus two equals four), indicating a fairly high degree of deficiency in filling the individual's security needs. The need importance score for the example would be five, indicating that the individual attaches a relatively high degree of importance to feeling secure in his position.

Job Satisfaction

Part II of the questionnaire was designed to measure overall job satisfaction and job satisfaction with the job-related variables, community-related variables, and personal variables. The variables were selected based upon their expected relevance to the objectives of the study. A review of the literature, personal expectations, and discussions between the researcher and personnel managers or partners in CPA firms indicated the variables

which seemed to be most relevant. A seven-point numeric rating scale was presented for the response to each question, with the left end of the scale ("one") indicating "Very Unsatisfactory" and the right end ("seven") indicating "Very Satisfactory".

To obtain factors for analysis of the responses to the questions for Part II of the questionnaire, clusters were developed from the intercorrelations between the items. The resulting correlation matrix was then arranged by a computer program so that highly intercorrelated items were clustered together (see Tables 6 and 7 in Appendix B for the correlation matrices). The factors are listed in Fig. 2.

Bureaucratic and Professional Orientations

A version of Sorensen's scale was used to measure bureaucratic and professional orientations. Five professional and five bureaucratic items were selected and used here from 67 items used by Sorensen. These items made up Part III of the questionnaire (see Fig. 3 for a classification of the items used).

Two questions were asked for each item:

a. Do you think CPA's should approve of this practice?
b. Does this practice exist in your office?

Factor I The Nature of the Work

25. The nature of work assignment
26. Treatment as a professional by superiors
35. Overall satisfaction

Factor II The Pressures of the Job

13. Overtime requirements
19. The nature of public accounting work in general
33. The pressures of the job

Factor III Performance and Progress

2. Progress expected for promotion and job retention
4. Progress expected toward completion of CPA exam
10. Performance appraisals
11. Contribution of superiors to professional growth
15. Communication of company policies by firm
16. Opportunities to engage in firm training programs
21. Communication of progress and performance by superiors
29. Communication of work review by superiors

Factor IV Professional Activities and Development

1. Opportunities to engage ineducational and professional development programs outside the firm
7. Firm's attitude toward professional organization involvement
18. Firm's attitude toward professional organization membership
20. Firm's attitude toward professional reading
27. Reimbursement for professional activities and development

Factor V The Diversity of the Work

12. Opportunities for transfers between areas of specialty
28. The diversity of work assignments

Factor VI Pay

8. The adequacy of fringe benefits
9. The determination of salary increases
22. The competitiveness of the firms pay scales

Factor VII Personal Variables

23. Distance at which located from relatives
24. Time allowed by job for family and personal interests
31. Satisfaction of spouse with current job and firm
32. Satisfaction of spouse with career in public accounting

Fig. 2. Job Satisfaction Factors

Factor VIII Community-Related Variables

14. Cultural environment of community
17. Social environment of community
30. Size of the community

Fig. 2. Continued

I. Bureaucratic Items
   1. In a particular local office, CPAs are permitted to practice their ideas of what are the best accounting theories and practices even though the firm prefers other views.
   2. CPAs should go out ot their way to help the firm present a united front to clients and other firms in accounting matters, even if they (the CPAs) personally disagree with the firm's position.
   3. A particular CPA office is concerned with its CPAs private lives away from the office.
   4. Some CPA firms require their CPAs to schedule and use procedures in their work in such a way that a replacement could take over at a moment's notice without serious interruption .
   5. A good CPA should be able to accomplish the work assigned to him within the time allotment given to him.

II. Professional Items
   1. A CPA seldom tries to live up to what he thinks are the standards of his profession because many of his clients do not seem to respect him for his effort.
   2. Partners should maintain a rather inpersonal, "business-like" relationship with their staff members.
   3. CPAs should diligently read the standard professional journals (e.g., Journal of Accountancy, Accounting Review, Management Accounting, etc.).
   4. The lower positions in the firm (e.g., juniors and seniors) should be told what to do and then supervised to see that they do it.
   5. A major criterion of a good CPA is one who serves the needs of the users of (his client's) financial statements.

Fig. 3. Professional and Bureaucratic Questions Selected from Sorensen's Questionnaire

The answer to (a) indicated the extent to which the individual is professionally or bureaucratically oriented. The answer to (b) indicated whether the firm is professionally or bureaucratically oriented in the opinion of the respondent. Again a seven point numeric rating scale was presented for the answer to each question for each item. The left end of the scale ("one") indicated "Strongly Disagree" (i.e., no, with almost no exceptions), and the right end of the scale ("seven") indicated "Strongly Agree" (i.e., yes, with almost no exceptions).

To measure individual professional orientation the response to question (a) for the five professional items were added (after adjustment for any inverted items). Company professional orientation was the sum of question (b) for the same five items. Individual and compan bureaucratic orientations were similarly determined from the five bureaucratic items.

Example: 8. CPAs should diligently read the standard professional journals (e.g., Journal of Accountancy, etc.)

	Strongly Disagree						Strongly Agree
a. Do you think CPAs should approve of this practice	1	2	3	4	5	6	(7)
b. Does this practice exist in your office?	1	2	3	4	(5)	6	7

The answer to (a) in the example is seven, indicating a very high professional orientation for that item on the part of the respondent. The answer to (b) in the example is five, indicating that the respondent feels that his office is fairly professionally oriented for this item.

The scores for the professional items and bureaucratic items were totaled to obtain four types of orientations, each of which was divided roughly into quartiles to indicate very high, high, low, and very low orientations (see Table 8 in Appendix B).

Cosmopolitan - Local Orientations

Part IV of the questionnaire consists of biographical data selected to test variations in need and job satisfaction and relationships to turnover for the individual variables. Also, it includes some items which might be related to professional and bureaucratic orientations. Finally, it includes four items which are expected to measure cosmopolitan and local orientations. Most of the items in Part IV were determined from discussions with CPA firms. Others were based upon a review of the literature or personal expectations. The cosmopolitan-local items were supplied by R. J. House (unpublished scale).

Cosmopolitan and local orientations were determined

by assigning a numerical value from 1 to 5 to the answers to the four questions included for this purpose. The values were assigned so that a higher value indicated a cosmopolitan orientation. The range of scores was 5 - 20 (see Fig. 4 for the questions). The scores were then roughly divided into quartiles to indicate high and low cosmopolitan and high and low local orientations (see Table 8 in Appendix B).

Collection and Analysis of Data

All CPA partnerships listed in the 1969 Michigan State Board of Accountancy Register were invited to participate in this research project. Each firm which agreed to cooperate was asked to provide a mailing list of junior, semi-senior, and senior staff members to whom questionnaires were sent or to distribute the questionnaires to their personnal personally (see Table 5 for figures on the sample of firms and individuals included in this study). Each firm also agreed to identify those personnel who left the firm and to indicate whether the individuals left voluntarily or involuntarily. The firms were asked to indicate the reasons given for terminating employment by individuals who voluntarily left so that these responses could be compared to the causes of turnover indicated by

22. How applicable is your knowledge and ability on your present job to other firms? (Check One)	Not at all Slightly Somewhat Very applicable Completely applicable
23. To what extent is your social life associated with your job? (Check One)	Very large Large Somewhat Slightly Not at all
24. To what extent is it likely that you can leave your present job and obtain an equivalent one elsewhere? (Check One)	Not at all Slight Some Likely Very likely
25. How useful is the knowledge you obtain on this job to you if you were to seek employment elsewhere? (Check One)	Not at all Little Somewhat Quite a bit Very useful

Fig. 4. Cosmopolitan-Local Orientation Questions

Table 5.--Firms and Individuals Included in the Research Sample

Firms	Sample Size: Total	Large	Medium	Small	Population Size
Number	35	3	8	24	218

Staff Members (Respondents)	Total for each Job Level		Large Firms		Medium Firms		Small Firms	
	No.	%	No.	% of Total for firm	No.	% of Total for firm	No.	% of Total for firm
Juniors	146	39.7	61	36.8	45	43.3	40	40.8
Semi Seniors	101	27.4	54	32.5	24	23.1	23	23.5
Seniors	121	32.9	51	30.7	35	33.6	35	35.7
Total	368	100.0	166	100.0	104	100.0	98	100.0

	Total for Each Job Level	% of Total for Each Job Level: Large Firms	Medium Firms	Small Firms	Total
Juniors	146	41.8	30.8	27.4	100.0
Semi-Seniors	101	53.5	23.7	22.8	100.0
Seniors	121	42.2	28.9	28.9	100.0

Staff Members (Questionnaires distributed and % Responding)*	Total	Large Firms	Medium Firms	Small Firms
Questionnaires Distributed	530	240	158	132
% Responding	69.4%	69.2%	65.8%	74.2%

*The only questionnaires used in the study were those in which the respondents identified themselves. About twelve questionnaires were not usable because the respondent failed to identify himself and are not included in the % responding figures.

the analysis of the questionnaires. Also, the firms were asked to indicate the reasons for involuntary turnover as a basis of testing the hypotheses on involuntary turnover.

Between the second week of October, 1970, and the second week of November, 1970, questionnaires were distributed to the junior, semi-senior, and senior staff members of the participating CPA firms in Michigan. During the second and third weeks of November, 1970, a follow-up was made to non-respondents of the initial distribution. By the fourth week of December, 1970, the last of the replies to the follow-up were received (see Table 9 in Appendix B for characteristics of individuals included in the sample).

Upon completing the questionnaires the staff members were asked to sign the questionnaires so that the responses could be separated later on the basis of those who leave their firms and those who stay with their firms. The questionnaires were returned directly to the researcher so that individual employers could not identify their employees' responses.

On June 30, 1971, the CPA firms were asked to identify the individuals who had left since the questionnaires were distributed. This date was selected since CPA firms indicated that it would be necessary to wait until then in order to cover a complete cycle of voluntary

turnover and involuntary turnover.

The participating firms were classified into three size groups: large, 50 or more staff members at the junior through senior levels; medium 13-49 staff members at these levels; small, less than 13 staff members at these levels. Individual offices and firms were not identified in any way so that the firms participating could remain anonymous. See Appendix D for copies of correspondence with the CPA firms and for copies of various forms used in the project besides the questionnaire.

Two Stages of Analysis

The questionnaires were analyzed twice. The first analysis was to determine differences in need deficiency and importance, job satisfaction, and orientations between organizational levels, organization sizes, and individual characteristics. The second was performed to determine what job characteristics, job, community, personal, and individual variables, and orientation types were related to turnover. Both analyses were made on the questionnaires distributed and returned during the fall of 1970. The second analysis was not made until the CPA firms identified those individuals who had left since the questionnaires had been returned.

Analysis of Turnover Causes

The usual procedure is to seek reasons for terminating employment through exit interviews. However, some believe that exit interviews are not a reliable source of information on the reasons for turnover since individuals may be reluctant to discuss their real feelings at that time. Therefore, follow-up studies are believed to be a better means of obtaining information on the real causes of turnover. Yourman (1965) prefers surveying employees some time after they have left their employer. He recommends anonymous replies, possibly to an outside consultant, and a cover letter signed by a high ranking firm official.

But there are also objections to this approach. The primary objections are that with the lapse of time the individual's feelings may change or that the individual may not be able to recall his feelings at the time of deciding to terminate employment. Another approach is to measure job satisfaction at a given point in time and to compare the results of those who stay with their firms with the results of those who leave over a specific period of time to disclose any factors which are related to turnover. It is felt that the feelings which will cause turnover exist for several months before the individual takes action to actually cease employment with his firm. Therefore, the

responses to the questionnaire for those who leave their firms would be expected to be significantly different for those factors which eventually cause them to leave than the responses for those who remain with their firms. Those factors which are significantly different for the two groups would then be identified as the real causes of turnover.

Cluster Analysis

In order to develop the clusters of related items for the job satisfaction measures, product-moment inter-item correlations were calculated and a correlation matrix of the results was prepared (Michigan State University CISSR Technical Report No. 4). A second program (Michigan State University CISSR Program PACKAGE) ordered and arranged the correlation results so that highly intercorrelated items were clustered together. The analysis of the ordered and arranged correlation matrix yielded factors which were then analyzed as indicated in the next section (see Tables 6 and 7 in Appendix B for the matrices and Fig. 2 for the factors).

Statistical Analysis

Parametric statistical methods were used for most of the statistical analysis of the questionnaires. The

principal reasons for choosing the parametric methods over the non-parametric methods are:

1. the greater power and efficiency of the parametric methods (Kerlinger, 1964; McSweeney, 1971),
2. the insensitivity of the F distribution to the form of the distribution of the criterion measures in the parent population (Lindquist, 1953),
3. the negligible effect on the F test unless variances are so heterogeneous as to be readily apparent (Lindquist, 1953; Boneau, 1960 and 1961; Anderson, 1961),
4. the high accuracy of the probability statements resulting from the use of t and F tests even when the normality and homogeneity of variance assumptions for the use of parametric methods are violated (Anderson, 1961), and
5. the problem with non-parametric analysis of variance in yielding interaction effects (McSweeney, 1971).

Kerlinger (1964) concluded that in most cases in education and psychology it is probably safer, and usually more effective, to use parametric rather than non-parametric tests as long as the researcher is aware for gross departures from the normality, homogeneity of variance, and equality of intervals assumptions for the parametric methods. Rosen and Rosen (1954) compared the use of parametric and non-parametric tests of opinion data and concluded that both types of techniques will tend to yield comparable results although some caution must be exercised with regard to homogeneity of variance. Guilford (1965) indicated that even if a pair of variances shows a significant difference (which he says is unlikely with small

samples), one may proceed with the analysis of variance but discount the significance level somewhat, e.g., significance at the .04 to .07 levels. If anything, he continues, the significance is likely to be lower than the F tables indicate (e.g., significance at the .05 level may likely be at the .04 level).

Analysis of need deficiency, etc. The need deficiency, need importance, job satisfaction, and orientation scores were analyzed by a two-way analysis of variance with organization level and organizational size as the independent variables and each item score as the dependent variable. Significant main effects and interaction effects (at the .05 level or lower) were then examined by the Tukey WSD (Wholly Significant Differences) test to determine the specific pairs of means which were significantly different. The Tukey WSD test was selected over other multiple comparison of means tests because:

1. a subtle theoretical tenet of probability theory would be violated by making t tests for multiple comparison of means -- the tabled probability value holds only if all possible mean differences or specific means differences were planned to be compared before the analysis of variance is made (Bruning & Kintz, 1968; Kirk, 1968; Ryan, 1959; Guilford, 1965),
2. the level of significance for the Tukey WSD test is α for the collection of tests, whereas the level of significance is α for all ordered pairs, but lower than α for the collection of tests for the Newman-Keuls and other tests (Winer, 1962;

Kirk, 1968; Ryan, 1959), and

3. although the Tukey WSD test is less powerful than the Newman-Kuels test, it will not yield too few or too many significant differences compared to the Newman-Kuels and other tests and is relatively easy to apply (Winer, 1962; Kirk, 1968; Ryan, 1959).

The Tukey WSD test is a compromise between the Newman-Kuels test which uses the number of means in the subgroups being compared and the Tukey HSD test which uses the number of means in the group being compared to locate values in the Table of the Percentage Points of the Studentized Range. The Tukey WSD test averages the two values located in the table for the Tukey HSD and Newman-Kuels tests (see Ryan, 1959, or Winer, 1962, for a description of the Tukey WSD test).

A one-way analysis of variance was used to determine significant differences among categories of the individual variables. The independent variables were the individual characteristics (such as, age, grade point average, etc.) and the dependent variables were the specific need satisfaction, need deficiency, need importance, job satisfaction, or orientation score. Whenever a significant difference between the means for the categories was found, the Tukey WSD test was used to determine the pairs of means which were significantly different.

Turnover analysis. In the second stage of the

analysis the turnover hypotheses were examined. The need deficiency, need importance, job satisfaction, and orientation scores were analyzed for significant differences between those who remained with their firms and those who left by a one-way analysis of variance. When significant differences were found by the analysis of variance, the Tukey WSD test was then used to find the specific pairs of means which were significantly different.

The individual variables and the other hypotheses in Group IV D were analyzed by using chi-square. The turnover categories were treated as the dependent variable and the individual characteristics or other criterions as the independent variables. Significant differences indicated that the two variables analyzed by the table could not be treated as being independent. It was not possible to then statistically test for which pairs of categories of the dependent and independent variables were responsible for the significance difference. However, those cells with the greatest or greater contributions to the Chi-Square statistic are the likely causes of the difference found by the test. The degree of association between the dependent and independent variables was determined by calculating the Contingency Coefficient.

CHAPTER III

FINDINGS

Need deficiency and need importance were found to vary primarily among job levels with most of the differences indicating less deficiency for seniors than for semi-seniors or juniors in large and small firms. On the other hand, job satisfaction was found to vary primarily among firm sizes and an interaction with job level, with most of the differences between either large and medium or small firms. In about half of these cases, satisfaction was greater in the smaller of the firms compared. Three of the five orientation scores showed variations among job levels or firm sizes. Significant differences were found for need deficiency, need importance, job satisfaction, and orientation scores when the individual variables were analyzed.

The results of the second stage of the analysis on turnover were affected by economic conditions which appear to have caused unusually high number of staff reductions and fewer cases of voluntary and involuntary turnover.

Some of the need deficiency, need importance, job satisfaction, and orientation score items appeared to be different for those that left when compared to those who remained with their firms. Most involuntary turnover and staff reductions occurred at the junior level, and most voluntary turnover occurred at the senior level. Staff reductions were the dominant causes of involuntary separation in large firms, while other reasons, such as lack of technical ability or personal qualities, were the dominant causes in medium and small firms. Voluntary turnover starts primarily in the third year of service, and involuntary separation clusters into the second year of service. There was a tendency for those with the CPA certificate or those close to it and for those who sat for the CPA exam three or more times to voluntarily leave.

Findings for the Need Deficiency and Importance Hypotheses

Interaction between Organizational Level and Organization Size

From Tables 10, 12 and 48 in Appendix E it can be seen that a few of the need deficiency, need importance, and job satisfaction items were found to have a significant interaction effect between job level and firm size. Also, the individual bureaucratic, company bureaucratic, and

cosmopolitan-local orientation scores have the same interaction effect (see Table 82 in Appendix E).

The finding of a significant interaction effect means that the interpretation of a significant organizational level or organization size effect must be qualified. In such cases it is important to look for differences between job levels for each size of firm or for differences between firm sizes at each job level. An interaction effect means the combination of job level and firm size have caused the feelings of some group to differ from the feelings of all groups being studied.

If effects for job level and interaction, but not for firm size, are found for an item, the difference between two job levels may have been caused by the effect of both job level and firm size on the feelings of one or both of the groups being compared. The following fictitious example may clarify the meaning of interaction.

Example: Assume that significant job level and interaction effects were found for the feelings toward pay for three job levels in three sizes of CPA firms. The means for the nine groups of personnel included in the study are presented below:

Firm Sizes	Job Levels: Seniors	Semi-Seniors	Juniors	Firm Means
Large	.40	1.00	1.20	.87
Medium	.55	.45	.65	.55
Small	.35	.60	.50	.48
Job Level Means	.43	.68	.78	.63

Assume a comparison of the means for each pair of job levels for each size of firm was made, indicating that significant differences between seniors and semi-seniors and seniors and juniors existed in large firms. Since an interaction effect was also found, the feelings toward pay of one or more of the job levels in large firms was affected by the size of the firm (because the interaction effect means that one or more of these groups differs in their feelings toward pay compared to the feelings of all individuals included in the study -- note the differences between the means for the nine groups compared to the overall mean of .63). Thus, seniors differ from semi-seniors and juniors in large firms in their feelings toward pay, but the difference is a function of both job level and firm size for one or more of these groups.

Similarly, if significant firm size and interaction effects, but not a job level effect, are found for an item, the difference between two firm sizes may have been caused by the effects of both job level and firm size on the feelings of one or both groups being compared. If an interaction effect is found, but no effects for job level for firm size are found, the feelings of one or more of the groups differ from the feelings of all groups combined due to both their job level and firm size.

Fig. 5 reflects the differences for job level for

the example, and Fig. 6 reflects the differences for firm size for the example. A line sloping upward to the right indicates greater need deficiency at a lower job level, whereas a line sloping downward to the right indicates lower need deficiency at a lower job level.

Need Deficiency and Organizational Level

For need deficiency, 10 of the 15 job characteristics differed significantly across job levels:

1. prestige inside firm,
2. opportunity to determine methods and procedures,
3. feelings of self-fulfillment,
4. pay,
5. opportunity for independent thought and action,
6. feeling of self-esteem
7. opportunity to help others,
8. feeling of being-in-the-know,
9. feeling of worthwhile accomplishment, and
10. authority connected with the job.

For these 10 items, 19 of the 90 pairs of means compared were found to be significantly different for job levels. In almost all cases, need deficiency was less at the higher of the two job levels compared. Since an interaction effect was also found for the pay characteristic, the difference found may be due to a combination of the effects of both job level and firm size. See Fig. 7-16 for the specific findings and Tables 10 and 11 in Appendix E for the means, F statistic, and level of significance.

EXAMPLE OF FEELINGS TOWARD PAY

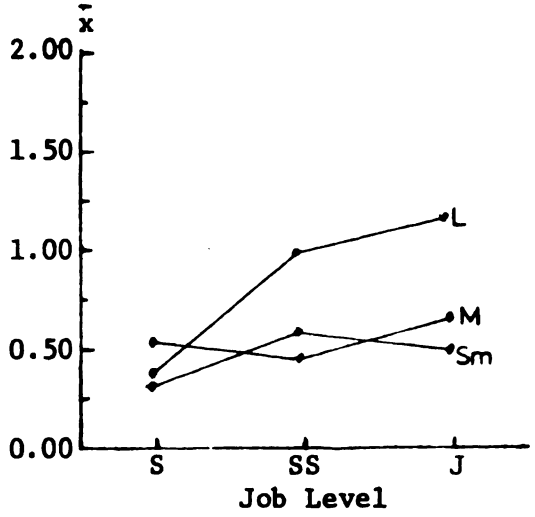


Fig. 5. Example for Job Level Differences

Results

L: S < SS
S < J

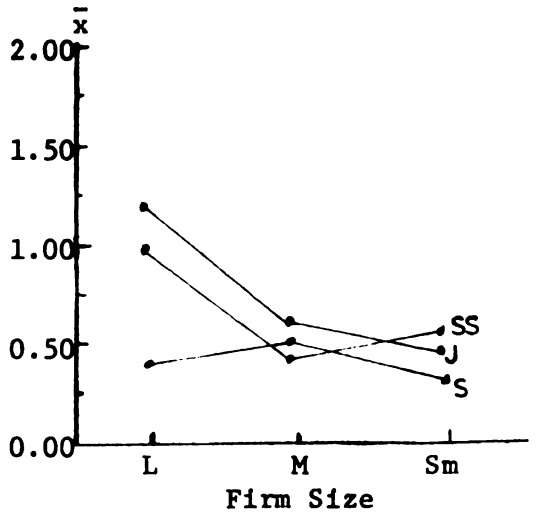


Fig. 6. Example for Firm Size Differences

Results

None

Key: S--Seniors; SS--Semi-Seniors; J--Juniors;
L--Large Firms; M--Medium Firms; Sm--Small Firms

ANALYSIS OF NEED DEFICIENCY

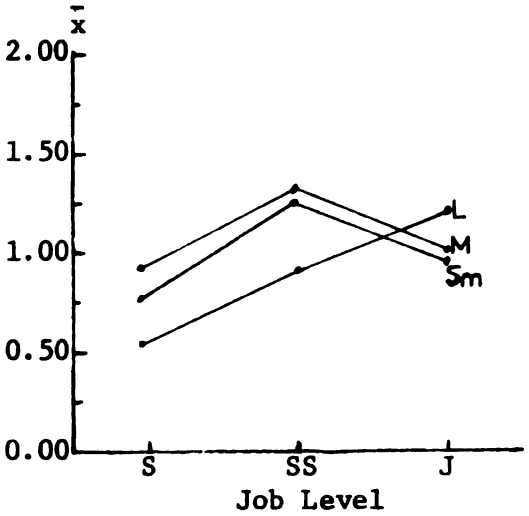


Fig. 7. Prestige Inside Firm

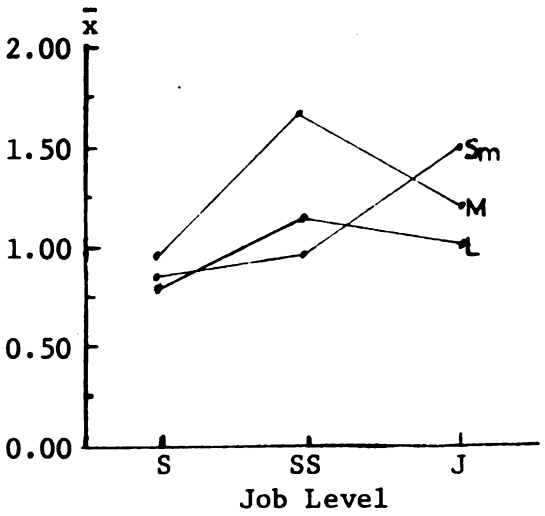


Fig. 8. Participation in Determining Methods and Procedures

Results

L: S < J

Results

M: S < J

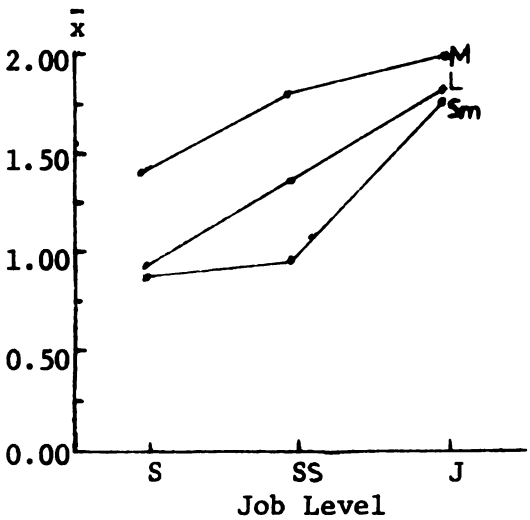


Fig. 9. Self-fulfillment

Results

L: S < J
Sm: S < J
SS < J

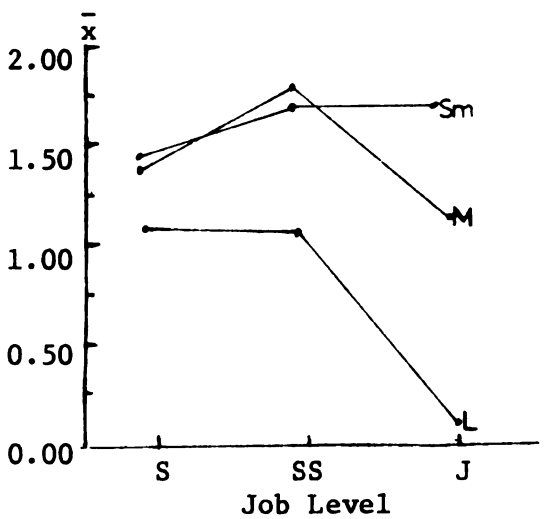


Fig. 10. Pay

Results

L: J < S
J < SS

Key: S--Seniors; SS--Semi-Seniors; J--Juniors;
L--Large Firms; M--Medium Firms; Sm--Small Firms

ANALYSIS OF NEED DEFICIENCY

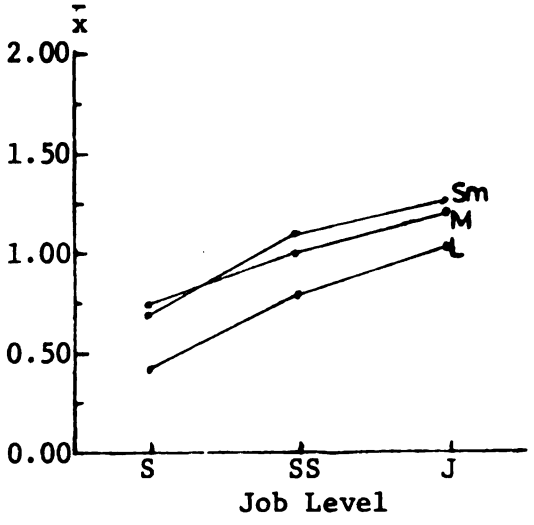


Fig. 11. Independent Thought and Action

Results

L: S < J

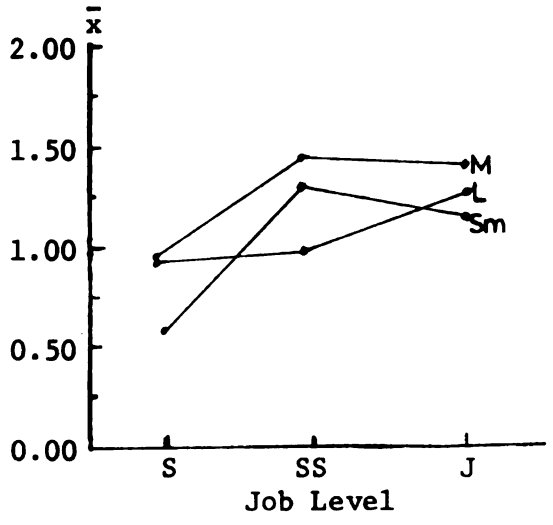


Fig. 12. Self-Esteem

Results

Sm: S < SS

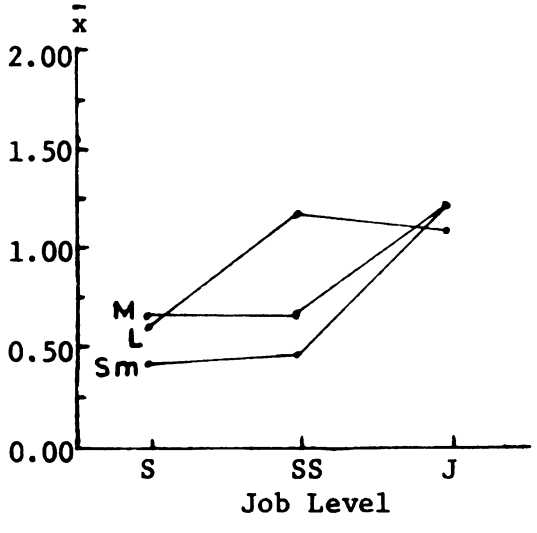


Fig. 13. Opportunity to Help Others

Results

L: S < SS .
S < J
Sm: S < J
SS < J

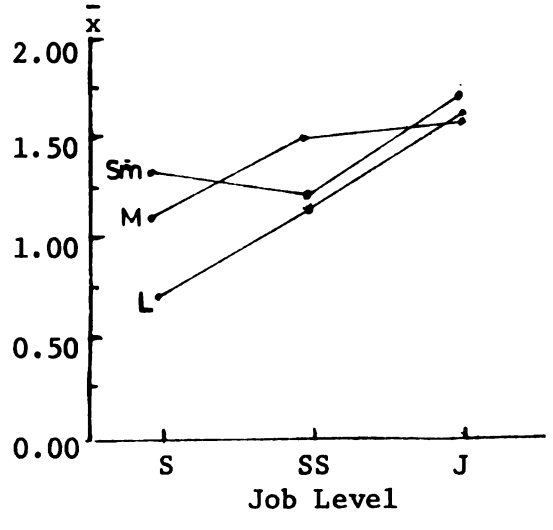


Fig. 14. Being-in-the-Know

Results

L: S < J

Key: S--Seniors; SS--Semi-Seniors; J--Juniors;
L--Large Firms; M--Medium Firms; Sm--Small Firms

ANALYSIS OF NEED DEFICIENCY

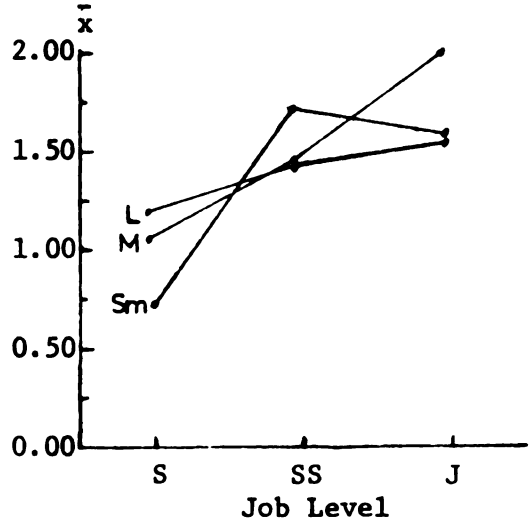


Fig. 15. Worthwhile Accomplishment

Results

M: S < J
Sm: S < SS
S < J

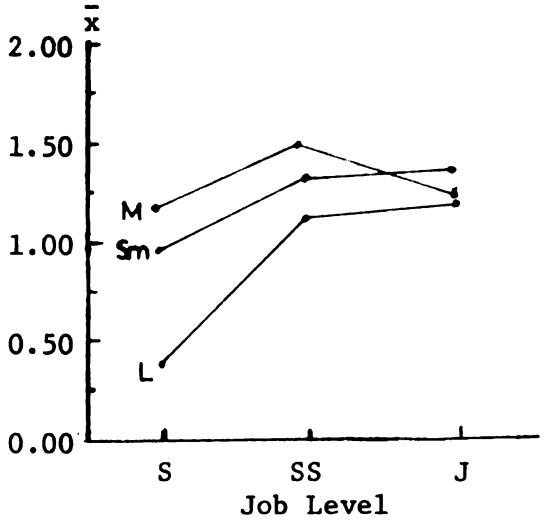


Fig. 16. Authority of Job

Results

L: S < SS
S < J

Key: S--Seniors; SS--Semi-Seniors; J--Juniors;
L--Large Firms; M--Medium Firms; Sm--Small Firms

Thus, the following hypothesis was upheld:

H-I-1: Need deficiency varies directly with organizational level, from senior through junior (i.e., will be lower at higher levels), in CPA firms of all sizes.

Need Importance and Organizational Level

Eight of the 15 need importance items, and 11 of the 72 pairs of means compared for these items were significantly different. These eight items were:

1. prestige inside the firm,
2. opportunity to determine methods and procedures,
3. prestige outside the firm,
4. opportunity to develop close friendships,
5. security,
6. opportunity to help others,
7. authority connected with the job, and
8. opportunity to set goals.

An interaction effect was found for the opportunity to set goals, and the differences found for this item may be due to the combined effects of job level and firm size. Whenever significant differences were found, need importance was greater at the higher of the two job levels compared. See Fig. 17-24 for the specific findings and Tables 12 and 13 in Appendix E for the means, F statistic, and level of significance.

These findings did not uphold the following hypothesis:

H-I-2: Need importance will not vary with organizational level in CPA firms of all sizes.

ANALYSIS OF NEED IMPORTANCE

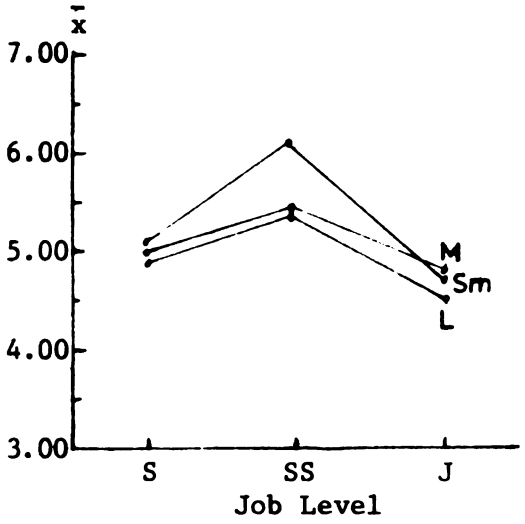


Fig. 17. Prestige Inside Firm

Results

L: SS > J

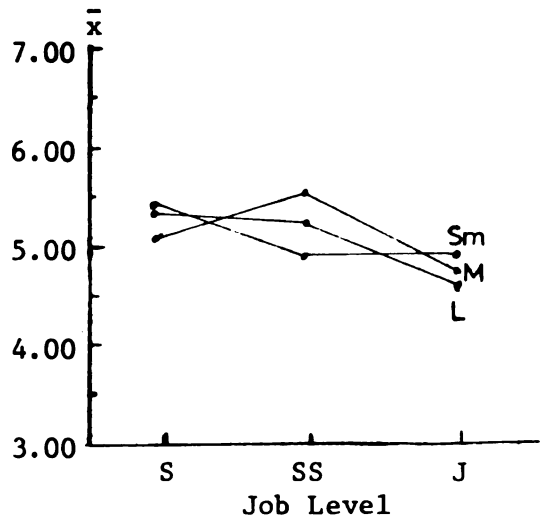


Fig. 18. Participation in Determining Methods & Procedures

Results

L: S > J
SS > J
M: SS > J



Fig. 19. Prestige Outside Firm

Results

M: SS > J

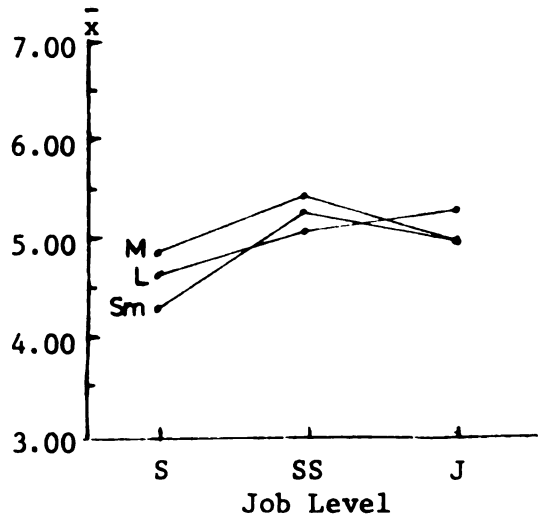


Fig. 20. Opportunity to Develop Close Friendships

Results

Sm: S > SS

Key: S--Seniors; SS--Semi-Seniors; J--Juniors;
L--Large Firms; M--Medium Firms; Sm--Small Firms

ANALYSIS OF NEED IMPORTANCE

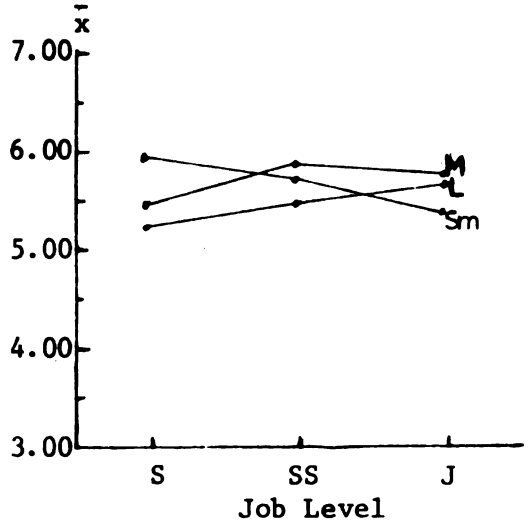


Fig. 21. Security

Results

Sm: S > J

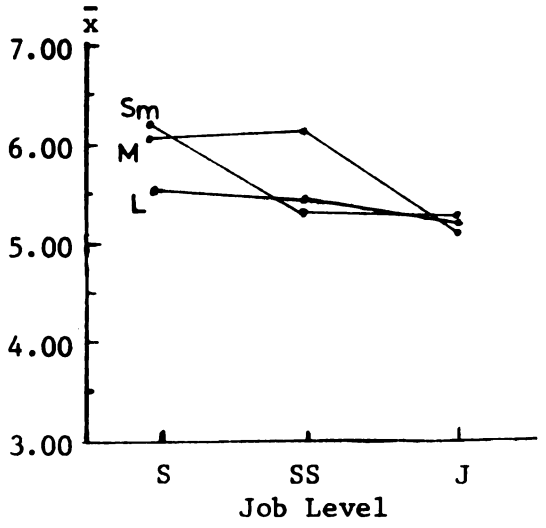


Fig. 22. Opportunity to Help Others

Results

M: S > J
SS > J

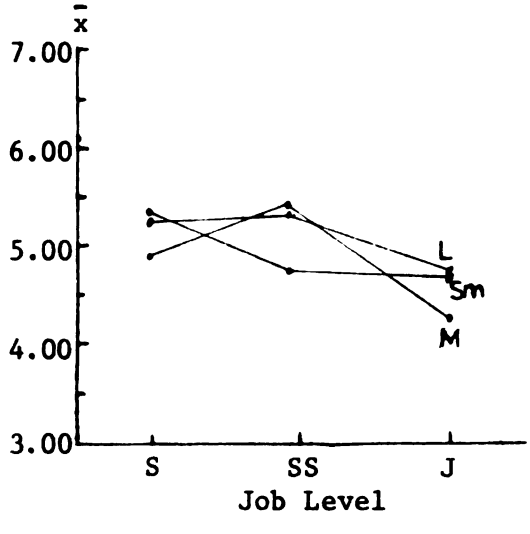


Fig. 23. Authority of Job

Results

L: SS > J

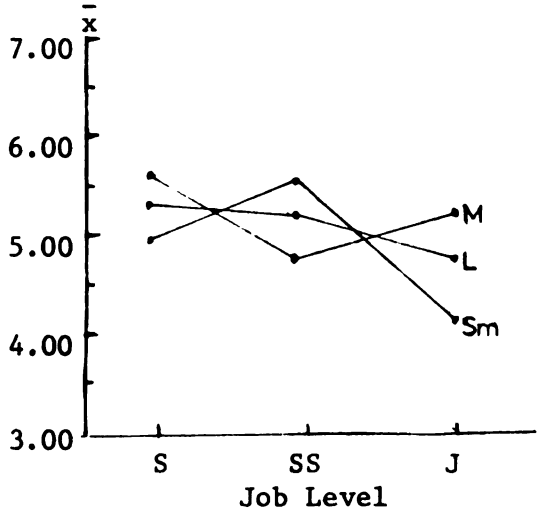


Fig. 24. Participation in Setting Goals

Results

M: SS > J

Key: S--Seniors; SS--Semi-Seniors; J--Juniors;
L--Large Firms; M--Medium Firms; Sm--Small Firms

Need Deficiency and Organization Size

Significant differences between firms of different sizes were found for 3 of the 15 need deficiency items and 9 of the 27 pairs of means compared for these items. However, need deficiency was lower for the job security item in smaller firms, opposite of that anticipated in the hypothesis. In addition, the findings for pay must be interpreted with caution since an interaction effect was found. The other item for which significant differences were found was the opportunity for personal growth and development. See Fig. 25-27 for the specific findings and Tables 10 and 11 in Appendix E for the means, F statistic, and level of significance.

Therefore, the following hypothesis was partially upheld:

> H-I-3: Need deficiency for each organizational level in CPA firms varies directly with the size of the firms, from largest through smallest (i.e., will be lower in larger firms).

Need Importance and Organization Size

Two of the 15 need importance items varied with firm size; also, 2 of the 18 pairs of means compared for these items were significantly different. In one case, feelings of self-fulfillment, need importance was greater

ANALYSIS OF NEED DEFICIENCY

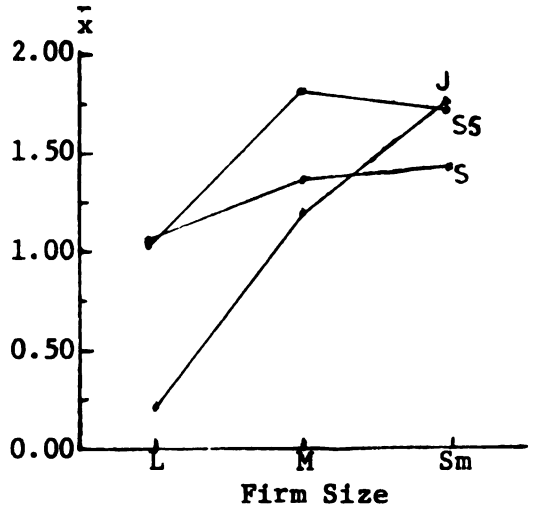


Fig. 25. Pay

Results

SS: L < M
J: L < M
L < Sm
M < Sm

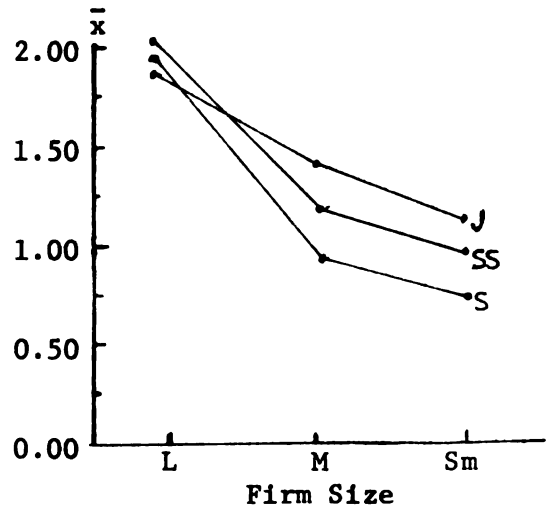


Fig. 26. Security

Results

S: M < L
Sm < L
SS: M < L
Sm < L

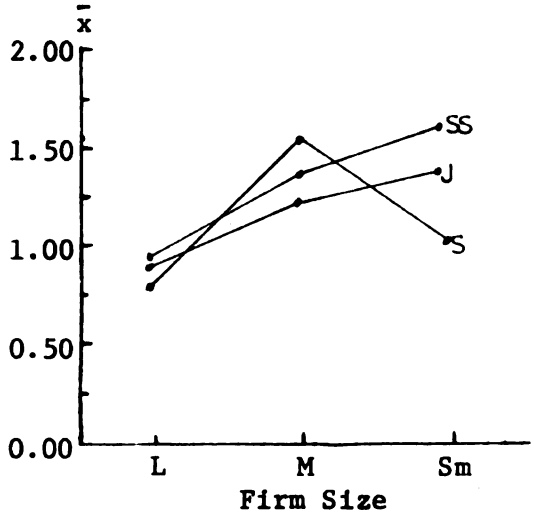


Fig. 27. Personal Growth and Development

Results

S: L < M

Key: S--Seniors; SS--Semi-Seniors; J--Juniors;
L--Large Firms; M--Medium Firms; Sm--Small Firms

in the larger of the two firms compared; in the other case, opportunities to set goals, need importance was greater in the smaller of the two firms compared. See Fig. 28 and 29 for the specific findings and Tables 12 and 13 in Appendix E for the means, F statistic, and level of significance.

As a result of these findings, the following hypothesis was not supported

> H-I-4: Need importance will not vary with organization size at all organizational levels in CPA firms.

Interaction Effect Only for Need Deficiency and Importance

In one case, only an interaction effect was found. Thus differences in need importance with the opportunity for personal growth and development are the result of the combined effects of job level and firm size. See Fig. 30 for the specific findings and Tables 12 and 13 in Appendix E for the means, F statistic, and level of significance.

Need Deficiency and the Individual Variables

Thirty individual variables were analyzed for significant differences in need found for the following individual variables (see Fig. 31-73 for the specific findings and Tables 14-31 in Appendix E for the means, F statistic, and level of significance):

ANALYSIS OF NEED IMPORTANCE

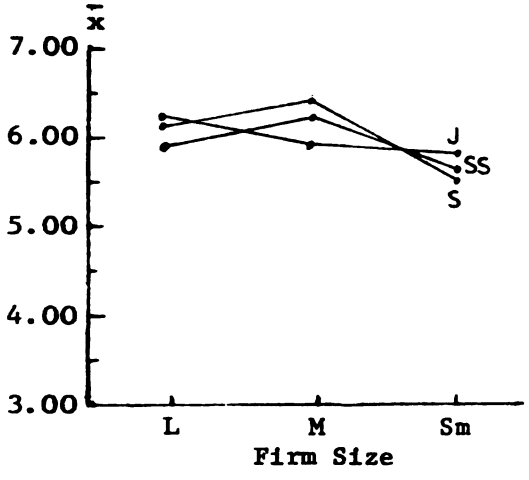


Fig. 28. Self-Fulfillment

Results

SS: M > Sm

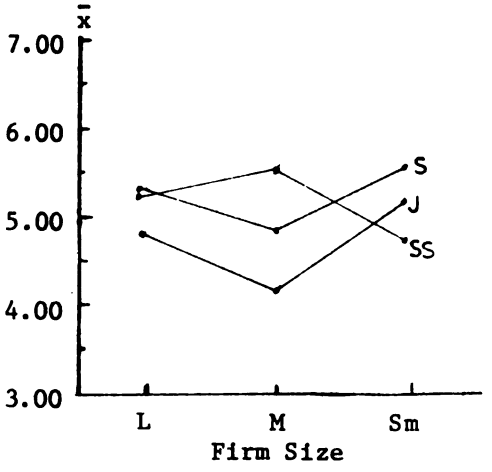


Fig. 29. Participation in Setting Goals

Results

J: Sm > M

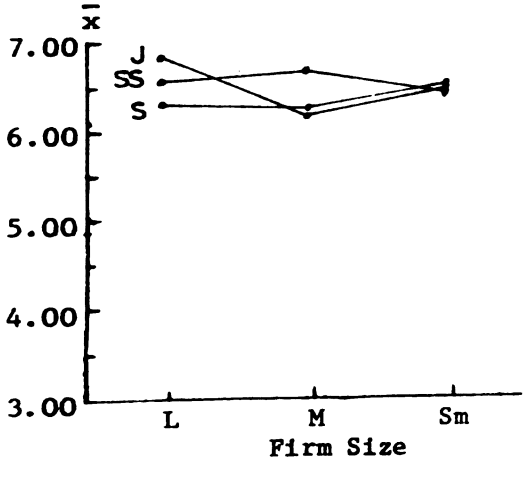


Fig. 30. Personal Growth and Development

Results

Interaction effect between job level and firm size

Key: S--Seniors; SS--Semi-Seniors; J--Juniors;
L--Large Firms; M--Medium Firms; Sm--Small Firms

ANALYSIS OF NEED DEFICIENCY

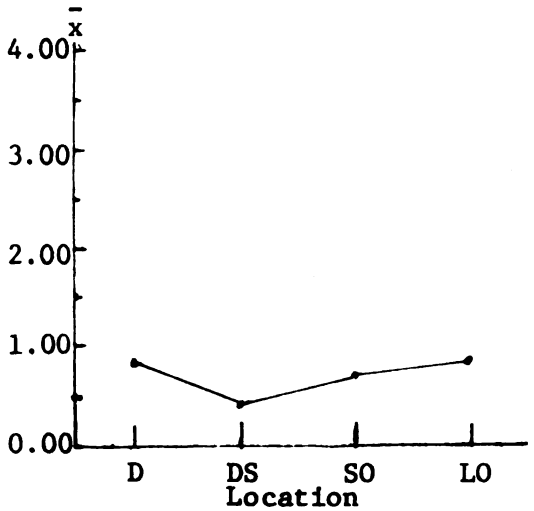


Fig. 31. Prestige Inside Firm

Results

LO < DS

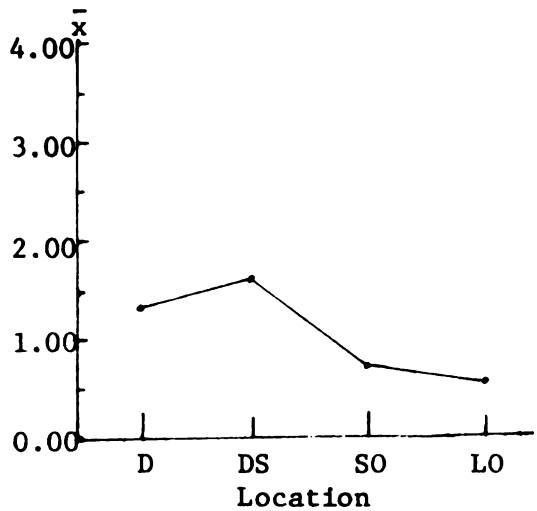


Fig. 32. Self-Fulfillment

Results

SO < D
SO < DS
LO < D
LO < DS

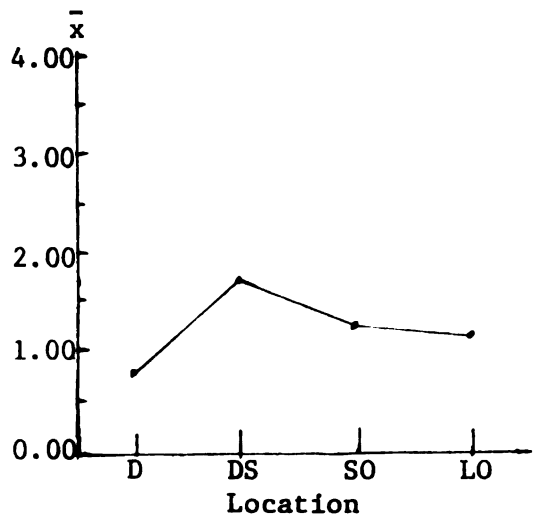


Fig. 33. Pay

Results

D < DS

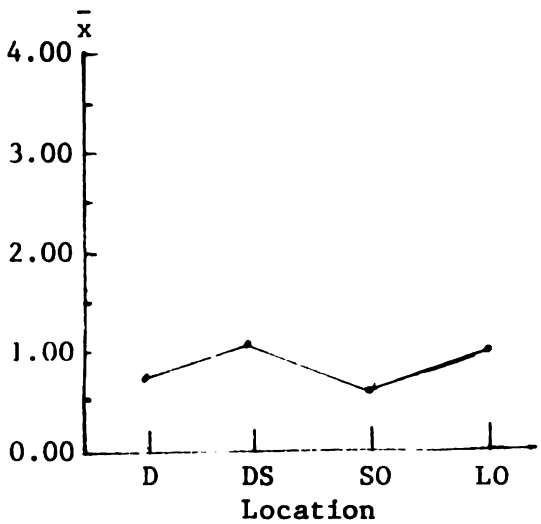


Fig. 34. Independent Thought and Action

Results

SO < DS

Key: D--Detroit; DS--Detroit Suburbs; SO--Small Outstate Cities; LO--Large Outstate Cities

ANALYSIS OF NEED DEFICIENCY

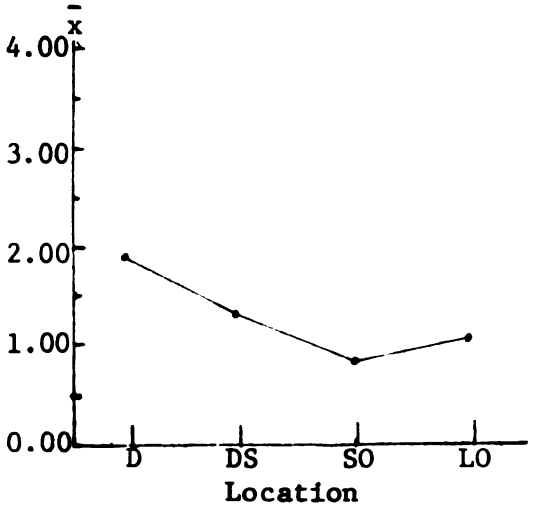


Fig. 35. Security

Results

SO < D
LO < D

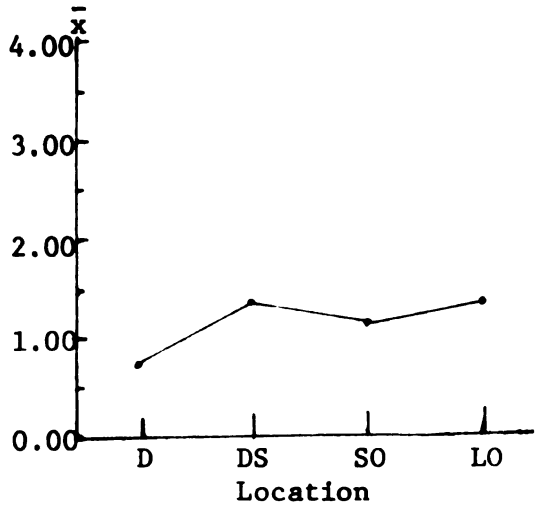


Fig. 36. Personal Growth and Development

Results

DO < LO

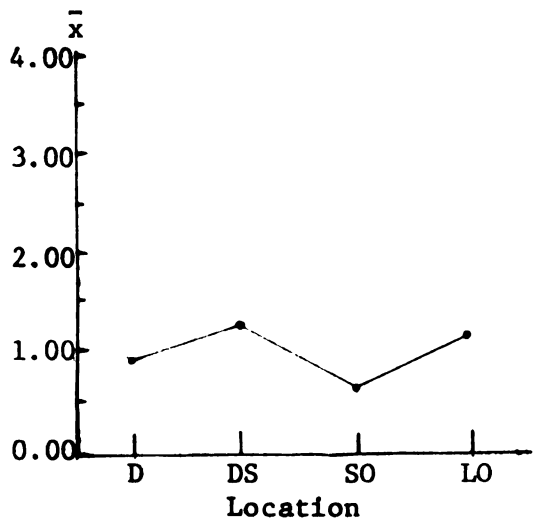


Fig. 37. Authority of Job

Results

SO < DS

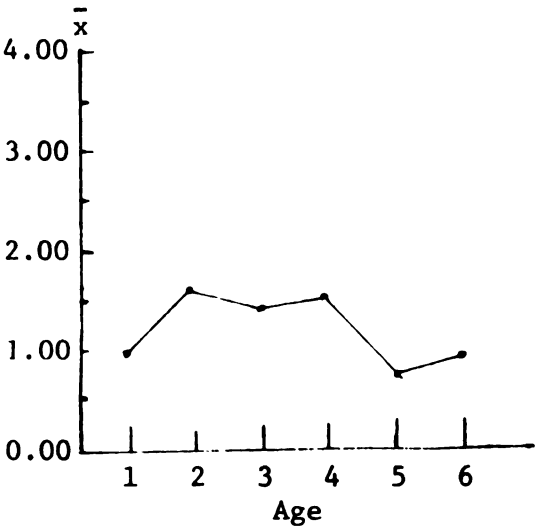


Fig. 38. Self-Fulfillment

Results

5 < 2

Key: D--Detroit; DS--Detroit Suburbs; SO--Small Outstate Cities; LO--Large Outstate Cities; 1-21 or Under; 2-22 to 24; 3-25 to 27; 4-28 to 30; 5-31 to 33; 6-34 or Over

ANALYSIS OF NEED DEFICIENCY

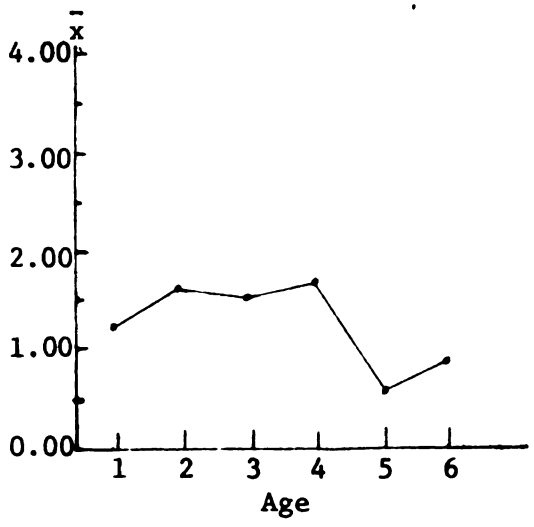


Fig. 39. Security

Results

5 < 2
5 < 4

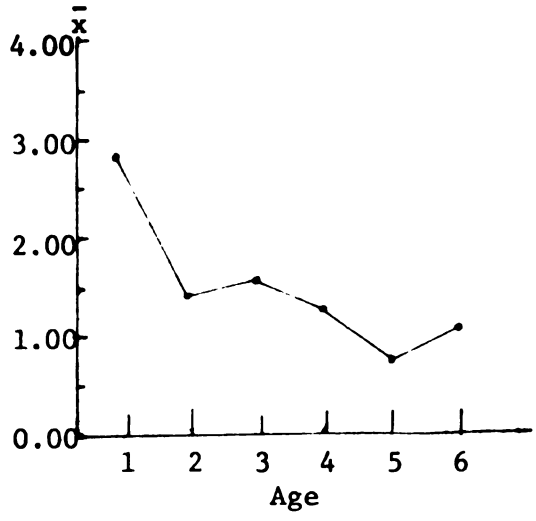


Fig. 40. Worthwhile Accomplishment

Results

2 < 1
3 < 1
4 < 1
5 < 1
6 < 1

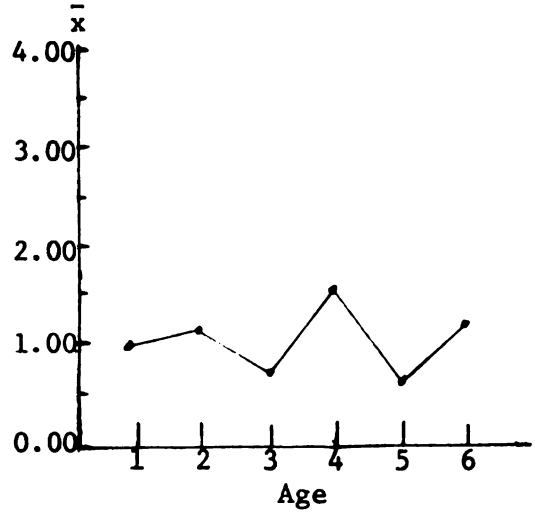


Fig. 41. Authority of Job

Results

5 < 4
3 < 4

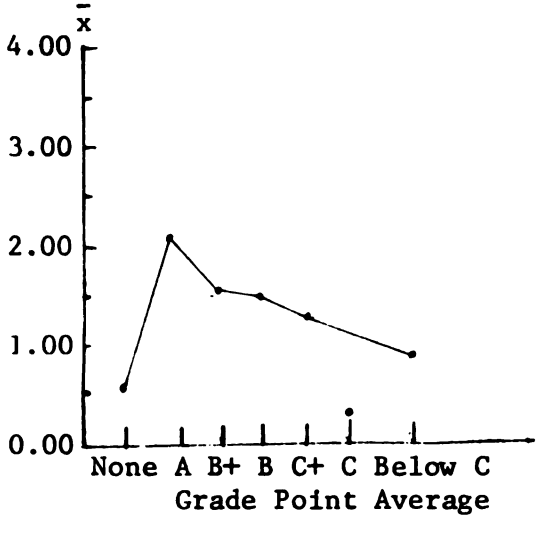


Fig. 42. Self-Fulfillment

Results

None < A
None < B+
None < B
Below C < A
C < A
C < B+
C < B
C < C+

Key: 1-21 or Under; 2-22 to 24; 3-25 to 27; 4-28 to 30; 5-31 to 33; 6-34 or Over

ANALYSIS OF NEED DEFICIENCY

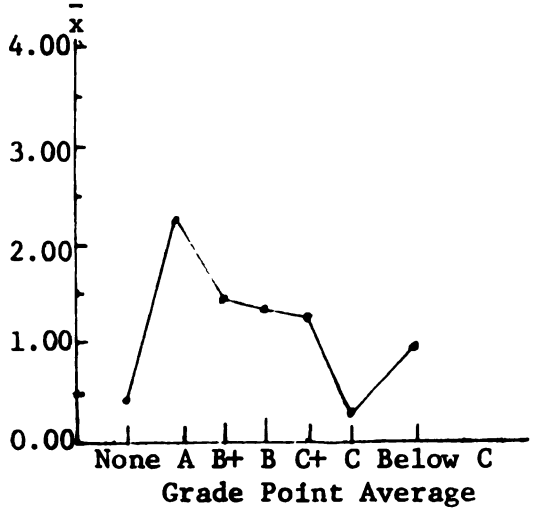


Fig. 43. Worthwhile Accomplishment

Results

None < A
None < B+
Below C < A
C < A
C < B+
C < B
C < C+

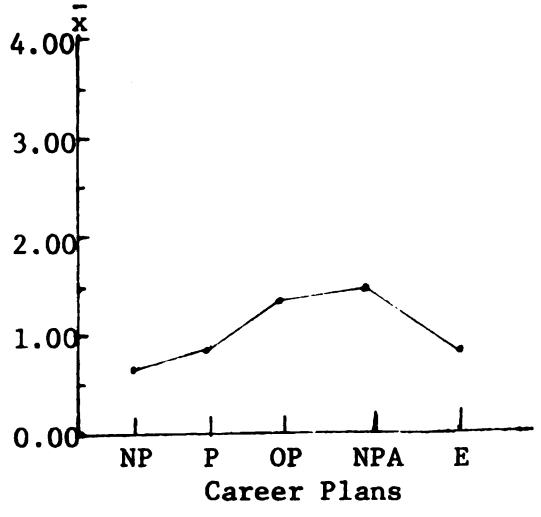


Fig. 44. Participate in Determination of Methods and Procedures

Results

NP < NPA

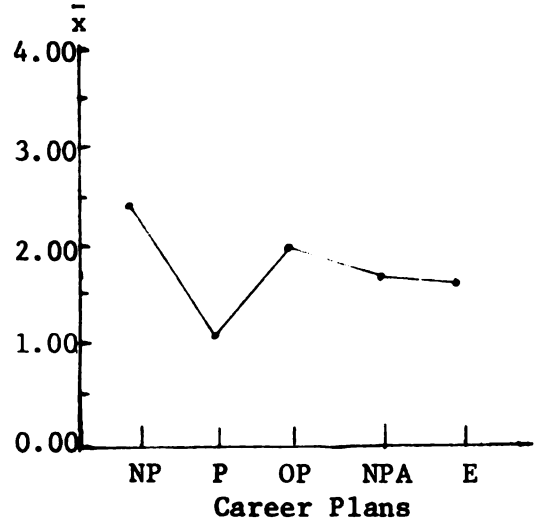


Fig. 45. Self-Fullfillment

Results

P < NP
P < OP

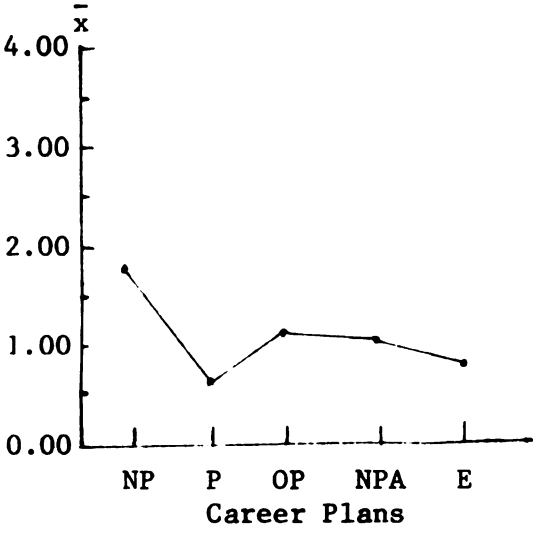


Fig. 46. Independent Thought and Action

Results

P < NP
E < NP

Key: NP--No Plans; P--CPA Partner; OP--Own CPA Practice; NPA--Non-Public Accounting; E--CPA Employee

ANALYSIS OF NEED DEFICIENCY

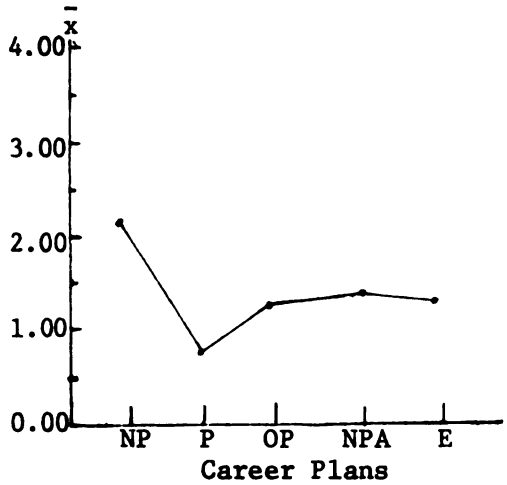


Fig. 47. Self-Esteem

Results

P < NP
OP < NP
NPA < NP
E < NP

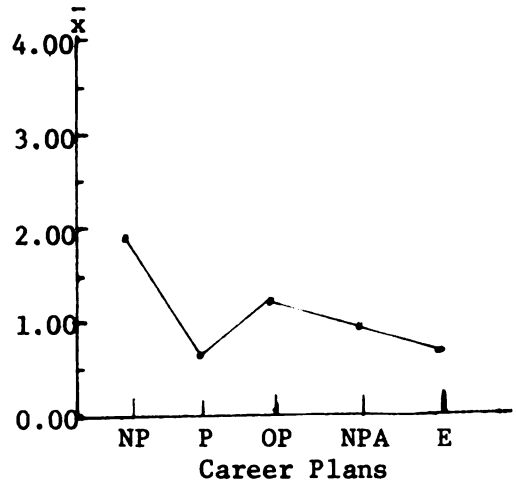


Fig. 48. Opportunity to Help Others

Results

P < NP
OP < NP
NPA < NP
E < NP

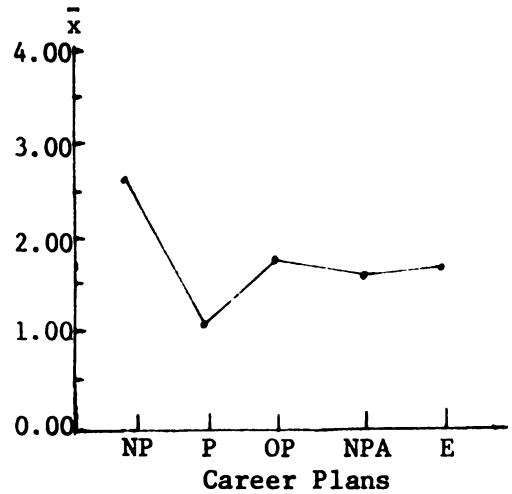


Fig. 49. Worthwhile Accomplishment

Results

P < NP
OP < NP
NPA < NP
E < NP

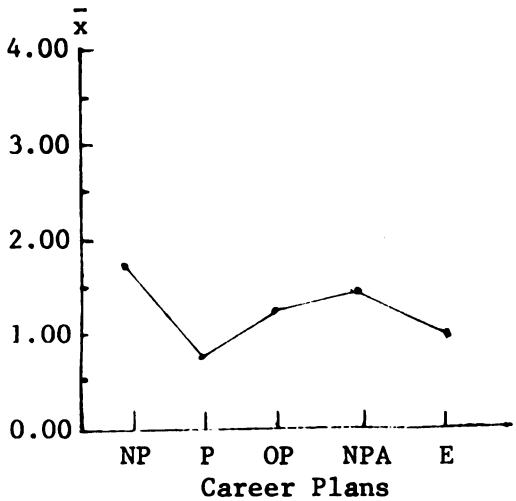


Fig. 50. Personal Growth and Development

Results

P < NP

Key: NP--No Plans; P--CPA Partner; OP--Own CPA Practice; NPA--Non-Public Accounting; E--CPA Employee

ANALYSIS OF NEED DEFICIENCY

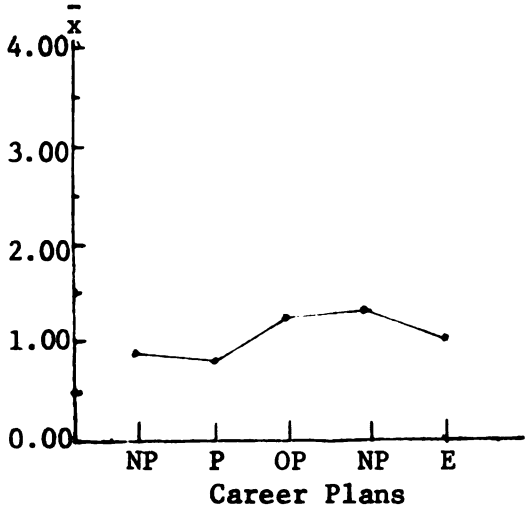


Fig. 51. Authority of Job

Results

P < NPA

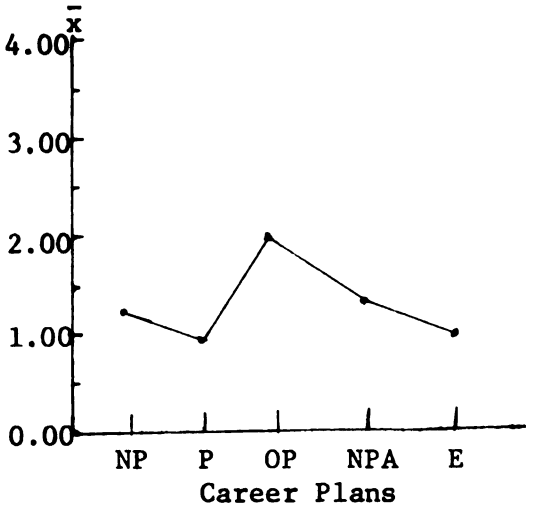


Fig. 52. Participation in Setting Goals

Results

P < OP
E < OP

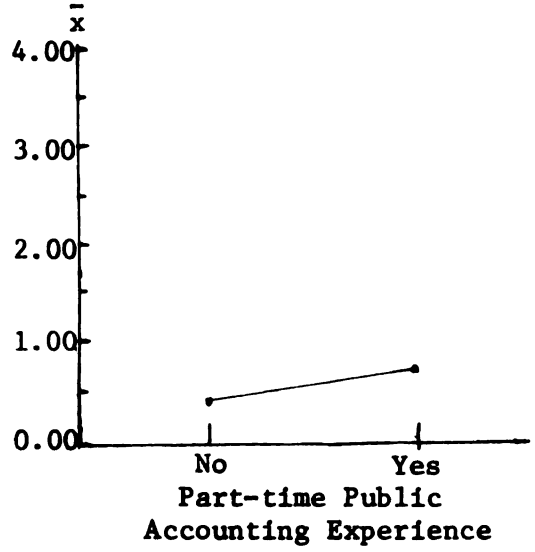


Fig. 53. Prestige Inside Firm

Results

No < Yes

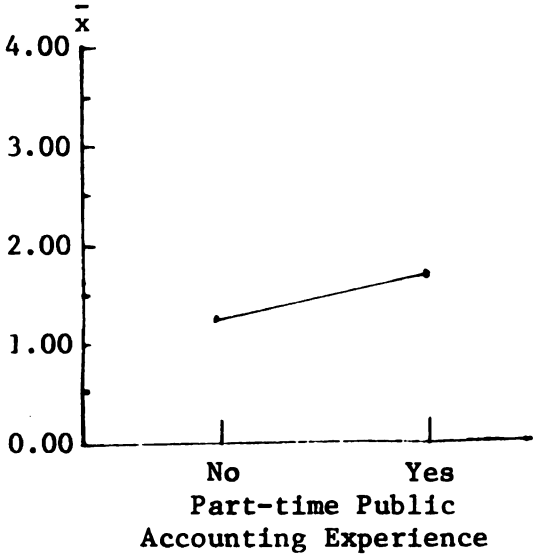


Fig. 54. Self-Fulfillment

Results

No < Yes

Key: NP--No Plans; P--CPA Partner; OP--Own CPA Practice;
NPA--Non-Public Accounting; E--CPA Employee

ANALYSIS OF NEED DEFICIENCY

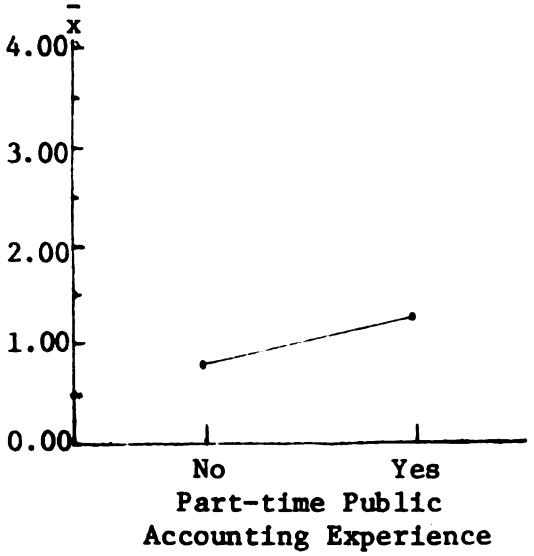


Fig. 55. Independent Thought and Action

Results

No < Yes

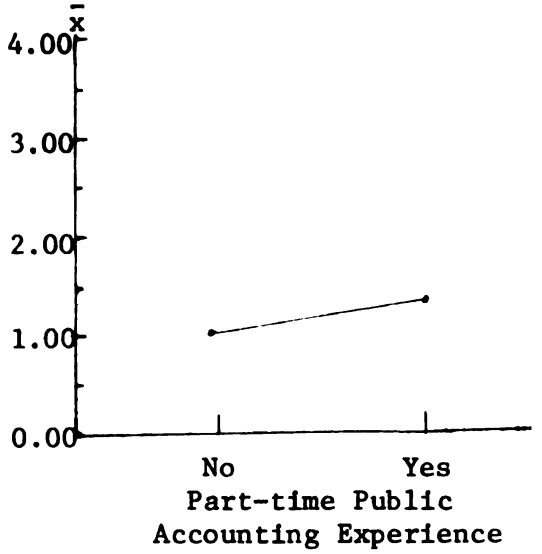


Fig. 56. Self-Esteem

Results

No < Yes

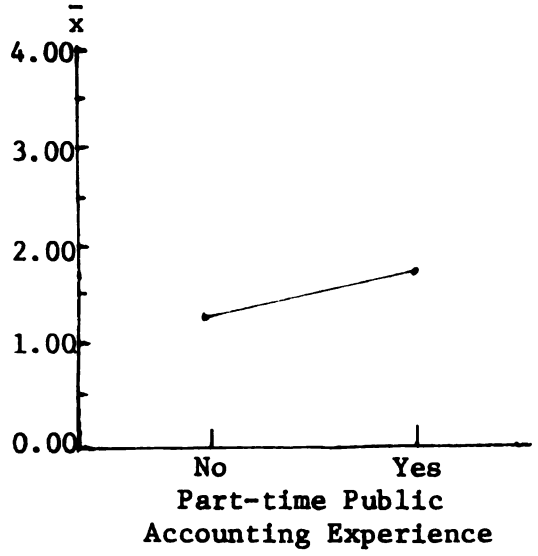


Fig. 57. Worthwhile Accomplishment

Results

No < Yes

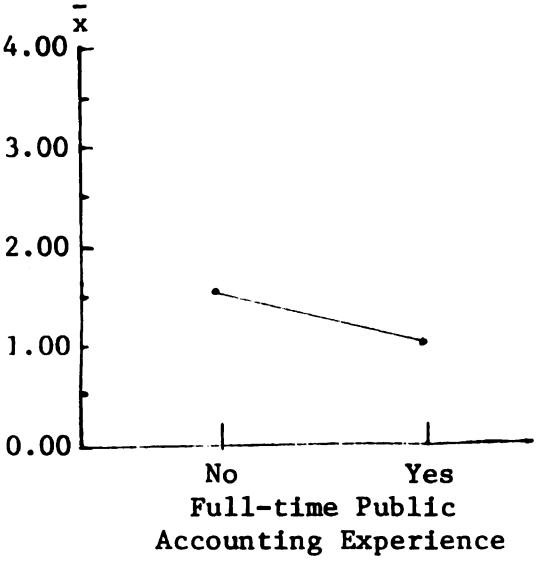


Fig. 58. Self-Fulfillment

Results

Yes < No

ANALYSIS OF NEED DEFICIENCY

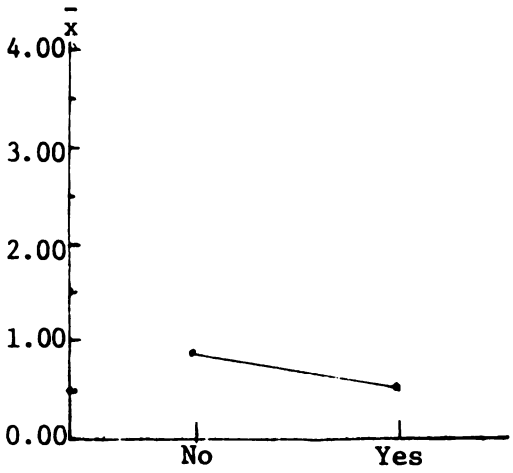


Fig. 59. Opportunity to Help Others

Results

Yes < No

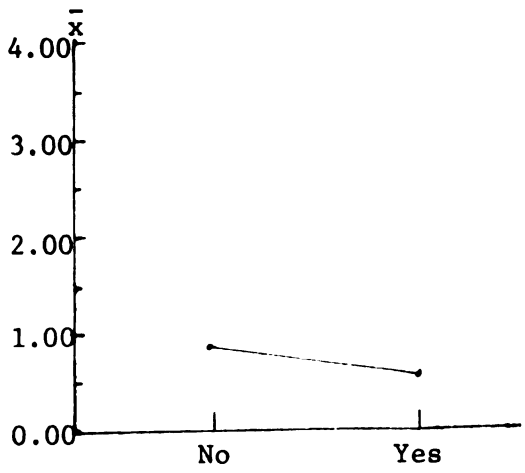


Fig. 60. Opportunity to Help Others

Results

Yes < No

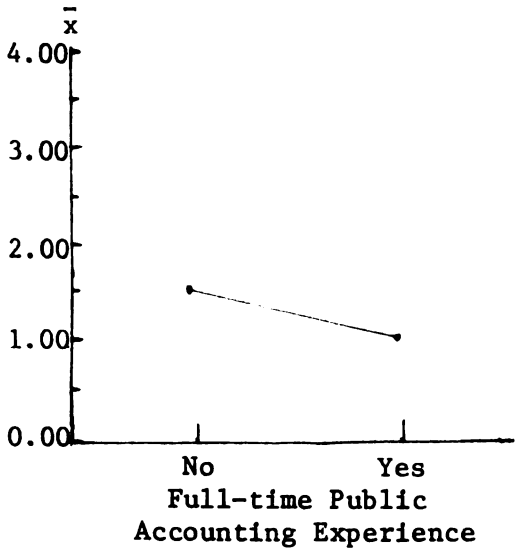


Fig. 61. Worthwhile Accomplishment

Results

Yes < No

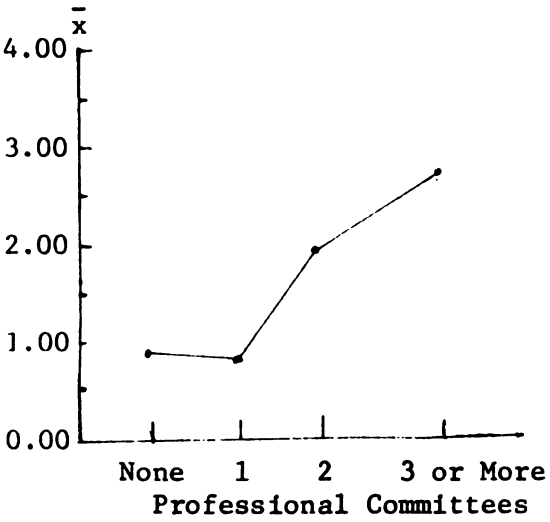


Fig. 62. Prestige Inside Firm

Results

None < 2
1 < 2
None < 3 or More
1 < 3 or More

ANALYSIS OF NEED DEFICIENCY

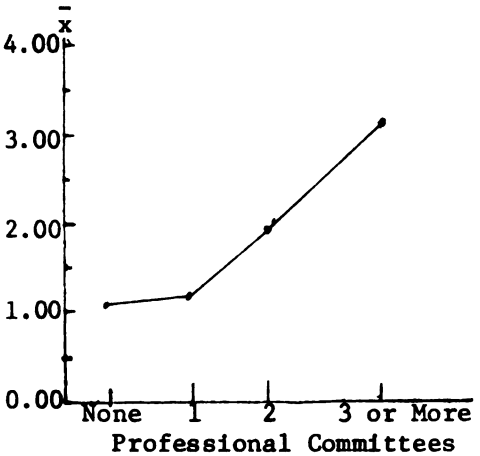


Fig. 63. Self-Esteem

Results

None < 3 or More
1 < 3 or More
2 < 3 or More

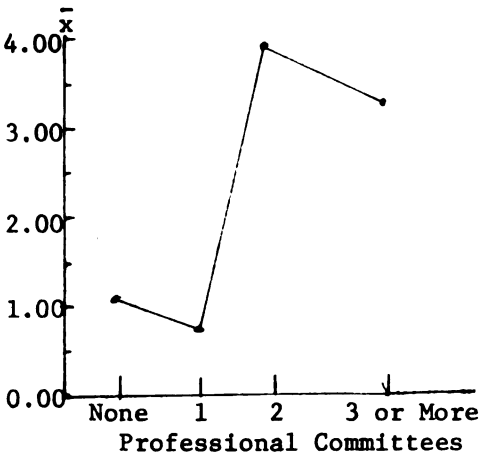


Fig. 64. Personal Growth and Development

Results

None < 2
None < 3 or More
1 < 2
1 < 3 or More

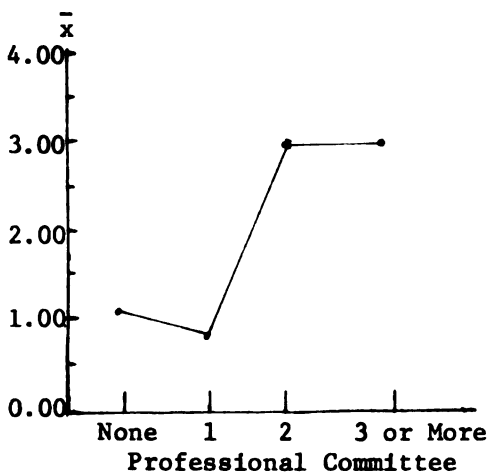


Fig. 65. Authority of Job

Results

None < 2
None < 3 or More
1 < 2
1 < 3 or More

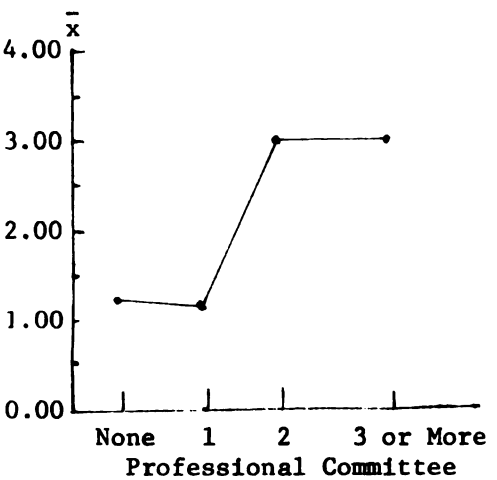


Fig. 66. Participation in Setting Goals

Results

None < 2
None < 3 or More
1 < 2
1 < 3 or More

ANALYSIS OF NEED DEFICIENCY

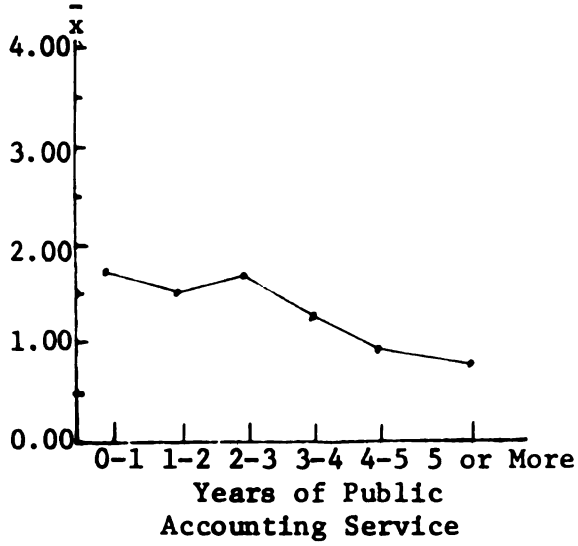


Fig. 67. Self-Fullfillment

Results

5 or More < 0-1
5 or More < 2-3
4-5 < 0-1

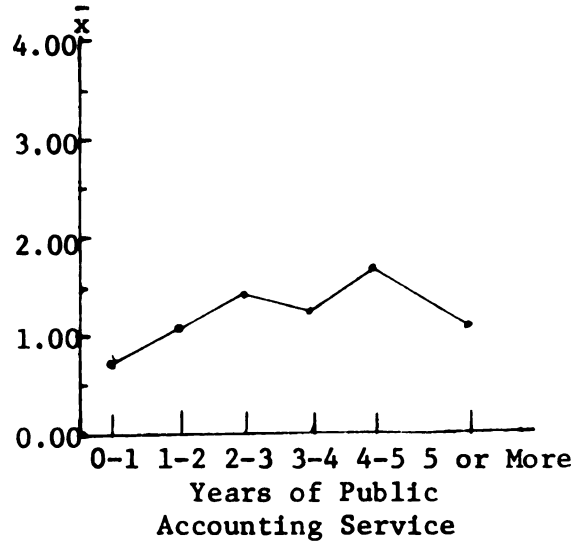


Fig. 68. Pay

Results

0-1 < 4-5

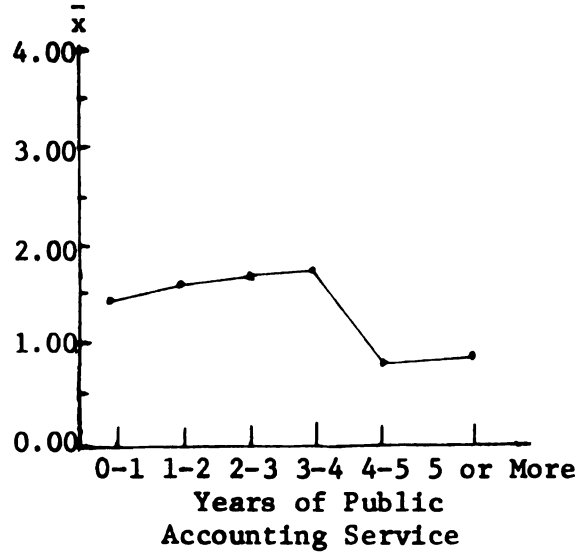


Fig. 69. Security

Results

5 or More < 1-2
5 or More < 2-3
5 or More < 3-4
4-5 < 1-2
4-5 < 2-3
4-5 < 3-4

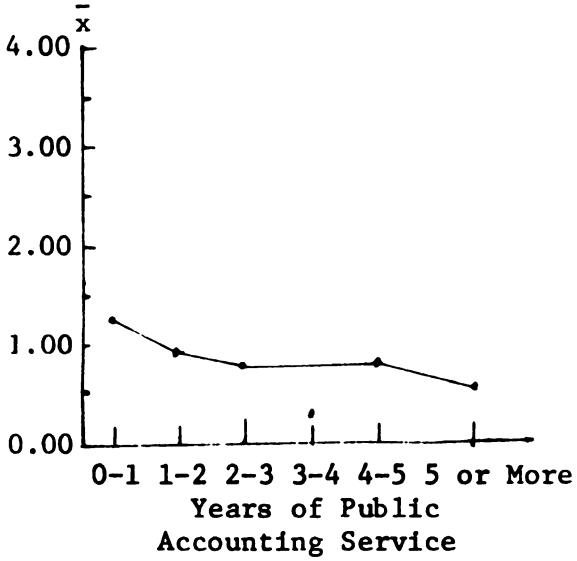


Fig. 70. Opportunity to Help Others

Results

5 or More < 0-1
3-4 < 0-1

ANALYSIS OF NEED DEFICIENCY

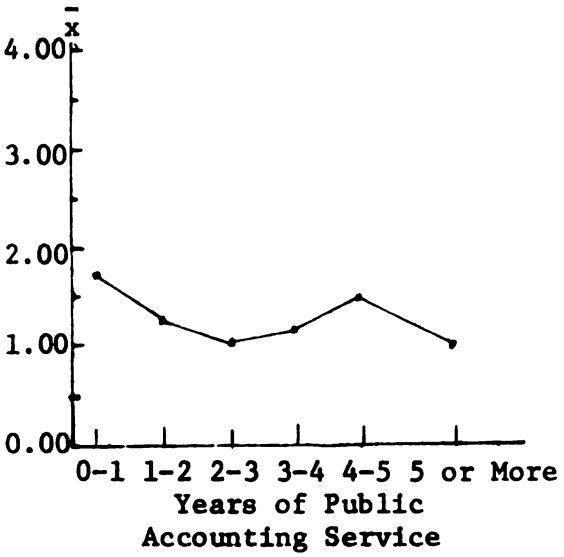


Fig. 71. Being-in-the-Know

Results

2-3 < 0-1

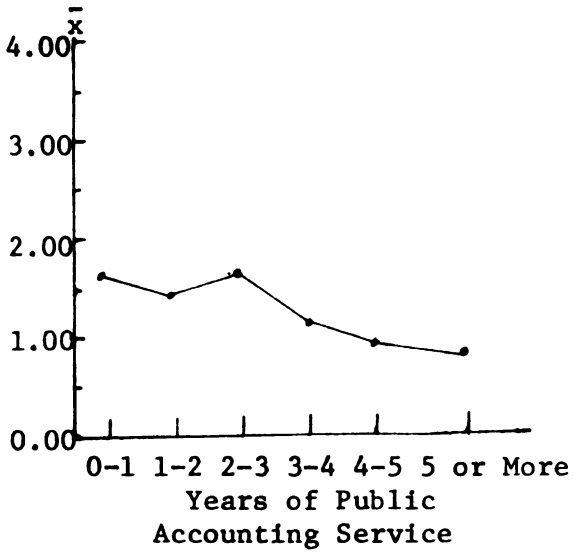


Fig. 72. Worthwhile Accomplishment

Results

5 or More < 2-3

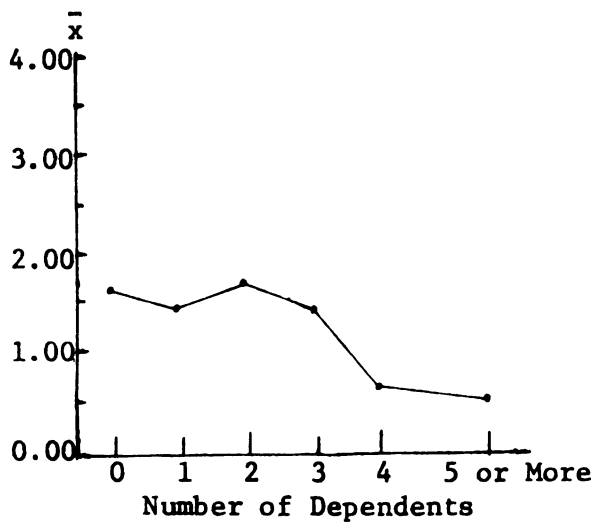


Fig. 73. Self-Fulfillment

Results

5 or More < 0
5 or More < 1
5 or More < 2
5 or More < 3
4 < 0
4 < 2

1. location
2. age
3. dependency status
4. grade point average
5. current career plans
6. part-time public accounting experience
7. full-time public accounting experience
8. full-time non-public accounting experience
9. length of public accounting service
10. professional committee membership.

Current career plans yielded significant differences for more than half of the 15 need deficiency items. No significant differences were found for the other 20 individual variables:

1. sex,
2. marital status,
3. undergraduate education,
4. graduate education,
5. class rank,
6. job specialty,
7. public accounting internship,
8. part-time non-public accounting experience,
9. length of current firm service,
10. CPA certificate progress
11. CPA exam sittings
12. professional meeting attendance,
13. professional organization membership,
14. professional development,
15. prior experience,
16. individual professional orientation,
17. company professional orientation,
18. individual bureaucratic orientation,
19. company bureaucratic orientation, and
20. cosmopolitan-local orientation.

Since significant differences were found for 10 of the 30 individual variables, the following hypothesis was not accepted:

H-I-5: Need deficiency will not vary for the individual variables in CPA firms of all sizes.

Need Importance and the Individual Variables

Need importance was significantly different for those in different categories for the following individual variables:

1. location,
2. age,
3. full-time public accounting experience,
4. length of public accounting service,
5. individual professional orientation,
6. individual bureaucratic orientation,
7. company bureaucratic orientation, and
8. cosmopolitan-local orientation.

Two of these -- location and company bureaucratic orientation -- were significantly different for more than half of the 15 need importance items. See Fig. 74-118 for the specific findings and Tables 32-47 in Appendix E for the means, F statistic, and level of significance for these 8 variables.

For the following individual variables no significant differences were found:

1. sex
2. marital status
3. dependency status
4. undergraduate education
5. graduate education
6. grade point average
7. class rank
8. job specialty
9. current career plans

ANALYSIS OF NEED IMPORTANCE

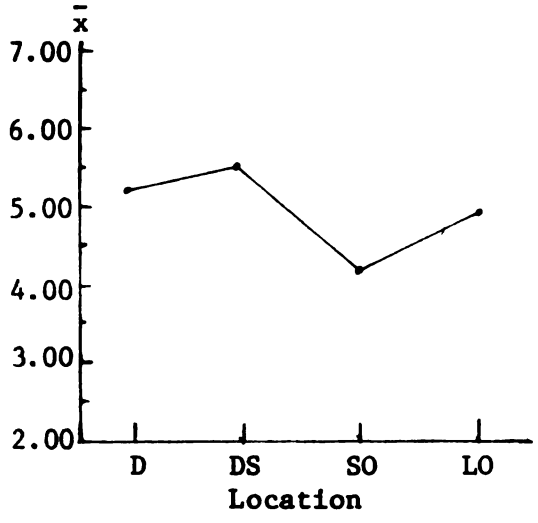


Fig. 74. Participation in Determining Methods and Procedures

Results

D > SO
DS > SO
LO > SO

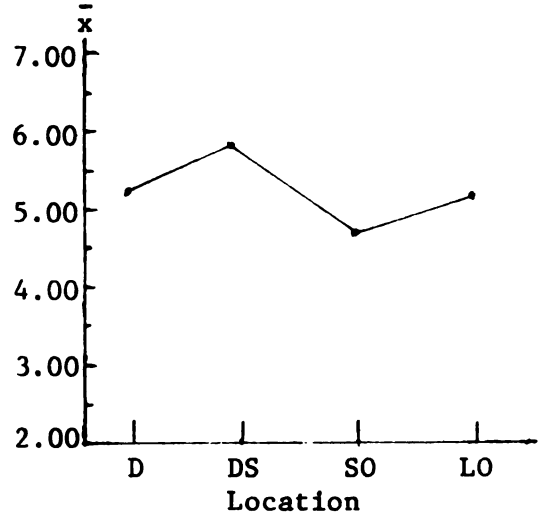


Fig. 75. Prestige Outside Firm

Results

D > SO
DS > SO
LO > SO

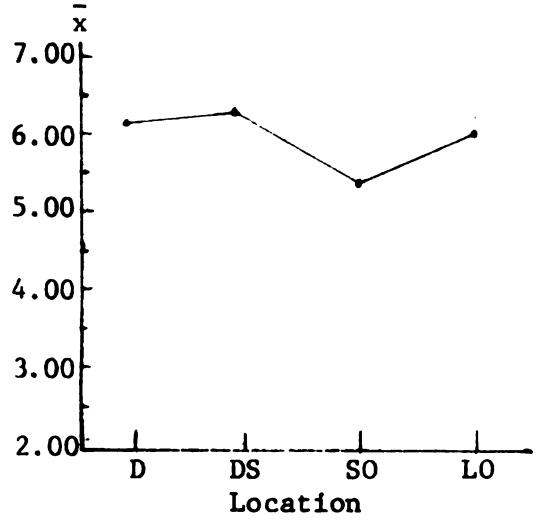


Fig. 76. Self-Fulfillment

Results

D > SO
DS > SO
LO > SO

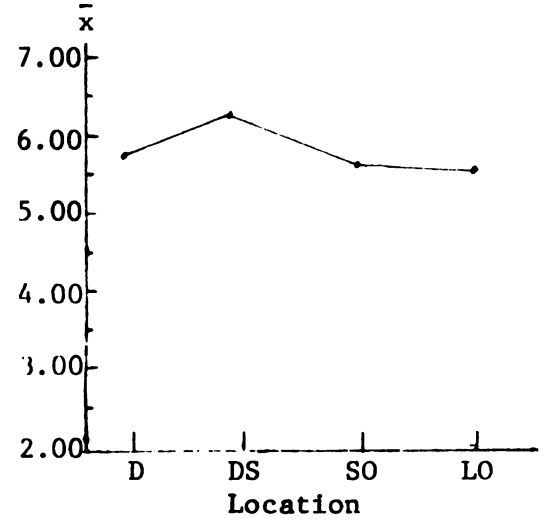


Fig. 77. Pay

Results

DS > SO
DS > LO

Key: D--Detroit; DS--Detroit Suburbs; SO--Small Outstate Cities; LO--Large Outstate Cities

ANALYSIS OF NEED IMPORTANCE

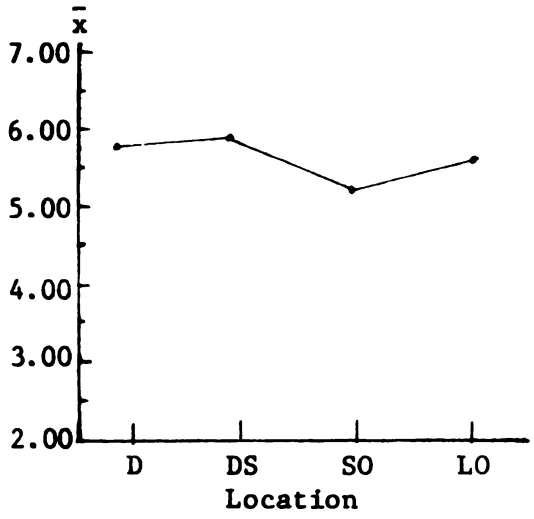


Fig. 78. Self-Esteem

Results

D > SO
DS > SO

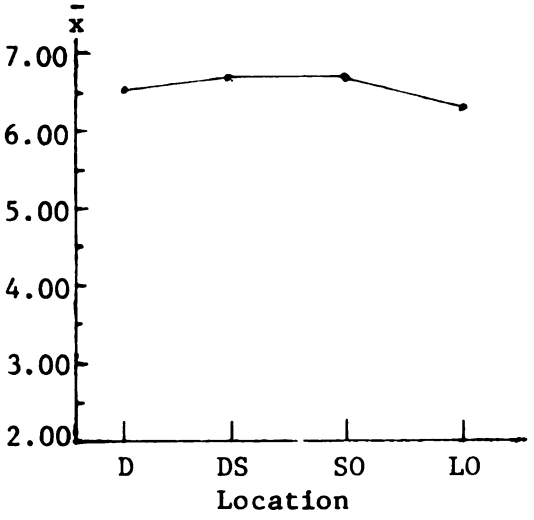


Fig. 79. Personal Growth and Development

Results

DS > LO

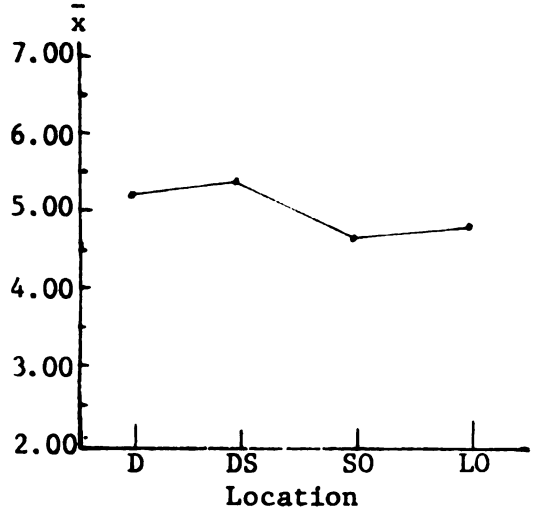


Fig. 80. Authority of Job

Results

DS > SO

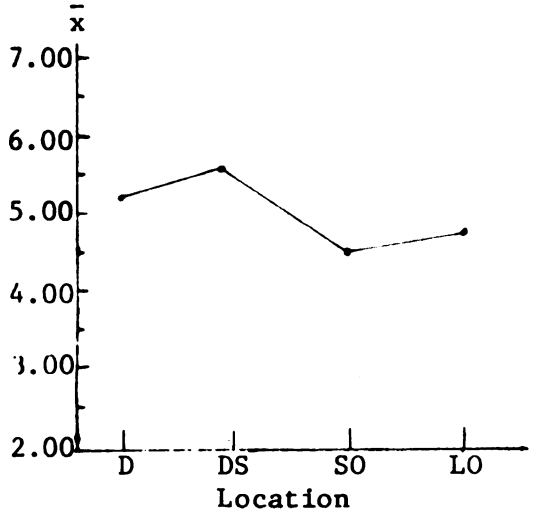


Fig. 81. Participation in Setting Goals

Results

DS > SO

Key: D--Detroit; DS--Detroit Suburbs; SO--Small Outstate Cities; LO--Large Outstate Cities

ANALYSIS OF NEED IMPORTANCE

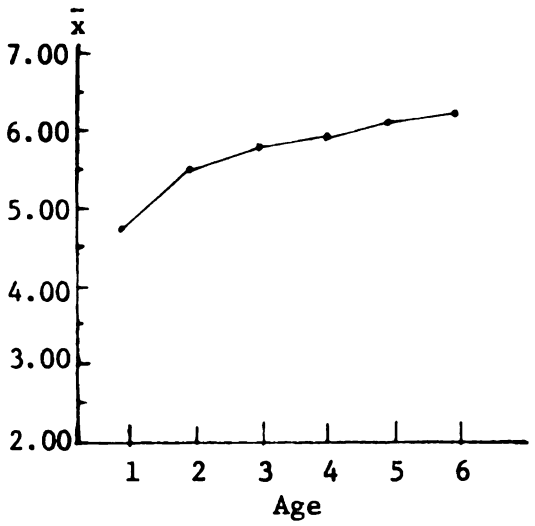


Fig. 82. Pay

Results

2 > 1 5 > 1
3 > 1 6 > 1
4 > 1



Fig. 83. Opportunity to Help Others

Results

3 > 1 6 > 1
4 > 1 4 > 2
5 > 1 6 > 2

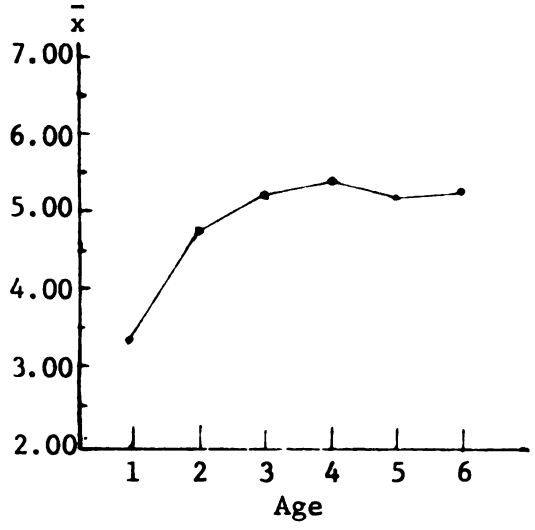


Fig. 84. Authority of Job

Results

2 > 1 5 > 1
3 > 1 6 > 1
4 > 1

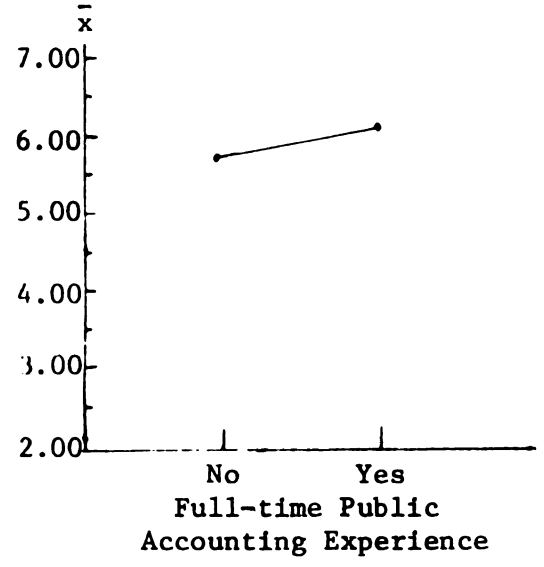


Fig. 85. Pay

Results

Yes > No

Key: 1-21 or Under; 2--22 to 24; 3-25 to 27; 4-28 to 30; 5-31 to 33; 6-34 or Over

ANALYSIS OF NEED IMPORTANCE

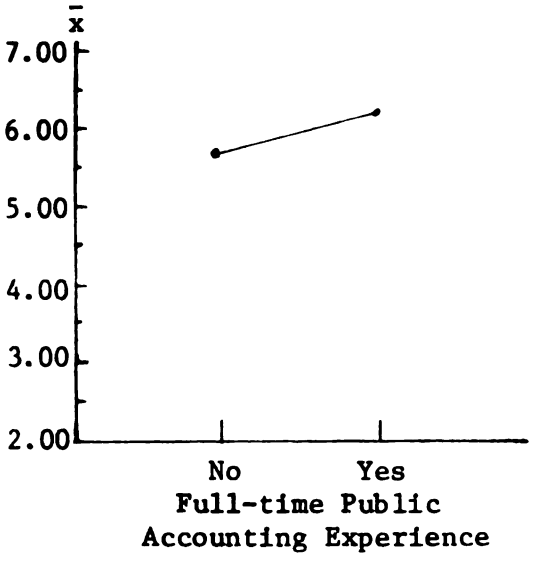


Fig. 86. Independent Thought and Action

Results

Yes > No

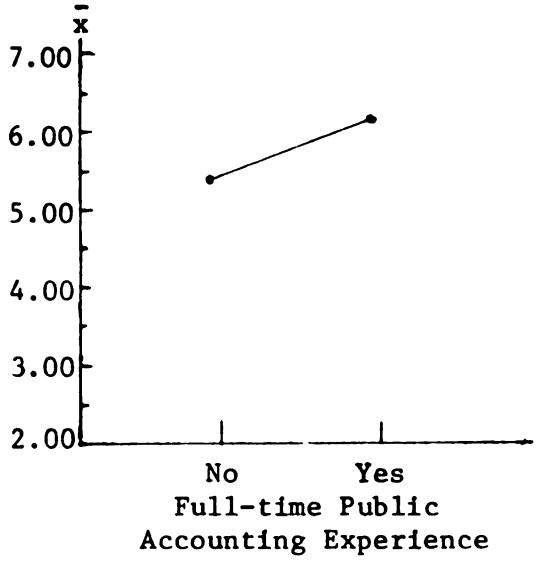


Fig. 87. Opportunity to Help Others

Results

Yes > No

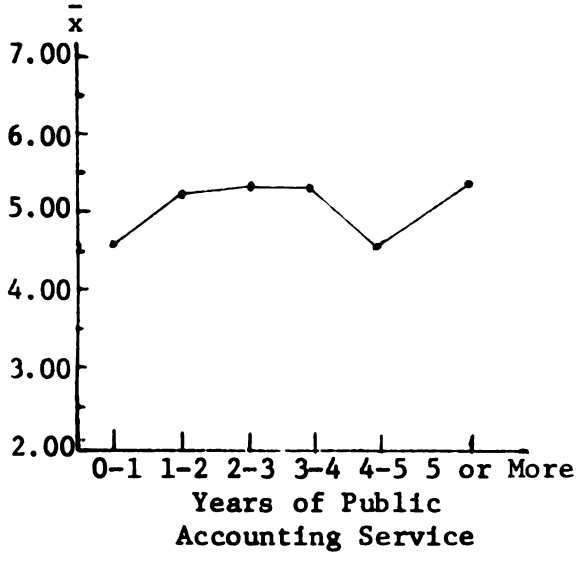


Fig. 88. Prestige Inside Firm

Results

5 or More > 4-5

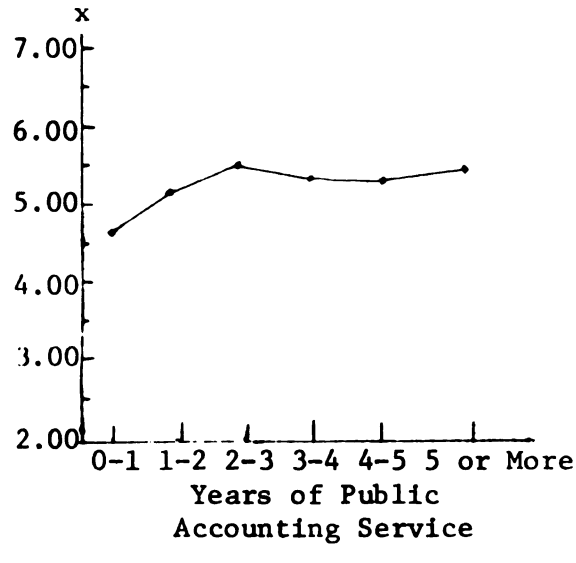


Fig. 89. Participation in Determining Methods and Procedures

Results

2-3 > 0-1

ANALYSIS OF NEED IMPORTANCE

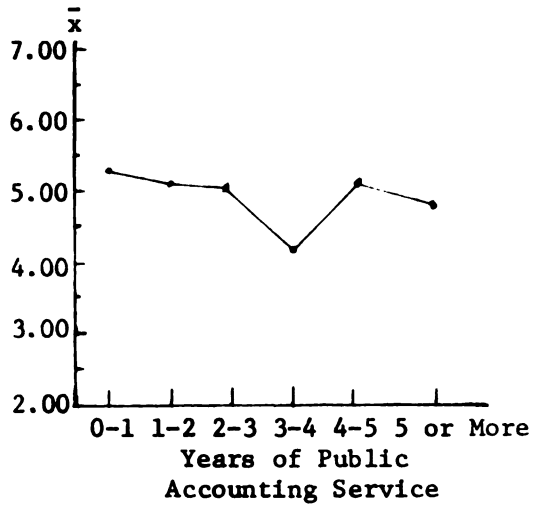


Fig. 90. Opportunity to Develop Close Friendships

Results

0-1 > 3-4
1-2 > 3-4
2-3 > 3-4
4-5 > 3-4
5 or More > 3-4

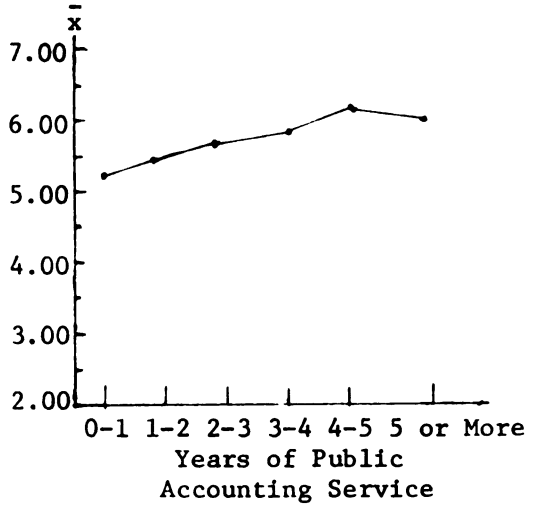


Fig. 91. Opportunity to Help Others

Results

5 or More > 0-1
4-5 > 0-1
4-5 > 1-2

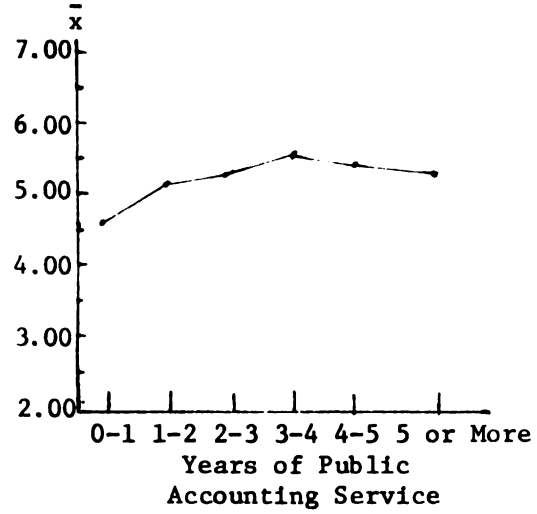


Fig. 92. Participation in Setting Goals

Results

3-4 > 0-1

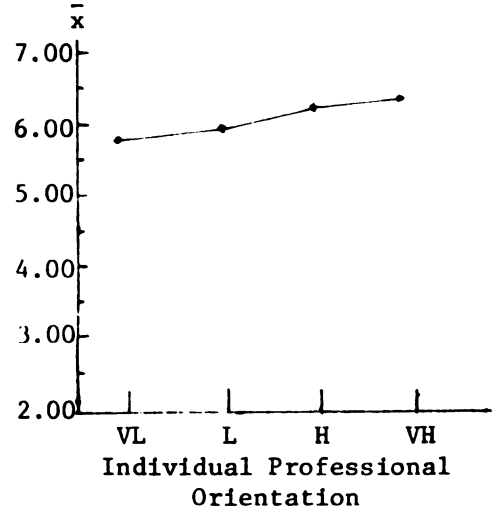


Fig. 93. Self-Fullfillment

Results

VH > VL

Key: VL--Very Low; L--Low; H--High; VH--Very High

ANALYSIS OF NEED IMPORTANCE

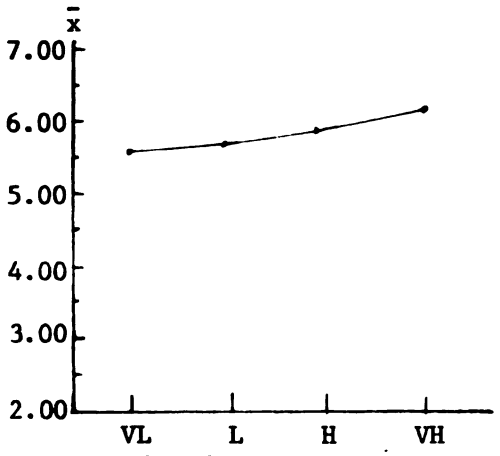


Fig. 94. Independent Thought and Action

Results

VH > VL
VH > L

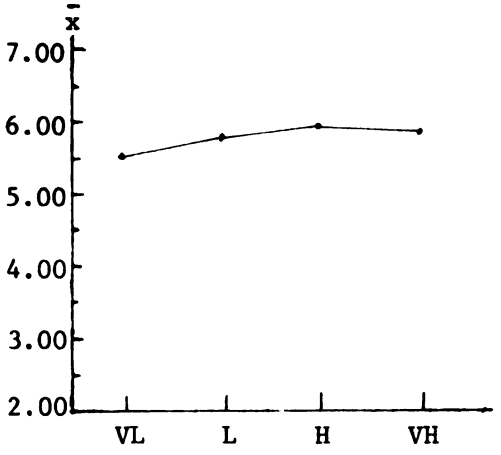


Fig. 95. Self-Esteem

Results

H > VL

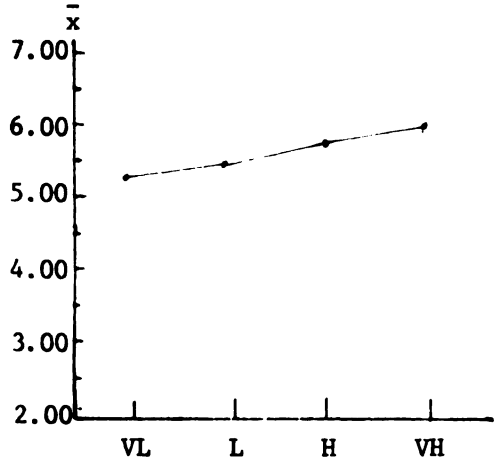


Fig. 96. Opportunity to Help Others

Results

VH > VL
VH > L
H > VL

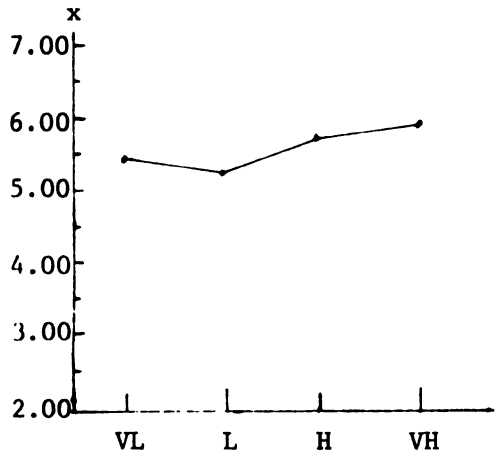


Fig. 97. Being-in-the-Know

Results

VH > VL
VH > L

Key: VL--Very Low; L--Low; H--High; VH--Very High

ANALYSIS OF NEED IMPORTANCE

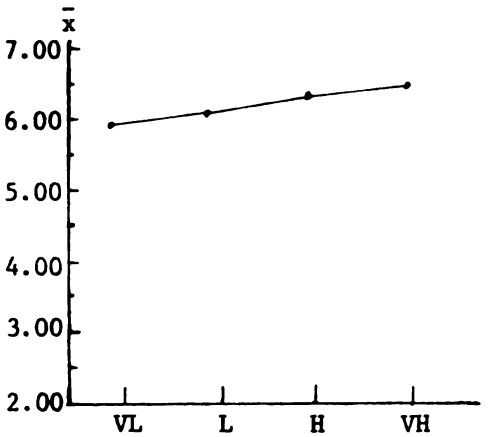


Fig. 98. Worthwhile Accomplishment

Results

VH > VL
VH > L

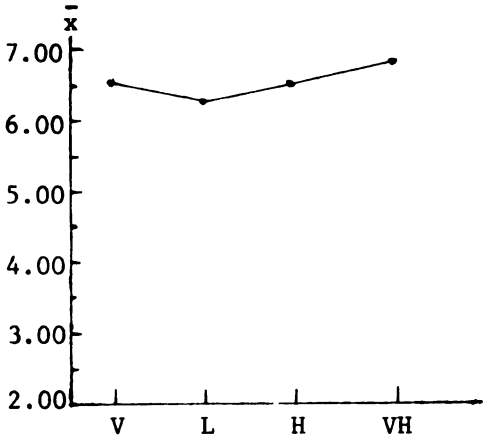


Fig. 99. Personal Growth and Development

Results

VH > L

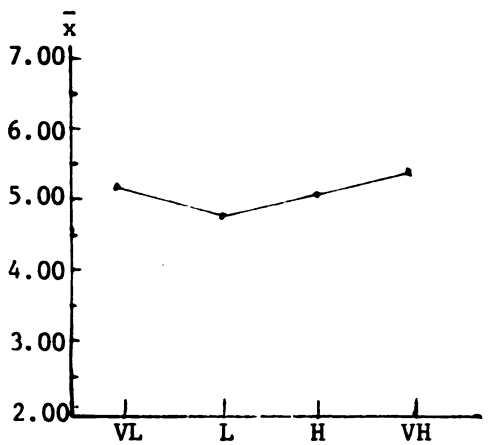


Fig. 100. Participation in Determining Methods & Procedures

Results

VH > VL

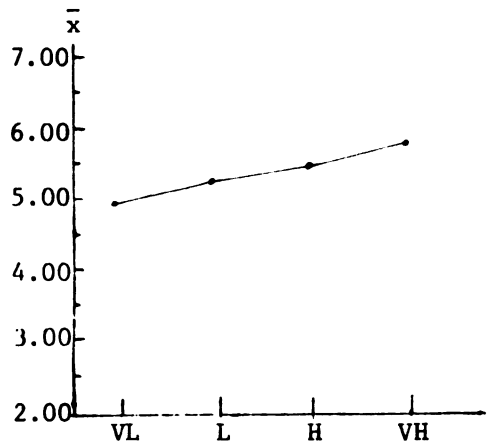


Fig. 101. Prestige Outside Firm

Results

VH > VL
H > VL

Key: VL--Very Low; L--Low; H--High; VH--Very High

ANALYSIS OF NEED IMPORTANCE

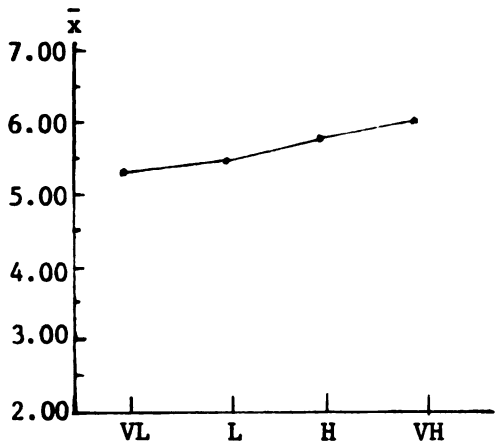


Fig. 102. Opportunity to Help Others

Results

VH > VL
VH > L

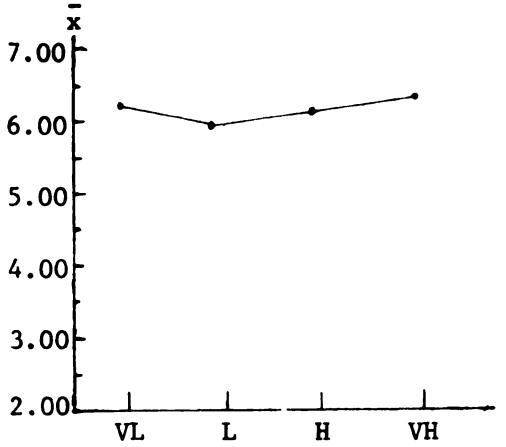


Fig. 103. Worthwhile Accomplishment

Results

VH > L

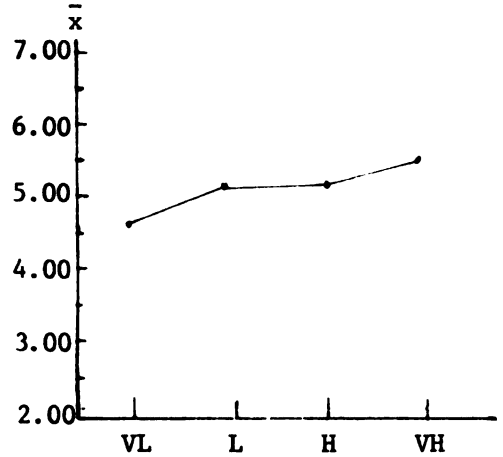


Fig. 104. Prestige Inside Firm

Results

VH > VL

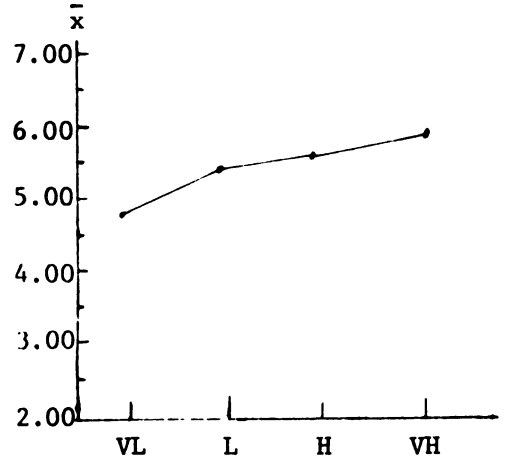


Fig. 105. Prestige Outside Firm

Results

VH > VL
H >VL
L > VL
VH > L

Key: VL--Very Low; L--Low; H--High; VH--Very High

ANALYSIS OF NEED IMPORTANCE

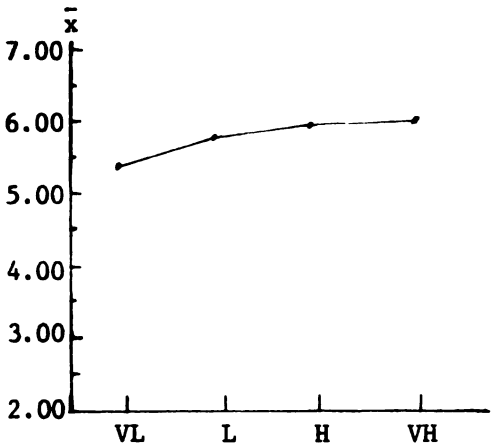


Fig. 106. Pay

Results

VH > VL
H > VL

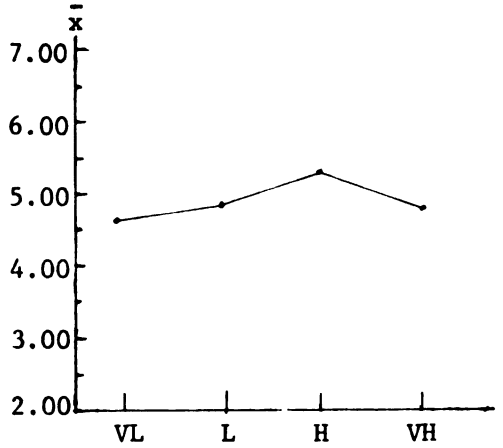


Fig. 107. Opportunity to Develop Close Friendships

Results

H > VL

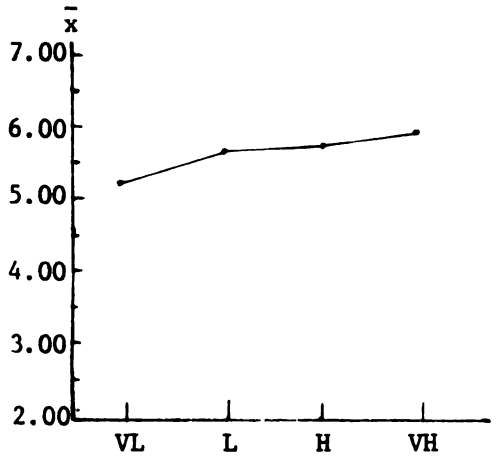


Fig. 108. Security

Results

VH > VL
H > VL
L > VL

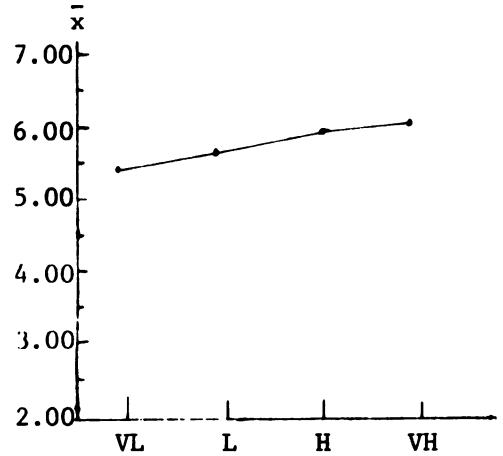


Fig. 109. Self-Esteem

Results

VH > VL
H > VL

Key: VL--Very Low; L--Low; H--High; VH--Very High

ANALYSIS OF NEED IMPORTANCE

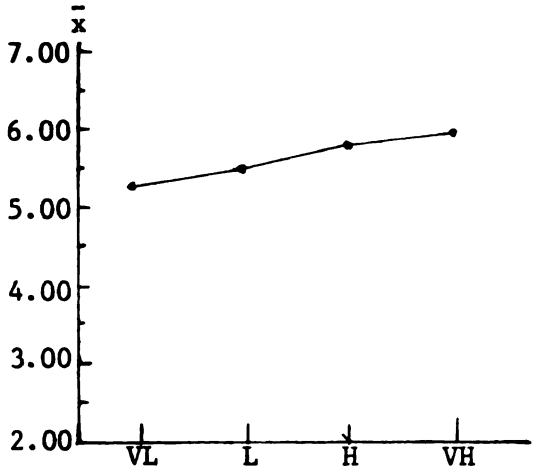


Fig. 110. Being-in-the-Know

Results

VH > VL
H > VL

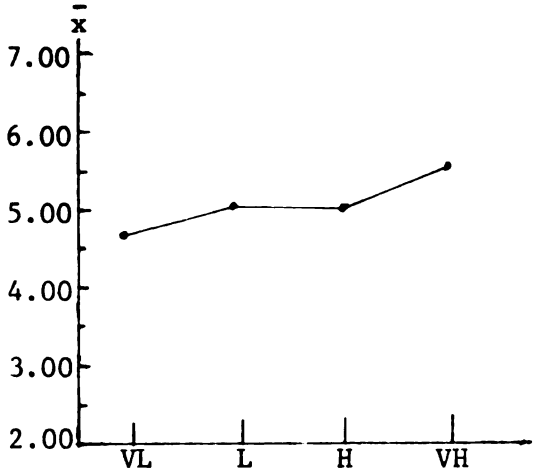


Fig. 111. Authority of Job

Results

VH > VL
VH > L
VH > H

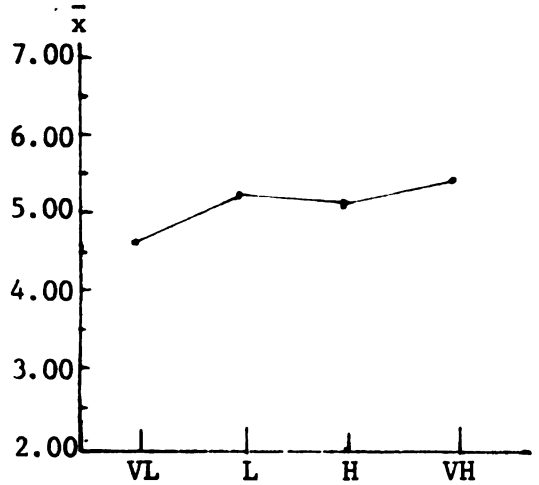


Fig. 112. Participation in Setting Goals

Results

VH > VL
L > VL

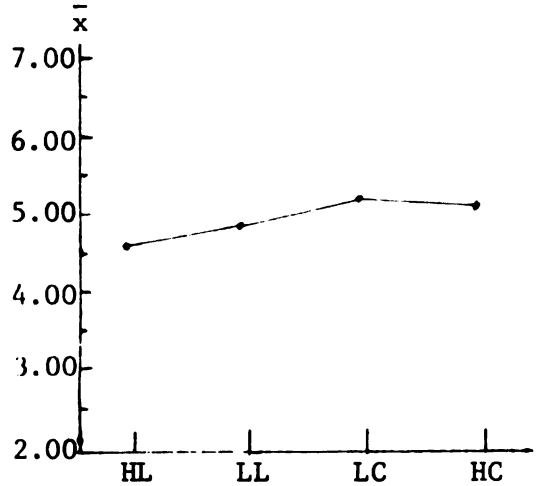


Fig. 113. Prestige Inside Firm

Results

LC > HL

Key: VL--Very Low; L--Low; H--High; VH--Very High; HL--High Local; LL--Low Local; LC--Low Cosmopolitan; HC--High Cosmopolitan

ANALYSIS OF NEED IMPORTANCE

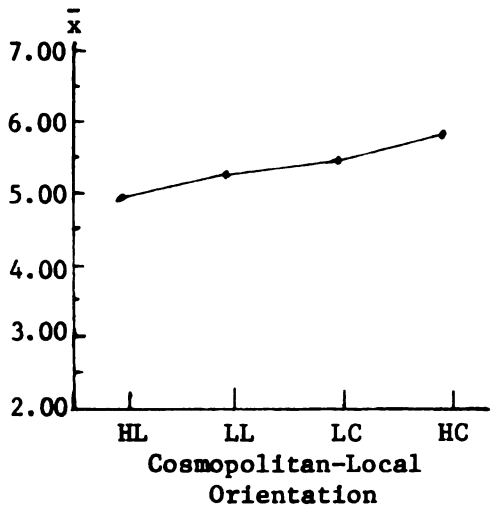


Fig. 114. Prestige Outside Firm

Results

HC > HL
HC > LL

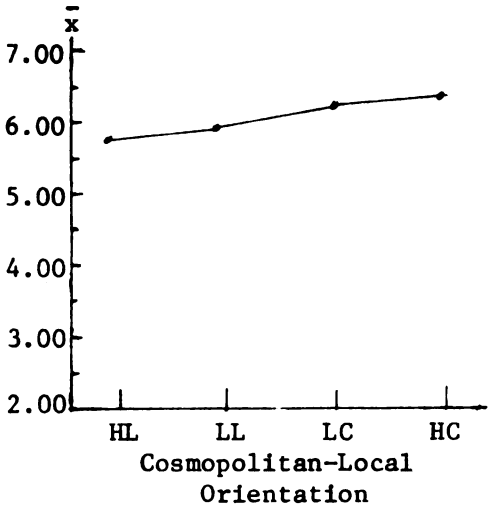


Fig. 115. Self-Fulfillment

Results

HC > HL

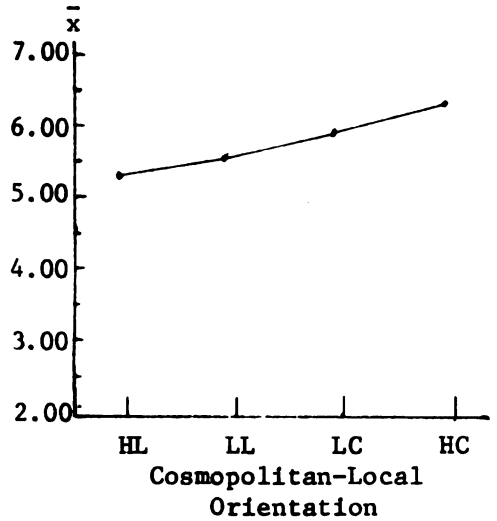


Fig. 116. Pay

Results

HC > HL HC > LC
HC > LL LC > HL

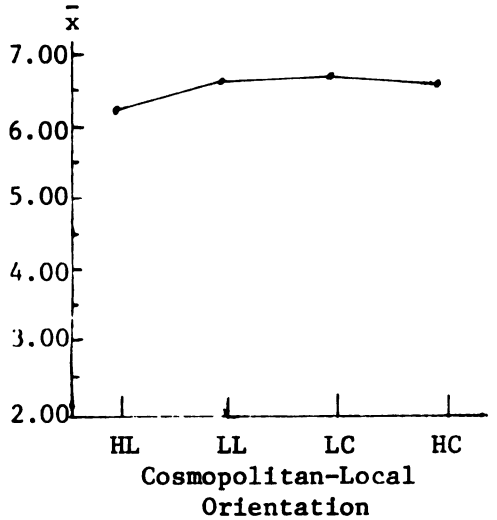


Fig. 117. Personal Growth and Development

Results

HC > HL LL > HL
LC > HL

Key: HL--High Local; LL--Low Local; LC--Low Cosmopolitan; HC--High Cosmopolitan

ANALYSIS OF NEED IMPORTANCE

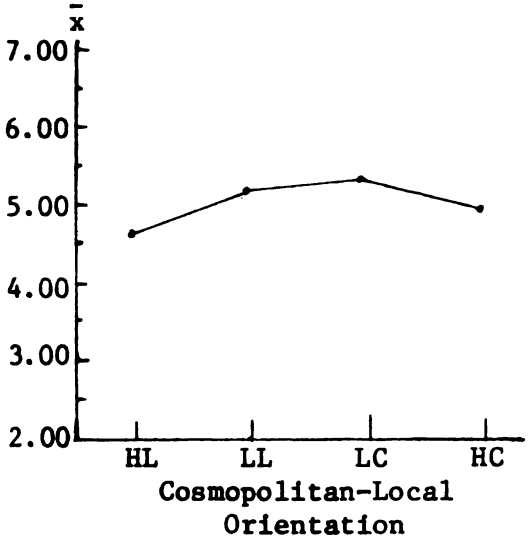


Fig. 118. Participation in Setting Goals

Results

LC > HL

Key: HL--High Local; LL--Low Local; LC--Low Cosmopolitan; HC--High Cosmopolitan

10. public accounting internship
11. part-time public accounting experience
12. part-time public accounting experience
13. full-time non-public accounting experience
14. length of current firm service
15. CPA certificate progress
16. CPA exam sittings
17. professional meeting attendance
18. professional committee memberships
19. prior experience
20. professional organization memberships
21. professional development
22. company professional orientation.

A sufficient number of significant differences were found to reject the following hypothesis:

> H-I-6: Need importance will not vary for the individual variables in CPA firms of all sizes.

Findings for the Job Satisfaction Hypotheses

Job Satisfaction and Organizational Level

None of the factors for the job related variables were found to vary with job level. Therefore, the following hypothesis was rejected:

> H-II-1: Satisfaction with job-related variables varies directly with organizational level, from senior through junior (i.e., will be higher at higher levels), in CPA firms of all sizes.

Job Satisfaction and Organization Size

Six factors measured satisfaction with the job-related variables. Four of these varied with firm size. However, two of these -- compensation practices and

diversity of the work -- must be interpreted with caution since interaction between job level and firm size was also found. See Fig. 119; 121; 123-125 for the specific findings and Tables 48 and 49 in Appendix E for the means, F statistic, and level of significance.

The 4 factors for which differences for firm size were found were:

1. pressures of the job
2. performance and progress
3. compensation practices, and
4. diversity of the work

Although 15 of the 36 pairs of means compared for these 4 factors were significantly different at the .05 level or less, 7 of these pairs varied so that satisfaction was greater in small firms than in medium firms with performance and progress and compensation practices for seniors, compensation practices for juniors, and diversity of the work for semi-seniors. Seniors in small firms had greater satisfaction than seniors in large firms with pressures of the job and compensation practices. Also, seniors in medium firms were more satisfied with pressures of the job than seniors in large firms. These findings are opposite of that anticipated in the hypothesis, but consistent with the findings for managers (Porter, 1963c).

For the other 8 pairs of means, satisfaction was

ANALYSIS OF JOB SATISFACTION

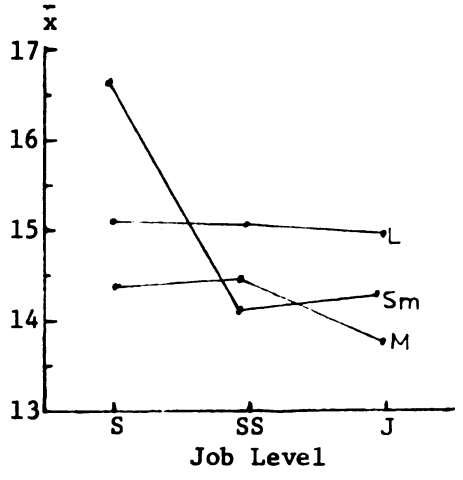


Fig. 119. Nature of the Work

Results

Interaction effect between job level and firm size

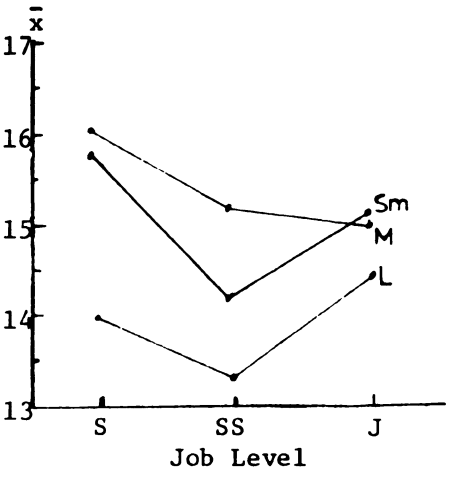


Fig. 120. Community Variables

Results

L: J > SS
Sm: S > SS

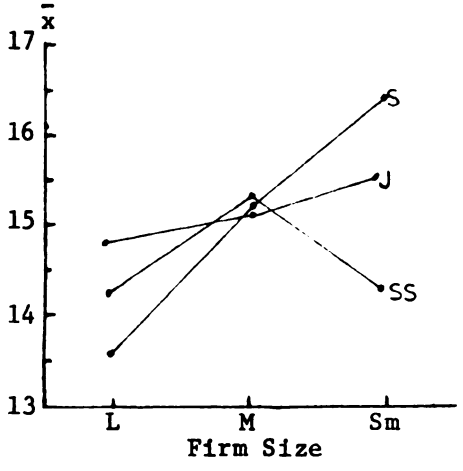


Fig. 121. Pressures of the Job

Results

S: M > L
Sm > L

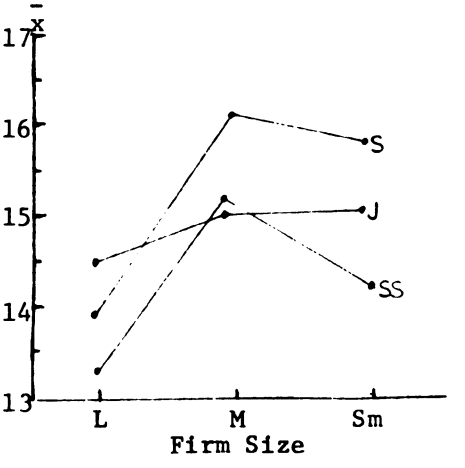


Fig. 122. Community Variables

Results

S: M > L
Sm > L
SS: M > L

Key: S--Seniors; SS--Semi-Seniors; J--Juniors;
L--Large Firms; M--Medium Firms; Sm--Small Firms

ANALYSIS OF JOB SATISFACTION

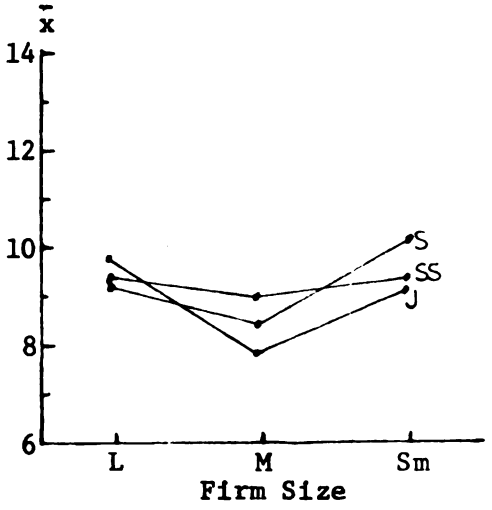


Fig. 123. Compensation Practices

Results

S: Sm > M
Sm > L

J: L > M
Sm > M

Interaction effect between job level and firm size

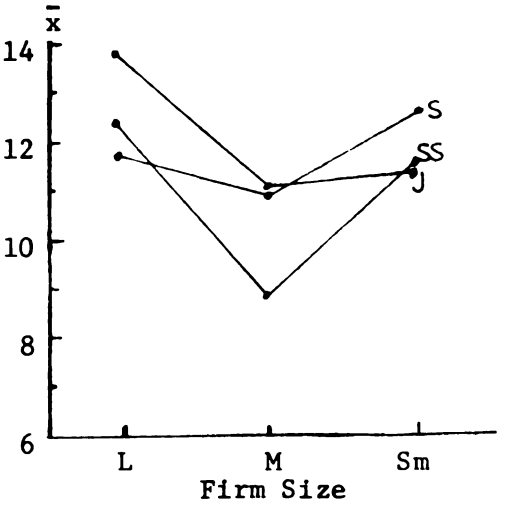


Fig. 124. Diversity of the Work

Results

SS: L > M
Sm > M

J: L > M

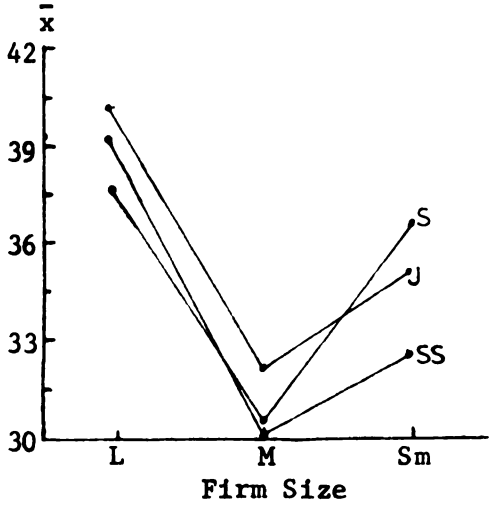


Fig. 125. Performance and Progress

Results

S: L > M
Sm > M

J: L > M
L > Sm

SS: L > M
L > Sm

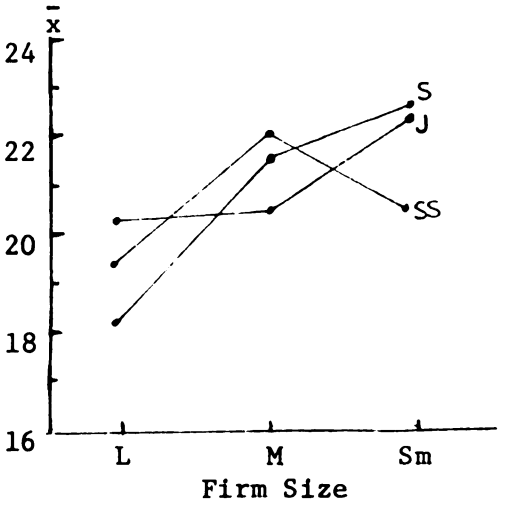


Fig. 126. Personal Variables

Results

S: L > Sm
Sm > M

Key: S--Seniors; SS--Semi-Seniors; J--Juniors;
L--Large Firms; M--Medium Firms; Sm--Small Firms

greater in large firms than in medium firms with performance and progress for all job levels, compensation practices for juniors, and diversity of the work for semi-seniors and juniors. In addition, semi-seniors and juniors were more satisfied with performance and progress in large firms than in small firms.

Thus, the following hypothesis was partially upheld and partially rejected:

> H-II-2: Satisfaction with the job-related variables for each organizational level in CPA firms varies directly with the size of the firms, from largest through smallest (i.e., will be higher in larger firms).

Job Satisfaction and the Community-Related Variables

The factor for the community-related variables varied with job level, but the results must be cautiously interpreted since an interaction effect was also found. Three of the 9 pairs of means were significantly different. See Fig. 120 and 122 for the specific findings and Tables 48 and 49 in Appendix E for the means, F statistic, and level of significance.

As a result of these findings, the following hypothesis was not accepted:

> H-II-3: There will be no significant differences in satisfaction with the community-related variables with regard to either firm size or job levels in CPA firms.

Job Satisfaction and the Personal Variables

The factor for the personal variables varied with firm size. Differences were found for interference of the job with time to be spent with family or personal interests and the satisfaction of the spouse with the job and a career in public accounting. Two of the 9 pairs of means were significantly different. See Fig. 126 for the specific findings and Tables 48 and 49 in Appendix E for the means, F statistic, and level of significance.

These findings were sufficient enough to reject the following hypothesis:

> H-II-4: There will be no significant differences in satisfaction with the personal variables with regard to either firm size or job level in CPA firms.

Job Satisfaction and the Individual Variables

Two of the 8 job satisfaction factors, and 5 of the 30 pairs of means for these 2 factors were significantly different for the age variable. See Fig. 133 and 134 for the specific findings and Tables 52 and 53 in Appendix E for the means, F statistic, and level of significance. Thus the following hypothesis was accepted:

> H-II-5: Job satisfaction will be greater at successively higher ages in CPA firms of all sizes.

No significant differences were found for 16 of the

30 individual variables:

1. sex,
2. marital status,
3. dependency status,
4. job specialty,
5. public accounting internship,
6. part-time public accounting experience,
7. part-time non-public accounting experience,
8. CPA certificate progress,
9. full-time non-public accounting experience,
10. length of public accounting service,
11. length of current firm service,
12. professional meeting attendance,
13. prior experience,
14. professional organization memberships,
15. professional development, and
16. individual professional orientation.

Since no differences were found for the length of current firm or public accounting service, the following hypothesis was rejected:

> H-II-6: Job satisfaction will be lower at successively longer lengths of service in CPA firms of all sizes.

Job satisfaction varied significantly among the categories of the following individual variables:

1. location,
2. age,
3. undergraduate education,
4. graduate education,
5. grade point average,
6. class rank,
7. current career plans,
8. CPA exam sittings,
9. full-time public accounting experience,
10. professional committee memberships,
11. company professional orientation,
12. individual bureaucratic orientation
13. company bureaucratic orientation, and
14. cosmopolitan-local orientation.

Of these 14 variables, location, current career plans, and company bureaucratic orientation appear to be the most relevant ones since most of the job satisfaction factors varied between two or more categories of these variables. See Fig. 127-132; 135-183 for the specific findings and Tables 50 and 51; 54-81 in Appendix E for the means, F statistic, and level of significance.

The findings were sufficient enough to reject the following hypothesis:

> H-II-7: Job satisfaction will not differ significantly for other individual variables in CPA firms of all sizes.

Findings for the Orientation Hypotheses

Orientation Scores and Organization Level and Size

Individual bureaucratic orientation scores varied for both job level and firm size, with bureaucratic orientations being higher for semi-seniors than juniors or seniors and for medium and small firm semi-seniors than large firm semi-seniors. Company bureaucratic orientation scores were higher for large firm personnel than personnel in smaller firms. Semi-seniors were more cosmopolitan than juniors in large and medium firms. No significant differences were found for either individual professional or company professional orientation scores for job level or firm size. See

ANALYSIS OF JOB SATISFACTION

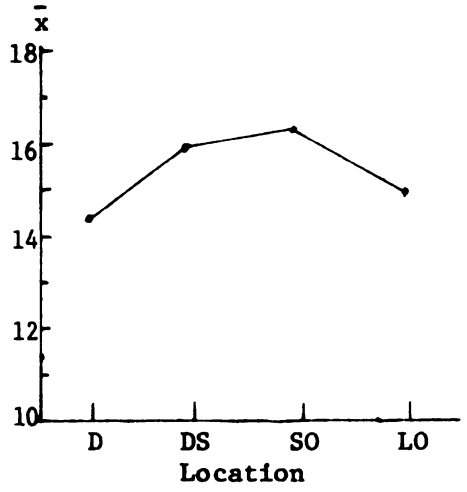


Fig. 127. Pressures of the Job

Results

SO > D

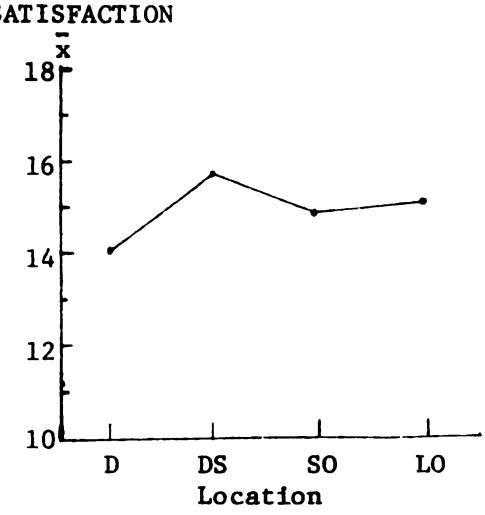


Fig. 128. Community Variables

Results

DS > D

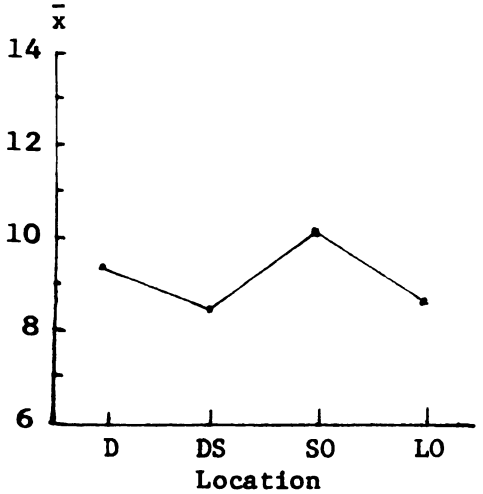


Fig. 129. Compensation Practices

Results

SO > DS

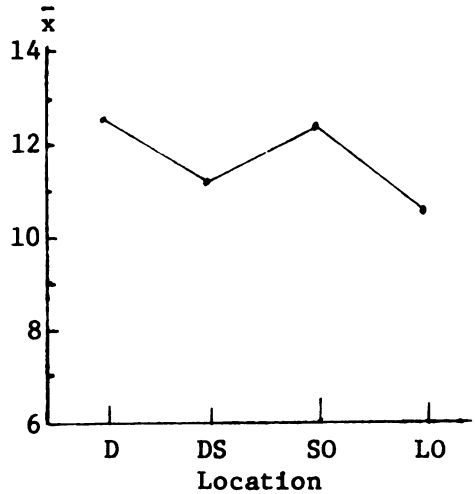


Fig. 130. Diversity of the Work

Results

D > DS
D > LO
SO > LO

Key: D--Detroit; DS--Detroit Suburbs; SO--Small Outstate Cities; LO--Large Outstate Cities

ANALYSIS OF JOB SATISFACTION

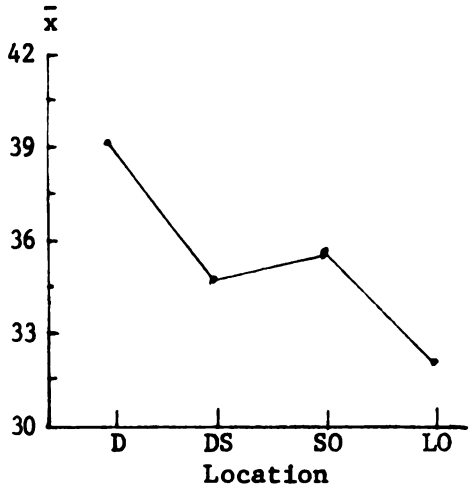


Fig. 131. Performance and Progress

Results

D > DS
D > LO
SO > LO

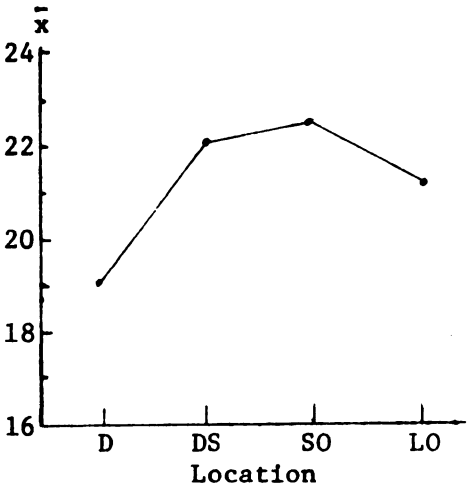


Fig. 132. Personal Variables

Results

DS > D
SO > D

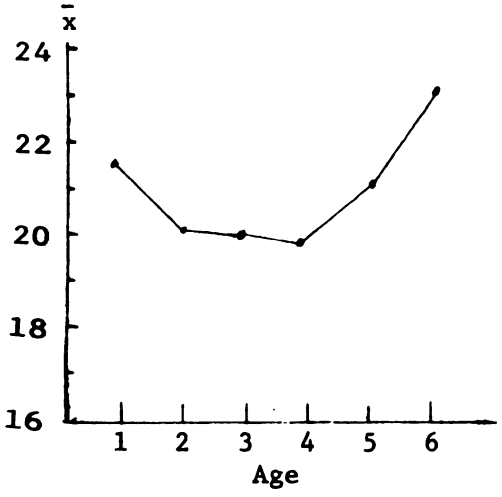


Fig. 133. Personal Variables

Results

6 > 2
6 > 3
6 > 4
1 > 2
1 > 3
1 > 4

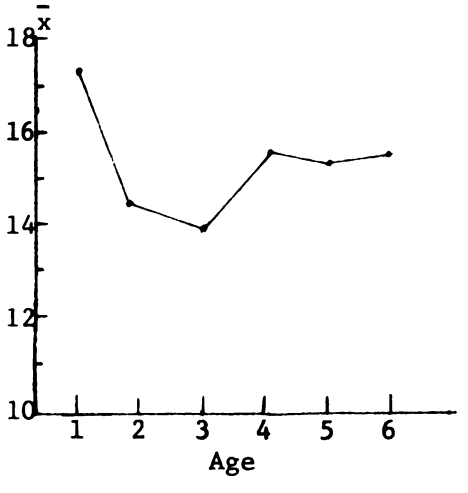


Fig. 134. Community Variables

Results

1 > 2
1 > 3

Key: D--Detroit; DS--Detroit Suburbs; SO--Small Outstate Cities; LO--Large Outstate Cities; 1--21 or Under; 2--22 to 24; 3--25 to 27; 4--28 to 30; 5--31 to 33; 6--34 or Over

ANALYSIS OF JOB SATISFACTION

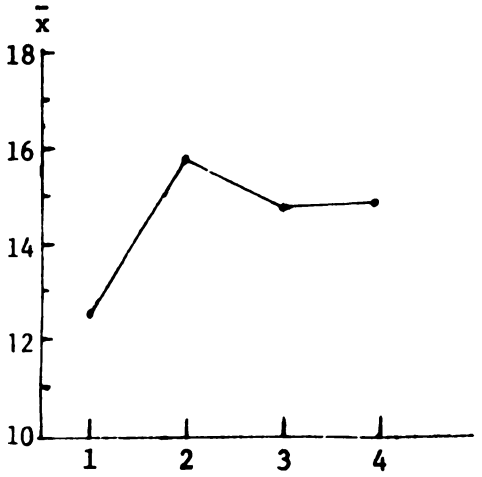


Fig. 135. Pressures of the Job

Results

2 > 1
3 > 1
4 > 1

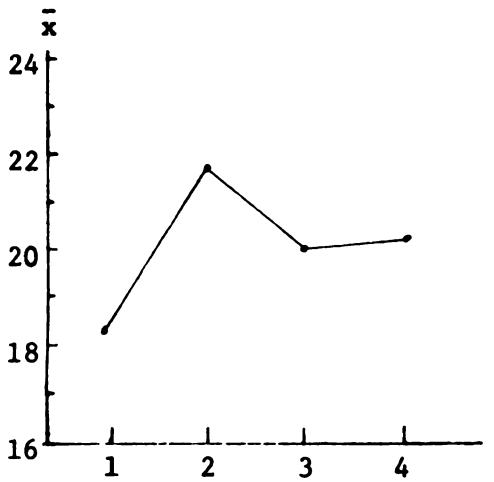


Fig. 136. Personal Variables

Results

2 > 1

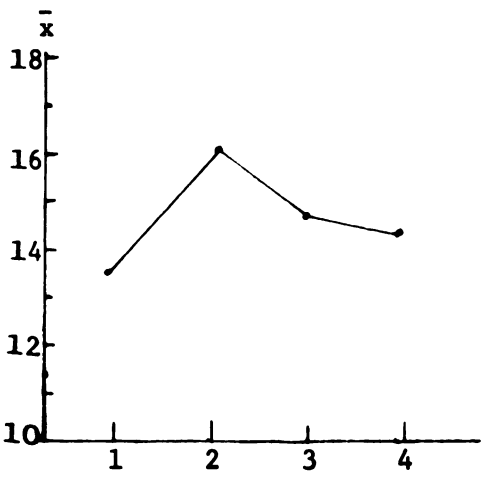


Fig. 137. Community Variables

Results

2 > 1

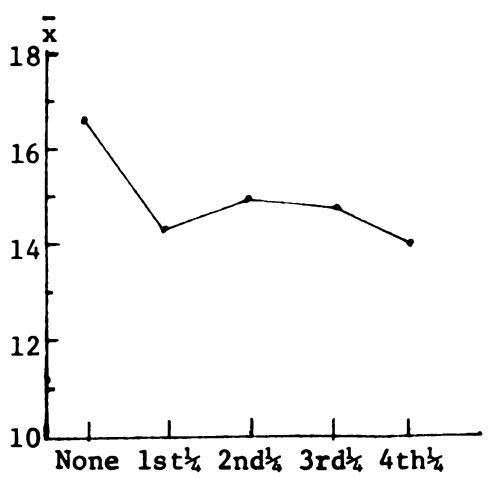


Fig. 138. Pressure of the Job

Results

None > 1st¼
None > 2nd¼
None > 3rd¼
None > 4th¼

Key: 1--No Response; 2--No Bachelor's Degree; 3--Bachelor's Degree with Non-Accounting Major; 4--Bachelor's Degree with Accounting Major

ANALYSIS OF JOB SATISFACTION

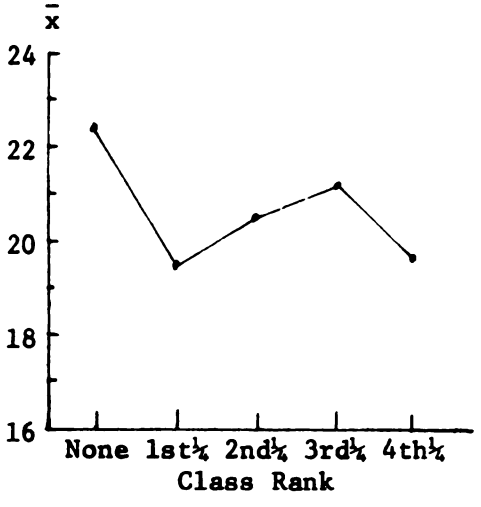


Fig. 139. Personal Variables

Results

None > 1st¼

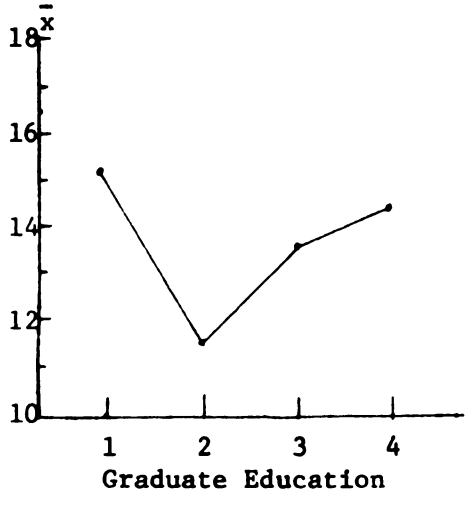


Fig. 140. Pressures of the Job

Results

1 > 2
4 > 2

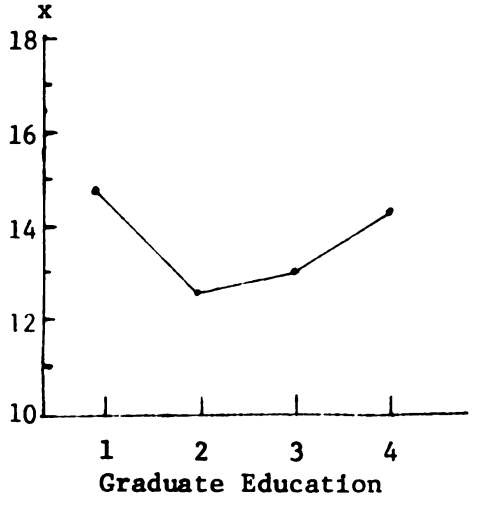


Fig. 141. Community Variables

Results

1 > 2

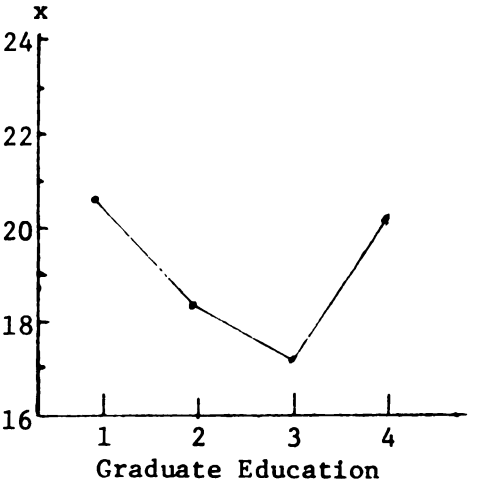


Fig. 142. Personal Variables

Results

1 > 3
4 > 3

Key: 1--No Master's Degree; 2--Master's Degree with Non-Accounting Major; 3--Master's Degree with Accounting Major; 4--Other Advanced Degree

ANALYSIS OF JOB SATISFACTION

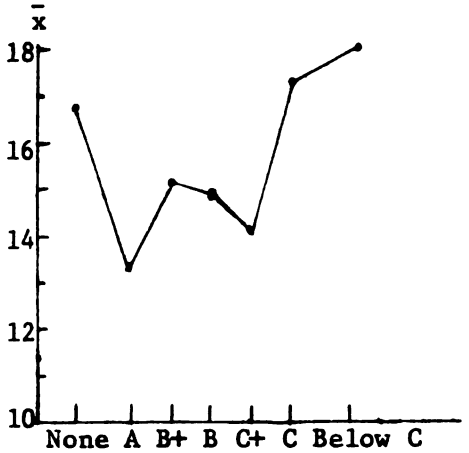


Fig. 143. Nature of the Work

Results

Below C > A
Below C > C+
C > A
C > C+
None > A

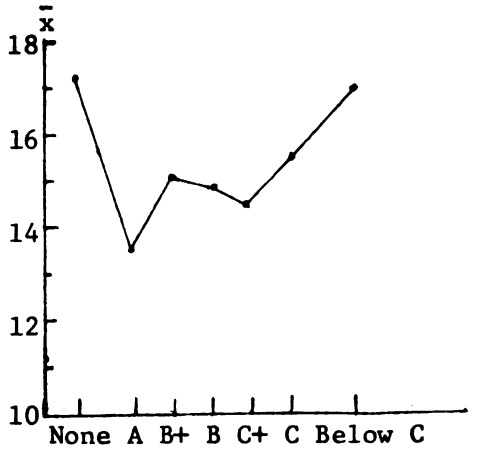


Fig. 144. Pressures of the Job

Results

Below C > A
Below C > C+
None > A
None > C+

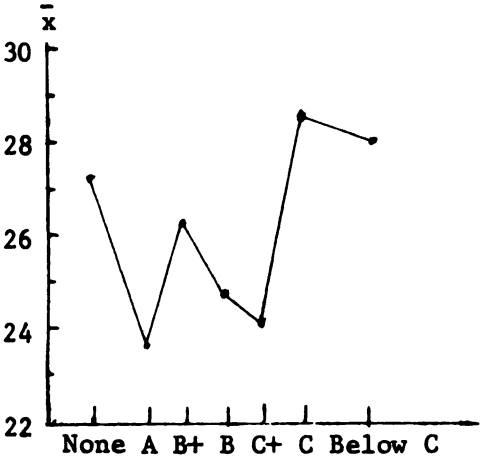


Fig. 145. Professional Activities and Development

Results

Below C > A
Below C > C+
C > A
C > B
C > C+

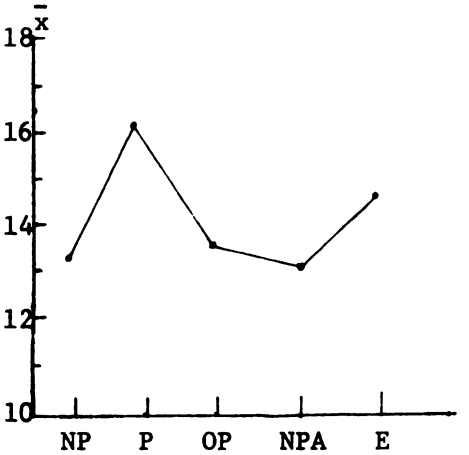


Fig. 146. Nature of the Work

Results

P > NP
P > OP
P > NPA

Key: NP--No Plans; P--CPA Partner; OP--Own CPA Practice; NPA--Non-Public Accounting; E--CPA Employee

ANALYSIS OF JOB SATISFACTION

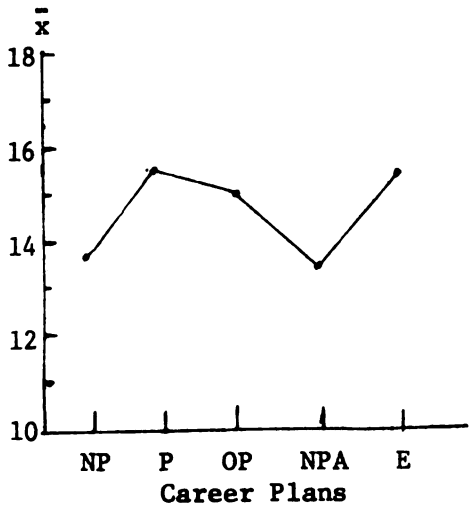


Fig. 147. Pressures of the Job

Results

P > NP E > NP
P > NP E > NPA
OP > NPA

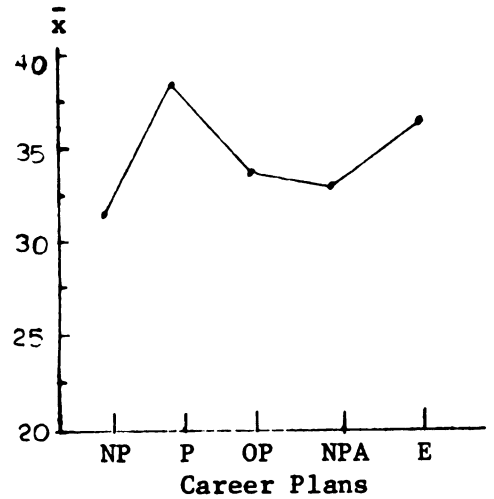


Fig. 148. Performance and Progress

Results

P > NP P > OP
E > NP P > NPA

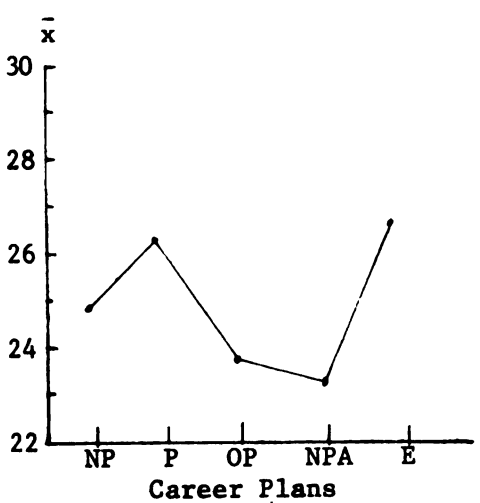


Fig. 149. Professional Activities and Development

Results

P > NPA
E > OP
E > NPA

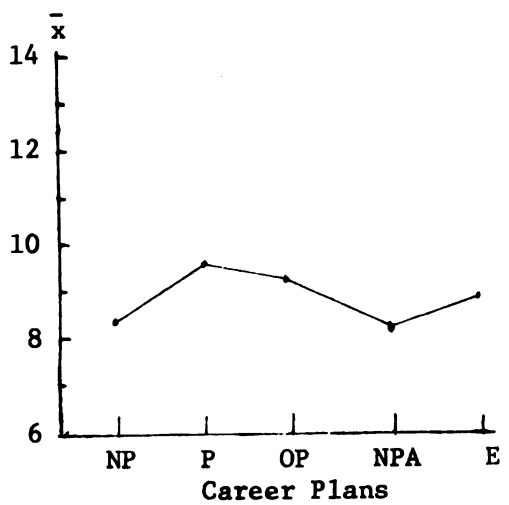


Fig. 150. Compensation Practices

Results

P > NP
P > NPA

Key: NP--No Plans; P--CPA Partner; OP--Own CPA Practice; NPA--Non-Public Accounting; E--CPA Employee

ANALYSIS OF JOB SATISFACTION

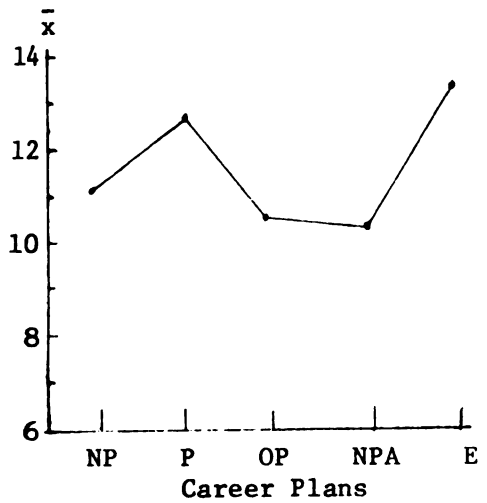


Fig. 151. Diversity of the Work

Results

NP > OP
P > NPA
E > NP
E > OP
E > NPA

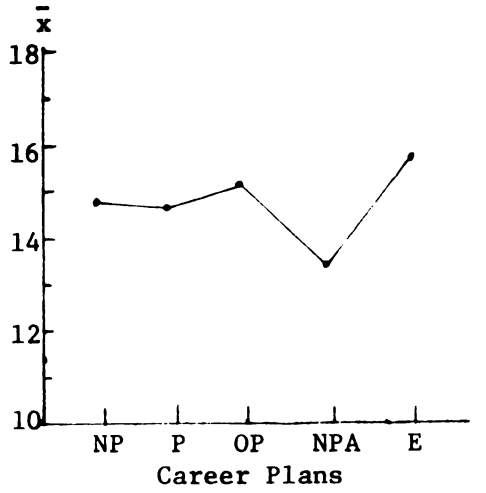


Fig. 152. Community Variables

Results

E > NPA

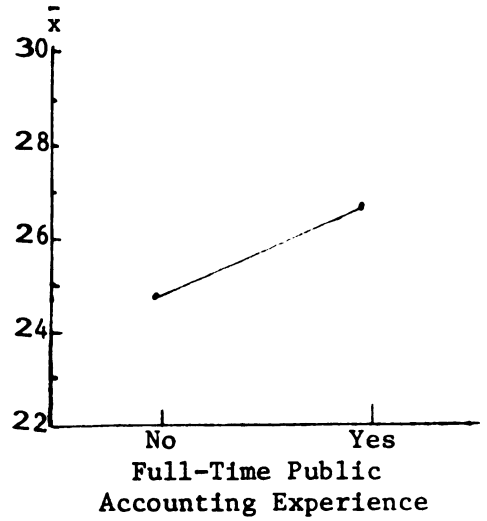


Fig. 153. Professional Activities and Development

Results

Yes > No

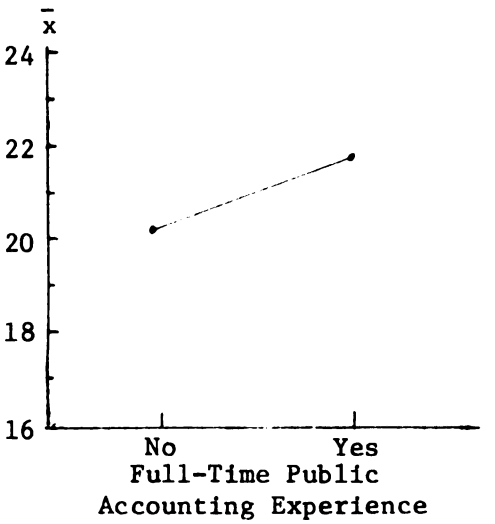
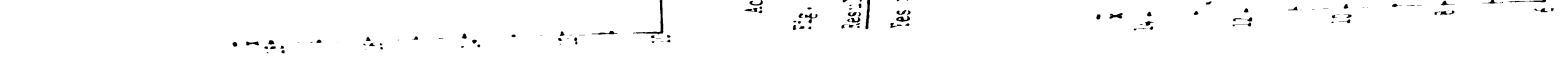


Fig. 154. Personal Variables

Results

Yes > No

Key: NP--No Plans; P--CPA Partner; OP--Own CPA Practice; NPA--Non-Public Accounting; E--CPA Employee



ANALYSIS OF JOB SATISFACTION

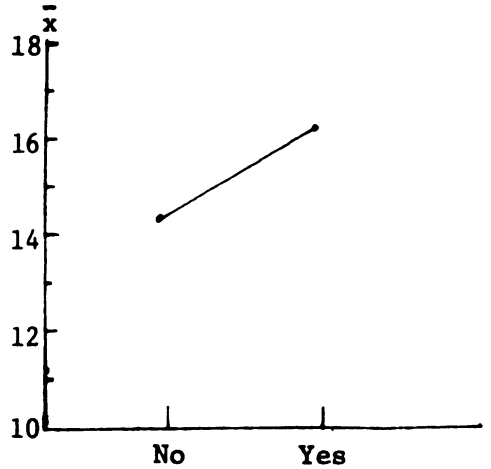


Fig. 155. Community Variables

Results

Yes > No

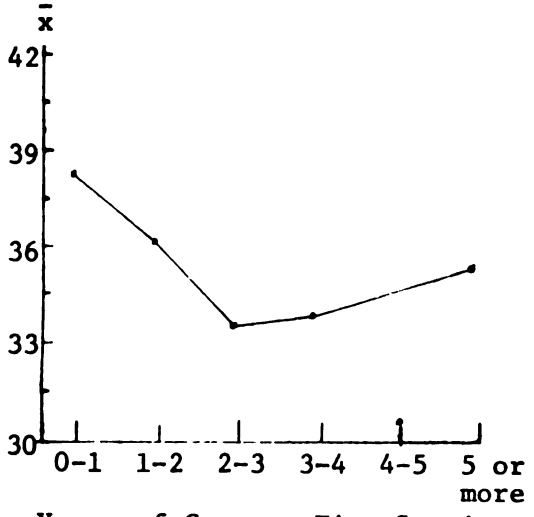


Fig. 156. Performance and Progress

Results

0-1 > 4-5
1-2 > 4-5
5 or more > 4-5

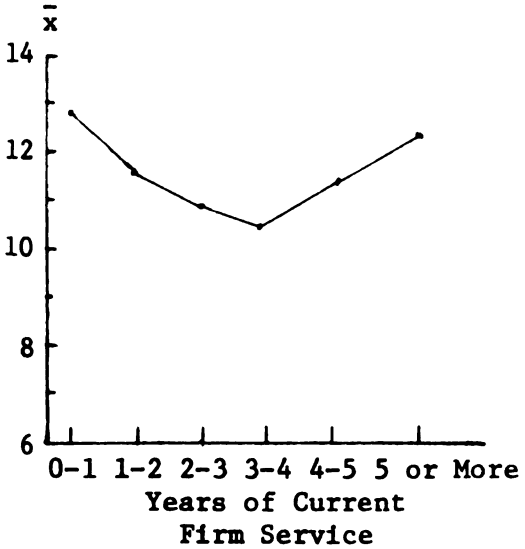


Fig. 157. Diversity of the Work

Results

0-1 > 2-3
0-1 > 3-4

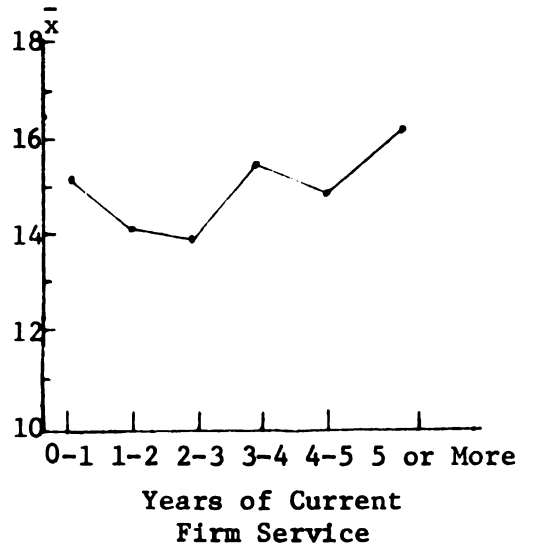


Fig. 158. Community Variables

Results

5 or More > 1-2
5 or More > 2-3

ANALYSIS OF JOB SATISFACTION

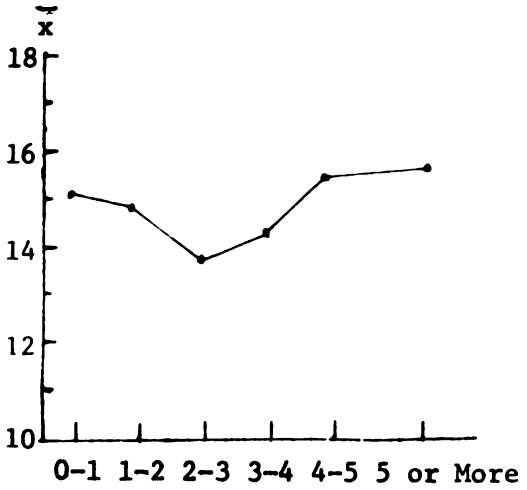


Fig. 159. Pressures of the Job

Results

5 or More > 2-3

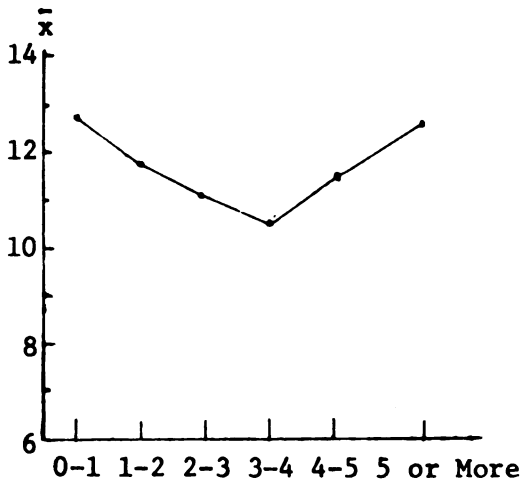


Fig. 160. Diversity of the Work

Results

5 or More > 3-4
0-1 > 3-4

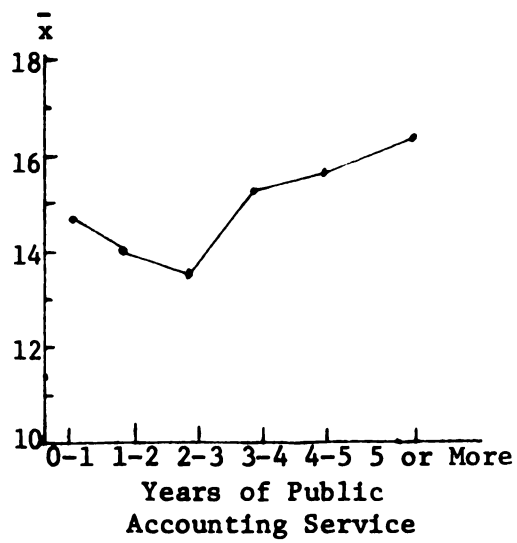


Fig. 161. Community Variables

Results

5 or More > 2-3
5 or More > 3-4
4-5 > 3-4

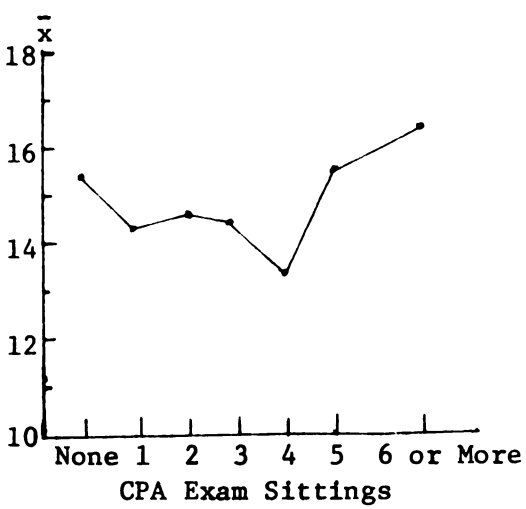


Fig. 162. Pressures of the Job

Results

6 or More > 4
6 or More > 1
5 > 4

ANALYSIS OF JOB SATISFACTION

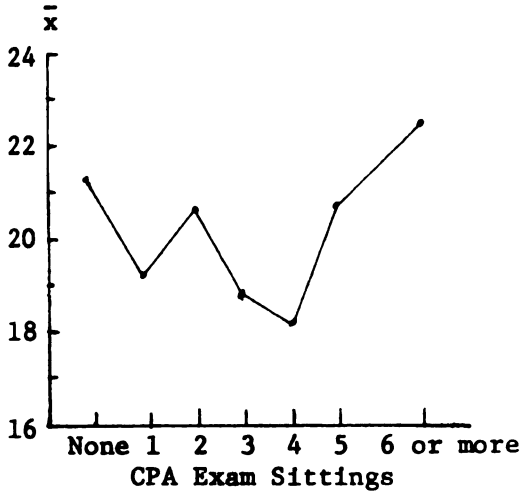


Fig. 163. Personal Variables

Results

6 or More > 4
6 or More > 3
6 or More > 1

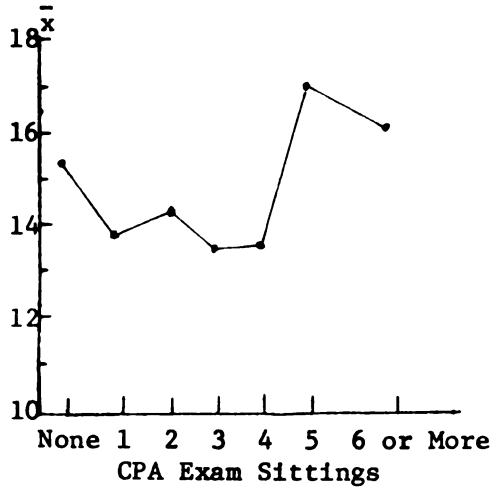


Fig. 164. Personal Variables

Results

6 or More > 4
6 or More > 3
5 > 4
5 > 3
5 > 2
5 > 1

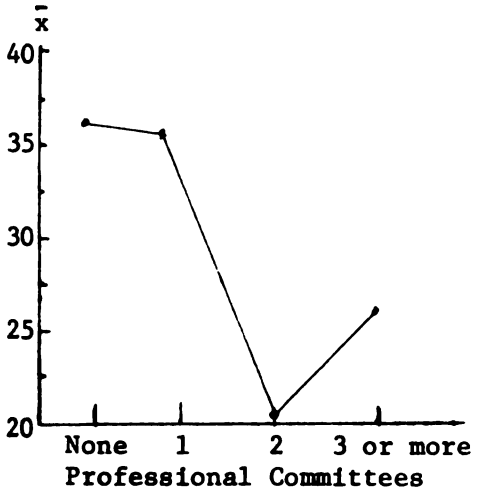


Fig. 165. Performance and Progress

Results

None > 2
1 > 2
None > 3 or more
1 > 3 or more

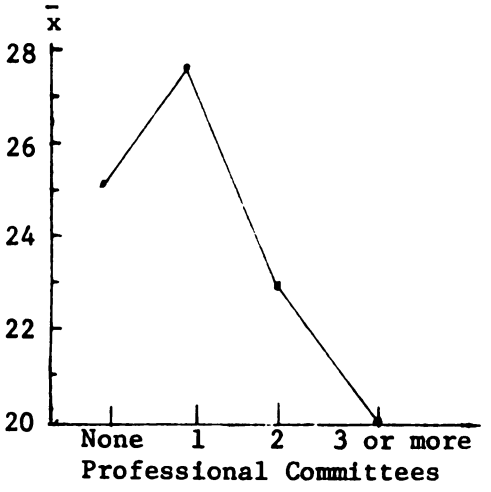


Fig. 166. Professional Activities & Development

Results

1 > 3 or more

ANALYSIS OF JOB SATISFACTION

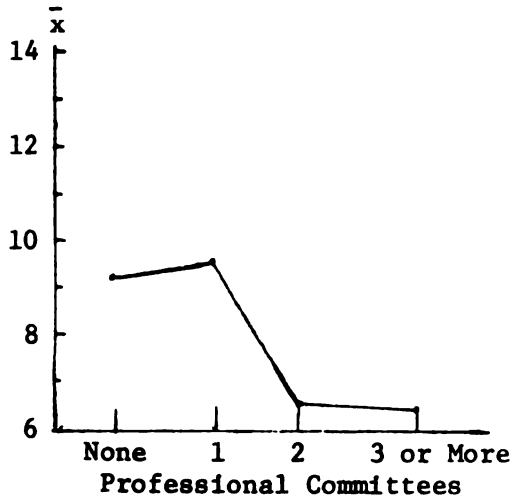


Fig. 167. Compensation Practices

Results

None > 2
1 > 2
None > 3 or More
1 > 3 or More

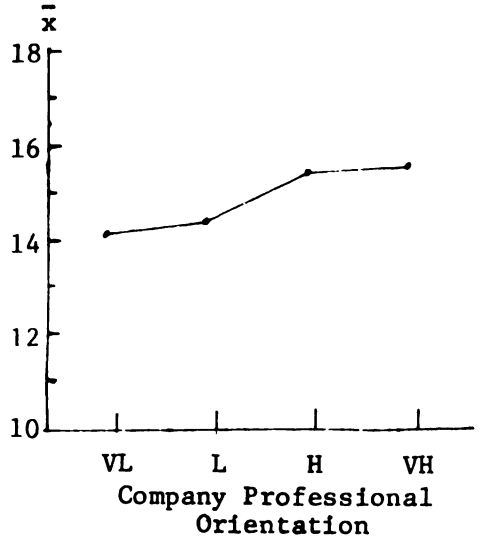


Fig. 168. Nature of the Work

Results

VH > VL
H > VL

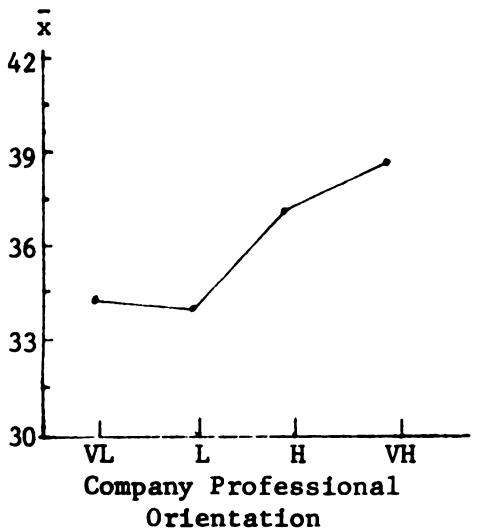


Fig. 169. Performance and Progress

Results

VH > VL
VH > L
H > VL
H > L

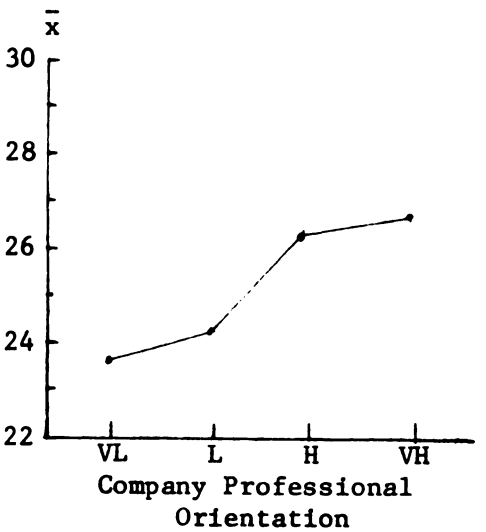


Fig. 170. Professional Activities and Development

Results

VH > VL
VH > L
H > VL
H > L

Key: VL--Very Low; L--Low; H--High; VH--Very High

ANALYSIS OF JOB SATISFACTION

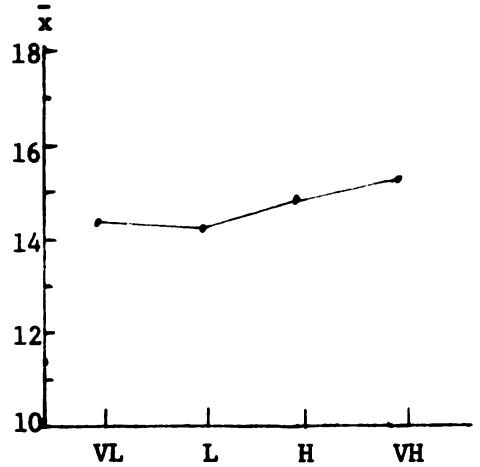


Fig. 171. Community Variables

Results

H > VL
H > L

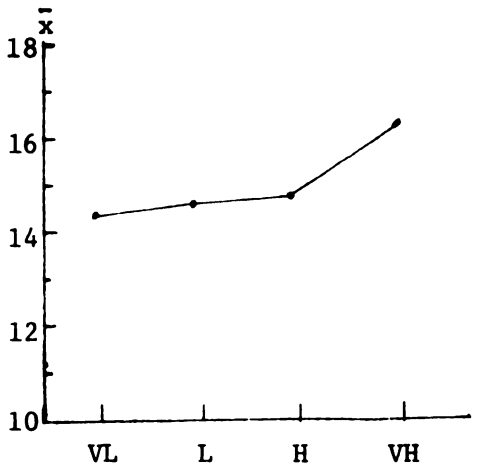


Fig. 172. Pressures of the Job

Results

VH > VL
VH > L
VH > H

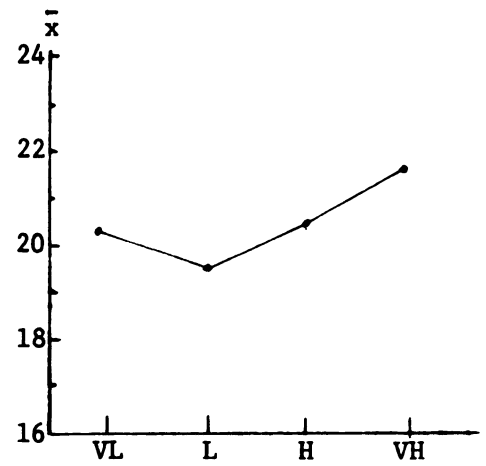


Fig. 173. Personal Variables

Results

VH > L
VH > H

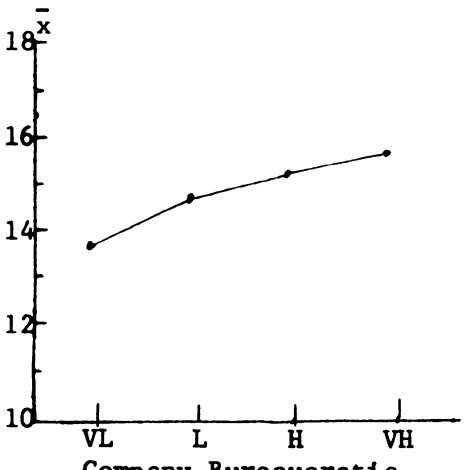


Fig. 174. Nature of the Work

Results

VH > VL
H > VL

Key: VL--Very Low; L--Low; H--High; VH--Very High

ANALYSIS OF JOB SATISFACTION

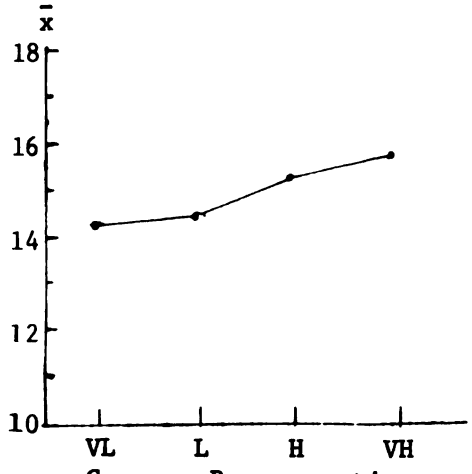


Fig. 175. Pressures of the Job

Results

VH > VL
VH > L
H > VL

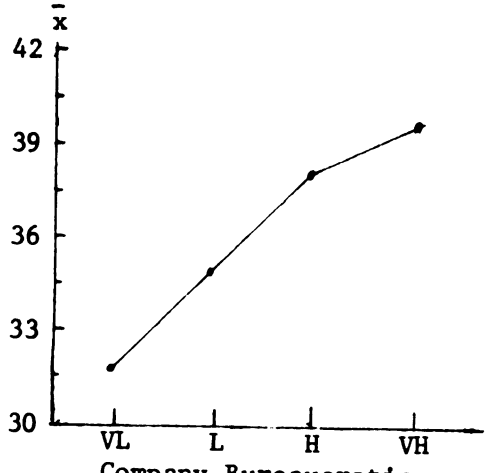


Fig. 176. Performance and Progress

Results

VH > VL
VH > L
L > VL
H > VL
H > L

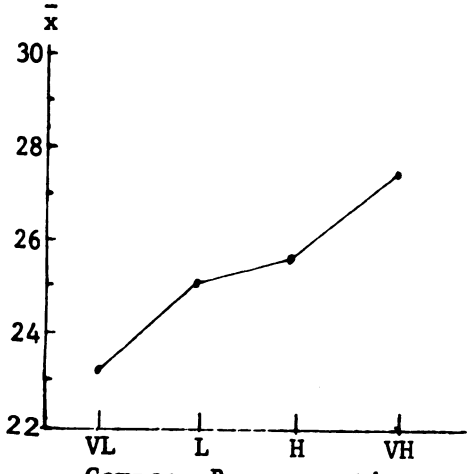


Fig. 177. Professional Activities and Development

Results

VH > VL
VH > L
H > VL

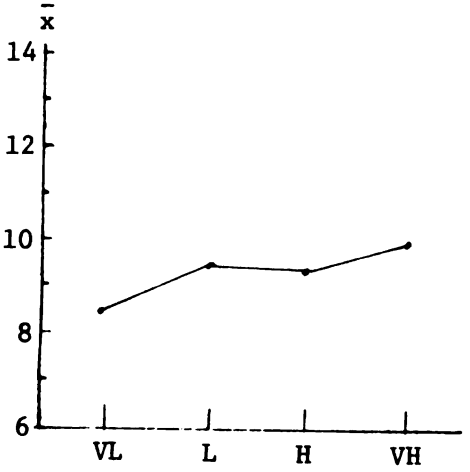


Fig. 178. Compensation Practices

Results

H > VL
VH > VL
L > VL

Key: VL--Very Low; L--Low; H--High; VH--Very High

ANALYSIS OF JOB SATISFACTION

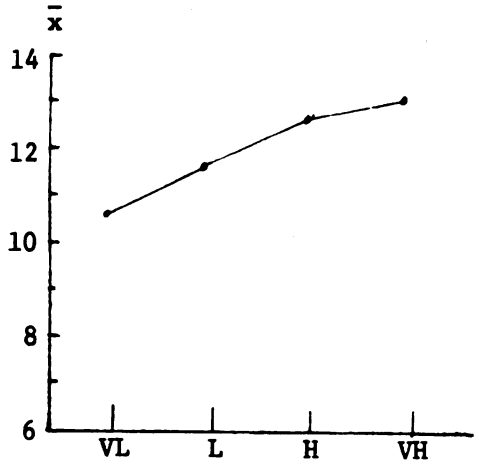


Fig. 179. Diversity of the Work

Results

VH > VL
H > VL

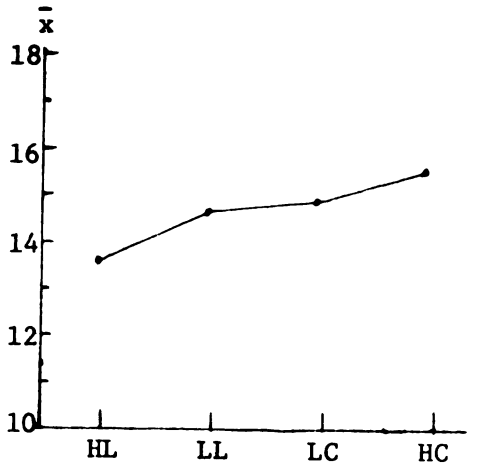


Fig. 180. Nature of the Work

Results

HC > HL

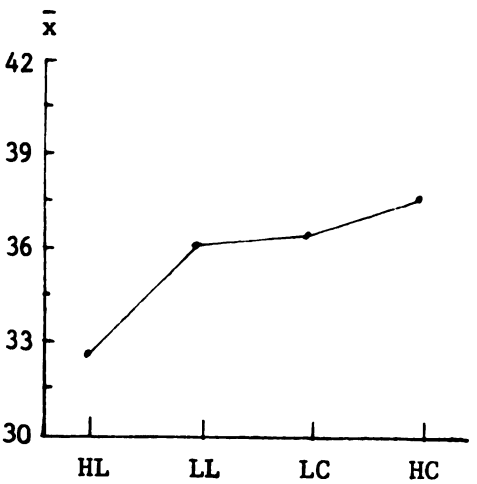


Fig. 181. Performance and Progress

Results

HC > HL
LC > HL
LL > HL

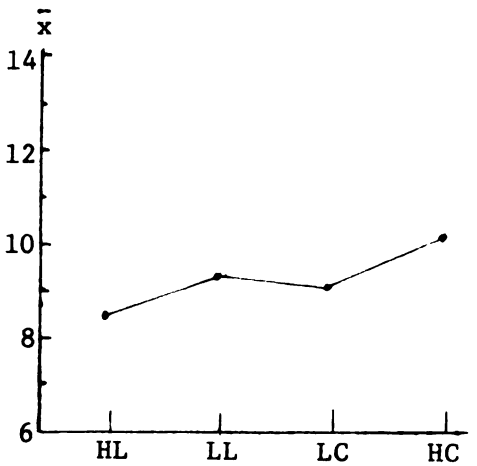


Fig. 182. Compensation Practices

Results

HC > HL

Key: VL--Very Low; L--Low; H--High; VH--Very High; HL--High Local; LL--Low Local; LC--Low Cosmopolitan; HC--High Cosmopolitan

ANALYSIS OF JOB SATISFACTION

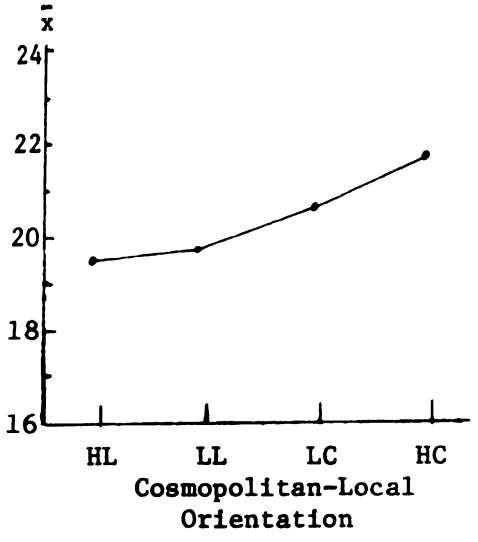


Fig. 183. Personal Variables

Results

HC > HL

Key: HL--High Local; LL--Low Local; LC--Low Cosmopolitan;
HC--High Cosmopolitan

Fig. 184-187 for the specific findings and Tables 82 and 83 in Appendix E for the means, F statistic, and level of significance.

Therefore, the following hypothesis was not accepted:

> H-III-1: There will be no significant differences in orientation scores for either job level or firm size in CPA firms of all sizes.

Orientation Scores and the Individual Variables

Significant differences for the orientation scores were found for only 6 of the individual variables:

1. age,
2. length of public accounting service,
3. individual professional orientation,
4. company professional orientation,
5. individual bureaucratic orientation, and
6. company bureaucratic orientation.

See Fig. 188-196 for the specific findings and Tables 84-95 in Appendix E for the means, F statistic, and level of significance. These findings were sufficient to reject the following hypothesis:

> H-III-2: Orientation scores will not differ significantly for the individual variables in CPA firms of all sizes.

ANALYSIS OF ORIENTATION SCORES

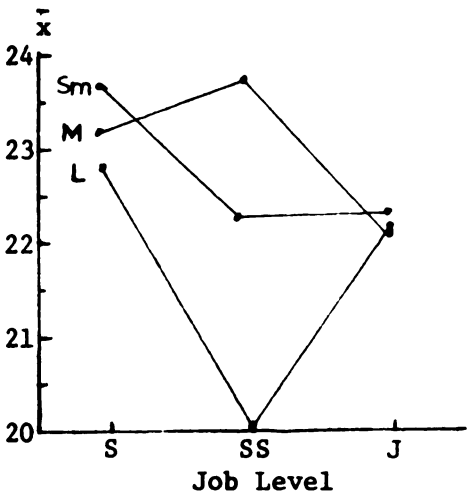


Fig. 184. Individual Bureaucratic Orientation Score

Results

L: S > SS
J > SS

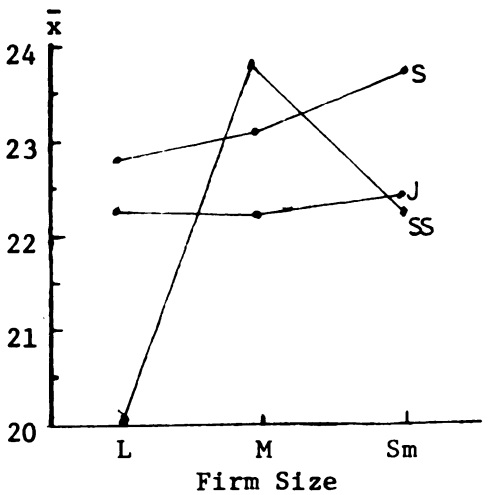


Fig. 185. Individual Bureaucratic Orientation Score

Results

SS: M > L
Sm > L

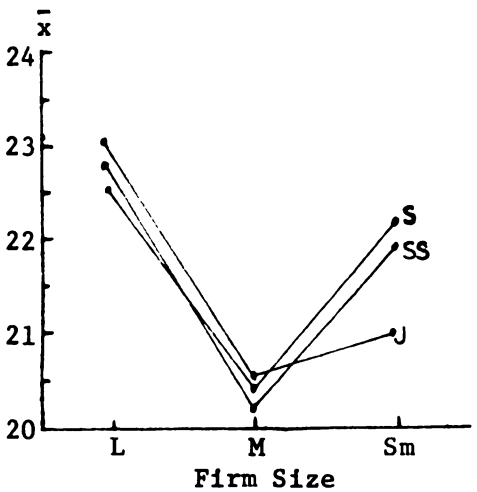


Fig. 186. Company Bureaucratic Orientation Score

Results

S: L > M
Sm > M
SS: L > M

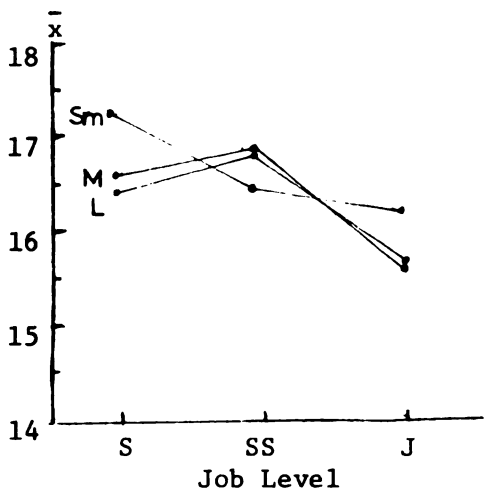


Fig. 187. Cosmopolitan-Local Orientation

Results

L: SS > J
M: SS > J

Key: S--Seniors; SS--Semi-Seniors; J--Juniors;
L--Large Firms; M--Medium Firms; Sm--Small Firms

ANALYSIS OF ORIENTATION SCORES



Fig. 188. Individual Bureaucratic Orientation Score

Results

6 > 2

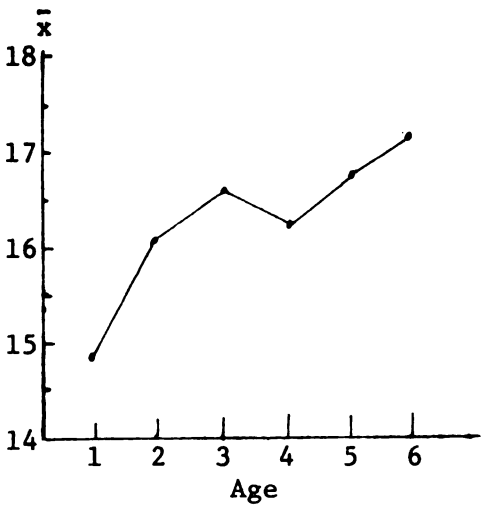


Fig. 189. Cosmopolitan-Local Orientation Score

Results

6 > 1
6 > 2
5 > 1
4 > 1
3 > 1
2 > 1

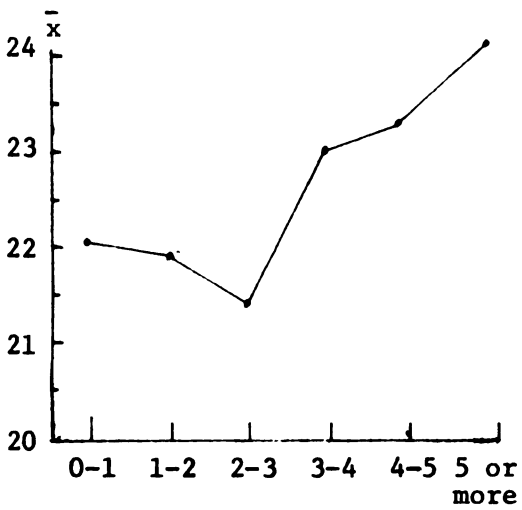


Fig. 190. Individual Bureaucratic Orientation Score

Results

5 or more > 0-1
5 or more > 1-2
5 or more > 2-3

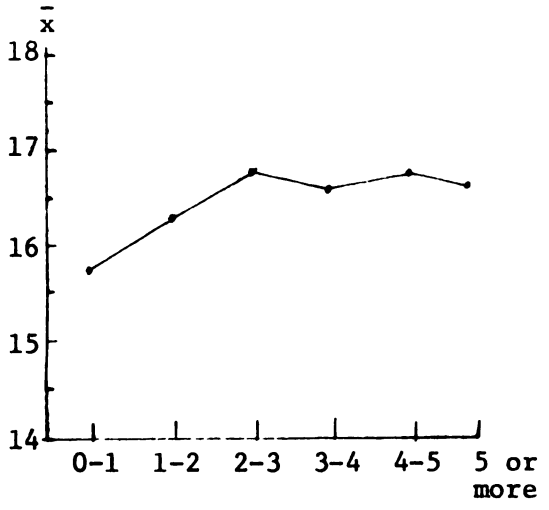


Fig. 191. Cosmopolitan-Local Orientation Scores

Results

4-5 > 0-1
2-3 > 0-1

Key: 1--21 or Under; 2--22 to 24; 3--25 to 26; 4--27 to 30; 5-31 to 33; 6-34 or Over

ANALYSIS OF ORIENTATION SCORES

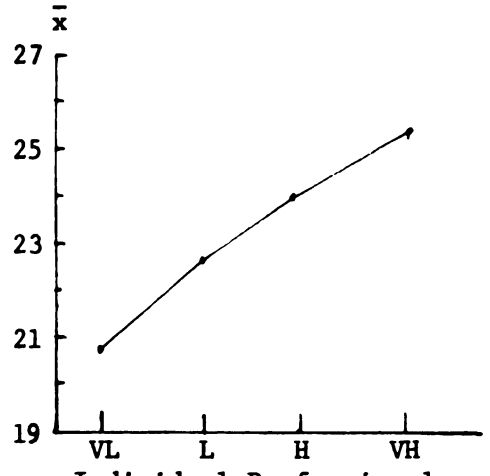


Fig. 192. Company Professional Orientation Score

Results

VH > VL
VH > L
VH > H
H > VL
H > L
L > VL

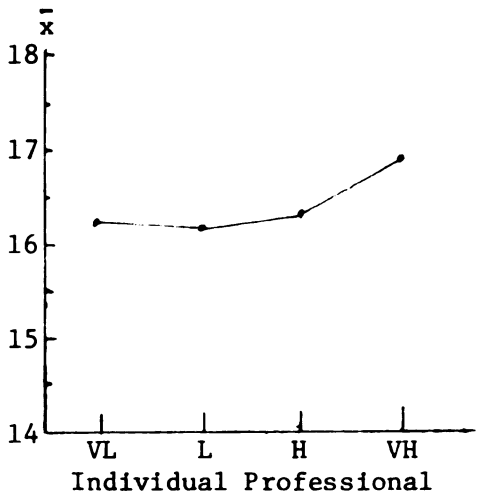


Fig. 193. Cosmopolitan-Local Orientation Score

Results

VH > VL
VH > L
VH > H

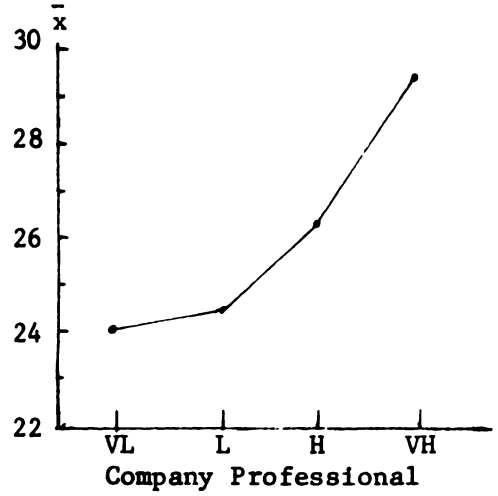


Fig. 194. Individual Professional Orientation Scores

Results

VH > VL
VH > L
VH > H
H > VL
H > L

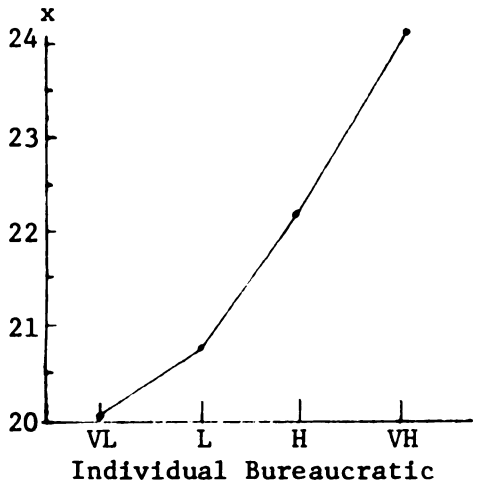


Fig. 195. Company Bureaucratic Orientation Score

Results

VH > VL
VH > L
VH > H
H > VL
H > L

Key: VL--Very Low; L--Low; H--High; VH--Very High

ANALYSIS OF ORIENTATION SCORES

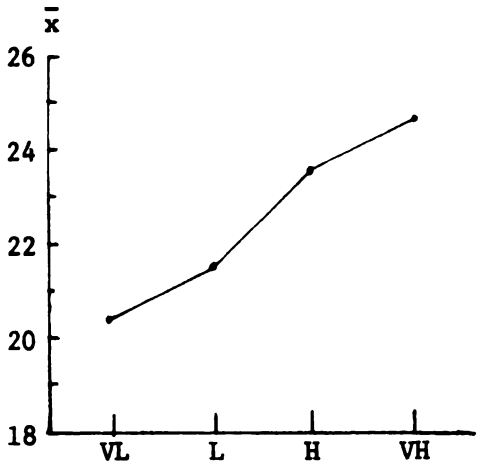


Fig. 196. Individual Bureaucratic Orientation Score

Results

VH > VL	H > VL
VH > L	H > L
L > VL	

Key: VL--Very Low; L--Low; H--High; VH--Very High

Findings for the Turnover Hypotheses

Job Satisfaction and Turnover

Three of the 6 factors for the job-related variables were related to turnover:

1. the nature of the work,
2. the pressures of the job, and
3. the diversity of the work.

For the 117 pairs of means for these 3 factors comparing those who remained with their firms with those who left, 6 were found to be significantly different. In each case, satisfaction was lower for those who left. Thus, the following hypothesis is partially supported (see Fig. 197-199; 201-204 for the specific findings and Tables 96-105 in Appendix E for the means, F statistic, and level of significance):

> H-IV-A-1: Individuals at the junior through senior levels of CPA firms of all sizes who remain with their firms will have greater satisfaction with the job-related variables than individuals at the same level who leave their firms.

In addition, 102 pairs of means compared the satisfaction with the same 3 factors for the three turnover types (voluntary leave, involuntary leave, and staff reduction). Twelve significant differences were found, and the following hypothesis was rejected:

ANALYSIS OF JOB SATISFACTION

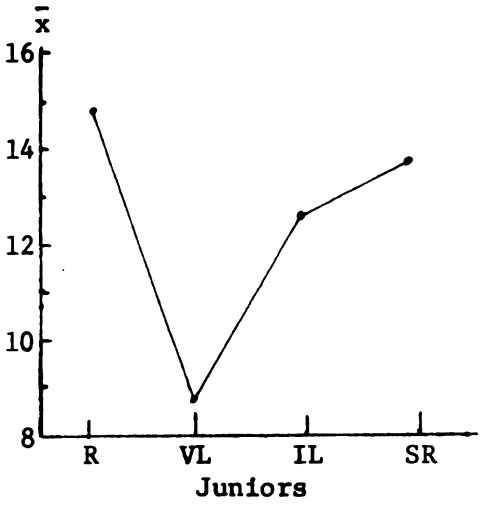


Fig. 197. Nature of the Work

Results

R > VL
IL > VL
SR > VL

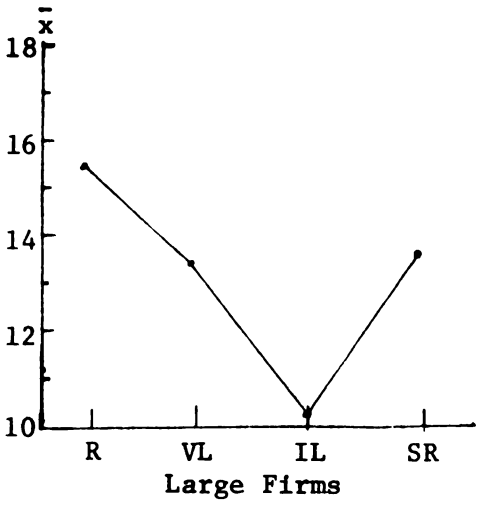


Fig. 198. Nature of the Work

Results

R > IL
VL > IL
SR > IL

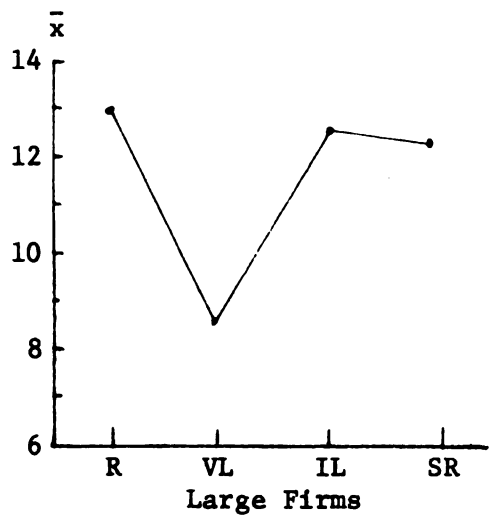


Fig. 199. Diversity of the Work

Results

R > VL
IL > VL
SR > VL

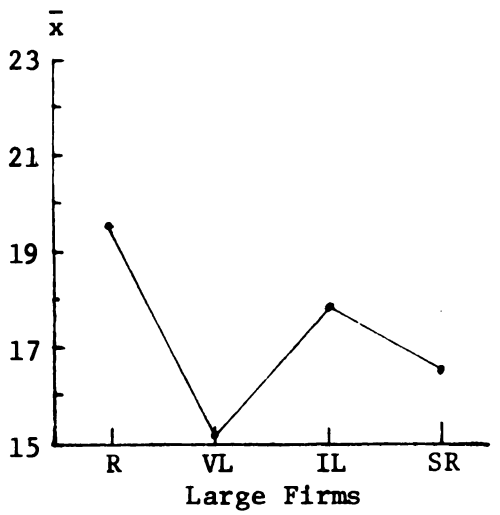


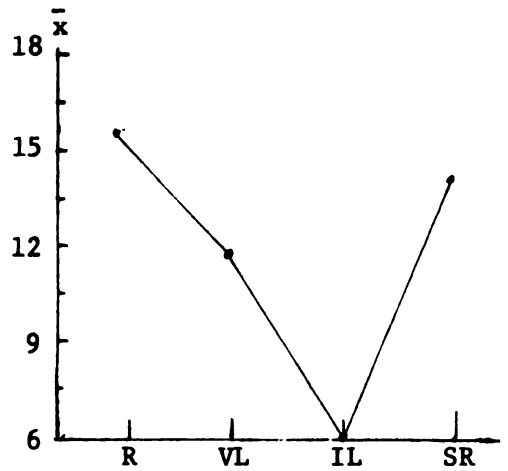
Fig. 200. Personal Variables

Results

R > VL

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave;
SR--Staff Reduction

ANALYSIS OF JOB SATISFACTION

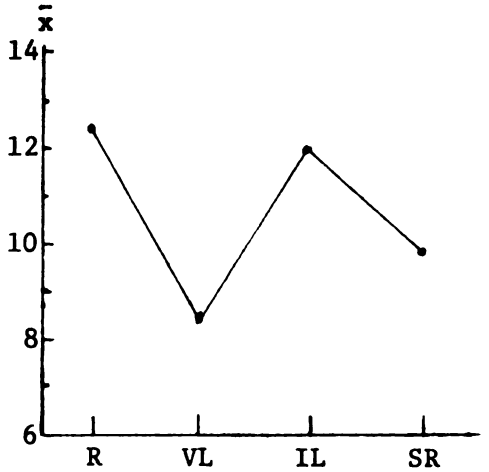


Large Firm Juniors

Fig. 201. Nature of the Work

Results

R > IL
SR > IL

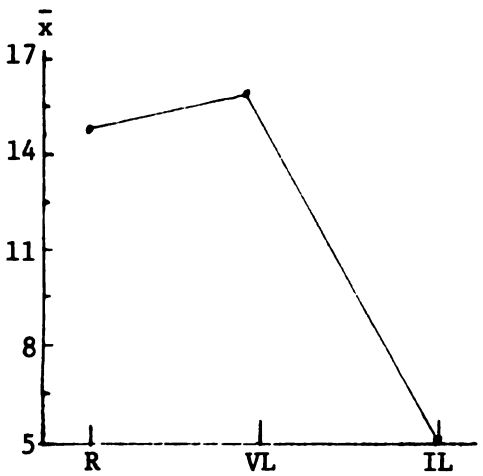


Large Firm Seniors

Fig. 202. Diversity of the Work

Results

R > VL
IL > VL

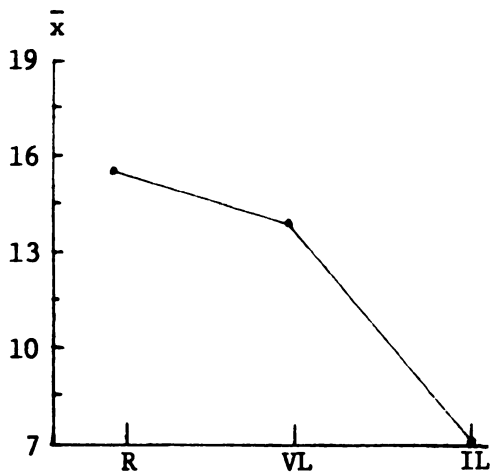


Medium Firm Seniors

Fig. 203. Nature of the Work

Results

R > IL
VL > IL



Medium Firm Seniors

Fig. 204. Pressures of the Job

Results

R > IL
VL > IL

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave;
SR--Staff Reduction

H-IV A-2: There will be no differences in job satisfaction with the job-related variables among the various turnover types.

One of 39 pairs of means comparing satisfaction with the personal variables between those who voluntarily left and others in the firm was significantly different and indicated lower satisfaction for those who voluntarily left. For the community variables only 1 of 39 pairs of means was significantly different between those who voluntarily left and others in the firm. In this case also, satisfaction was lower for those who voluntarily left. Thus, the following hypothesis was not supported (see Fig. 200 and 205 for the specific findings and Tables 98 and 99; 106 and 107 in Appendix E for the means, F statistic, and level of significance):

H-IV A-3: Individuals at the junior through senior levels of CPA firms of all sizes who voluntarily leave their firms will have lower satisfaction with the personal and community-related variables than all other individuals at the same levels.

For the other 34 pairs of means compared for the personal variables, none were significantly different. Only 1 of the other 34 pairs of means for the community-related variables was significantly different. Thus, the following hypothesis was rejected (see Fig. 205 for the specific findings and Tables 106 and 107 in Appendix E

ANALYSIS OF JOB SATISFACTION

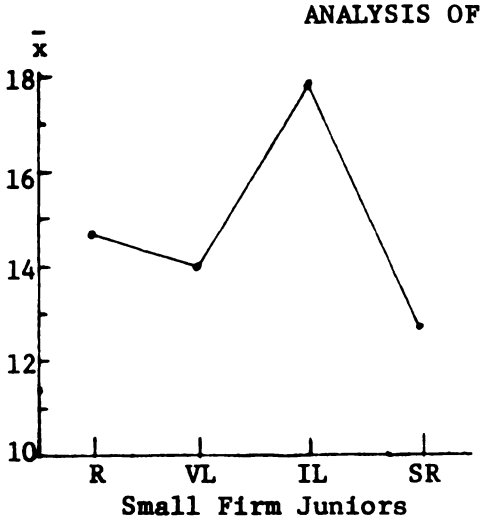


Fig. 205. Community Variables

Results

IL > VL
IL > SR

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave;
SR--Staff Reduction

for the means, F statistic, and level of significance):

> H-IV A-4: No differences in satisfaction with the personal and community-related variables will be found between those who remain, leave involuntarily, or leave as a result of a staff reduction.

Need Deficiency and Turnover

Ten of the 15 need deficiency items were related to turnover:

1. prestige inside the firm.
2. opportunity to determine methods and procedures,
3. prestige outside the firm,
4. pay,
5. opportunity to develop close friendships,
6. feelings of security,
7. feeling of self-esteem,
8. opportunity for personal growth and development,
9. authority connected with the job, and
10. opportunity to set goals.

Significant differences were found for 22 of 390 means comparing those who left with those who remained. All but 1 of 12 differences indicated greater need deficiency for those who voluntarily left, while 6 differences indicated greater need deficiency for those who involuntarily left, and 4 differences indicated greater need deficiency for those who left as a result of a staff reduction. The following hypothesis was weakly upheld (see Fig. 206-216; 218-226 for the specific findings and Tables 108-125 in Appendix E for the means, F statistic, and level of

ANALYSIS OF NEED DEFICIENCY

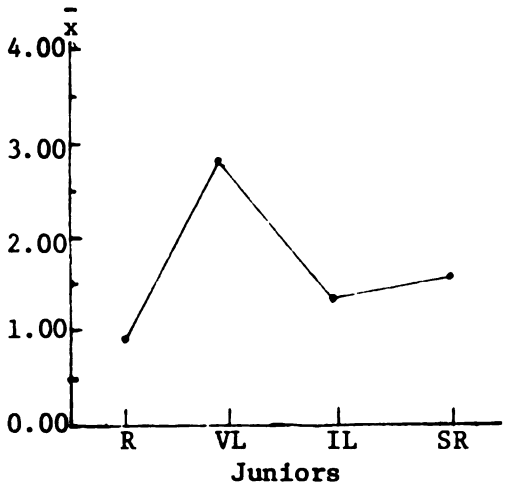


Fig. 206. Prestige Inside Firm

Results

R < VL
IL < VL
SR < VL

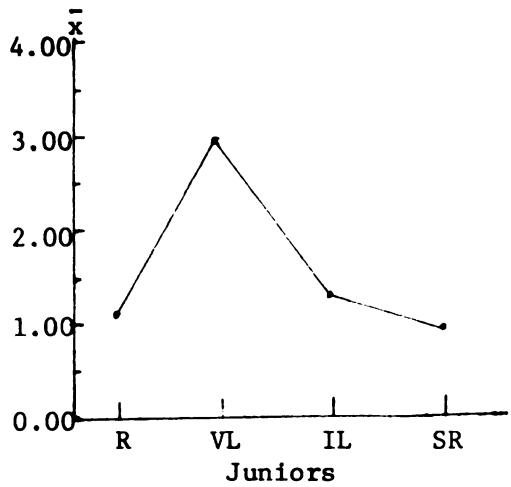


Fig. 207. Participation in Determining Methods and Procedures

Results

R < VL
IL < VL
SR < VL

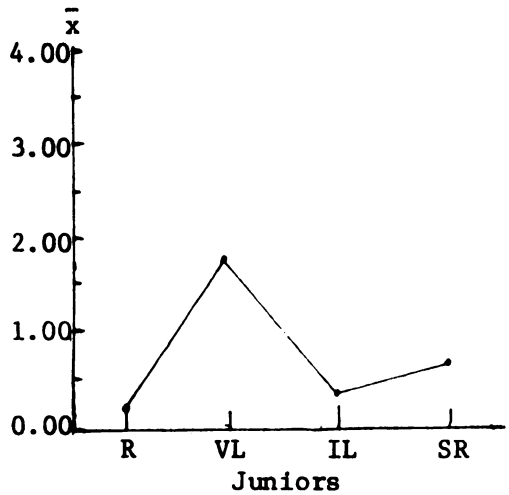


Fig. 208. Opportunity to Develop Close Friendships

Results

R < VL
IL < VL
SR < VL

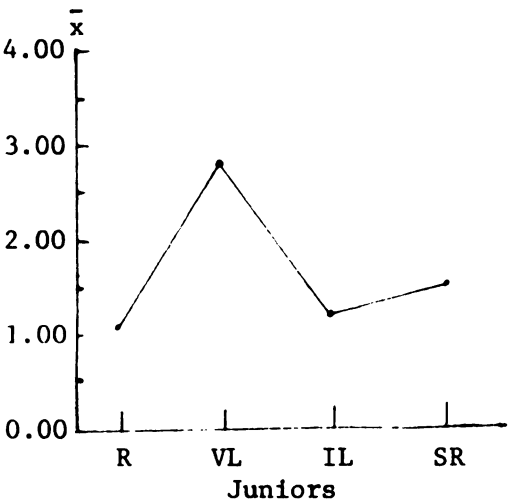


Fig. 209. Authority of Job

Results

R < VL
IL < VL
SR < VL

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

ANALYSIS OF NEED DEFICIENCY

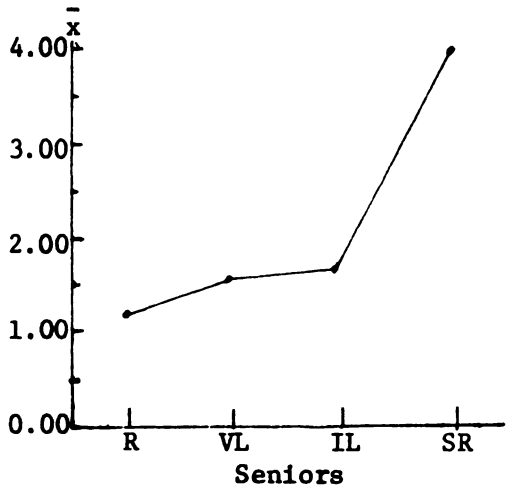


Fig. 210. Security

Results

R < SR
VL < SR
IL < SR

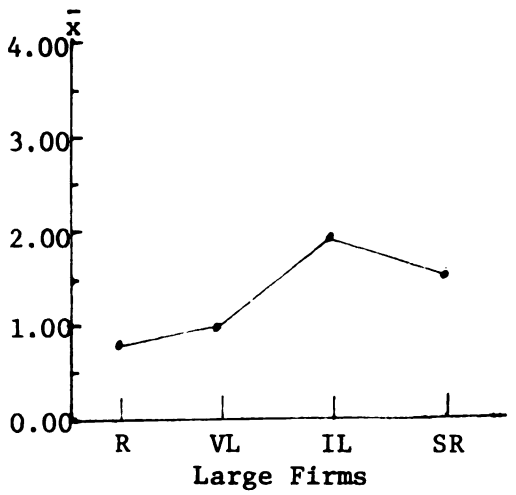


Fig. 211. Prestige Inside Firm

Results

R < IL
VL < IL

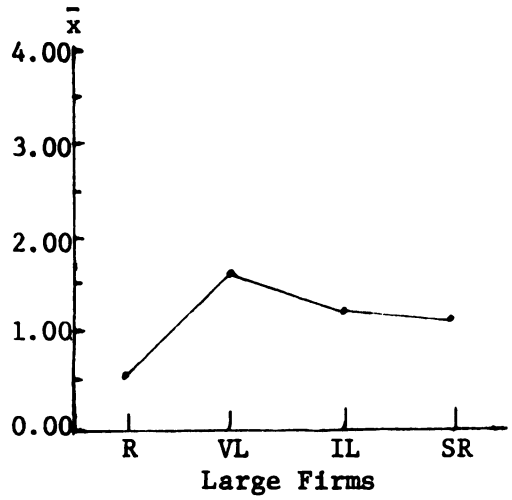


Fig. 212. Pay

Results

R < VL

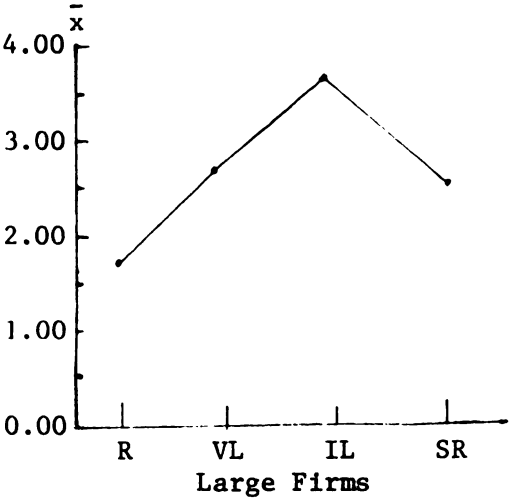


Fig. 213. Security

Results

R < IL

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

ANALYSIS OF NEED DEFICIENCY

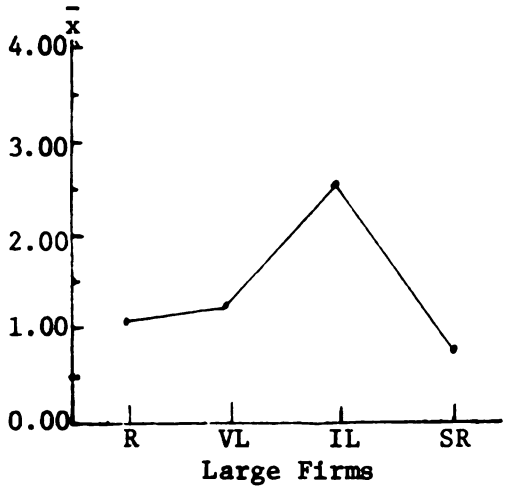


Fig. 214. Self-Esteem

Results

R < IL
VL < IL
SR < IL

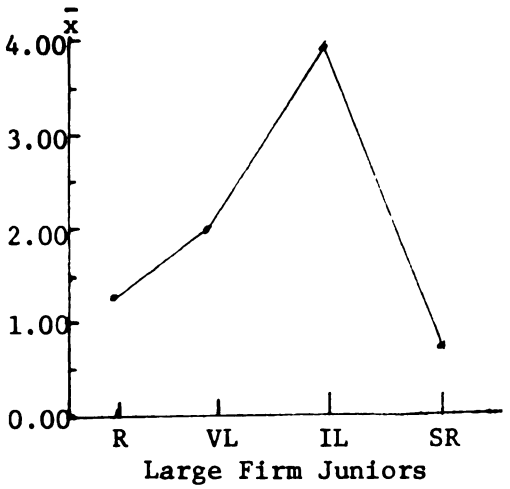


Fig. 215. Self-Esteem

Results

R < IL
VL < IL
SR < IL

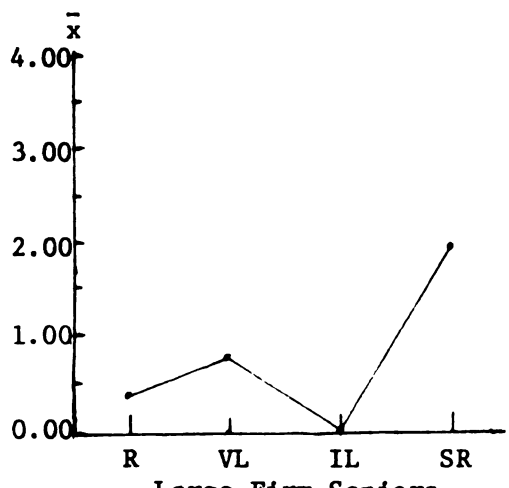


Fig. 216. Prestige Inside Firm

Results

R < SR
IL < SR

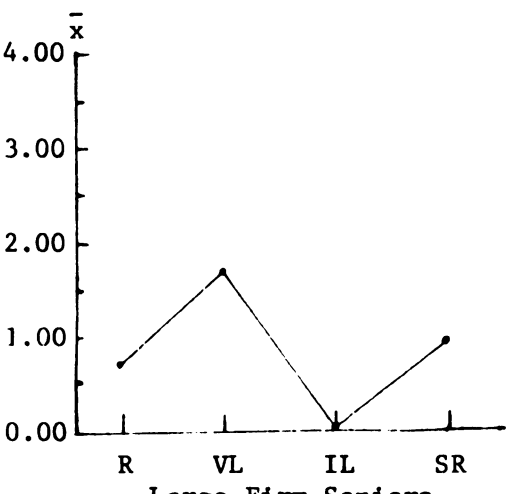


Fig. 217. Participation in Setting Goals

Results

IL < VL

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

ANALYSIS OF NEED DEFICIENCY

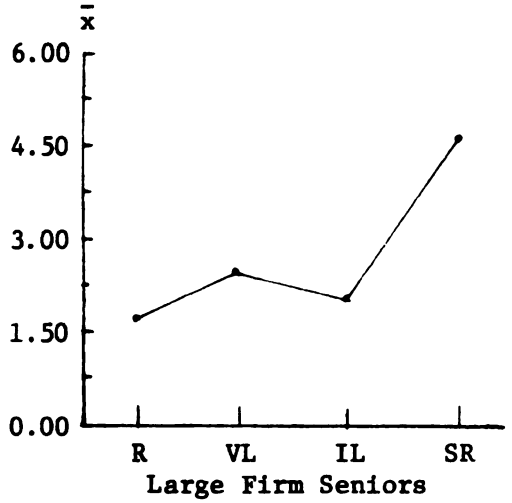


Fig. 218. Security

Results

R < SR
VL < SR
IL < SR

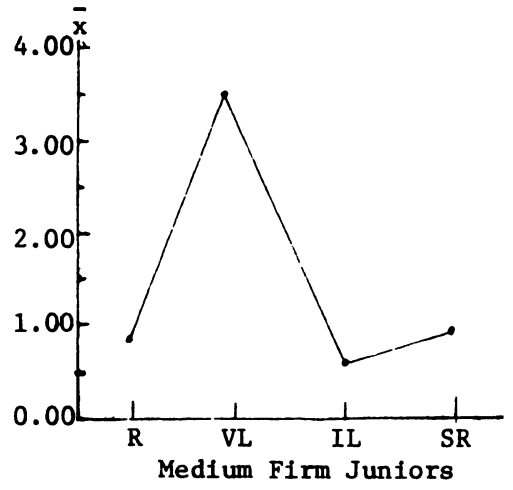


Fig. 219. Prestige Inside Firm

Results

R < VL
IL < VL
SR < VL

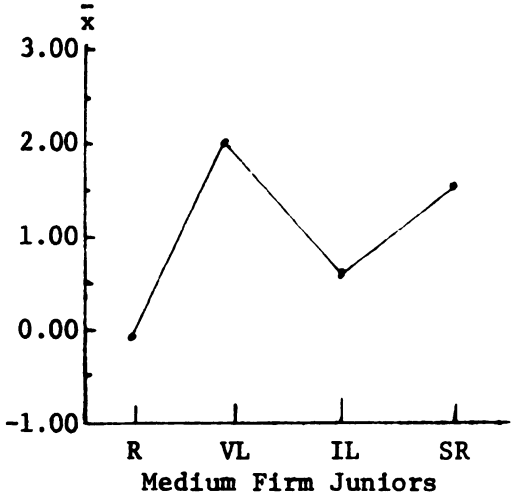


Fig. 220. Opportunity to Close Friendships

Results

R < VL
R < SR
IL < VL

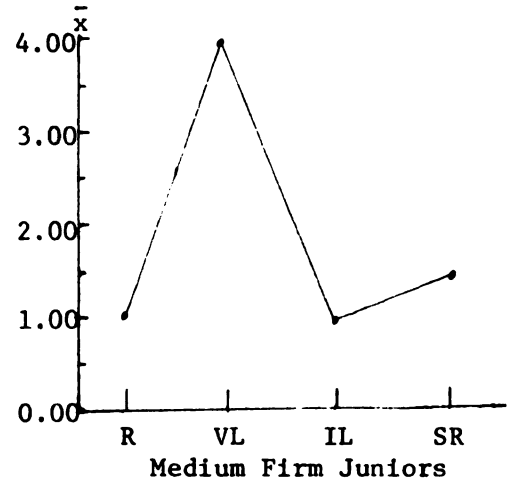


Fig. 221. Participation in Determining Methods and Procedures

Results

R < VL
IL < VL
SR < VL

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

ANALYSIS OF NEED DEFICIENCY

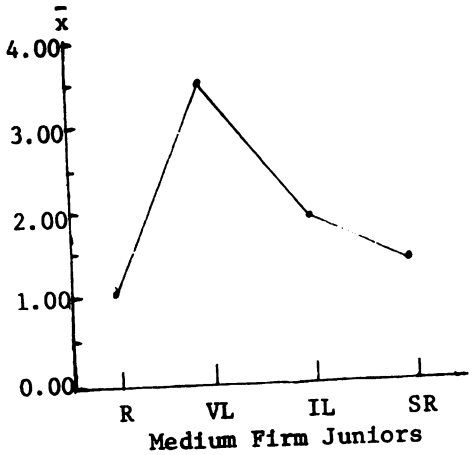


Fig. 222. Participation in Setting Goals

Results

R < VL

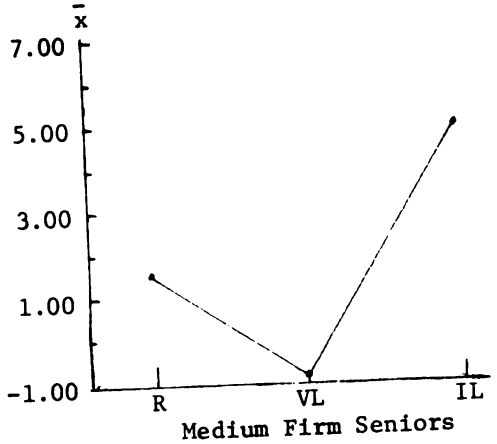


Fig. 223. Prestige Outside Firm

Results

VL < R
R < IL
VL < IL

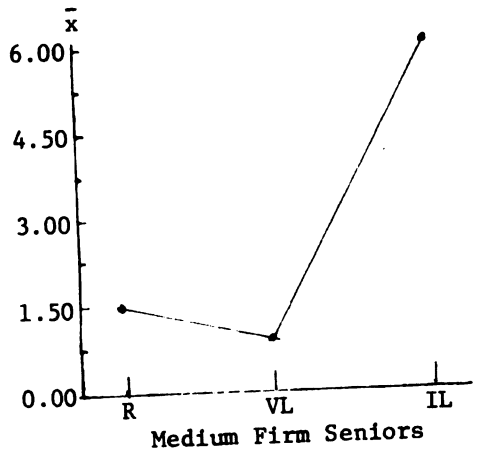


Fig. 224. Personal Growth and Development

Results

R < IL
VL < IL

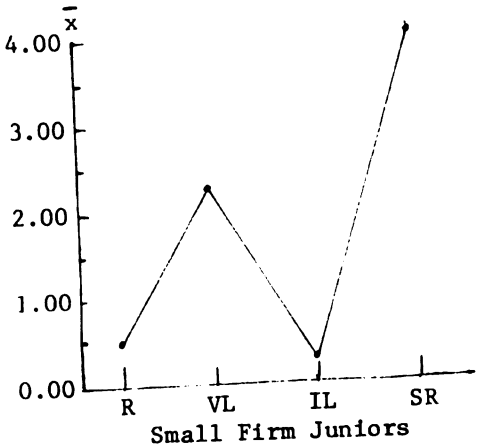


Fig. 225. Opportunity to Develop Close Friendships

Results

R < VL
R < SR
IL < VL
IL < SR

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

ANALYSIS OF NEED DEFICIENCY

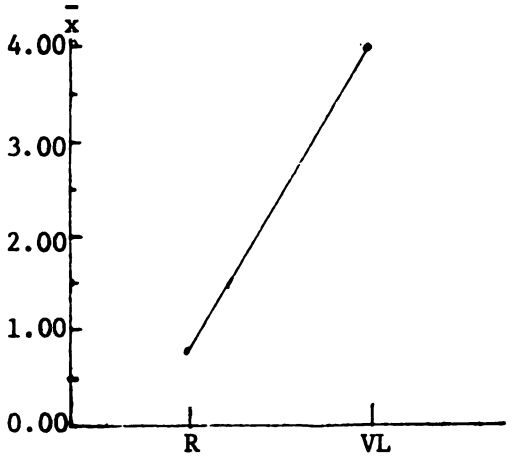


Fig. 226. Prestige Outside Firm

Results

R < VL

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

significance):

> H-IV B-1: Individuals who leave CPA firms of all sizes will have greater need deficiency than those who remain.

In comparison of those who voluntarily left with those who involuntarily left, 8 of 13 differences found indicated greater need deficiency for those who voluntarily left. Need deficiency was also greater for those who voluntarily left for 6 of 8 differences found in the comparison to those who left as a result of a staff reduction. The same need deficiency items which were related to turnover were pertinent here, with the exception of pay. Thus, the following hypothesis for which 216 pairs of means were examined, was partially upheld (see Fig. 206-211; 214 and 215; 217-221; 223-225 for the specific findings and Tables 108-123 in Appendix E for the means, F statistic, and level of significance):

> H-IV B-2: Individuals who voluntarily leave their firms will have greater need deficiency than those terminated by the firm.

For the comparison of those who involuntarily left and those who left as a result of a staff reduction 3 need deficiency items -- opportunity to develop close friendships, feelings of security, and feelings of self-esteem -- were pertinent, and 4 of the 6 differences found indicated greater need deficiency for those who voluntarily left.

Based on these findings, the following hypothesis was accepted (see Fig. 210; 214-216; 218; 225 for the specific findings and Tables 108 and 109; 112-117; 122 and 123 in Appendix E for the means, F statistic, and level of significance):

> H-IV B-3: There will be no differences in need deficiency between those who involuntarily leave their firms and those who leave as a result of a staff reduction.

Need Importance and Turnover

Seven of the 15 need importance items were related to turnover:

1. opportunity to determine methods and procedures,
2. prestige outside the firm,
3. feelings of self-fulfillment,
4. feelings of security,
5. feeling of being-in-the-know
6. feeling of worthwhile accomplishment, and
7. opportunity for personal growth and development.

Fourteen significant differences were found for the 273 pairs of means comparing those who left with those who remained. Need importance was greater for those who remained in 6 cases compared to those who voluntarily left and in 7 cases compared to those who left as a result of a staff reduction. The other difference indicated greater importance for those who involuntarily left. Since these findings were opposite of those anticipated, the following

hypothesis was rejected (see Fig. 227-229; 233-241 for the specific findings and Tables 126-129; 136-143 in Appendix E for the means, F statistic, and level of significance):

> H-IV B-4: Individuals who leave CPA firms of all sizes will have greater need importance than those who remain.

The same 7 need importance items were pertinent in comparing those who voluntarily left with those terminated by their firms. Ten of 15 differences indicated greater importance for those who were terminated by their firms. Thus, the following hypothesis was rejected (see Fig. 227-229; 232-235; 237 and 238; 240 and 241 for the specific findings and Tables 126-129; 134-143 in Appendix E for the means, F statistic, and level of significance):

> H-IV B-5: Individuals who voluntarily leave CPA firms of all sizes will have greater need importance than those terminated by their firms.

The following 4 need deficiency items were pertinent in comparing those who involuntarily left and those who left as a result of a staff reduction:

1. feelings of self-fulfillment,
2. feelings of security,
3. opportunity for personal growth and development, and
4. opportunity to set goals.

Those who involuntarily left had greater need importance than those who left as a result of a staff

ANALYSIS OF NEED IMPORTANCE

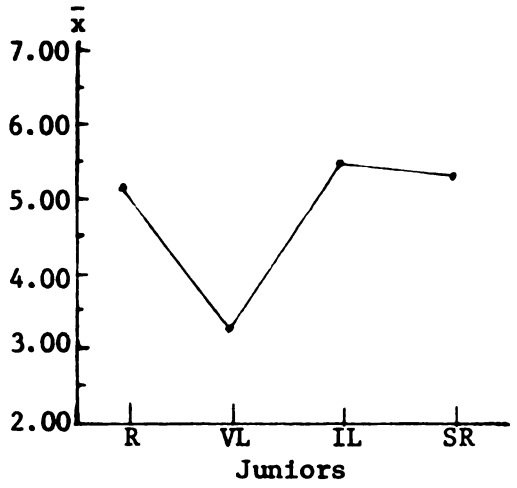


Fig. 227. Prestige Outside Firm

Results

R > VL
IL > VL
SR > VL

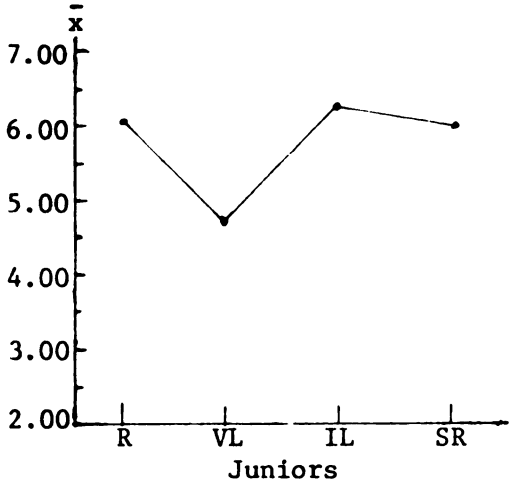


Fig. 228. Self-Fulfillment

Results

R > VL
IL > VL
SR > VL

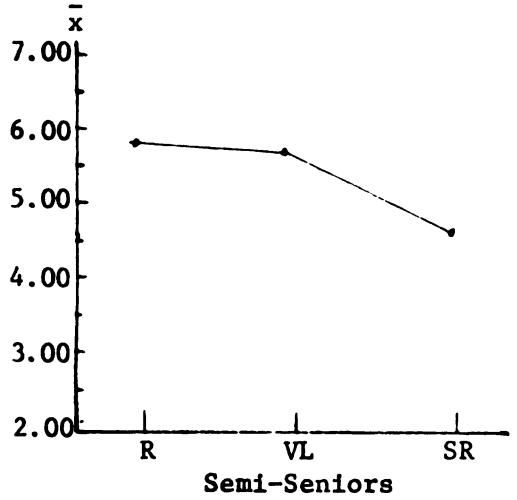


Fig. 229. Being-in-the-Know

Results

R > SR
VL > SR

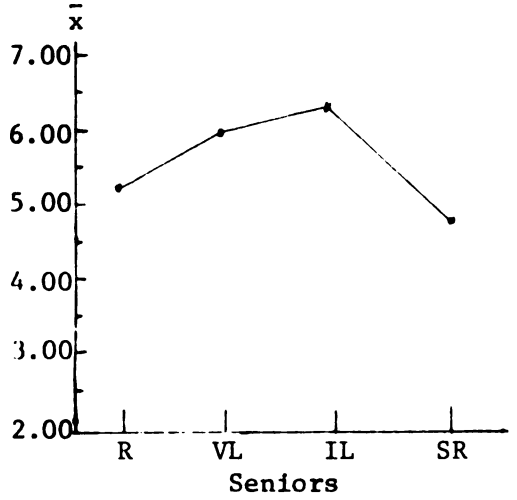


Fig. 230. Participation in Setting Goals

Results

IL > SR

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

ANALYSIS OF NEED IMPORTANCE

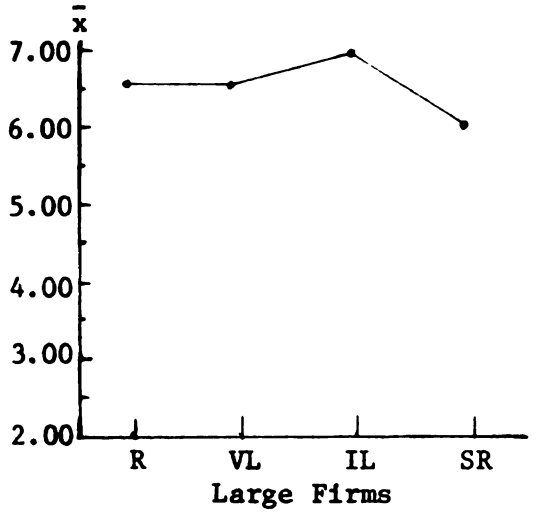


Fig. 231. Personal Growth and Development

Results

IL > SR

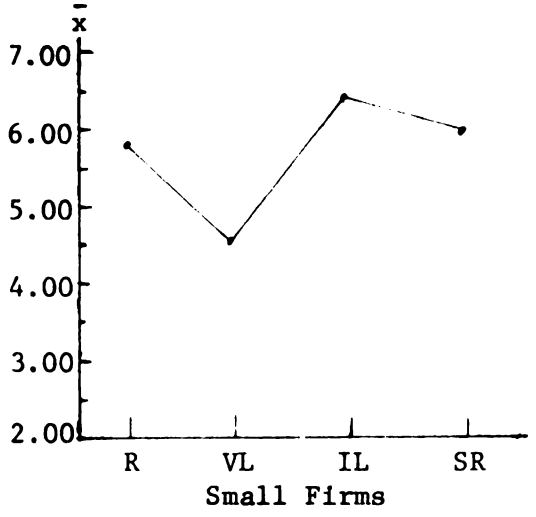


Fig. 232. Self-Fulfillment

Results

IL > VL

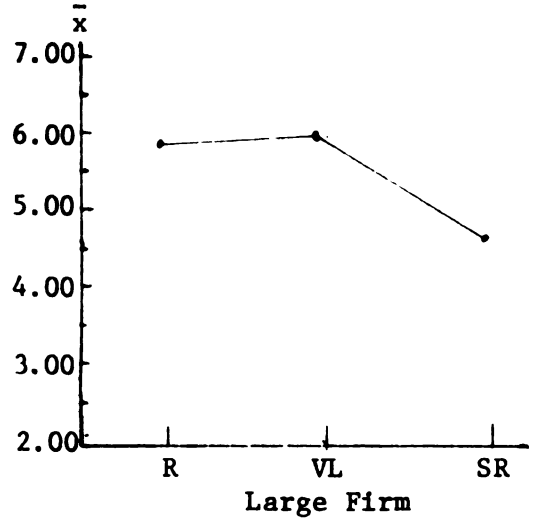


Fig. 233. Being-in-the-Know

Results

R > SR
VL > SR

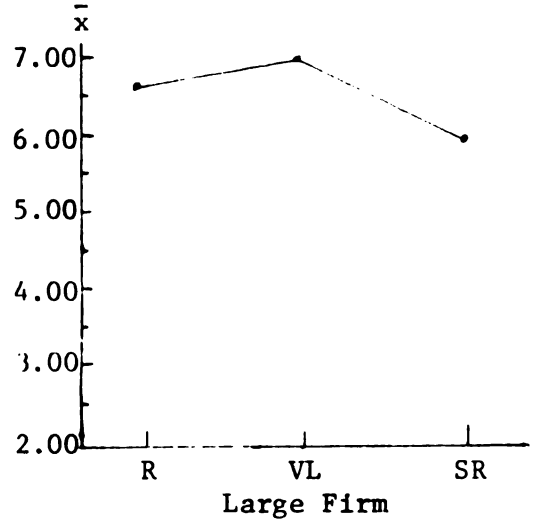


Fig. 234. Personal Growth and Development

Results

R > SR
VL > SR

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

ANALYSIS OF NEED IMPORTANCE

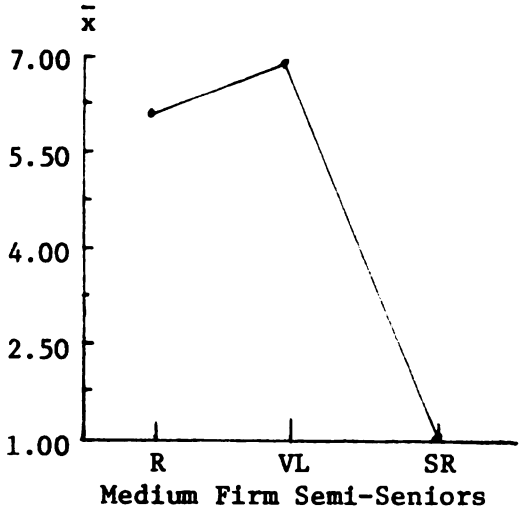


Fig. 235. Security

Results

R > SR
VL > SR

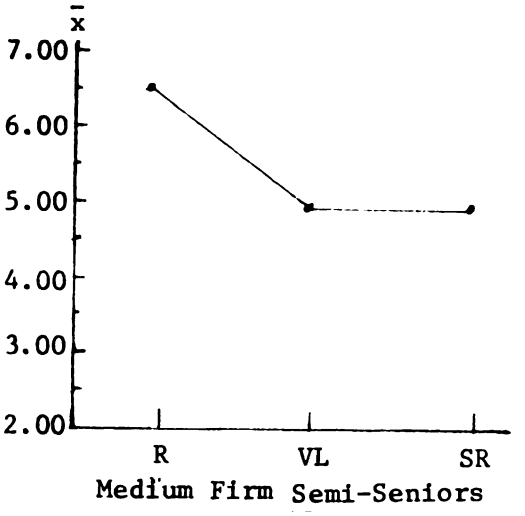


Fig. 236. Worthwhile Accomplishment

Results

R > VL
R > SR

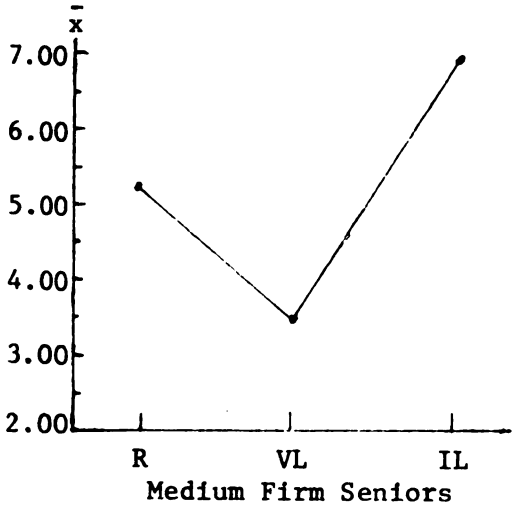


Fig. 237. Participation in Determining Methods and Procedures

Results

R > VL
IL > R
IL > VL

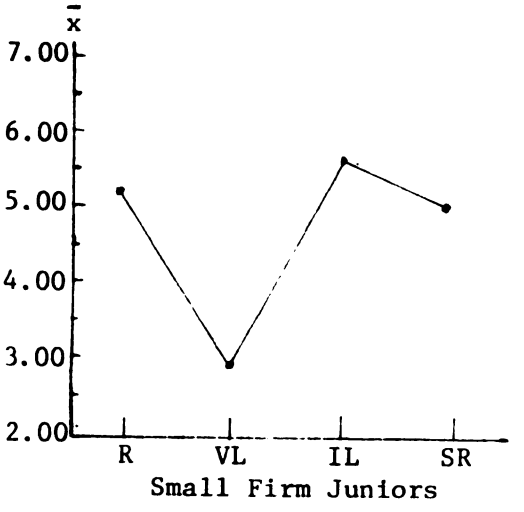


Fig. 238. Prestige Outside Firm

Results

R > VL
IL > VL
SR > VL

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

ANALYSIS OF NEED IMPORTANCE

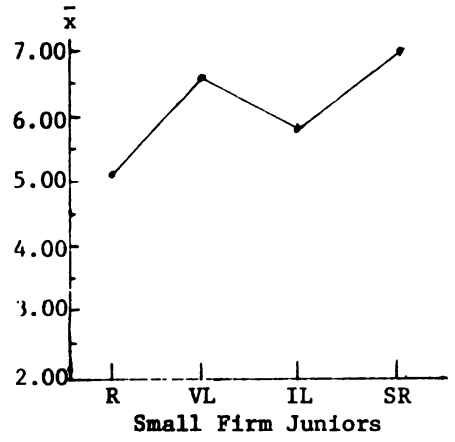


Fig. 239. Self-Fulfillment

Results

R > SR
IL > SR

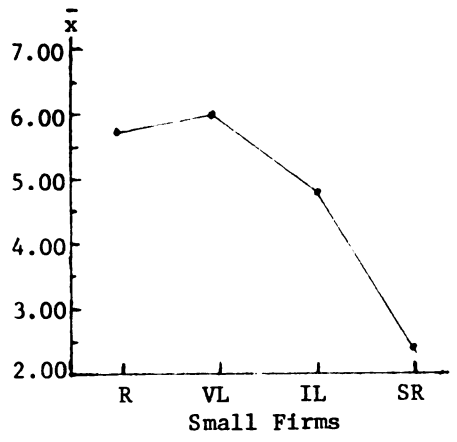


Fig. 240. Security

Results

R > SR
VL > SR
IL > SR

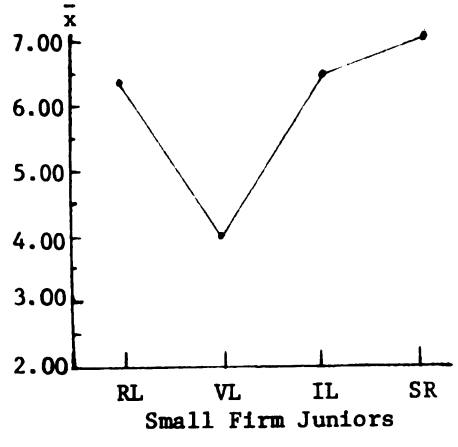


Fig. 241. Worthwhile Accomplishment

Results

R > VL
IL > VL
SR > VL

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

reduction for only out of the 140 pairs of means examined. Therefore, the following hypothesis was rejected (see Fig. 230 and 231; 239 and 240 for the specific findings and Tables 130-135; 142 and 143 in Appendix E for the means, F statistic, and level of significance):

> H-IV B-6: There will be no differences in need importance between those who involuntarily leave their firms and those who leave as a result of a staff reduction.

Orientation Scores and Turnover

The only differences found between those who voluntarily left and those who remained for cosmopolitan-local orientations indicated that those who voluntarily left had local orientations, opposite of that hypothesized. Also, no differences were found between those who involuntarily left and those who remained. Therefore, the following two hypotheses were rejected:

> H-IV C-1: Individuals in CPA firms of all sizes who voluntarily leave their firms will have a higher cosmopolitan orientation than all other personnel.

> H-IV C-2: Individuals in CPA firms of all sizes who involuntarily leave their firms will have a higher local orientation than all other personnel.

The only difference found between those who voluntarily left and those who remained for individual professional orientations was opposite of that hypothesized. No

differences were found for individual bureaucratic orientations for these two groups. Thus, the following hypothesis was rejected:

> H-IV C-3: Individuals who voluntarily leave their firms will have higher professional and/or lower bureaucratic orientations in large CPA firms or higher professional and/or higher bureaucratic orientations in smaller CPA firms than those who remain with their firms.

For the comparison of those who were terminated by their firms with those who voluntarily left or those who remained, 3 differences were found for the 48 pairs of means examined. Thus, the following hypothesis was accepted (see Fig. 242-246 for the specific findings and Tables 144-151 in Appendix E for the means, F statistic, and level of significance):

> H-IV C-4: Individuals in CPA firms of all sizes who involuntarily leave their firms or leave as a result of a staff reduction will have lower professional orientations than those who voluntarily leave their firms and those who remain with their firms.

The Findings for the Other Turnover Hypotheses

The first four hypotheses in the last group examined were:

> H-IV D-1: At the junior level in CPA firms of all sizes involuntary turnover will exceed voluntary turnover in magnitude in most firms.

ANALYSIS OF ORIENTATION SCORES

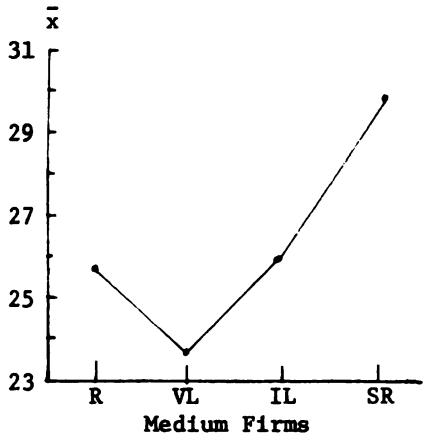


Fig. 242. Individual Professional Orientation Score

Results

SR > VL

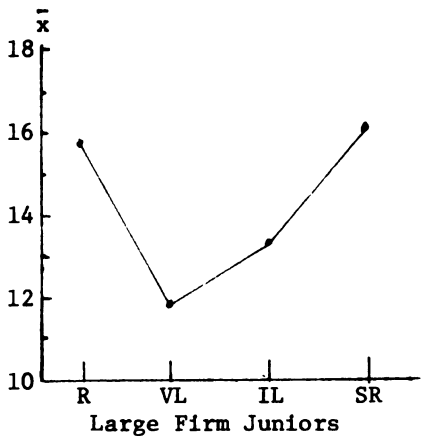


Fig. 243. Cosmopolitan-Local Orientation Score

Results

R > VL
SR > VL

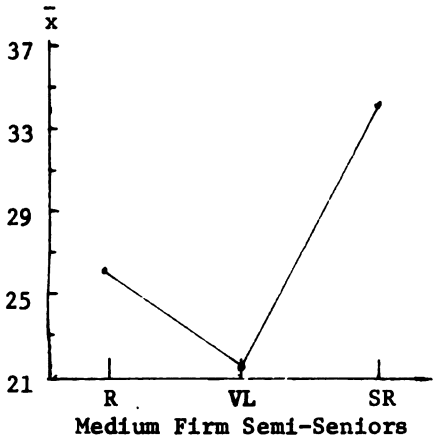


Fig. 244. Individual Professional Orientation Score

Results

SR > R
SR > VL

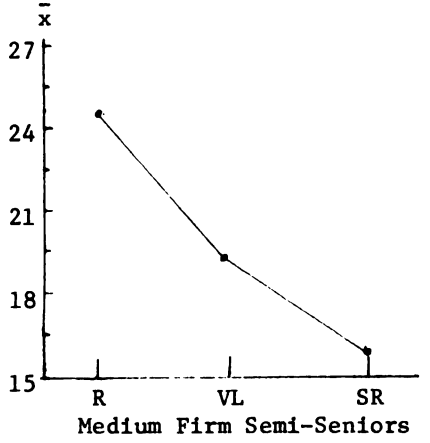


Fig. 245. Individual Bureaucratic Orientation Score

Results

R > SR

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

ANALYSIS OF ORIENTATION SCORES

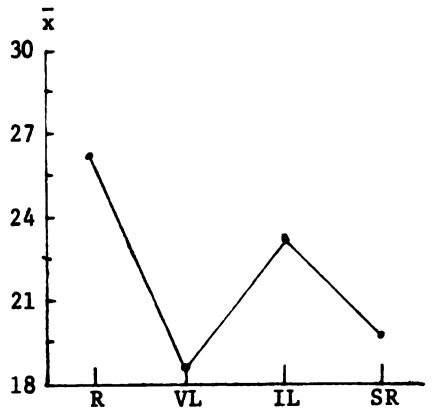


Fig. 246. Individual Professional Orientation Score

Results

R > VL

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

H-IV D-2: At the semi-senior and senior levels in CPA firms of all sizes voluntary turnover will exceed involuntary turnover in magnitude in most firms.

H-IV D-3: At the junior level in CPA firms of all sizes the primary reason for involuntary turnover will be a lack of technical abilities more than a lack of personal qualities or a staff reduction.

H-IV D-4: At the semi-senior and senior levels in CPA firms of all sizes the primary reason for involuntary turnover will be a lack of personal qualities more often than a lack of technical abilities or a staff reduction.

The original intention to examine these hypotheses by dividing the sample into nine groups for job level and firm size (e.g., large firm juniors, medium firm seniors, etc.) had to be altered because the amount of turnover and the number of personnel terminated by the firms were too small to meet the requirement that the theoretical frequency for each cell be at least five in an analysis of contingency table. Thus the first two of these hypotheses were analyzed by job level regardless of company size and by company size regardless of job levels. The other two hypotheses were analyzed by combining medium and small firms and by combining the semi-senior and senior job levels and then comparing staff reduction versus all other reasons for terminations by the firm.

The results of the contingency tables indicate that job level and type of turnover (voluntary versus involuntary, including staff reduction) are not independent. The analysis indicates that involuntary turnover is more likely to occur at the junior and semi-senior levels and voluntary turnover at the senior level. Thus, hypotheses IV D-1 and IV D-2 were partially upheld.

Hypotheses IV D-3 and IV D-4 were not upheld. Staff reductions were the dominant reason for terminations by firms in large firms while other reasons were dominant in medium and small firms. The primary reason for terminations by firms at the semi-senior and senior levels was a staff reduction. The large amount of staff reduction at these levels is likely to cause the differences between the theoretical and observed frequencies for the junior level. See Tables 152-154 in Appendix E for the results of the contingency table analysis for these hypotheses.

No relationship between age and turnover was found, and the following hypothesis was rejected (see Table 155 in Appendix E):

> H-IV D-5: Voluntary turnover will be greater at all levels in CPA firms of all sizes for individuals in their middle or late twenties.

Although the next hypothesis could not be tested

because of the small number of female accountants included in the sample, it appears that a disproportionate number of female accountants leave CPA firms (see Table 155 in Appendix E):

> H-IV D-6: There will be no differences in the types of turnover among male and female accountants in CPA firms of all sizes.

Marital status and dependency status were used to analyze the next turnover hypothesis:

> H-IV D-7: Individuals in CPA firms of all sizes who voluntarily leave their firms will have fewer family responsibilities than all other personnel.

This hypothesis was not upheld. Although turnover and marital status and dependency status (number of dependents including spouse) are not independent, the tendency is for those with fewer family responsibilities (being single or divorced or separated or having fewer dependents) to involuntarily leave and for those with more family responsibilities to voluntarily leave (see Table 155 in Appendix E).

Since very few individuals indicated career plans outside of public accounting, the next hypothesis could not be analyzed as stated. Also, no relation between the type of career plans and turnover for any reason was found (see Table 155 in Appendix E).

H-IV D-8: Individuals in CPA firms of all sizes who voluntarily leave their firms are more likely to have career plans outside of public accounting than all other personnel.

Type of education, grade point average, and class rank were used to test the next two turnover hypotheses:

H-IV D-9: Individuals in CPA firms of all sizes who voluntary leave their firms will have higher educational attainments than all other personnel.

H-IV D-10: Individuals in CPA firms of all sizes who involuntarily leave or leave as a result of a staff reduction will have lower educational attainments than those who voluntarily leave their firms and those who remain with their firms.

No relationships between undergraduate education, graduate education, or class rank for undergraduate degree and turnover were found. However, a trend for those with lower grade point averages (below B) for their undergraduate major field to involuntarily leave and for those with higher grade point averages (especially those with B or B+ averages) to voluntarily leave was found. Therefore, these two hypotheses were partially upheld (see Table 155 in Appendix E).

The last hypothesis examined was:

H-IV D-11: Individuals in CPA firms of all sizes who voluntarily leave their firms will have less prior experience in public accounting or in non-public accounting than all other personnel.

No relationships between prior experience in public or non-public accounting work and turnover were found. However, the length of service with the current firm and the length of service in public accounting were found to be related to turnover. A tendency for voluntary turnover to occur starting with the third year of service with the current firm or in public accounting and for involuntary turnover to occur during the second year of service, with the current firm or in public accounting was found. Thus, this hypothesis may be considered as partially upheld (see Table 155 in Appendix E).

A few other individual variables were analyzed for relationships to turnover even though no hypotheses were made concerning them. Firm location was found to be related to turnover with Detroit firms tending towards involuntary turnover and all other firms toward voluntary turnover. However, since the Detroit firms were mostly large firms, the size of the firm is probably the variable related to turnover rather than location (see Table 155 in Appendix E).

No relationships between job specialty, attendance at professional meetings, professional committee memberships, professional organization memberships, or professional development programs attended and turnover were found (see Table 155 in Appendix E). A relationship

between progress towards the CPA certificate and turnover possibly exists. Caution is required here since one of the theoretical cell frequencies is slightly less than five. If the relationship does exist, it indicates that those who possess the CPA certificate or are close to obtaining it are likely to voluntarily leave whereas those who have passed very few or no parts of the exam might be involuntarily terminated. Also, it was found that there was a tendency for those who have sat for the CPA exam three or more times to voluntarily leave (see Table 155 in Appendix E).

CHAPTER IV

SUMMARY AND CONCLUSIONS

The following summary of the findings and the conclusions based upon the findings may be useful to CPA firms which are concerned with the retention and motivation of personnel and to others who are concerned with research on needs, job satisfaction, and turnover.

Job Level

The summary of the findings for job level is contained in Fig. 247. Since need deficiency was lower at higher job levels in CPA firms than at lower levels in all cases except pay, it can be inferred that personnel at higher job levels have better opportunities to fill their needs. This generally agrees with the findings for managers (Porter, 1962; El Salmi and Cummings, 1968 and 1970; Rosen, 1961) and middle and top level accountants (Ivancevich, Strawser, and Lyon, 1969).

Juniors, especially in large CPA firms, were less satisfied than seniors with autonomy, self-actualization, prestige, and being-in-the-know. Perhaps job assignments

Need Deficiency	Need Importance	Job Satisfaction	Orientation Scores	Turnover
Lower at higher levels (except pay) Juniors and semi-seniors more often less satisfied than seniors More differences between levels in large than medium or small firms Juniors less satisfied than seniors in large firms with: a. prestige in firm b. self-actualization c. Autonomy d. being-in-know Juniors less satisfied than seniors and semi-seniors in small firms with: a. self-fulfillment b. opportunity to help others Juniors less satisfied than seniors in medium and small firms with self-accomplishment Juniors more satisfied than semi-seniors in large firms with pay Seniors more satisfied than semi-seniors in large firms with: a. opportunity to help others b. authority of job Seniors more satisfied than semi-seniors in small firms with: a. self-esteem b. worthwhile accomplishment	Greater at higher level in most cases Very few differences found -- most indicated greater importance for semi-seniors than juniors Greater importance for semi-seniors than juniors in large firms for: a. prestige in firm b. autonomy	No differences found	Semi-seniors in large firms more professionally oriented than juniors and seniors Semi-seniors in large and medium firms more cosmopolitan than juniors	Most involuntary turnover at junior and semi-senior levels Most voluntary turnover at senior level Most staff reductions at semi-senior and senior levels

Fig. 247. Summary of Findings for Job Level

uniors consist largely of routine, repetitious tasks,
ially in large CPA firms since nearly half of the job
cteristic means were significantly different for
rs versus juniors. This tends to support the asser-
frequently made that junior level jobs are not
enging and do not fully utilize the talents of per-
l (Lowe, 1965; Half, 1968; Easton, 1967).

Since semi-seniors in large and medium firms gen-
placed greater importance on autonomy, prestige, or
unities to help others than juniors did and expressed
r deficiency with these same job characteristics than
s, CPA firms should consider means of providing semi-
s opportunities to better fill their social, esteem,
tonomy needs on the job. Increased opportunities to
ipate in decision-making and increased authority
help to better fill the esteem and autonomy needs.
restigious-sounding job titles might aid in the area
esteem needs. Possibly CPA firms could assign semi-
s responsibilities to aid juniors in learning what is
ed for satisfactory performance and progress and thus
fill the social needs of semi-seniors to help others
velop close friendships.

It was expected that personnel at the lower levels
firms would be professionally oriented whereas

nnel at the middle and top levels would be bureau-
cally oriented (Sorensen, 1965). The finding here
large firm semi-seniors were more professionally
ted than juniors or seniors does not necessarily sup-
or reject this expectation, for there was no means of
ring lower (junior through senior) with middle (super-
s and managers) or top (partners and principals) level
ntants. Possibly the seniors, whose next promotion
put them in the middle level category, are beginning
ange their orientation from professional to bureau-
, and juniors have not yet attained the peak of
ssional orientation held by semi-seniors.

Juniors may be less cosmopolitan than semi-seniors
e they are more concerned with establishing them-
with their firm and in their personal life than
ng committed to their profession. In addition, some
avenues of professional commitment are not available
they obtain their CPA certificate.

Since CPA firms should be able to judge the capa-
es of personnel within year or more of service with
rm, it is logical that involuntary turnover was the
nt reason for turnover at the junior and semi-senior
. Staff reductions may have occurred primarily at
ni-senior and senior levels as CPA firms pruned

staffs of individuals who were performing capably at job level, but did not possess the long-run potential ed by the firms. Outside opportunities likely increase continued exposure and increased experience and explain ominance of voluntary turnover at the senior level.

Firm Size

Satisfaction with pay was one of the primary findfor firm size (see Fig. 248 for a summary of all the size findings). Lower satisfaction with pay for n and small firm juniors than large firm juniors might olained by the wide gap in starting salaries for these (see Table 4 in Chapter I). The continued gap in pay the reason for the differences in satisfaction with r large and medium firm semi-seniors. However, it expected to find greater satisfaction with compensaractices for small firm seniors than medium and large eniors. Possibly they are satisfied with lower comion since they may be more satisfied with their locar their future opportunities with their firms. An ative explanation may be that they may not be as ned with compensation as a symbol of achievement. nedium firm juniors were less satisfied with compen- practices than large and small firm juniors. Higher

firms Semi-seniors in large firms more satisfied with pay than semi-seniors in medium firms Seniors and semi-seniors in small and medium firms more satisfied with security than seniors and semi-seniors in large firms		Large firm seniors less satisfied than medium and small firm seniors with: a. pressures of job b. community-related variables Small firm seniors more satisfied than medium and large firm seniors with: a. compensation practices b. personal variables Large firm semi-seniors and juniors more satisfied than medium and small firm semi-seniors and juniors with performance and progress Medium firm juniors less satisfied than large and small firm juniors with compensation practices Large firm semi-seniors and juniors more satisfied than medium firm semi-seniors and juniors with diversity of work Small firm semi-seniors more satisfied than medium firm semi-seniors with diversity of work Medium firm semi-seniors more satisfied than large firm semi-seniors with community-related variables	seniors Large firm personnel felt that their firms were more bureaucratically oriented than medium firm personnel did Large firm juniors felt that their firms were more bureaucratically oriented than small firm juniors did Small firm seniors felt that their firms were more bureaucratically oriented than medium firm seniors did	[illegible] as large firms Lack of technical competence and personal qualities were dominant cause of terminations by the firm in medium and small firms

Fig. 248. Summary of Findings for Firm Size

Need Deficiency	Need importance	Job Satisfaction	Orientation Scores	Turnover
Pay	Opportunity for personal growth and development Opportunity to set goals	Compensation practices Diversity of work Nature of the work	No interaction effects found	No test for interaction made

Fig. 249. Summary of Findings for Job Level-Firm Size Interaction

ensation in large firms may explain the differences be-
n large and medium firms, while the difference between
um and small firms may be explained by the same reasons
n for seniors.

That seniors and semi-seniors in large firms were
satisfied than those in medium and small firms with
ecurity is not surprising in view of the dominance of
reductions at these levels, especially in large firms.
involuntary turnover was rather large at the semi-
r level. Economic conditions prior to and during the
d of the study probably affected large Detroit firms
severely than all other firms. It is felt that
ure conditions may explain lower satisfaction (Paine,
ll, and Leate, 1966), and certainly feelings of
ity would likely be lower under insecure conditions.

Apparently the demands of the job are significantly
er for seniors in large firms. Possibly the nature of
lients, i.e., large corporations in many cases, and
xpectations of the firms toward fast, accurate com-
on of assignments in large firms contrast with a less
ding work environment in smaller firms. On the other
the diversity of assignments is greater and more
fying to semi-seniors and juniors in large rather than
n firms. Even though the assignments may be challenging

resting (see Fig. 7-16), they are more satisfying
point of diversity (see Fig. 124). The large
ther have a more diversified clientele or are
of spreading the work assignments out better to
this diversity.

Development opportunities and progress communica-
parently are better in large than medium and small
Large firms are big enough to offer their own
programs whereas smaller firms usually must depend
ide programs. Also, the large firms probably can
absorb the time of personnel involved in develop-
oth from a cost and manpower time standpoint. In
n, large firms may be more likely to have established
res for evaluation and communication of performance
gress.

The dissatisfaction of large and medium firm seniors
e personal variables tends to partially support the
s for the pressures of the job. The demands of the
g., overtime, out-of-town, overnight travel, fast,
e completion of work, can interfere with personal
ts or opportunities to spend time with one's family.
tance from relatives who live in smaller cities may
xplain this dissatisfaction. The dissatisfaction of
firm seniors and semi-seniors with the environment of

it is understandable due to the present-day problems
ban living. The lack of dissatisfaction among large
juniors for the community-related variables may indi-
a tolerance upon their part until they achieve the
c accounting experience they desire or an indifference
they become more aware of other problems.

The greater professional orientation of semi-seniors
rge firms than in smaller firms may indicate that they
d large firms as a better means to achieve their pro-
onal goals, or that large CPA firms place a greater
sis on professional goals. That large firm personnel
feel that their firms were more bureaucratically
ted than those in small firms is consistent with ex-
tions and findings about large firms (Montagna, 1968;
sen, 1965). However, it would have been expected that
m firm personnel would feel that their firms were more
ucratically oriented than those in small firms. The
ite finding here suggests that this may be so only for
argest of the medium firms or that small firms may be
strictly and centrally controlled than medium firms
may have more partners sharing administrative duties.

Interaction between Job Level and Firm Size

A few findings have to be interpreted cautiously
ıse an interaction effect for job level and firm size
found (see Fig. 249 for the summary of these findings).
nteraction effect for pay may have been found since
vas probably higher at each job level in large firms
for the corresponding level in smaller firms, but other
ors may have compensated for lower pay at some job
ıs in smaller firms. Thus, rather than just firm size
ob level explaining the differences found, the combined
cts of these in one or more cases may better explain
sfaction with pay.

Similarly, the degree of satisfaction with diversity
ne work may not depend solely on the size of the firm,
ıs a function of both the size of the firm and the job
l within the firm. The nature of clients, company
cies in assigning work, and opportunities to be in-
ed in more than one area of work (e.g., auditing and
s or auditing and management services, all three areas
pecialty, rather than just one of these) may explain
interaction effect. Greater diversity of types of
nts may be expected in larger firms, but greater
rsity of work in more than one area of specialty may
xpected in small firms (the specialties indicated by

espondents support this idea).

Also, the nature of the clients, assignments, com-
policies in assigning work to various job levels, and
ny policies in allowing participation may explain why
faction with the nature of the work is a function of
job level and firm size.

Apparently the size of the firm and the job level
elated to the feelings of some personnel regarding the
tance of opportunities for personal growth and devel-
t. The combination of the size of the individual's
and the position he holds dictate the importance of
ing and development to prepare him for advancement.
the combination of the firm's size and the individ-
job level cause some personnel to place greater
tance on opportunities to participate in setting
. They must feel that in their situation such par-
ation is essential in satisfying their needs.

Needs, Job Satisfaction, Orientations, and Turnover

Since juniors were found to have less satisfaction
autonomy and opportunities to help others (see the
ings for job level) and with the nature of their work
the findings for interaction), it would be expected
those juniors with the least satisfaction might

tarily leave. This finding indicates that CPA firms be able to retain personnel by making junior level more challenging and interesting or by using para-ssionals for the more routine, tedious work.

Individuals who feel insecure may realize that they ot performing capably or up to their firms' expecta- or be fearful of retaining their positions in the wake evious staff reductions in their firm or others and in of continuing unstable economic conditions. Thus, it ot surprising that seniors who left as a result of a f reduction (especially in large firms) and large firm onnel who involuntarily left felt insecure prior to r separation from their firm.

If an individual's expectations toward pay are not ed, he likely will leave if he feels that opportunities ill these expectations are better elsewhere (Sorensen, ; Capin, 1969; Andre, 1969; Simons, 1961; Grossman thers, 1970), Hines, 1969). Perhaps some of the large personnel are leaving because they were dissatisfied pay. If personnel live too far from or too close to tives or if the job interferes with family life or onal interests or if their spouse dislikes their present or a career in public accounting, they are likely to ntarily leave their firms as large firm personnel did

is study (see Fig. 250). Since it was found that
firm seniors were dissatisfied with the pressures of
job and the personal variables (see the findings for
size), the findings for turnover here are supported.

Lower satisfaction with prestige inside the firm
ound to be associated with involuntary turnover in
firms. Possibly poor performance evaluations cause
iduals to feel that they are less regarded by others
ne firm. Apparently those who are dissatisfied with
nature of their work may be performing inadequately
involuntarily leave as was found here for large firm
onnel, especially at the junior level. Also, the dis-
sfaction with the nature of the work and the pressures
ne job for some medium firm seniors may imply that they
performing inadequately and explain why they involun-
ly left their firms.

Some large firm personnel, especially seniors,
ntarily left their firms to find positions which pro-
d more diverse assignments. This might have been
cted at the junior or semi-senior level where the work
ore routine and tedious. However, since seniors are
gned to be in charge of specific client audits, the
ns may be able to vary assignments better at the junior
semi-senior levels. The preferences of seniors regarding

a. determination of methods and procedures (esp. in medium firms) b. opportunities to develop close friendships (esp. in small firms) c. authority of job Medium firm juniors who voluntarily left less satisfied than those who remained with opportunity to set goals Seniors (esp. in large firms) who left as result of staff reduction less satisfied with security than most other seniors Large firm personnel who involuntarily left less satisfied than most other large firm personnel with: a. security b. prestige in firm Large firm personnel who voluntarily left less satisfied than those who remained with pay Medium firm seniors who voluntarily left more satisfied than those who remained with prestige outside firm	more importance than most other small-seniors for being-in-know Large firm semi-seniors who left as result of staff reduction more importance than most other large semi-seniors for opportunity for personal growth and development Juniors (esp. in small firms) who voluntarily left less importance than all other juniors for: a. self-actualization b. prestige outside firm Small firm personnel who voluntarily left less importance than those who involuntarily left for self-actualization Medium firm semi-seniors who voluntarily left less importance than those who remained for self-actualization Medium firm seniors who voluntarily left less importance than those who remained for determination of methods and procedures	nel with nature of the work Juniors who voluntarily left less satisfied than all other juniors with nature of the work Large firm personnel who voluntarily left less satisfied than those who remained with personal variables Large firm personnel (esp. seniors) who voluntarily left less satisfied than most other large firm personnel with diversity of work Medium firm seniors who involuntarily left less satisfied than other medium firm seniors with: a. nature of work b. pressures of job Small firm juniors who involuntarily left less satisfied than those who voluntarily left and those who left as result of staff reduction with community variables	Medium firm semi-seniors who left as result of staff reduction more professionally oriented than other medium firm semi-seniors Small firm juniors who remained more professionally oriented than those who voluntarily left

Fig. 250. Summary of Findings for Needs, Job Satisfaction, and Orientations Related to Turnover

Need Deficiency	Need Importance	Job Satisfaction	Orientation Scores	Turnover
No differences found	High Cosmopolitans place greater importance than locals on prestige outside firm High cosmopolitans place geater importance than all others on pay High locals place less importance than all others on opportunities for personal growth and development	High cosmopolitans more satisfied than high locals with: a. nature of work b. performance and progress c. compensation practices High locals also less satisfied than all others with performance and progress	No differences found	No differences found

Fig. 251. Summary of Findings for Cosmopolitans and Local

versity of their assignments apparently do not
de with the opportunities being provided. Medium
eniors who had greater satisfaction with prestige
e the firm may have been attempting to enhance this
ge or to capitalize on this prestige when they volun-
left their firms.

Some personnel who voluntarily left their firms
l less importance on self-actualization, prestige out-
the firm, or participation in determining methods and
dures, whereas these were important for those who
tarily left. Possibly those who remained felt that
c accounting would provide more opportunities to
fy their needs for these items which were so important
em.

Some semi-seniors who left as a result of a staff
tion placed more importance on being-in-the-know and
onal growth and development opportunities. The data
ected indicated that a lack of long-run potential was
reason for letting most of the personnel in the staff
ction group go. Such personnel may have placed more
rtance on being better informed on progress and more
rtunities to improve themselves if they realized that
were not progressing as well as others or as well as
might have desired.

Large firm juniors who voluntarily left were locally
d, and small firm juniors who voluntarily left had
fessional orientations. Generally it might be ex-
that cosmopolitans or those with high professional
tions would voluntarily leave (Gouldner, 1957-58).
y those leaving found that the public accounting
sion was not compatible with their low professional
ation.

Cosmopolitans and Locals

Cosmopolitans would be expected to stress outside
nce groups and professional skills or work (Gouldner,
58). Also, they might stress compensation as a mark
ofessional achievement. The findings of this research
that high cosmopolitans placed greater importance on
ige outside the firm and on pay than locals and that
were more satisfied with the nature of public account-
ork, performance and progress policies and procedures
A firms, and CPA firm compensation practices than
s support these beliefs regarding cosmopolitans (see
251).

On the other hand, locals who are low on commitment
pecialized skills and outside organizations might be
cted to be less concerned about growth and development,

ss, and outside prestige. The findings that high
place less importance on personal growth and
opment and are less satisfied with performance and
ess policies and procedures in CPA firms than all
personnel support the expectations regarding locals
Fig. 251).

Professional - Bureaucratic Orientations

Individuals in higher level occupations should
e higher order needs, or intrinsic variables, such as,
nomy, self-actualization, nature of the work, perform-
and progress, and professional activities and develop-
, more than lower level occupations (Centers and
ental, 1966; Friedlander, 1964; Kaplan et al, 1969) and
ive job satisfaction from them (Lahiri and Srivasta,
7). Since accounting is a profession and would be a
gher level occupation, many accountants might be
pected to be professionally oriented and to stress the
gher order needs or intrinsic variables. The findings
r need importance and job satisfaction for professionally
iented personnel support these beliefs (see Fig. 252 for
summary of the findings).

In addition, professionally oriented personnel
tressed being-in-the-know. Apparently, they feel it is

	more importance than those lowly or very lowly professionally oriented on: a. autonomy b. self-actualization c. being-in-know Both highly professionally and highly bureaucratically oriented personnel placed more importance than those with low or very low orientations on opportunities to help others Personnel who felt that their firms were very low in bureaucratic orientation placed more importance than most others on: a. esteem b. being-in-know c. pay d. security e. opportunities to set goals Personnel who felt that their firms were highly or very highly professionally oriented more satisfied than others with: a. nature of work b. performance and progress c. professional activities and development Personnel who felt that their firms were highly professionally oriented more satisfied with community variables than those who felt that their firms were lowly or very lowly professionally oriented	with: a. pressures of job b. personal variables Personnel who felt that their firms were highly or very highly bureaucratically oriented more satisfied with all job-related variables than those who felt that their firms were very lowly bureaucratically oriented Personnel who felt that their firms were very highly bureaucratically oriented more satisfied than those who felt their firms were lowly bureaucratically oriented with: a. pressures of job b. performance and progress c. professional activities and development	professionally oriented Highly bureaucratically oriented personnel felt that their firms were highly bureaucratically oriented	

Fig. 252. Summary of Findings for Professional & Bureaucratic Orientations

tant to know what is happening and how they are doing. emphasis also appears to be compatible with their ıtation.

If a firm is using bureaucratic procedures and tices of administration and personnel are bureaucrati- y oriented, satisfaction with such procedures and tices should be rather high for these personnel. On other hand, professionally oriented personnel should dissatisfied in a bureaucratic situation. Similarly, fessionally oriented personnel and professionally ented firms should be compatible, with the bureaucrati- ly oriented personnel being less satisfied in the pro- sional situation. In this study highly professionally ented personnel felt that their firms were highly pro- ssionally oriented, and highly bureaucratically oriented rsonnel felt that their firms were highly bureaucrati- lly oriented. Thus, some personnel appear to have orien- tions compatible with the orientation of their firms. addition, bureaucratically oriented personnel were more atisfied with most of the job-related variables than those no tended to be professionally oriented, thus implying hat many CPA firms are bureaucratically oriented (see Fig. 52).

However, caution must be used in interpreting these

ings since the measurement techniques may have given to a halo effect. Since the respondents indicated their attitude toward certain practices and their ings as to whether the practices existed in their firms, s possible that an individual may attribute the same ntation he holds to his firm or he may assume for him- the orientation he finds present in his firm.

Also, both highly professionally oriented and hly bureaucratically oriented personnel placed greater ortance on opportunities to help others. Since recent lege graduates are believed to stress a service orienta- n, it seems reasonable to find some personnel placing a ong emphasis on service to others.

If professionally oriented personnel tend to work r professionally oriented firms, it may be inferred that ose who felt that their firms were so oriented may have en more satisfied with their community because their com- nity provided better opportunities for closer contact th other professionally oriented individuals and for volvement in professional activities.

Location

Several differences in need deficiency and impor- ance and job satisfaction were found depending upon the

.rm's location -- Detroit, Detroit suburbs, large outstate .ties (over 30,000 population) and small outstate cities 30,000 or under population). Since the Detroit firm personnel mostly worked for large firms, the findings for ecurity, pay, personal variables, performance and progress, nd diversity of work likely result from differences in firm ize rather than location (see the findings for firm size in ig. 248 and for location in Fig. 253).

The lower satisfaction with self-fulfillment for etroit and Detroit suburban firm personnel compared to utstate firm personnel may result from the environment in hich the individual works and lives. The faster, more ectic pace of life and the urban problems of Detroit and ts suburbs may detract from the self-fulfillment that an ndividual can obtain from his job. However, the work in arge firms apparently is self-fulfilling enough to outeigh the dissatisfaction with the community variables for etroit firm personnel compared to the suburban personnel.

Suburban living in the Detroit area likely is more ostly and the needs for greater compensation higher since mall outstate city firm personnel were more satisfied with ompensation practices than suburban firm personnel. If he Detroit area provides better opportunities for profesional activities and more contact among CPA firm personnel,

Lower deficiency with self-fulfillment for personnel outside Detroit and suburbs Lower deficiency with self-fulfillment for Detroit than suburbs personnel Lower deficiency with security for outstate than Detroit personnel	Less importance for large outstate city personnel than all others for: a. esteem b. autonomy More importance for suburbs than outstate personnel for pay	Detroit personnel less satisfied with personal variables than suburb and small outstate city personnel More satisfaction for Detroit than suburb and large outstate city personnel and for small than large outstate personnel with: a. performance and progress b. diversity of work More satisfaction with community variables for suburb than Detroit personnel More satisfaction with compensation practices for small outstate city than suburb personnel Detroit personnel less satisfied with pressures of job than small outstate city personnel	No differences found	No differences found

Fig. 253. Summary of Findings for Location

Need Deficiency	Need Importance	Job Satisfaction	Orientation Scores	Turnover
Those 21 or under less satisfied than all others with worthwhile accomplishment Those 31 - 33 more satisfied with security than those 22-24 and 28 - 30 Those 28 - 30 less satisfied with authority of job than those 25 - 27 and 31 - 33	Less importance for those 21 or under than all others for: a. pay b. opportunity to help others c. authority of job	Those 22 - 30 less satisfied with personal variables than those younger or older Those 21 or under more satisfied with community variables than those 22 - 27	No difference found	No differences found

Fig. 254. Summary of Findings for Age

personnel in the Detroit area may be expected to be more concerned with esteem among their colleagues. Thus, personnel in the outstate areas may be less concerned with esteem as was found here for large outstate city firm personnel. If autonomy is one means of achieving greater esteem, the Detroit area firm personnel might be expected to place greater importance on autonomy than the outstate city firm personnel, as was also found here for the large outstate city firm personnel.

Age

Less challenging and interesting assignments and less time with their firms to accomplish anything worthwhile may explain why those who were 21 or under were less satisfied with the feeling of worthwhile accomplishment. It is very likely that CPA firms would not entrust such personnel with much responsibility. These same personnel placed less importance on pay, opportunities to help others, and authority connected with doing a good job and progressing, and the amounts of these characteristics provided apparently are sufficient for their present needs (see Fig. 254 for the summary of the findings for age).

Most individuals below 31 years of age were less satisfied with security, possibly because they were at the

lower job levels, junior and semi-senior, where involuntary turnover and staff reduction occurred. The older group may have felt that they had proven their ability and felt more secure about job retention. Apparently those who were 28 - 30 were unable to fulfill their expectations regarding authority for their jobs.

Personnel who were 34 or older may have learned to live with the constraints of their jobs and thus be more satisfied with the personal variables than most others. Also, some of the interferences found at lower job levels and during earlier years of service may no longer be present. Those 21 or under may also have been more satisfied since most were still single and were not as concerned with the job interfering with personal interests and family life. The lack of exposure to other living conditions may explain the greater satisfaction of those 21 or under with the community variables. Also, younger personnel may find the social opportunities of large cities appealing, or they may already live in desirable community.

Education

Perhaps lower aspirations and the realization of them explain the greater satisfaction of those with a C average or less for their undergraduate major with the

self-actualization of their job, the nature of their work, and professional activities and development (see Fig. 255 for the findings for education). It might be expected that these same personnel would have less responsible, less demanding jobs, and thus probably be more satisfied, as found here, with the pressures of the job than those with high averages.

Similarly, those who indicated no class rank probably were those who had not completed a two year or four year college curriculum, would have less responsible, less demanding jobs, and thus would have greater satisfaction with pressures of the job. Also, those with a master's degree might be given more responsibility and have more expected of them than those with a bachelor's degree. If their training is in a non-accounting major, these same master's degree personnel may not be as equipped for the pressures of public accounting. The combination of more responsibility, greater demands, and possible poorer preparation for the pressures encountered may explain their lower satisfaction with pressures of the job than bachelor's degree personnel. Since most of the personnel with some other advanced degree held a law degree and likely worked in the tax area, the pressures on them apparently are less than those with a non-accounting major for the

master's degree.

Those with the master's degree with a major in accounting probably worked in the auditing area. It is believed that the demands of the positions for such personnel very likely may interfere more with personal interests and family life as a result of overtime and travel requirements.

Current Career Plans

Personnel planning on a career with their firms or another firm as a partner or as an employee were expected to be more satisfied with public accounting work than those planning on a non-public accounting career (see Fig. 256 for the findings on current career plans which support this expectation).

Those planning on setting up their own CPA practice might find certain aspects of working for someone else less satisfying than those planning on becoming a partner or remaining as an employee. They might be expected to be less satisfied with the type of work assigned to them and the opportunities to progress and develop as they desire. The findings of this study are consistent with these conclusions.

Some of the respondents did not indicate any career

Need Deficiency	Need Importance	Job Satisfaction	Orientation Scores	Turnover
Those with C average for major more satisfied than those with higher average with: a. self-fulfillment b. worthwhile accomplishment	No differences found	Those with C or lower average for major more satisfied than those with an A or C+ average with: a. nature of work b. professional activities and development Those with less than C or no average more satisfied with pressures of job than those with a A or B+ average Those with no class rank for bachelor's degree more satisfied than all others with pressures of job Those without advanced and those with advanced degree other than master's more satisfied with pressures of job than those with master's with non-accounting major Those with master's in accounting less satisfied with personal variables than all others	No differences found	No differences found

Fig. 255. Summary of Findings for Education

Need Deficiency	Need Importance	Job Satisfaction	Orientation Scores	Turnover
Those who did not indicate career plans less satisfied than all others with: a. worthwhile accomplishment b. self-esteem c. opportunities to help others	No differences found	Those with plans to become a partner more satisfied with all job-related variables than those planning a non-public accounting career Those with plans to become a partner more satisfied than those without career plans with: a. nature of work b. pressures of job c. performance and progress d. compensation practices Those with plans to become a partner more satisfied than those with plans for own CPA practice with: a. nature of work b. performance and progress c. diversity of work	No differences found	No differences found

Fig. 256. Summary of Findings for Career Plans

Need Deficiency	Need Importance	Job Satisfaction	Orientation Scores	Turnover
		Those with plans to remain as an employee more satisfied than those without plans with: a. pressures of job b. performance and progress c. diversity of work Those with plans to remain as an employee more satisfied than those with plans for own CPA practice with: a. professional activities and development b. diversity of work Those with plans to remain as an employee more satisfied than those planning on a non-public accounting career with: a. pressures of job b. professional activities and development c. diversity of work		

Fig. 256. (Continued)

Need Deficiency	Need Importance	Job Satisfaction	Orientation Scores	Turnover
Those with partime public accounting experience less satisfied with: a. self-esteem b. self-actualization Those with full-time public or non-public accounting experience more satisfied with: a. opportunties to help others b. self-actualization	More importance for those with full-time public accounting experience for: a. pay b. independent thought and action c. opportunity to help others	Those with full-time public accounting experience more satisfied with: a. professional activities and development b. personal variables c. community variables	No differences found	No differences found

Fig. 257. Summary of Findings for Previous Experience

plans, possibly to avoid any possibility of their employer finding out their plans or possibly because they did not have any definite plans at that time. In the former case, they would be expected to be less satisfied than those planning on becoming a partner or remaining as an employee since their plans are probably to leave. In the latter case, the lack of plans could indicate that public accounting does not appeal very strongly to them. The findings for need deficiency and job satisfaction in this study tend to support these contentions.

Previous Experience

Those with prior public accounting experience would be expected to remain in public accounting if they are satisfied with public accounting, their job, and their firm. Also, those who have switched from non-public to public accounting apparently felt that public accounting might be more satisfying than non-public accounting work.

For some aspects of public accounting work, those with previous public or non-public accounting experience were more satisfied than those without such experience (see Fig. 257 for the findings for previous experience).

Most likely opportunities for filling the self-actualization needs and to help others are believed to be

better in public accounting by those with prior full-time public or non-public accounting experience. The professional nature of the work, the opportunity to help clients, and the opportunity to work more closely with co-workers and possibly help them likely explain these findings.

The greater satisfaction of those with previous full-time public accounting experience with the personal and community variables may result from personnel moving to situations which cause less interference with their personal life and which provide a more satisfying community environment. Some personnel were found to leave public accounting firms due to dissatisfaction with personal or community variables (see Fig. 250 for these turnover findings) and might have moved to another CPA firm where the same situation does not exist.

Also, those with prior full-time experience in public accounting may have stayed in public accounting because they felt that the job aspects which were important to them could be best obtained in public accounting. Public accounting very well could provide better opportunities to fill important needs for independent thought and action and helping others due to the nature of the work, service opportunities with clients and co-workers. The greater importance on pay may result from greater expectations or needs

for pay.

Length of Service

Personnel with long service in public accounting should have demonstrated their capabilities and feel more secure in their positions. This is consistent with the findings of this study for personnel with 1 or more years of service compared to most other (see Fig. 258 for the findings for length of service).

Many college graduates in accounting go to work for larger CPA firms in the urban areas. Later, personnel may voluntarily leave to seek a more satisfying community environment (see Fig. 250 for the findings on turnover). Thus, it is not surprising to find that personnel with longer service in public accounting are more satisfied with the community variables than many with less service. Also, it is possible that those with longer service may have learned to adjust to their environment or may have established themselves with their firm sufficiently to afford suburban living.

It appears that the importance of opportunities to develop close friendships declines as the length of service increases, begins to pick up again during the 5th year of service, and then begins to decline again. Possibly

Need Deficiency	Need Importance	Job Satisfaction	Orientation Scores	Turnover
Those with 4 or more years of public accounting service more satisfied with security than most of those with less than 4 years of service	Those with 4 or more years of public accounting service placed more importance on opportunities to help others than those with less than 1 year of service Opportunities to develop close friendships less important to those with at least 3, but less than 4 years of public accounting service than all others	Those with 4 or more years of service with their firm or in public accounting more satisfied with community variables than those with 1-3 years of service Those with 5 or more years of public accounting service more satisfied with diversity of work than those with 3-4 years of service Those with 4-5 years of service with their firm less satisfied with performance and progress than those with less than 2 years of service Those with 4-5 years of service with their firm less satisfied with performance and progress than those with less than 2 years of service Those with 2-4 years of service with their firm more satisfied with diversity of work than those with less than 1 year of service.	Those with 5 or more years of public accounting service more bureaucratically oriented than those with less than 3 years of service Most of those with 2-5 years of public accounting service more cosmopolitan than those with less than 1 year of service	Voluntary turnover starts primarily in 3rd year of service Terminations by the firm cluster into 2nd year of service

Fig. 258. Summary of Findings for Length of Service

Need Deficiency	Need Importance	Job Satisfaction	Orientation Scores	Turnover
No differences found	No differences found	Those who sat for CPA exam 5 or more times more satisfied with community variables than all others Those who sat for CPA exam 6 or more time more satisfied with personal variables than most who sat 1 - 4 times	No differences found	Tendency for those with or close to CPA certificate and those who sat for CPA exam 3 or more times to voluntarily leave

Fig. 259. Summary of Findings for Progress toward CPA Certificate

Need Deficiency	Need Importance	Job Satisfaction	Orientation Scores	Turnover
Those serving on 2 or more professional committees less satisfied than all others with: a. self-esteem b. authority c. self-actualization	No differences found	No differences found	No differences found	No differences found

Fig. 260. Summary of Findings for Professional Committees

as length of service increases other job aspects become more important in relation to the importance of close friendships. Individuals with very little service are likely to be more concerned with doing a good job and progressing than with opportunities to help others as was found for those with 4 or more years of service.

Personnel with more service than others should have progressed to positions which provide more diversity in assignments and should express greater satisfaction with the diversity of their assignments as was found in this study. The fact that those with 4 - 5 years of service with firm were less satisfied with performance and progress than those with 2 years of service may indicate that they are at a point in their career with their firms where decisions on promotions and opportunities elsewhere are being made.

The finding here that those with 5 or more years of service in public accounting are more bureaucratically oriented than those with less than 3 years of service implies that either the bureaucratically oriented personnel remain in public accounting or personnel change their orientations during their tenure in public accounting. Probably both occur. Sorensen's findings (1965) that personnel at the junior through senior levels are

professionally oriented while supervisors through partners are professionally tend to support the findings here, except that personnel at the senior level appear to be bureaucratically oriented here as well as those at the supervisor level or higher levels as found by Sorenson (see Fig. 247 for the findings on job level for additional support on this point).

In addition, the finding here that those with 2 - 5 years of public accounting service are more cosmopolitan than those with less than 1 year of service tends to support the finding that semi-seniors are more cosmopolitan than juniors (see Fig. 247 for the findings on job level). Those with less than 1 year of service would be juniors and those with 2 - 5 years of service would be mostly semi-seniors. As indicated previously, the peak of professional or cosmopolitan orientation appears to be attained at the semi-senior ot 2 - 5 years of service in public accounting level, since those at the junior level or with less service are probably more concerned about establishing their competency and have fewer opportunities to engage in professional activities.

CPA firms likely are able to evaluate an individual's competency and potential in the first couple of years. Personnel who have proved their competency and have been

exposed to outside job opportunities should be in a position to voluntarily leave, and this point should be reached after they have cleared the hurdle of involuntary turnover. The findings here support these contentions.

Progress Toward CPA Certificate

The greater satisfaction of those who have sat for the CPA exam many times (5, or 6, or more) with the personal or community variables may be more related to age or length of service or a combination or a combination of variables than to the frequency of sitting for the CPA exam (see the findings on age and length of service). Also, this greater satisfaction may have resulted from general satisfaction with finally passing the exam, for those who did actually pass it.

Since those with the CPA certificate and those close to it have demonstrated their competency in public accounting and probably have been exposed to other job opportunities, they might voluntarily leave. Also, those who have sat for the CPA exam several times may have passed the exam and obtained their CPA certificate or may feel that public accounting is not their field since they have been unsuccessful in passing the CPA exam. In either case voluntary turnover might result. The findings here did

indicate that a disproportionate number of those with or close to the CPA certificate and of those who sat for the CPA exam 3 or more times voluntarily left their firms (see Fig. 259 for the findings for progress toward the CPA certificate).

Professional Committees

The few individuals who served on 2 or more professional committees may be using this avenue to provide satisfaction. In general, this group has lower satisfaction with the authority connected with their job and the self-esteem and self-actualization obtained from their job (see Fig. 260 for a summary of the findings for professional committees).

Suggestions for Future Research

An additional follow-up and analysis of turnover at approximately 15 months after the distribution of the questionnaires would be desirable to see if feelings of employees have an effect on turnover over a longer time interval. Replication of this project during poor economic and employment conditions would be useful in verifying the findings.

Replication during good and economic and employment conditions would be useful in providing a comparison for

differences in feelings and turnover depending upon the economic and employment conditions. In addition, CPA firms might desire to embark on a program of continual job and need satisfaction surveys and analysis for turnover causes as a means of retaining and motivating personnel.

Such future research should center primarily on those variables and items found to be most relevant by this project. These would include all of the need items, job satisfaction factors, and cosmopolitan-local and professional-bureaucratic items and the following individual variables: current career plans, length of service, location, individual bureaucratic orientation, company bureaucratic orientation, and cosmopolitan-local orientation.

In future research larger samples would be helpful in the analysis of turnover causes. Also, such samples might include subjects from a wider geographic area to determine whether the findings are typical of public accounting in general and to discover any peculiarities for smaller geographic areas.

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APPENDIX A

Questionnaire

This questionnaire has been designed to investigate the satisfaction of staff members in CPA firms with their job and their firm. Your cooperation in completing the four parts of the questionnaire is needed in order to obtain significant results from the research project. The benefits to you may be an improvement in the satisfaction you obtain from working in the public accounting profession.

Be sure to answer all questions. After completing the questionnaire, please double-check to see that no questions are left unanswered. It should take only 30-45 minutes to complete the entire questionnaire even though it may look long. Return the completed questionnaire directly to the researcher in the envelope provided. Your responses will be kept absolutely confidential. There is no way that your firm can identify you.

Part I

Following will be listed several characteristics or qualities connected with your position in public accounting. For each such characteristic, you will be asked to give three ratings:

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 position characteristic to you?

For each of the 15 characteristics or qualities circle the number on the rating scale which indicates how much of the characteristic there is or how important the characteristic is. "One" on the scale indicates a low or minimum amount; "Seven" on the scale indicates the highest or maximum amount.

	Minimum (Low)						Maximum (High)
1. **The prestige of my position inside the company (i.e., the regard received from others in the company).**							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7
2. **The opportunity, in my position, for participation in the determination of methods and procedures.**							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7
3. **The prestige of my position outside the company (i.e., the regard received from others not in the company).**							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7

-2-	Minimum (Low)						Maximum (High)
4. The feelings of self-fulfillment a person gets from being in my position (i.e., the feeling of being able to use one's own unique capabilities, realizing one's potentialities).							
a. How much of the characteristic is there now connected with your position?	1	2	3	3	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7
5. The pay for my position.							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7
6. The opportunity for independent thought and action in my position.							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7
7. The opportunity to develop close friendships in my position.							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7
8. The feelings of security in my position.							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7
9. The feeling of self-esteem a person gets from being in my position.							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7

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	Minimum (Low)						Maximum (High)
10. The opportunity, in my position, to give help to other people.							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7
11. The feeling of being-in-the-know in my position.							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7
12. The feeling of worthwhile accomplishment in my position.							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7
13. The opportunity for personal growth and development in my position.							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7
14. The authority connected with my position.							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7
15. The opportunity, in my position, for participation in the setting of goals.							
a. How much of the characteristic is there now connected with your position?	1	2	3	4	5	6	7
b. How much of the characteristic do you think should be connected with your position?	1	2	3	4	5	6	7
c. How important is this position characteristic to you?	1	2	3	4	5	6	7

Continue On To Part II

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Part II

Presented below are several statements concerning certain aspects of your job, your firm, or public accounting. Indicate your degree of satisfaction with each item by circling one of the numbers in the rating scale. "One" on the scale indicates "Very Unsatisfactory"; "Seven" on the scale indicates "Very Satisfactory".

	Very Unsatis-factory						Very Satis-factory
1. Opportunities provided by the firm to engage in educational and professional development programs outside the firm.	1	2	3	4	5	6	7
2. The rate of progress expected by the firm for job retention and promotion.	1	2	3	4	5	6	7
3. Freedom for employees and their spouses to mingle socially with firm members at all organizational levels.	1	2	3	4	5	6	7
4. The progress expected by the firm toward the completion of the CPA exam.	1	2	3	4	5	6	7
5. Opportunities for transfers between offices of the firm (if the firm has more than one office).	1	2	3	4	5	6	7
6. Overnight, out-of-town travel requirements.	1	2	3	4	5	6	7
7. The attitude of the firm toward attendance at professional organization meetings and involvement on committees of professional organizations.	1	2	3	4	5	6	7
8. The adequacy of the firm's fringe benefits (e.g., retirement, profit-sharing, bonus, sick pay, health and life insurance, etc.)	1	2	3	4	5	6	7
9. The determination of salary increases.	1	2	3	4	5	6	7
10. Performance appraisals.	1	2	3	4	5	6	7
11. The contribution by your superiors to your professional growth.	1	2	3	4	5	6	7
12. Opportunities for transfers between areas of specialty within the firm (e.g., a transfer from the audit staff to the management services staff).	1	2	3	4	5	6	7
13. Overtime requirements.	1	2	3	4	5	6	7
14. The cultural environment of the community in which you work and/or reside.	1	2	3	4	5	6	7
15. Communication of company policies by the firm to employees.	1	2	3	4	5	6	7

		Very Unsatis-factory						Very Satis-factory
16.	Opportunities provided to engage in training programs within the firm or receive the equivalent in on-the-job training.	1	2	3	4	5	6	7
17.	The social environment of the community in which you work and/or reside.	1	2	3	4	5	6	7
18.	The attitude of the firm toward membership in professional organizations (e.g., AICPA, state society of CPAs, NAA, etc.).	1	2	3	4	5	6	7
19.	The nature of public accounting work in general.	1	2	3	4	5	6	7
20.	The attitude of the firm toward professional reading (e.g., professional journals, firm publications and releases, IRS and SEC releases, etc.).	1	2	3	4	5	6	7
21.	Communication of progress and performance by supervisors to employees.	1	2	3	4	5	6	7
22.	The competitiveness of the firm's pay scales.	1	2	3	4	5	6	7
23.	The distance at which you are located from your and/or your spouse's relatives.	1	2	3	4	5	6	7
24.	The amount of time that your job allows you to spend with your spouse and family and/or pursue your personal interests.	1	2	3	4	5	6	7
25.	The nature of work assignments--interesting, challenging, and worthy of a person with your ability and education.	1	2	3	4	5	6	7
26.	Treatment as a professional by your superiors.	1	2	3	4	5	6	7
27.	The reimbursement of staff members for involvement in professional activities and development.	1	2	3	4	5	6	7
28.	The diversity of work assignments--desirable diversity in size and type of clients.	1	2	3	4	5	6	7
29.	Communication of work review by supervisors to employees.	1	2	3	4	5	6	7
30.	The size of the community in which you are presently located.	1	2	3	4	5	6	7
31.	How satisfied do you think your spouse is with your present job and firm?	1	2	3	4	5	6	7

-6-	Very Unsatis-factory						Very Satis-factory
32. How satisfied do you think your spouse is with the idea of you making a career of public accounting?	1	2	3	4	5	6	7
33. The pressures of the job, i.e., the pressures for the fast, accurate, thorough, professional completion of assignments in the allotted time?	1	2	3	4	5	6	7
34. The work space arrangements provided to you at your firm's office.	1	2	3	4	5	6	7
35. How satisfactory, overall, is your present job to you?	1	2	3	4	5	6	7

Part III

Following is a list of statements about the work of CPAs. Please indicate (a) the extent to which you think the practice should be an ideal for accounting and (b) the extent to which you have observed the practice IN FACT in your firm. Circle the number on the rating scale which indicates how you feel about each statement. "One" on the scale indicates that you "Stongly Disagree" (i.e., no with almost no exceptions); "Seven" on the scale indicates that you "Strongly Agree" (i.e., yes with almost no exceptions).

	Strongly Disagree						Strongly Agree
1. The lower positions in the firm (e.g., juniors and seniors) should be told what to do and then supervised to see that they do it.							
a. Do you think CPAs should approve of this practice?	1	2	3	4	5	6	7
b. Does this practice exist in your office?	1	2	3	4	5	6	7
2. Some CPA firms require their CPAs to schedule and use procedures in their work in such a way that a replacement could take over at a moment's notice without serious interruption.							
a. Do you think CPAs should approve of this practice?	1	2	3	4	5	6	7
b. Does this practice exist in your office?	1	2	3	4	5	6	7
3. CPAs should go out of their way to help the firm present a united front to clients and other firms in accounting matters, even if they (the CPAs) personally disagree with the firm's position.							
a. Do you think CPAs should approve of this practice?	1	2	3	4	5	6	7
b. Does this practice exist in your office?	1	2	3	4	5	6	7
4. In a particular local office, CPAs are permitted to practice their ideas of what are the best accounting theories and practices even though the firm prefers other views.							
a. Do you think CPAs should approve of this practice?	1	2	3	4	5	6	7
b. Does this practice exist in your office?	1	2	3	4	5	6	7
5. A particular CPA office is concerned with its CPAs' private lives away from the office.							
a. Do you think CPAs should approve of this practice?	1	2	3	4	5	6	7
b. Does this practice exist in your office?	1	2	3	4	5	6	7

	Strongly Disagree						Strongly Agree
6. A CPA seldom tries to live up to what he thinks are the standards of his profession because many of his clients do not seem to respect him for his effort.							
a. Do you think CPAs should approve of this practice?	1	2	3	4	5	6	7
b. Does this practice exist in your office?	1	2	3	4	5	6	7
7. A major criterion of a good CPA is one who serves the needs of the users of (his client's) financial statements.							
a. Do you think CPAs should approve of this practice?	1	2	3	4	5	6	7
b. Does this practice exist in your office?	1	2	3	4	5	6	7
8. CPAs should diligently read the standard professional journals (e.g., Journal of Accountancy, etc.).							
a. Do you think CPAs should approve of this practice?	1	2	3	4	5	6	7
b. Does this practice exist in your office?	1	2	3	4	5	6	7
9. A good CPA should be able to accomplish the work assigned to him within the time allotment given to him.							
a. Do you think CPAs should approve of this practice?	1	2	3	4	5	6	7
b. Does this practice exist in your office?	1	2	3	4	5	6	7
10. Partners should maintain a rather impersonal, "business-like" relationship with their staff members.							
a. Do you think CPAs should approve of this practice?	1	2	3	4	5	6	7
b. Does this practice exist in your office?	1	2	3	4	5	6	7

Part IV

For each of the following questions, place an "X" on the blank space provided beside the appropriate answer (s).

1. What is your age? (Check One)

21 or under	_____
22-24	_____
25-27	_____
28-30	_____
31-33	_____
34 or over	_____

2. Indicate your sex. (Check One)

Male	_____
Female	_____

3. What is your marital status? (Check One)

Single	_____
Married	_____
Divorced or Separated	_____

4. How many dependents do you have (Including your spouse)? (Check One)

None	_____
1	_____
2	_____
3	_____
4	_____
5 or more	_____

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5. What is your education? (Check All Applicable Items)
   - No Bachelor's Degree _____
   - Bachelor's Degree-Major not in Accounting _____
   - Bachelor's Degree-Major in Accounting _____
   - Master's Degree-Major not in Accounting _____
   - Master's Degree-Major in Accounting _____
   - Other(Specify) _____ _____

6. Indicate your grade point average for your Major Field for your Bachelor's Degree. (Check One)
   - A = 4.0 _____
   - B+= 3.5 _____
   - B = 3.0 _____
   - C+= 2.5 _____
   - C = 2.0 _____
   - Below 2.0 _____

7. Indicate your rank in class for your Bachelor's Degree. (Check One)
   - Top ¼ _____
   - Second ¼ _____
   - Third ¼ _____
   - Bottom ¼ _____

8. Indicate your present position with your firm. (Check One)
   - Junior _____
   - Semi-Senior _____
   - Senior _____
   - Supervisor _____
   - _____ Other(Specify) _____

9. When you started with your firm, what was your preference for an area of specialty? (Check One)
   - Auditing _____
   - Taxes _____
   - Management Services _____
   - _____ Other(Specify) _____

10. In what area of specialty are you currently working? (Check One)
    - Auditing _____
    - Taxes _____
    - Management Services _____
    - _____ Other(Specify) _____

11. When you started with your firm, what were your career plans? (Check One)
    - Partnership in public accounting firm _____
    - Have own private practice in public acctg. _____
    - Work in industry, government, or non-profit organization _____
    - Remain an employee in public accounting _____

12. What are your career plans now?(Check One)
    - Partnership in public accounting firm _____
    - Have own private practice in public acctg. _____
    - Work in industry, government, or non-profit organization _____
    - Remain an employee in public accounting _____

13. What is your prior experience in accounting-type work? (Check All Applicable Items)
    - Internship in public accounting during college _____
    - Part-time or summer work in public accounting during college _____
    - Part-time or summer work in industrial, governmental, or non-profit organization during college _____
    - Full-time work with another public accounting firm _____
    - Full-time work in industrial, governmental, or non-profit organization accounting _____
    - Other Accounting Experience (Specify) _____

_____

14. How long have you been with your firm? (Check One)

Number of years	
Less than 1	_____
At least 1, but less than 2	_____
At least 2, but less than 3	_____
At least 3, but less than 4	_____
At least 4, but less than 5	_____
5 or more	_____

15. How long have you worked in public accounting? (Check One)

Number of years	
Less than 1	_____
At least 1, but less than 2	_____
At least 2, but less than 3	_____
At least 3, but less than 4	_____
At least 4, but less than 5	_____
5 or more	_____

16. What is your progress toward the CPA certificate? (Check One)

Possess the CPA certificate	_____
Possess the Certificate of Examination, but lack sufficient experience	_____
Passed 3 or more parts of the CPA exam	_____
Passed 1 or 2 parts of the CPA exam	_____
No parts of the CPA exam have been passed	_____

17. How many times have you sat for the CPA exam? (Check One)

None	_____
1	_____
2	_____
3	_____
4	_____
5	_____
6 or more	_____

18. In which professional organizations are you a member? (Check all Applicable Items)

AICPA	_____
State Society of CPAs	_____
American Accounting Association	_____
National Assn. of Accountants	_____
Other (Specify)	_____

_____

_____

19. How often do you attend meetings of at least one professional organization? (Check One)

Very frequently(Almost All)	_____
Frequently (More Than Half)	_____
Often (Almost Half)	_____
Occasionally (Less Than One-Third)	_____
Never	_____

20. On how many committees of professional organizations have you served during the past year? (Check One)

None	_____
1	_____
2	_____
3 or more	_____

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21. How many educational and/or professional training and development courses, seminars, or workshops did you participate in during the past year? (Check All Applicable Items)

Number of Programs Attended	1	2	3	4 or more
a) National in scope				
b) Regional in scope (Midwest, etc.)				
c) State wide in scope (e.g., Michigan)				
d) Local in scope (Local chapter of state society of CPAs)				
e) Intra-firm in scope				
f) University sponsored				

22. How applicable is your knowledge and ability on your present job to other firms? (Check One)

- Not at all _____
- Slightly _____
- Somewhat _____
- Very applicable _____
- Completely applicable _____

23. To what extent is your social life associated with your job? (Check One)

- Very large _____
- Large _____
- Somewhat _____
- Slightly _____
- Not at all _____

24. To what extent is it likely that you can leave your present job and obtain an equivalent one elsewhere? (Check One)

- Not at all _____
- Slight _____
- Some _____
- Likely _____
- Very likely _____

25. How useful is the knowledge you obtain on this job to you if you were to seek employment elsewhere? (Check One)

- Not at all _____
- Little _____
- Somewhat _____
- Quite a bit _____
- Very useful _____

-The End-

Thank you for completing this questionnaire. Now please sign below and indicate the name of the firm for which you work. Remember: Your responses will be kept strictly confidential by the researcher.

Please double-check to see that you have answered every question. Then return the completed questionnaire in the stamped return envelope provided.

Your Name _____

Your Firm's Name _____

Table 6.—Correlation Matrix of Job Satisfaction Questions

Question	1	3	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	*******	0.338	0.297	0.369	0.193	0.317	0.499	0.294	0.304	0.255	0.381	0.179	0.262	0.204	0.298	0.351	0.197	0.316
2	364.000	*******	0.204	0.480	0.343	0.139	0.336	0.156	0.402	0.434	0.395	0.259	0.252	0.183	0.302	0.330	0.209	0.258
3	366.000	364.000	*******	0.251	0.133	0.181	0.246	0.208	0.239	0.252	0.313	0.288	0.24	0.129	0.306	0.297	0.211	0.279
4	365.000	364.000	365.000	*******	0.202	0.137	0.339	0.258	0.353	0.381	0.419	0.276	0.268	0.180	0.344	0.383	0.192	0.332
5	256.000	255.000	256.000	256.000	*******	0.269	0.249	0.228	0.103	0.141	0.216	0.395	0.183	0.265	0.141	0.058	0.208	0.250
6	357.000	355.000	357.000	356.000	252.000	*******	0.367	0.144	0.124	0.122	0.207	0.172	0.338	0.229	0.064	0.144	0.141	0.250
7	363.000	362.000	363.000	363.000	256.000	354.000	*******	0.211	0.292	0.301	0.339	0.249	0.315	0.175	0.267	0.308	0.166	0.332
8	365.000	363.000	365.000	364.000	256.000	356.000	362.000	********	0.447	0.287	0.280	0.251	0.330	0.184	0.335	0.158	0.190	0.218
9	361.000	360.000	361.000	361.000	255.000	352.000	359.000	360.000	********	0.599	0.460	0.316	0.346	0.227	0.463	0.376	0.225	0.124
10	363.000	362.000	363.000	363.000	255.000	354.000	362.000	362.000	359.000	********	0.576	0.289	0.288	0.188	0.528	0.411	0.222	0.220
11	366.000	364.000	366.000	365.000	256.000	357.000	363.000	365.000	361.000	363.000	*******	0.457	0.273	0.162	0.446	0.576	0.200	0.346
12	342.000	341.000	342.000	342.000	254.000	334.000	342.000	341.000	339.000	341.000	342.000	*******	0.233	0.089	0.262	0.288	0.045	0.206
13	365.000	363.000	365.000	364.000	256.000	356.000	362.000	364.000	360.000	362.000	365.000	342.000	*******	0.343	0.303	0.219	0.255	0.229
14	366.000	364.000	366.000	365.000	256.000	357.000	363.000	365.000	361.000	363.000	366.000	342.000	365.000	*******	0.306	0.182	0.738	0.250
15	366.000	364.000	366.000	365.000	256.000	357.000	363.000	365.000	361.000	363.000	366.000	342.000	365.000	366.000	*******	0.451	0.307	0.258
16	366.000	364.000	366.000	365.000	256.000	357.000	363.000	365.000	361.000	363.000	366.000	342.000	365.000	366.000	366.000	*******	0.263	0.372
17	366.000	364.000	366.000	365.000	256.000	357.000	363.000	365.000	361.000	363.000	366.000	342.000	365.000	366.000	366.000	367.000	*******	0.294
18	364.000	363.000	364.000	364.000	255.000	355.000	362.000	363.000	360.000	362.000	364.000	341.000	363.000	364.000	364.000	365.000	365.000	*******
19	365.000	363.000	365.000	364.000	256.000	356.000	363.000	364.000	360.000	363.000	365.000	342.000	364.000	365.000	365.000	366.000	366.000	364.000
20	366.000	364.000	366.000	365.000	256.000	357.000	363.000	365.000	361.000	363.000	366.000	342.000	365.000	366.000	366.000	367.000	367.000	365.000
21	364.000	363.000	364.000	364.000	256.000	355.000	362.000	363.000	361.000	362.000	364.000	342.000	363.000	364.000	364.000	365.000	365.000	364.000
22	365.000	363.000	365.000	364.000	255.000	356.000	362.000	364.000	360.000	362.000	365.000	341.000	364.000	365.000	365.000	366.000	366.000	364.000
23	363.000	361.000	363.000	362.000	254.000	354.000	360.000	362.000	358.000	360.000	363.000	339.000	362.000	363.000	363.000	364.000	364.000	362.000
24	364.000	362.000	364.000	363.000	254.000	355.000	361.000	363.000	359.000	361.000	364.000	340.000	363.000	364.000	364.000	365.000	365.000	363.000
25	366.000	364.000	366.000	365.000	256.000	357.000	363.000	365.000	361.000	363.000	366.000	342.000	365.000	366.000	366.000	367.000	367.000	365.000
26	366.000	364.000	366.000	365.000	256.000	357.000	363.000	365.000	361.000	363.000	366.000	342.000	365.000	366.000	366.000	367.000	367.000	365.000
27	365.000	363.000	365.000	364.000	256.000	356.000	362.000	364.000	361.000	362.000	365.000	342.000	364.000	365.000	365.000	366.000	366.000	364.000
28	366.000	364.000	366.000	365.000	256.000	357.000	363.000	365.000	361.000	363.000	366.000	342.000	365.000	366.000	366.000	367.000	367.000	365.000
29	365.000	363.000	365.000	364.000	255.000	356.000	362.000	364.000	360.000	362.000	365.000	341.000	364.000	365.000	365.000	366.000	366.000	364.000
30	366.000	364.000	366.000	365.000	256.000	357.000	363.000	365.000	361.000	363.000	366.000	342.000	365.000	366.000	366.000	367.000	367.000	365.000
31	279.000	278.000	279.000	278.000	194.000	270.000	276.000	279.000	276.000	276.000	279.000	261.000	279.000	279.000	279.000	279.000	279.000	277.000
32	279.000	278.000	279.000	278.000	194.000	270.000	276.000	279.000	276.000	276.000	279.000	261.000	279.000	279.000	279.000	279.000	279.000	277.000
33	366.000	364.000	366.000	365.000	256.000	357.000	363.000	365.000	361.000	363.000	366.000	342.000	365.000	366.000	366.000	367.000	367.000	365.000
34	366.000	364.000	366.000	365.000	256.000	357.000	363.000	365.000	361.000	363.000	366.000	342.000	365.000	366.000	366.000	367.000	367.000	365.000
35	365.000	363.000	365.000	364.000	255.000	356.000	362.000	364.000	360.000	362.000	365.000	341.000	364.000	365.000	365.000	366.000	366.000	364.000

Note: Upper-right triangle contains correlations. Lower-left triangle contains adjusted N.

Table 6.--Continued

Question	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
1	0.168	0.317	0.389	0.298	0.066	0.149	0.250	0.334	0.398	0.258	0.311	0.147	0.307	0.139	0.096	0.143	0.270
2	0.314	0.331	0.358	0.386	0.153	0.122	0.270	0.421	0.280	0.264	0.337	0.140	0.285	0.108	0.216	0.056	0.393
3	0.232	0.234	0.273	0.277	0.150	0.150	0.272	0.351	0.255	0.170	0.277	0.109	0.236	0.112	0.060	0.117	0.257
4	0.297	0.386	0.295	0.373	0.130	0.081	0.241	0.338	0.306	0.232	0.302	0.128	0.276	0.082	0.261	0.054	0.319
5	0.117	0.201	0.104	0.137	0.205	0.214	0.248	0.157	0.138	0.249	0.140	0.211	0.114	0.008	0.119	0.111	0.231
6	0.131	0.137	0.189	0.193	0.112	0.309	0.201	0.239	0.261	0.185	0.112	0.206	0.316	0.197	0.100	0.210	0.203
7	0.216	0.353	0.281	0.362	0.139	0.193	0.276	0.358	0.472	0.268	0.291	0.102	0.277	0.169	0.166	0.152	0.274
8	0.193	0.198	0.227	0.299	0.112	0.279	0.282	0.252	0.176	0.216	0.288	0.213	0.381	0.256	0.204	0.265	0.346
9	0.287	0.280	0.434	0.640	0.152	0.166	0.355	0.422	0.318	0.261	0.412	0.188	0.462	0.246	0.251	0.172	0.509
10	0.298	0.377	0.675	0.530	0.171	0.135	0.393	0.497	0.199	0.309	0.574	0.131	0.328	0.134	0.208	0.094	0.459
11	0.428	0.484	0.552	0.414	0.182	0.158	0.429	0.542	0.201	0.331	0.449	0.138	0.379	0.140	0.266	0.103	0.480
12	0.263	0.252	0.291	0.281	0.232	0.197	0.354	0.366	0.238	0.321	0.282	0.165	0.186	0.038	0.156	0.236	0.285
13	0.336	0.246	0.307	0.271	0.158	0.514	0.271	0.241	0.235	0.158	0.297	0.321	0.480	0.368	0.351	0.258	0.343
14	0.258	0.238	0.130	0.149	0.245	0.292	0.180	0.258	0.183	0.141	0.244	0.456	0.265	0.235	0.202	0.143	0.253
15	0.308	0.331	0.426	0.436	0.121	0.146	0.316	0.424	0.233	0.210	0.479	0.168	0.251	0.097	0.165	0.088	0.350
16	0.363	0.403	0.417	0.427	0.135	0.108	0.395	0.368	0.286	0.274	0.354	0.066	0.274	0.092	0.175	-0.114	0.375
17	0.280	0.270	0.159	0.186	0.272	0.311	0.223	0.292	0.153	0.167	0.265	0.425	0.321	0.256	0.198	0.129	0.297
18	0.341	0.493	0.264	0.216	0.210	0.238	0.292	0.369	0.416	0.332	0.307	0.224	0.249	0.217	0.172	0.094	0.254
19	*******	0.406	0.283	0.172	0.232	0.294	0.442	0.362	0.237	0.254	0.288	0.261	0.369	0.412	0.375	0.111	0.521
20	366.000	*******	0.438	0.333	0.157	0.194	0.362	0.425	0.322	0.309	0.389	0.152	0.311	0.197	0.197	0.127	0.350
21	364.000	365.000	*******	0.506	0.114	0.151	0.389	0.470	0.199	0.258	0.600	0.080	0.358	0.172	0.185	0.075	0.447
22	365.000	366.000	364.000	*******	0.127	0.044	0.320	0.433	0.321	0.263	0.455	0.072	0.363	0.139	0.077	0.084	0.430
23	363.000	364.000	362.000	363.000	*******	0.381	0.281	0.221	0.148	0.236	0.100	0.389	0.232	0.219	0.203	0.148	0.274
24	364.000	365.000	363.000	364.000	363.000	*******	0.320	0.261	0.264	0.188	0.187	0.366	0.441	0.413	0.428	0.272	0.303
25	366.000	367.000	365.000	366.000	364.000	365.000	*******	0.563	0.231	0.551	0.390	0.162	0.342	0.275	0.227	0.146	0.536
26	366.000	367.000	365.000	366.000	364.000	365.000	367.000	*******	0.367	0.411	0.471	0.194	0.403	0.249	0.260	0.249	0.535
27	365.000	366.000	365.000	365.000	363.000	364.000	366.000	366.000	*******	0.293	0.292	0.116	0.289	0.196	0.202	0.156	0.252
28	366.000	367.000	365.000	366.000	364.000	365.000	367.000	367.000	366.000	*******	0.361	0.218	0.331	0.213	0.192	0.167	0.420
29	365.000	366.000	364.000	365.000	363.000	364.000	366.000	366.000	365.000	366.000	*******	0.168	0.342	0.173	0.203	0.134	0.365
30	366.000	367.000	365.000	366.000	364.000	365.000	367.000	367.000	366.000	367.000	366.000	*******	0.354	0.334	0.225	0.238	0.274
31	278.000	279.000	278.000	278.000	279.000	279.000	279.000	279.000	279.000	279.000	278.000	279.000	*******	0.651	0.390	0.280	0.557
32	278.000	279.000	278.000	278.000	279.000	279.000	279.000	279.000	279.000	279.000	278.000	279.000	279.000	*******	0.411	0.334	0.412
33	366.000	367.000	365.000	366.000	364.000	365.000	367.000	367.000	366.000	367.000	366.000	367.000	279.000	279.000	*******	0.300	0.355
34	366.000	367.000	365.000	366.000	364.000	365.000	367.000	367.000	366.000	367.000	366.000	367.000	279.000	279.000	367.000	*******	0.257
35	365.000	366.000	364.000	365.000	363.000	364.000	366.000	366.000	365.000	366.000	365.000	366.000	278.000	278.000	366.000	366.000	*******

Table 7.—Correlation Matrix of Job Satisfaction Questions Arranged for Intercorrelations

Question	26	25	35	31	32	24	13	33	19	20	11	10	21	29	15	9	22	16	4	2	1	7	18	27	28	12	3	8	17	14	30	23	5	6	34
26	100	56	53	40	25	26	24	26	36	42	54	50	47	47	42	42	43	37	34	42	33	36	37	37	41	37	35	25	29	26	19	22	16	24	25
25	56	100	54	34	28	32	27	23	44	36	43	39	39	39	32	36	32	40	24	27	25	28	29	23	55	35	27	28	22	18	16	28	25	20	15
35	53	54	100	56	41	30	34	36	52	35	48	46	45	36	35	51	43	38	32	39	27	27	25	25	42	28	26	35	30	25	27	27	23	20	26
31	40	34	56	100	65	44	48	39	37	31	38	33	36	34	25	46	36	27	28	29	31	28	25	29	33	19	24	38	32	27	35	23	11	32	28
32	25	28	41	65	100	41	37	41	41	20	14	13	17	17	10	25	14	9	8	11	14	17	22	20	21	4	11	26	26	23	33	22	1	20	33
24	26	32	30	44	41	100	51	43	29	19	16	13	15	19	15	17	4	11	8	12	15	19	24	26	19	20	15	28	31	29	37	38	21	31	27
13	24	27	34	48	37	51	100	35	34	25	27	29	31	30	30	35	27	22	27	25	26	32	23	23	16	23	12	33	25	34	32	16	18	34	26
33	26	23	36	39	41	43	35	100	38	20	27	21	18	20	16	25	8	17	26	22	10	17	17	20	19	16	6	20	20	20	22	20	12	10	30
19	36	44	52	37	41	29	34	38	100	41	43	30	28	29	31	29	17	36	30	31	17	22	34	24	25	26	23	19	28	26	26	23	12	13	11
20	42	36	35	31	20	19	25	20	41	100	48	38	44	39	33	28	33	40	40	33	32	35	49	32	31	25	25	20	28	24	15	16	20	14	13
11	54	43	48	38	14	16	27	27	43	48	100	58	55	45	45	46	41	58	42	39	38	34	35	20	33	46	31	28	20	16	14	18	22	21	10
10	50	39	46	33	13	13	29	21	30	38	58	100	68	57	53	60	53	41	38	43	25	30	22	20	31	29	25	29	22	19	13	17	14	12	9
21	47	39	45	36	17	15	31	18	28	44	55	68	100	60	43	45	51	42	30	36	37	28	26	20	26	29	27	23	16	13	8	11	10	19	8
29	47	39	36	34	17	19	30	20	29	39	45	57	60	100	48	41	46	35	30	34	31	29	31	29	36	28	28	29	27	24	17	10	14	11	13
15	42	32	35	25	10	15	30	16	31	33	45	53	43	48	100	46	44	45	34	30	30	27	26	23	21	26	31	34	31	31	17	12	14	6	9
9	42	36	51	46	25	17	35	25	29	28	46	60	45	41	46	100	64	38	35	40	30	29	12	32	26	32	24	45	23	23	19	15	10	12	17
22	43	32	43	36	14	4	27	8	17	33	41	53	51	46	44	64	100	43	37	40	30	36	22	32	26	28	28	30	19	15	7	13	14	19	8
16	37	40	38	27	9	11	22	17	36	40	58	41	42	35	45	38	43	100	38	33	35	31	37	29	27	29	30	16	26	18	7	14	6	14	-11
4	34	24	32	28	8	8	27	26	30	40	42	38	30	30	34	35	37	38	100	48	37	34	33	31	23	28	25	26	19	18	13	13	20	14	5
2	42	27	39	29	11	12	25	22	31	33	39	43	36	34	30	40	40	33	48	100	34	34	26	28	26	26	20	16	21	18	14	15	34	14	6
1	33	25	27	31	14	15	26	10	17	32	38	25	37	31	30	30	30	35	37	34	100	50	32	40	26	18	30	29	20	20	15	7	19	32	14
7	36	28	27	28	17	19	32	17	22	35	34	30	28	29	27	29	36	31	34	34	50	100	53	47	27	25	25	21	17	17	10	14	25	37	15
18	37	29	25	25	22	24	23	17	34	49	35	22	26	31	26	12	22	37	33	26	32	53	100	42	33	21	28	22	29	25	22	21	25	25	9
27	37	23	25	29	20	26	23	20	24	32	20	20	20	29	23	32	32	29	31	28	40	47	42	100	29	24	26	18	15	18	12	15	14	26	16
28	41	55	42	33	21	19	16	19	25	31	33	31	26	36	21	26	26	27	23	26	26	27	33	29	100	32	17	22	17	14	22	24	25	19	17
12	37	35	28	19	4	20	23	16	26	25	46	29	29	28	26	32	28	29	28	26	18	25	21	24	32	100	29	25	4	9	17	23	39	17	24
3	35	27	26	24	11	15	12	6	23	25	31	25	27	28	31	24	28	30	25	20	30	25	28	26	17	29	100	21	21	13	11	15	13	18	12
8	25	28	35	38	26	28	33	20	19	20	28	29	23	29	34	45	30	16	26	16	29	21	22	18	22	25	21	100	19	18	21	11	23	14	27
17	29	22	30	32	26	31	25	20	28	28	20	22	16	27	31	23	19	26	19	21	20	17	29	15	17	4	21	19	100	74	43	27	21	14	13
14	26	18	25	27	23	29	34	20	26	24	16	19	13	24	31	23	15	18	18	18	20	17	25	18	14	9	13	18	74	100	46	24	26	23	14
30	19	16	27	35	33	37	32	22	26	15	14	13	8	17	17	19	7	7	13	14	15	10	22	12	22	17	11	21	43	46	100	39	21	21	24
23	22	28	27	23	22	38	16	20	23	16	18	17	11	10	12	15	13	14	13	15	7	14	21	15	24	23	15	11	27	24	39	100	20	11	15
5	16	25	23	11	1	21	18	12	12	20	22	14	10	14	14	10	14	6	20	34	19	25	25	14	25	39	13	23	21	26	21	20	100	27	11
6	24	20	20	32	20	31	34	10	13	14	21	12	19	11	6	12	19	14	14	14	32	37	25	26	19	17	18	14	14	23	21	11	27	100	21
34	25	15	26	28	33	27	26	30	11	13	10	9	8	13	9	17	8	-11	5	6	14	15	9	16	17	24	12	27	13	14	24	15	11	21	100

APPENDIX B

Miscellaneous Tables

Table 8.--Points at Which Orientation Scores Were Divided into Quartiles

Type of Orientation	Lower Quartile	Third Quartile	Second Quartile	Upper Quartile
Individual Professional	23 or less	24-26	27-29	30 or more
Company Professional	20 or less	21-23	24-26	27 or more
Individual Bureaucratic	19 or less	20-22	23-25	26 or more
Company Bureaucratic	19 or less	20-22	23-25	26 or more
Cosmopolitan-local	14 or less	15-16	17-18	19 or more

Table 9.--Characteristics of Respondents

	Large Firms				Medium Firms				Small Firms				Totals			
	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T
Age																
21 or under	0	0	0	0	4	0	0	4	1	0	0	1	5	0	0	5
22-24	33	27	6	66	22	7	2	31	25	5	1	31	80	39	9	128
25-27	18	21	29	68	13	6	13	32	8	7	6	21	39	34	48	121
28-30	9	3	11	23	5	5	8	18	2	4	7	13	16	12	26	54
31-33	1	2	3	6	0	5	4	9	0	5	5	10	1	12	12	25
34 or over	0	1	2	3	1	1	8	10	4	2	16	22	5	4	26	35
Sex																
Male	56	52	50	158	40	22	34	96	36	22	33	91	132	96	117	345
Female	5	2	1	8	5	2	1	8	4	1	2	7	14	5	4	23
Marital Status																
Single	21	16	5	42	19	2	1	22	16	5	0	21	56	23	6	85
Married	40	37	45	122	26	22	33	81	24	18	34	76	90	77	112	279
Divorced or Separated	0	1	1	2	0	0	1	1	0	0	1	1	0	1	3	4
No. of Dependents (Including Spouse)																
None	21	17	6	45	19	2	2	23	16	5	0	21	56	24	8	88
1	19	18	16	52	12	9	9	30	12	3	4	19	43	30	29	102
2	12	9	14	35	9	6	13	28	8	5	4	17	29	20	31	80
3	8	5	13	26	3	3	7	13	4	2	13	19	15	10	33	58
4	1	1	2	4	1	2	4	7	0	6	8	14	5	9	14	27
5 or more	0	4	0	4	1	2	0	3	0	2	6	8	0	8	6	14

Key: J--Juniors; S-S--Semi-Seniors; S--Seniors; T--Total.

Table 9.--Continued

	Large Firms				Medium Firms				Small Firms				Totals			
	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T
Level of Education																
No Bachelor's Degree	1	3	2	6	9	4	10	23	11	5	13	29	21	12	25	58
Bachelor's Degree--Major, not in Accounting	9	5	5	19	3	2	1	6	4	5	2	11	16	12	8	36
Bachelor's Degree--Major, in Accounting	46	44	38	128	30	18	22	70	25	13	20	58	101	75	80	256
Master's Degree--Major, not in Accounting	2	3	9	14	0	0	0	0	0	0	0	0	2	3	9	14
Master's Degree--Major, in Accounting	5	4	4	13	4	0	1	5	0	0	0	0	9	4	5	18
Other--Law Degree, Ph.D. degree etc.	8	2	2	12	0	1	1	2	0	0	0	0	8	3	3	14
Class Rank (for Bachelor's Degree)																
Top Quarter	23	22	18	63	14	4	13	31	11	8	14	33	48	34	45	127
Second Quarter	24	20	20	64	15	9	10	34	17	7	10	34	56	36	40	132
Third Quarter	8	8	7	23	9	6	6	21	4	5	4	13	21	19	17	57
Bottom Quarter	4	2	5	11	0	1	0	1	2	0	0	2	6	3	5	14
Grade Point Average (for Major Field for Bachelor's Degree)																
A = 4.0	3	2	2	7	0	2	1	3	1	2	3	6	4	6	6	16
B+ = 3.5	19	16	15	50	11	3	12	26	3	6	14	23	33	25	41	99
B = 3.0	21	24	17	62	18	9	16	43	20	5	12	37	59	38	34	142
C+ = 2.5	17	10	14	41	15	6	3	24	12	8	2	22	44	24	19	87
C = 2.0	1	1	2	4	0	1	1	2	0	0	0	0	1	2	3	6
Below 2.0	0	0	0	0	1	0	0	1	0	0	0	0	1	0	0	1

Table 9.--Continued

	Large Firms				Medium Firms				Small Firms				Totals			
	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T
Preference for Area of Specialty (when starting with present firm)																
Auditing	49	46	46	141	24	18	22	64	16	11	15	42	89	75	83	247
Taxes	8	5	2	15	9	2	6	17	12	8	12	32	29	15	20	64
Management Services	3	2	3	8	3	4	5	12	1	2	2	5	7	8	10	25
Other	1	1	0	2	9	0	2	11	9	2	6	17	19	3	8	30
Current Area of Specialty																
Auditing	55	47	48	150	22	16	24	62	19	10	19	48	96	73	91	260
Taxes	5	3	3	11	6	3	2	11	6	2	6	14	17	8	11	36
Management Services	1	0	0	1	5	0	4	9	1	1	2	4	7	1	6	14
Other	0	4	0	4	12	5	5	22	14	10	8	32	26	19	13	58
Career Plans (When starting with present firm)																
Partnership in public accounting firm	33	27	33	93	21	9	19	49	20	10	25	55	74	46	77	197
Have own private practice in public accounting	7	11	1	19	9	7	4	20	7	3	4	14	23	21	9	53
Work in industry, government, or non-profit organization	16	11	13	40	4	6	7	17	6	7	2	15	26	24	22	72
Remain an employee in public accounting	5	4	2	11	9	2	3	14	6	3	4	13	20	9	9	38

Table 9.--Continued

	Large Firms				Medium Firms				Small Firms				Totals			
	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T
Current Career Plans																
Partnership in public accounting firm	31	24	33	88	18	8	18	44	15	10	23	48	64	42	74	180
Have own private practice in public accounting	7	12	1	20	12	5	7	24	9	1	5	15	28	18	13	59
Work in industry, government, or non-profit organization	15	14	14	43	6	8	5	19	10	9	4	23	31	31	23	85
Remain an employee in public accounting	6	2	2	10	7	2	3	12	5	1	3	9	18	5	8	31
Prior Experience in Accounting Work																
Internship in public accounting during college	12	9	8	29	9	4	10	23	9	2	4	15	30	15	22	67
Part-time or summer work in public accounting during college	8	10	6	24	4	3	3	10	12	3	4	19	24	16	13	53
Part-time or summer work in industry, government, or non-profit organization during college	15	15	17	47	10	6	6	22	11	10	6	27	36	31	29	96
Full-time work with another public accounting firm	2	4	9	15	3	4	17	24	3	5	12	20	8	13	38	59

Table 9.--Continued

	Large Firms				Medium Firms				Small Firms				Totals			
	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T
Prior Experience in Accounting Work (con't.)																
Full-time work in industry, government, or non-profit organization	15	10	12	37	8	7	16	31	8	8	20	36	31	25	48	104
Other accounting experience	3	2	1	6	4	0	2	6	2	0	1	3	9	2	4	15
Length of Service with Present Firm																
Less than one year	48	4	3	55	26	2	4	32	20	1	2	23	94	7	9	110
At least 1 year, but less than 2 years	10	44	9	63	14	8	2	24	13	8	3	24	37	60	14	111
At least 2 years, but less than 3 years	2	6	20	28	4	10	11	25	3	9	8	19	9	25	39	73
At least 3 years, but less than 4 years	0	0	14	14	1	2	8	11	3	2	9	14	4	4	31	39
At least 4 years, but less than 5 years	0	0	1	1	0	0	7	7	0	1	6	7	0	1	14	15
5 years or more	1	0	4	5	0	2	3	5	1	2	7	10	2	4	14	20
Length of Service in Public Accounting																
Less than 1 year	42	0	2	44	24	0	0	24	13	0	1	14	79	0	3	82
At least 1 year, but less than 2 years	15	39	4	58	15	8	0	23	19	7	1	27	49	54	5	106

Table 9.--Continued

	Large Firms				Medium Firms				Small Firms				Totals			
	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T
Length of Service in Public Accounting (con't.)																
At least 2 years, but less than 3 years	2	12	19	33	4	10	5	19	3	10	1	14	9	32	25	66
At least 3 years, but less than 4 years	1	1	15	17	1	2	6	9	4	2	8	14	6	5	29	40
At least 4 years, but less than 5 years	0	0	15	15	0	1	14	15	0	2	9	11	0	3	38	41
5 years or more	1	2	4	7	1	3	10	14	1	2	15	18	3	7	29	39
Progress Toward CPA Certificate																
Possess the CPA certificate	1	2	33	36	0	1	19	20	0	2	10	12	1	5	62	68
Possess Certificate of Examination, but lack sufficient experience	3	9	6	18	2	3	2	7	0	1	0	1	5	13	8	26
Passed 3 or more parts of the CPA exam	4	11	8	23	3	3	2	8	2	5	3	10	9	19	13	41
Passed 1 or 2 parts of the CPA exam	12	12	3	27	6	4	5	15	1	3	7	11	19	19	15	53
No parts of the CPA exam passed	41	20	0	61	34	13	7	54	37	12	15	64	112	45	22	179

Table 9.--Continued

	Large Firms				Medium Firms				Small Firms				Totals			
	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T
No. of Times CPA Exam has been taken																
None	34	13	0	47	29	10	6	45	32	9	7	48	95	32	13	140
1	16	17	7	40	8	4	3	15	3	2	4	9	27	23	14	64
2	8	16	14	38	7	3	7	17	3	6	4	13	18	25	25	68
3	2	3	11	16	0	3	3	6	1	3	4	8	3	9	18	30
4	1	5	11	17	1	2	8	11	1	1	5	7	3	8	24	35
5	0	0	5	5	0	0	3	3	0	1	5	6	0	1	13	14
6 or more	0	0	2	2	0	2	5	7	0	1	6	7	0	3	13	16
Membership in Professional Organizations																
AICPA	2	3	24	29	0	0	14	14	0	2	7	9	2	5	45	52
State Society of CPAs	1	2	26	29	0	0	17	17	0	2	10	12	1	4	53	58
AAA	2	0	1	3	1	0	0	1	1	0	0	1	4	0	1	5
NAA	4	13	16	33	1	2	7	10	2	3	8	13	7	18	31	56
Other	6	6	4	16	1	3	10	14	1	2	1	4	8	11	15	34
Frequency of Attending Meetings of at Least One Professional Org.																
Very frequently (Almost all)	5	5	12	22	2	0	6	8	1	3	5	9	8	8	23	39
Frequently (More than half)	1	2	6	9	0	2	8	10	1	2	3	6	2	6	17	25
Often (Almost half)	1	2	2	5	0	0	8	8	0	2	4	6	1	4	14	19
Occasionally (Less than 1/3)	6	7	13	26	10	5	3	18	7	7	7	21	23	19	23	65
Never	47	38	18	103	33	17	10	60	31	9	16	56	111	64	44	219

Table 9.--Continued

	Large Firms				Medium Firms				Small Firms				Totals			
	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T
No. of Committees Served on for Professional Orgs. during Past Year																
None	59	53	41	153	45	23	31	99	39	21	30	90	143	97	102	342
1	1	1	9	11	0	0	2	2	1	1	3	5	2	2	14	18
2	0	0	0	0	0	0	1	1	0	0	1	1	0	0	2	2
3 or more	0	0	1	1	0	1	1	2	0	1	1	2	0	2	3	5
No. of Educational and Professional Development Programs Attended During Past Year																
(a) National in Scope:																
1	33	21	16	70	4	4	9	17	10	9	3	22	47	34	28	109
2	5	11	7	23	1	1	0	2	1	1	4	6	7	13	11	31
3	0	1	2	3	0	0	0	0	0	0	2	2	0	1	4	5
4 or more	0	0	0	0	0	0	0	0	0	0	2	2	0	0	2	2
Total Attending at Least 1 Program	38	33	25	96	5	5	9	19	11	10	11	32	54	48	45	147

Table 9.--Continued

	Large Firms				Medium Firms				Small Firms				Totals			
	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T
(b) Regional in Scope:																
1	1	8	3	12	0	1	4	5	4	1	5	10	5	10	12	27
2	2	2	2	6	0	1	3	4	1	1	2	4	3	4	7	14
3	0	2	0	2	0	0	0	0	0	0	0	0	0	2	0	2
4 or more	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Attending at Least 1 Program	3	12	5	20	0	2	7	9	5	2	7	14	8	16	19	43
(c) State Wide in Scope:																
1	3	2	2	7	3	3	11	17	7	1	8	16	13	6	21	40
2	1	2	0	3	1	1	9	11	3	2	2	7	5	5	11	21
3	1	1	0	2	0	1	2	3	0	1	2	3	1	3	4	8
4 or more	0	0	0	0	0	0	3	3	0	1	1	2	0	1	4	5
Total Attending at Least 1 Program	5	5	2	12	4	5	25	34	10	5	13	28	19	15	40	74
(d) Local in Scope:																
1	2	4	3	9	3	3	8	14	2	2	7	11	7	9	18	34
2	3	1	2	6	0	2	3	5	0	1	1	2	3	4	6	13
3	0	0	0	0	0	0	2	2	0	0	0	0	0	0	2	2
4 or more	3	1	1	5	0	0	1	1	0	0	0	0	3	1	2	6
Total Attending at Least 1 Program	8	6	6	26	3	5	14	22	2	3	8	13	13	14	28	55

Table 9.--Continued

	Large Firms				Medium Firms				Small Firms				Totals			
	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T	J	S-S	S	T
(e) Intra-Firm in Scope:																
1	17	8	10	35	11	7	4	22	2	2	2	6	30	17	16	63
2	10	5	7	22	3	6	7	16	3	0	2	5	16	11	16	43
3	3	10	4	17	3	2	0	5	3	0	1	4	9	12	5	26
4 or more	9	18	8	35	5	4	12	21	2	2	4	8	16	24	24	64
Total Attending at Least 1 Program	39	41	29	109	22	19	23	64	10	4	9	23	71	64	61	196
(f) University Sponsored:																
1	5	0	0	5	0	1	4	5	3	1	6	10	8	2	10	20
2	2	3	1	6	1	2	3	6	0	1	1	2	3	6	5	14
3	0	1	0	1	1	0	0	1	2	0	0	2	3	1	0	4
4 or more	0	0	1	1	2	1	0	3	1	0	0	1	3	1	1	5
Total Attending at Least 1 Program	7	4	2	13	4	4	7	15	6	2	7	15	17	10	16	43

APPENDIX C

Letters Obtaining Approval for Use of Items in Questionnaire

July 13, 1970

Professor James E. Sorensen
Accounting Department
College of Business Administration
University of Denver
Denver, Colorado 80210

Dear Jim:

I am going to conduct research into the problem of retaining personnel in CPA firms of all sizes in Michigan for my Ph.D dissertation at Michigan State University.

I plan to attempt to relate certain job satisfaction, need satisfaction, and individual characteristic variables to voluntary and involuntary turnover. I have read a copy of your research project in this general area concerning graduating seniors and large CPA firms. I do not think that my research project would overlap yours.

Primarily, I am writing to you because I would like to include professional or bureaucratic orientations as one of the variables. May I have your permission to use the bureaucratic and professional items on the attached questionnaire sample which were taken from the bureaucratic and professional items used in your Ph.D. dissertation?

Thank you for your consideration and cooperation.

Yours sincerely,

David F. Fetyko, C.P.A.

P.S. Please send your reply to the following address:

David F. Fetyko
4424 Shady Hill Lane
Lansing, Michigan 48917

UNIVERSITY OF DENVER College of Business Administration
COLORADO SEMINARY University Park, Denver, Colorado 80210

July 24, 1970

Mr. David F. Fetyko
4424 Shady Hill Lane
Lansing, Michigan 48917

Dear Dave:

You have my permission to use the items you requested; hopefully, they'll work as well for you as they did for me.

Enclosed is a copy of a proposal which we are submitting to the NAA; maybe you'll find it helpful also. Park E. Leathers of the AICPA staff has done a great literature review on the topic. You might write him and ask for it.

Best wishes; please send me a copy of your proposal if convenient and keep me posted on your progress.

Sincerely,

James E. Sorensen
Associate Professor
Division of Accounting and
Quantitative Methods

JES:kjw
Enclosure

July 13, 1970

Professor Lyman W. Porter
Professor and Associate Dean
Graduate School of Administration
University of California

Dear Professor Porter:

I would like to obtain your permission to use your Need Fulfillment Questionnaire in my Ph.D dissertation research into the problem of retaining personnel in Certified Public Accounting firms.

In addition to determining the extent of need satisfaction and the order of importance for the need areas, I will attempt to correlate need satisfaction with voluntary and involuntary turnover in order to explain the reasons for turnover.

Dr. Henry Tosi, Department of Management and Dr. Bernhard Lemke, Department of Accounting, at Michigan State University will be co-chairmen of my dissertation committee.

Thank you for your consideration and cooperation.

Yours sincerely,

David F. Fetyko, C.P.A.

P.S. Please send your reply to the following address:

David F. Fetyko
4424 Shady Hill Lane
Lansing, Michigan 48917

UNIVERSITY OF CALIFORNIA, IRVINE

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GRADUATE SCHOOL OF ADMINISTRATION

IRVINE, CALIFORNIA 92664

July 28, 1970

Mr. David F. Fetyko
4424 Shady Hill Lane
Lansing, Michigan 48917

Dear Mr. Fetyko:

Thank you for your letter of July 13 which arrived while I was away on vacation.

You are welcome to use my need fulfillment questionnaire in your dissertation research. The questionnaire was created for research purposes, so it is available to anyone who feels it can be useful in his own work.

Naturally, when your research is completed I would appreciate receiving a summary of your findings that involve the questionnaire.

Sincerely yours,

L W Porter

Lyman W. Porter
Professor of Administration
and Psychology

LWP/bad

APPENDIX D

Correspondence with CPA Firms and Employees Regarding Participation

Box 52 --Grawn Hall
Central Michigan University
Mt. Pleasant, Michigan 48858
September 3, 1970

The final questionnaire for my research project on the retention of personnel in C. P. A. firms is now being printed. Thus, I would like to clarify with you some points on the administration of the questionnaires.

Your cooperation in getting the questionnaires distributed to your staff members at the junior through senior levels by the end of September will be greatly appreciated. If I have not already sent a copy of the final questionnaire to you, it is enclosed with this letter.

In a few days I will phone you to find out your preference on the following points in the administration of the questionnaires:

A. Distribution of questionnaires
   1. Firm will provide a mailing list to the researcher who will address and mail the questionnaires to staff members.
   2. Firm will address and mail the questionnaires to staff members.
   3. Firm will address the questionnaires and distribute them at a staff meeting or through the intra-office mail.
   4. Firm will provide a name list to the researcher who will address the questionnaires and return them to the firm for distribution at a staff meeting or through the intra-office mail.

B. Preparation of cover letter (see enclosed sample)
   1. Firm will provide sufficient number of firm letterheads; researcher will have the cover letter typed or printed and return them to the firm for the appropriate signature(s).
   2. Firm will type or print the necessary number of cover letters, sign them, and make them available to the researcher for inclusion in the questionnaire packets.

As previously indicated, the completed questionnaires will be mailed directly to the researcher by the staff members. If necessary, a follow-up will be made to those staff members who have not returned a completed questionnaire within 2 weeks after the questionnaires have been distributed.

Shortly after discussing your preferences for the administration of the questionnaires, I will either be mailing the questionnaires to your staff members from the mailing list provided to me or mailing or delivering the questionnaires to you for addressing and distribution.

Also, enclosed are copies of the materials to be used to identify those personnel who leave the firm or give notice to leave the firm by June 30, 1971. If you agree, a packet (letter and return envelope) would be given to each person who voluntarily leaves the firm to determine their reasons for leaving the firm. Also, the firm would complete a form and return it to me to indicate whether the firm considers each turnover a case of voluntary or involuntary turnover.

The last enclosure is a copy of my own cover letter which will be included with each questionnaire packet.

The firm will receive two reports. The first will come this fall after the job and need satisfaction have been analyzed. The second will come about a year from now after the data is re-analyzed to compare those who remain with the firm with those who leave the firm.

I hope that all of the materials and procedures meet your approval and that you will still participate in this research project.

Sincerely yours,

David F. Fetyko, C. P. A.
Assistant Professor of Accounting

Enclosures

Box 52 - Grawn Hall
Central Michigan University
Mt. Pleasant, Michigan 48858
October 1, 1970

The cooperation of your firm in a research project to analyze the problem of retaining professional staff in CPA firms is requested.

Enclosed is a sample of the questionnaire that I would like to distribute during October to professional staff at the junior through senior levels of your firm.

The data will be analyzed in two stages. First, job and need satisfaction scores will be analyzed this fall. Then, after June 30, 1971, you would be asked to identify the personnel who have left the firm so that the data from the questionnaire can be analyzed again to reveal causes of turnover.

Individual firms and staff members will not be identified when I prepare my Ph. D. dissertation at Michigan State University or if the results are published. Firms will be categorized into three groups: small, medium, and large firms. You will receive a report on the results of the research after the completion of each stage.

Several CPA firms in Michigan (with staff sizes from 3 to 150) have already agreed to participate. The cooperation of your firm will increase the significance of the conclusions drawn from the data collected. Please complete and return the second page of this letter regarding your firm's participation in this research project.

I am a C. P. A. in Colorado and Wisconsin and a member of the AICPA and Michigan Association of CPAs. I am in my seventh year of full-time teaching and in my first year at Central Michigan University. I will keep all firm and staff names strictly confidential. If you have any questions, please write, or call me at 774-3939 or 772-2216 (Area 517).

Yours sincerely,

David F. Fetyko, C. P. A.
Assistant Professor Accounting

DFF/js

Please complete the following and return in the envelope provided:

_____Yes, we will participate in the research project on retaining professional staff in CPA firms. Please send _____ questionnaire packets to distribute to the junior through senior levels of our staff.

_____No, we will not be able to participate in the research project on retaining professional staff in CPA firms.

(form for firm to fill out for voluntary and involuntary turnover cases)

Name of Employee:_____

Name of CPA Firm:_____

Date Termination Notice Was Given:_____

1. Complete this section only for Voluntary Turnover case.* Indicate all reasons given by the employee for terminating his employment.

2. Complete this section only for Involuntary Turnover case.# Indicate all reasons, in the order of their importance, that the firm has for terminating the individual's employment.

*Voluntary Turnover Case--Individual was making satisfactory progress at the time he gave his termination notice; the firm would have preferred to retain this individual.

#Involuntary Turnover Case--Individual was not making satisfactory progress; the firm either let him go or planned to let him go in the next few months; the firm did not feel that this individual had a future with the firm.

(letter for voluntary turnover packet)

Dear Fellow Member of the
Accounting Profession:

As a part of the research project in which you took part during September, 1970, please indicate at the bottom of this letter all reasons you have for leaving the CPA firm that employed you then. Please list your reasons in the order of their importance to you.

After indicating your reasons for terminating employment, please return this letter in the stampled return envelope provided at your earliest convenience. Your response will be kept strictly confidential; no one, including your old employer, will ever see your response. You do not have to identify yourself.

Thank you once again for your help in making this research project a success.

Yours sincerely,

David F. Fetyko, C.P.A.
Research Investigator

(cover letter)
(on firm letterhead)

Dear Firm Member
(or Dear _____ _____)

On behalf of the firm, we have endorsed this research project being conducted by Mr. David F. Fetyko.

We urge you to complete the enclosed questionnaire and return it directly to the researcher as soon as possible. The firm will not see your responses or be able to identify you with your responses in any way.

Several CPA firms throughout Michigan are cooperating in the research project which should be a contribution to the administration of the accounting profession. The conclusions of the researcher, based on the data from all cooperating CPA firms, will be reported to the firm at a later date.

Once again, we urge you to complete and return the enclosed questionnaire. We thank you on behalf of the firm for your cooperation.

MICHIGAN STATE UNIVERSITY EAST LANSING · MICHIGAN 48823

GRADUATE SCHOOL OF BUSINESS ADMINISTRATION

DEPARTMENT OF ACCOUNTING & FINANCIAL ADMINISTRATION · EPPLEY CENTER

September 28, 1970

Dear Fellow Member of the
Accounting Profession:

Your help is needed in a research project concerning staff member job satisfaction in CPA firms.

The research project has been endorsed by your firm (see the enclosed letter from your firm). Please complete the enclosed questionnaire, sign it, and return it directly to me at your earliest convenience in the stamped return envelope provided.

The returned questionnaire will be kept confidential. By following the indicated procedures for completing and returning the questionnaire, you can be assured that I will be the only one to see your responses and that your firm will not be able to identify you with your responses. As soon as your response is received, I will assign it a code number and personally enter the data on punch cards for computer processing. Also, as a CPA, a member of the AICPA, and a member of the Michigan Association of CPAs, I realize that professional ethics require me to keep your responses in the strictest confidence.

Please be completely candid. Your time and thought will be of significant value to the success of the project which ultimately depends on the accuracy with which you report your feelings, opinions, and observations and on a high degree of cooperation from members of the accounting profession.

Please complete the questionnaire in one sitting (about 30-45 minutes) and without consultation with your colleagues.

Thank you very much for your time and effort.

Sincerely,

David F. Fetyko

David F. Fetyko, C.P.A.
Research Investigator

CENTRAL MICHIGAN UNIVERSITY

November 9, 1970

Dear Fellow Member of the Accounting Profession:

A few short weeks ago I requested your cooperation in a study of the job satisfaction of professional staff personnel in CPA firms.

To date, approximately 50% of those who received questionnaires have replied. For the project to be successful a higher rate of response is necessary. Thus, I am sending you another copy of the questionnaire along with a stamped return envelope. I shall appreciate it if you could find 30-45 minutes in your busy schedule to assist me in this research project.

In completing the questionnaire, please be sure to indicate your name and your firm's name on the last page. This is being done in order to eliminate the use of code numbers which might cause you to wonder about whether your response is really confidential and in order for me to ascertain the degree of response from each participating firm. Let me assure you once again that no one but I will ever see your response.

Thank you for any assistance that you are able to give me in completing this research project which is being conducted with the cooperation of Central Michigan University and Michigan State University. I hope that you feel as I do that this project is a valuable contribution to the accounting profession.

Yours sincerely,

David F. Fetyko

David F. Fetyko, C. P. A.
Research Investigator
Box 52 -- Grawn Hall

DFF/js

Enclosures-2

MOUNT PLEASANT, MICHIGAN 48858

APPENDIX E

Tables of Means and Analysis of Variance Results

Table 10.--Means and Results of Analysis of Variance for Need Deficiency by Job Level and Firm Size

Job Characteristics \ Categories	Means									Significant Differences Found by Two-Way Analysis of Variances		
	Large Firms			Medium Firms			Small Firms					
	S n=51	SS n=54	J n=61	S n=35	SS n=24	J n=45	S n=35	SS n=23	N n=40	Job Level	Firm Size	Interaction
1b Prestige inside the firm	.55	.93	1.20	.94	1.33	1.00	.77	1.26	.98	.05		
2b Opportunity to participate in determining methods & procedures	.80	1.11	1.03	.94	1.67	1.20	.83	.91	1.50	.05		
3b Prestige outside the firm	.25	.31	.34	.54	.67	.38	.69	.91	.43			
4b Feelings of self-fulfillment	.94	1.37	1.82	1.40	1.79	1.91	.91	.96	1.75	.005		
5b Pay	1.08	1.06	.20	1.37	1.83	1.18	1.40	1.70	1.73	.025	.005	.025
6b Opportunity for independent thought & action	.41	.78	1.05	.74	1.00	1.18	.71	1.09	1.23	.005		
7b Opportunity to develop close friendships	.45	.69	.53	.51	.46	.13	.06	.48	.70			
8b Feelings of security	1.96	2.06	1.84	.97	1.21	1.44	.77	1.04	1.20		.005	
9b Feeling of self-esteem	.90	.96	1.31	.91	1.46	1.40	.60	1.30	1.15	.01		
10b Opportunity to give help to others	.59	1.15	1.08	.63	.63	1.20	.40	.48	1.20	.005		
11b Feeling of being-in-the-know	.73	1.13	1.66	1.09	1.50	1.58	1.34	1.17	1.70	.005		
12b Feeling of worthwhile accomplishment	1.18	1.41	1.52	1.06	1.42	2.00	.74	1.70	1.53	.005		
13b Opportunity for personal growth & development	.78	.87	.84	1.57	1.38	1.24	1.09	1.61	1.33		.005	
14b Authority connected with job	.39	1.09	1.18	1.17	1.50	1.20	.94	1.26	1.28	.01		
15b Opportunity to participate in setting goals	.84	1.13	1.41	1.40	1.96	1.24	1.09	1.61	1.33			

Key: S--Seniors; SS--Semi-Seniors; J--Juniors

Table 11.--Analysis of Variance Tables for Need Deficiency by Job Level and Firm Size

1b	Prestige Inside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	10.43	2	5.22	3.43	.05
Firm Size	1.40	2	.70	.46	
Interaction	7.01	4	1.75	1.15	
Error	542.77	358	1.52		
Total	561.61	366			

2b	Participation in Determining Methods & Procedures				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	10.26	2	5.13	3.25	.05
Firm Size	3.62	2	1.81	1.15	
Interaction	9.63	4	2.41	1.53	
Error	564.53	358	1.58		
Total	588.04	366			

4b	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	39.31	2	19.66	9.41	.005
Firm Size	10.80	2	5.40	2.58	
Interaction	3.46	4	.87	.42	
Error	747.64	357	2.09		
Total	801.21	365			

5b	Pay				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	14.85	2	7.43	4.02	.025
Firm Size	53.17	2	26.59	14.37	.005
Interaction	23.35	4	5.84	3.16	.025
Error	657.49	355	1.85		
Total	748.86	363			

6b	Independent Thought & Action				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	19.44	2	9.72	6.27	.005
Firm Size	5.05	2	2.53	1.64	
Interaction	.63	4	.16	.10	
Error	551.75	355	1.55		
Total	576.87	363			

Table 11.--Continued

8b			Security		
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	5.26	2	2.63	.94	
Firm Size	64.03	2	32.02	11.48	.005
Interaction	4.01	4	1.00	.36	
Error	992.69	356	2.79		
Total	1,065.99	364			

9b			Self-Esteem		
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	15.48	2	7.74	5.00	.01
Firm Size	3.66	2	1.83	1.18	
Interaction	4.75	4	1.19	.77	
Error	553.39	357	1.55		
Total	577.28	365			

10b			Opportunity to Help Others		
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	24.24	2	12.12	8.54	.005
Firm Size	2.64	2	1.32	.93	
Interaction	8.07	4	2.02	1.42	
Error	509.30	358	1.42		
Total	544.25	366			

11b			Being-in-the-Know		
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	27.93	2	13.97	6.88	.005
Firm Size	4.64	2	2.32	1.14	
Interaction	6.26	4	1.57	.77	
Error	725.33	358	2.03		
Total	764.16	366			

12b			Worthwhile Accomplishment		
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	29.10	2	14.55	7.13	.005
Firm Size	3.63	2	1.82	.89	
Interaction	8.84	4	2.21	1.08	
Error	730.91	358	2.04		
Total	772.48	366			

Table 11.--Continued

13b	Personal Growth & Development				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	.28	2	.14	.08	
Firm Size	24.50	2	12.25	6.62	.005
Interaction	5.84	4	1.46	.79	
Error	660.59	357	1.85		
Total	691.21	365			

14b	Authority of the Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	15.86	2	7.93	4.99	.01
Firm Size	8.68	2	4.34	2.73	
Interaction	8.30	4	2.08	1.31	
Error	570.18	358	1.59		
Total	603.02	366			

Table 12.--Means and Results of Analysis of Variance for Need Importance by Job Level and Firm Size

Job Characteristics \ Categories	Means									Significant Differences Found by Two-Way Analysis of Variance		
	Large Firms			Medium Firms			Small Firms					
	S n=51	SS n=54	J n=61	S n=35	SS n=24	J n=45	S n=35	SS n=23	J n=40	Job Level	Firm Size	Interaction
1c Prestige inside the firm	4.92	5.41	4.57	5.00	5.42	4.84	5.03	6.04	4.75	.005		
2c Opportunity to participate in determining methods & procedures	5.37	5.35	4.68	5.09	5.54	4.78	5.40	4.91	5.00	.005		
3c Prestige outside the firm	5.51	5.43	5.22	5.57	5.79	5.09	5.40	5.57	5.10	.05		
4c Feelings of self-fulfillment	5.98	6.13	6.17	6.29	6.42	5.96	5.80	5.65	5.90			.05
5c Pay	5.88	5.78	5.65	5.55	6.00	5.73	6.17	5.65	5.43			
6c Opportunity for independent thought & action	5.71	5.78	5.68	6.03	6.21	5.67	6.00	5.74	5.50			
7c Opportunity to develop close friendships	4.69	5.02	5.30	4.85	5.46	4.93	4.29	5.30	4.93	.01		
8c Feelings of security	5.18	5.50	5.66	5.47	5.88	5.73	5.97	5.65	5.28	.005		
9c Feeling of self-esteem	5.73	5.91	5.92	5.82	6.00	5.53	5.77	5.39	5.45			
10c Opportunity to give help to others	5.51	5.48	5.30	6.03	6.08	5.24	6.09	5.43	5.43	.005		
11c Feeling of being-in-the-know	5.47	5.69	5.43	5.29	5.75	5.56	5.71	5.70	5.65			
12c Feeling of worthwhile accomplishment	6.12	6.22	6.05	6.06	6.38	6.24	6.20	6.00	6.25			
13c Opportunity for personal growth & development	6.35	6.52	6.78	6.34	6.58	6.27	6.59	6.48	6.58			.05
14c Authority connected with job	5.25	5.33	4.85	4.91	5.38	4.38	5.37	4.78	4.83	.005		
15c Opportunity to participate in setting goals	5.35	5.24	4.80	4.97	5.54	4.22	5.60	4.78	5.25	.01	.05	

Key: S--Seniors; SS--Semi-Seniors; J--Juniors

Table 13.--Analysis of Variance Tables for Need Importance by Job Level and Firm Size

1c	Prestige Inside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	43.60	2	21.80	10.24	.005
Firm Size	2.50	2	1.25	.59	
Interaction	7.00	4	1.75	.82	
Error	762.63	358	2.13		
Total	815.73	366			

2c	Participation in Determining Methods & Procedures				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	21.69	2	10.85	5.90	.005
Firm Size	.27	2	.14	.08	
Interaction	9.38	4	2.34	1.27	
Error	657.93	358	1.84		
Total	689.27	366			

3c	Prestige Outside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	12.34	2	6.17	3.43	.05
Firm Size	.48	2	.24	.13	
Interaction	2.82	4	.71	.39	
Error	645.96	358	1.80		
Total	661.60	366			

4c	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	.33	2	.17	.16	
Firm Size	7.77	2	3.89	3.60	.05
Interaction	5.66	4	1.42	1.31	
Error	386.63	357	1.08		
Total	400.39	365			

7c	Opportunity to Develop Close Friendships				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	21.59	2	10.80	4.98	.01
Firm Size	4.03	2	2.02	.93	
Interaction	10.40	4	2.60	1.20	
Error	776.37	357	2.17		
Total	812.39	365			

Table 13.--Continued

8c	Security				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	31.86	2	15.93	8.25	.005
Firm Size	4.71	2	2.36	1.22	
Interaction	15.95	4	3.99	2.07	
Error	688.19	356	1.93		
Total	740.71	364			

10c	Opportunity to Help Others				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	17.41	2	8.71	5.62	.005
Firm Size	6.16	2	3.08	1.99	
Interaction	10.42	4	2.61	1.68	
Error	554.12	358	1.55		
Total	588.11	366			

13c	Personal Growth & Development				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	1.51	2	.76	1.43	
Firm Size	2.85	2	1.43	2.70	
Interaction	5.55	4	1.39	2.62	.05
Error	187.58	357	.53		
Total	197.49	365			

14c	Authority of the Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	22.51	2	11.26	6.26	.005
Firm Size	7.60	2	3.80	2.11	
Interaction	8.75	4	2.19	1.22	
Error	644.14	358	1.80		
Total	683.00	366			

15c	Participation in Setting Goals				
Source of Variance	SS	d.f.	M.S.	F	Significance
Job Level	24.42	2	12.21	5.52	.005
Firm Size	12.85	2	6.43	2.91	
Interaction	23.77	4	5.94	2.69	.05
Error	792.64	358	2.21		
Total	853.68	366			

Table 14.--Mean Scores and Results of Analysis of Variance for Need Deficiency by Location

Job Characteristics \ Location	Mean Scores D n=178	DS n=41	SO n=26	LO n=123	AOV Results
1b Prestige inside the firm	.88	.49	.77	.95	.031
2b Opportunity to participate in determining methods & procedures	1.02	1.22	.92	.20	
3b Prestige outside the firm	.32	.71	.69	.50	
4b Feelings of self-fulfillment	1.39	1.63	.73	.62	.032
5b Pay	.84	1.76	1.42	1.38	.0005
6b Opportunity for independent thought & action	.74	1.10	.58	1.08	.044
7b Opportunity to develop close friendships	.52	.34	.73	.33	
8b Feelings of security	1.90	1.34	.85	1.06	.0005
9b Feeling of self-esteem	1.08	1.20	.85	1.16	
10b Opportunity to give help to others	.97	.59	.62	.91	
11b Feeling of being-in-the-know	1.24	1.32	1.04	1.49	
12b Feeling of worthwhile accomplishment	1.42	1.32	.96	1.53	
13b Opportunity for personal growth & development	.81	1.39	1.23	1.41	.001
14b Authority connected with job	.93	1.34	.69	1.25	.034
15b Opportunity to participate in setting goals	1.13	1.63	1.00	1.42	

Key: D--Detroit; DS--Detroit Suburbs; SO--Small Outstate Cities (30,000 population or less); LO--Large Outstate Cities (over 30,000 population.

Table 15.--Analysis of Variance Tables for Need Deficiency by Location

1b	Prestige Inside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	13.45	3	4.48	2.97	.03
Within Categories	547.09	363	1.51		
Total	560.54	366			

4b	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	19.22	3	6.41	2.95	.032
Within Categories	785.90	362	2.17		
Total	805.12	365			

5b	Pay				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	40.99	3	13.66	6.90	.0005
Within Categories	713.22	360	1.98		
Total	754.21	363			

6b	Independent Thought & Action				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	12.72	3	4.24	2.68	.044
Within Categories	569.26	360	1.58		
Total	581.98	363			

8b	Security				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	64.48	3	21.49	7.81	.0005
Within Categories	993.39	361	2.75		
Total	1,057.87	364			

13b	Personal Growth & Development				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	30.55	3	10.18	5.56	.001
Within Categories	661.11	362	1.83		
Total	691.66	365			

14b	Authority of the Job				
Source of Variance					
Between Categories	14.17	3	4.72	2.92	.034
Within Categories	589.14	363	1.62		
Total	603.31	366			

Table 16.--Means and Results of Analysis of Variance for Need Deficiency by Number of Dependents

Job Characteristics \ Number of Dependents	Means						AOV Results
	None n=89	1 n=101	2 n=80	3 n=58	4 n=25	5 or More n=15	
1b Prestige inside the firm	1.08	.92	1.05	.95	.60	.80	
2b Opportunity to participate in determining methods & procedures	.90	1.25	1.15	1.21	.56	1.33	
3b Prestige outside the firm	.42	.37	.58	.52	.60	.07	
4b Feelings of self-fulfillment	1.61	1.48	1.65	1.47	.69	.53	.010
5b Pay	1.03	1.14	1.14	1.21	1.20	2.00	
6b Opportunity for independent thought & action	.78	.94	1.04	.90	.60	.73	
7b Opportunity to develop close friendships	.64	.42	.35	.34	.20	.93	
8b Feelings of security	1.79	1.61	1.38	1.24	.80	1.40	
9b Feeling of self-esteem	1.34	.97	1.08	1.19	.84	.87	
10b Opportunity to give help to others	.94	.90	1.00	.81	.64	.40	
11b Feeling of being-in-the-know	1.44	1.33	1.24	1.26	1.32	1.20	
12b Feeling of worthwhile accomplishment	1.61	1.47	1.35	1.28	1.16	1.13	
13b Opportunity for personal growth & development	1.02	1.03	1.18	1.26	1.12	1.20	
14b Authority connected with job	1.07	1.19	.98	.97	.88	1.47	
15b Opportunity to participate in setting goals	1.13	1.32	1.41	1.21	1.20	1.47	

Table 18.--Means and Results of Analysis of Variance for Need Deficiency by Age

Job Characteristics \ Age	Means: 21 or Under n=5	22-24 n=128	25-27 n=121	28-30 n=54	31-33 n=25	34 or Over n=35	AOV Results
1b Prestige inside the firm	.40	1.01	.88	1.28	.56	1.00	
2b Opportunity to participate in determining methods & procedures	.40	1.11	1.06	1.30	.84	1.11	
3b Prestige outside the firm	.40	.25	.55	.61	.60	.60	
4b Feelings of self-fulfillment	1.00	1.63	1.48	1.59	.80	1.00	.050
5b Pay	.80	.93	1.21	1.43	1.48	1.29	
6b Opportunity for independent thought & action	1.00	.98	.77	1.11	.36	.94	
7b Opportunity to develop close friendships	.60	.41	.62	.19	.48	.57	
8b Feelings of security	1.20	1.65	1.55	1.67	.64	.97	.040
9b Feeling of self-esteem	1.20	1.14	1.15	1.15	.52	1.42	
10b Opportunity to give help to others	1.40	1.05	.81	.91	.72	.49	
11b Feeling of being-in-the-know	1.40	1.48	1.17	1.52	.72	1.37	
12b Feeling of worthwhile accomplishment	2.80	1.46	1.57	1.24	.88	1.11	.038
13b Opportunity for personal growth & development	1.00	1.03	1.07	1.39	.92	1.26	
14b Authority connected with job	1.00	1.13	.79	1.56	.72	1.34	.004
15b Opportunity to participate in setting goals	.60	1.27	1.40	1.20	1.04	1.26	

Table 17.--Analysis of Variance Tables for Need Deficiency by Number of Dependents

4b	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	32.89	5	6.58	3.06	.010
Within Categories	772.23	360	2.15		
Total	805.12	365			

Table 19.--Analysis of Variance Tables for Need Deficiency by Age

4b	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	24.14	5	4.83	2.23	.050
Within Categories	780.98	360	2.17		
Total	805.12	365			
8b	Security				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	33.25	5	6.65	2.33	.040
Within Categories	1,024.61	359	2.85		
Total	1,057.86	364			
12b	Worthwhile Accomplishment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	24.73	5	4.95	2.37	.038
Within Categories	754.13	361	2.09		
Total	779.86	366			
14b	Authority of the Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	28.63	5	5.73	3.61	.004
Within Categories	574.67	361	1.59		
Total	603.30	366			

Table 20.--Means and Results of Analysis of Variance for Need Deficiency by Grade Point Average

Job Characteristics \ Grade Point Average	Means							AOV Results
	None n=17	A n=16	B+ n=99	B n=142	C+ n=87	C n=6	Below C n=1	
1b Prestige inside the firm	.59	1.06	.90	.99	1.11	.33	.00	
2b Opportunity to participate in determining methods & procedures	.53	1.38	.93	1.23	1.13	.83	1.00	
3b Prestige outside the firm	.29	.63	.43	.56	.29	.67	.00	
4b Feelings of self-fullfillment	.53	2.13	1.55	1.51	1.39	.33	1.00	.027
5b Pay	1.53	1.56	1.12	1.05	1.24	1.17	2.00	
6b Opportunity for independent thought & action	.41	1.38	.85	.85	1.02	.50	.00	
7b Opportunity to develop close friendships	.18	.25	.36	.46	.62	.67	.00	
8b Feelings of security	.71	.56	1.63	1.58	1.48	1.50	.00	
9b Feeling of self-esteem	.82	1.56	1.13	1.05	1.17	.33	2.00	
10b Opportunity to give help to others	.41	1.31	.85	.87	.98	.33	1.00	
11b Feeling of being-in-the-know	1.06	1.31	1.22	1.33	1.49	1.00	.00	
12b Feeling of worthwhile accomplishment	.47	2.31	1.48	1.42	1.40	.33	1.00	.009
13b Opportunity for personal growth & development	.53	1.63	1.15	1.12	1.15	.00	.00	
14b Authority connected with job	.53	1.31	.89	1.17	1.20	.67	1.00	
15b Opportunity to participate in setting goals	.76	1.50	1.17	1.30	1.48	.33	.00	

Table 21.--Analysis of Variance Tables for Need Deficiency by Grade Point Average

4b	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	31.05	6	5.17	2.39	.027
Within Categories	774.07	359	2.16		
Total	805.12	365			

12b	Worthwhile Accomplishment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	35.74	6	5.96	2.89	.009
Within Categories	743.30	360	2.06		
Total	779.04	366			

Table 22.--Means and Results of Analysis of Variance for Need Deficiency by Professional Committees

Job Characteristics \ Professional Committees	Means				AOV
	None n=342	1 n=18	2 n=2	3 or More n=5	Results
1b Prestige inside the firm	.94	.89	2.00	2.80	.012
2b Opportunity to participate in determining methods & prodedures	1.00	1.07	1.11	3.00	
3b Prestige outside the firm	.41	.78	2.50	1.00	
4b Feelings of self-fulfillment	1.46	.94	2.50	2.60	
5b Pay	1.14	1.33	1.50	1.80	
6b Opportunity for independent thought & action	.88	.56	2.00	2.00	
7b Opportunity to develop close friendships	.44	.83	.00	.80	
8b Feelings of security	1.47	2.06	1.00	1.00	
9b Feeling of self-esteem	1.07	1.11	2.00	3.20	.004
10b Opportunity to give help to others	.87	.83	1.00	1.60	
11b Feeling of being-in-the-know	1.31	1.28	1.00	2.20	
12b Feeling of worthwhile accomplishment	1.41	1.06	2.00	2.80	
13b Opportunity for personal growth & development	1.08	.78	4.00	3.40	.01
14b Authority connected with job	1.04	.83	3.00	3.00	.002
15b Opportunity to participate in setting goals	1.25	1.17	3.00	3.00	.022

Table 23.--Analysis of Variance Tables for Need Deficiency by Professional Committees

1b	Prestige Inside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	19.38	4	4.84	3.25	.012
Within Categories	541.16	362	1.49		
Total	560.54	366			
9b	**Self-Esteem**				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	24.05	4	6.01	3.93	.004
Within Categories	552.03	361	1.53		
Total	576.08	365			
13b	**Personal Growth & Development**				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	46.47	3	15.49	8.70	.01
Within Categories	645.18	362	1.78		
Total	691.65	365			
14b	**Authority of the Job**				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	28.30	4	7.07	4.45	.002
Within Categories	575.01	362	1.59		
Total	603.30	366			
15b	**Participation in Setting Goals**				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	21.41	4	5.35	2.88	.022
Within Categories	671.87	362	1.86		
Total	693.28	366			

Table 24.--Means and Results of Analysis of Variance for Need Deficiency by Career Plans

Job Characteristics \ Career Plans	Means NP n=13	P n=180	OP n=59	NPA n=85	E n=31	AOV Results
1b Prestige inside the firm	1.08	.83	1.17	1.14	.84	
2b Opportunity to participate in determining methods & procedures	.69	.86	1.42	1.51	.87	.0005
3b Prestige outside the firm	1.23	.44	.54	.33	.32	
4b Feelings of self-fulfillment	2.46	1.05	2.00	1.69	1.65	.0005
5b Pay	1.38	1.14	1.29	1.19	.87	
6b Opportunity for independent thought & action	1.85	.62	1.15	1.11	.87	.0005
7b Opportunity to develop close friendships	.85	.39	.53	.52	.29	
8b Feelings of security	1.15	1.31	1.51	1.89	1.42	
9b Feeling of self-esteem	2.15	.81	1.24	1.39	1.35	.0005
10b Opportunity to give help to others	1.92	.66	1.25	.99	.71	.0005
11b Feeling of being-in-the-know	1.69	1.11	1.49	1.44	1.71	
12b Feeling of worthwhile accomplishment	2.69	1.02	1.83	1.64	1.74	.0005
13b Opportunity for personal growth & development	1.77	.82	1.34	1.48	1.03	.001
14b Authority connected with job	.92	.83	1.34	1.39	1.10	.006
15b Opportunity to participate in setting goals	1.23	.99	2.02	1.44	1.06	.0005

Key: NP--No Plans; P--CPA Partner; OP--Own CPA Practice; NPA--Non-Public Accounting; E--CPA Employee

Table 25.--Analysis of Variance Tables for Need Deficiency by Career Plans

2b	Participation in Determining Methods & Procedures				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	34.71	4	8.68	5.68	.0005
Within Categories	554.15	362	1.53		
Total	578.86	366			

4b	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	66.19	4	16.55	8.07	.0005
Within Categories	738.92	361	2.05		
Total	805.12	365			

6b	Independent Thought & Action				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	32.81	4	8.20	5.36	.0005
Within Categories	549.16	359	1.53		
Total	581.98	363			

9b	Self-Esteem				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	40.23	4	10.06	6.81	.0005
Within Categories	535.85	361	1.48		
Total	576.08	365			

10b	Opportunity to Help Others				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	32.93	4	8.23	5.79	.0005
Within Categories	515.81	362	1.42		
Total	548.74	366			

12b	Worthwhile Accomplishment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	67.39	4	16.85	8.55	.000
Within Categories	711.65	362	1.97		
Total	779.04	366			

13b	Personal Growth & Development				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	35.62	4	8.91	4.90	.001
Within Categories	655.03	361	1.82		
Total	691.65	365			

Table 25.--Continued

14b	Authority of the Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	23.26	4	5.82	3.64	.006
Within Categories	580.04	362	1.60		
Total	603.30	366			

15b	Participation in Setting Goals				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	50.23	4	12.56	7.06	.0005
Within Categories	643.05	362	1.78		
Total	693.28	366			

Table 26.--Means and Results of Analysis of Variance for Need Deficiency by Public Accounting Service

Factors	Years of Public Accounting Service	Means 0-1 n=82	1-2 n=108	2-3 n=66	3-4 n=40	4-5 n=30	5 or More n=42	AOV Results
1b	Prestige inside the firm	1.02	94	1.12	1.10	.70	.74	
2b	Opportunity to participate in determining methods & procedures	1.02	1.29	1.00	.95	.97	1.10	
3b	Prestige outside the firm	.22	.41	.55	.88	.23	.62	
4b	Feelings of self-fulfillment	1.76	1.50	1.71	1.23	.97	.88	.006
5c	Pay	.70	1.07	1.45	1.35	1.73	1.26	.003
6b	Opportunity for independent thought & action	1.18	.87	.92	.73	.63	.60	
7b	Opportunity to develop close friendships	.49	.54	.45	.30	.57	.21	
8b	Feelings of security	1.44	1.69	1.76	1.80	.73	.83	.005
9b	Feeling of self-esteem	1.23	1.12	1.27	1.05	.97	.69	
10b	Opportunity to give help to others	1.26	.98	.80	.35	.80	.57	.002
11b	Feeling of being-in-the-know	1.71	1.32	1.00	1.18	1.50	1.05	.040
12b	Feeling of worthwhile accomplishment	1.65	1.49	1.70	1.10	.97	.90	.011
13b	Opportunity for personal growth & development	.90	1.14	1.05	1.15	1.43	1.26	
14b	Authority connected with job	1.23	1.08	.89	1.03	1.13	.98	
15b	Opportunity to participate in setting goals	1.41	1.29	1.24	1.05	1.57	1.02	

Table 27.--Analysis of Variance Tables for Need Deficiency by Public Accounting Service

4b	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	35.12	5	7.02	3.30	.006
Within Categories	770.00	361	2.13		
Total	805.12	366			

5b	Pay				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	35.98	5	7.20	3.58	.003
Within Categories	718.23	358	2.01		
Total	754.22	363			

8b	Security				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	48.15	5	9.63	3.43	.005
Within Categories	1,009.71	359	2.81		
Total	1,057.87	364			

10b	Opportunity to Help Others				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	28.53	5	5.71	3.97	.002
Within Categories	520.21	361	1.44		
Total	548.74	366			

11b	Being-in-the-Know				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	23.99	5	4.80	2.34	.040
Within Categories	739.81	361	2.05		
Total	763.80	366			

12b	Worthwhile Accomplishment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	31.18	5	6.24	3.02	.011
Within Categories	747.86	361	2.07		
Total	779.04	366			

Table 28.--Means and Results of Analysis of Variance for Need Deficiency by Previous Experience

Job Characteristics \ Categories	Part-Time Public Accounting Experience			Full-Time Public Accounting Experience			Full-Time Non-Public Accounting Experience		
	Means		AOV	Means		AOV	Means		AOV
	No n=315	Yes n=63	Results	No n=309	Yes n=59	Results	No n=264	Yes n=104	Results
1b Prestige inside the firm	.97	.94		.96	.98		.96	.97	
2b Opportunity to participate in determining methods & procedures	1.08	1.17		1.08	1.17		1.13	1.01	
3b Prestige outside the firm	.40	.75	.048	.43	.56		.45	.45	
4b Feelings of self-fulfillment	1.38	1.87	.025	1.52	1.07	.028	1.54	1.23	
5b Pay	1.14	1.32		1.12	1.37		1.16	1.17	
6b Opportunity for independent thought & action	.83	1.21	.040	.89	.83		.92	.79	
7b Opportunity to develop close friendships	.46	.40		.43	.54		.49	.36	
8b Feelings of security	1.53	1.17		1.53	1.22		1.55	1.32	
9b Feeling of self-esteem	1.05	1.41	.047	1.11	1.05		1.10	1.11	
10b Opportunity to give help to others	.84	1.09		.94	.59	.046	.97	.66	.031
11b Feeling of being-in-the-know	1.29	1.49		1.37	1.03		1.33	1.29	
12b Feeling of worthwhile accomplishment	1.33	1.87	.013	1.45	1.20		1.52	1.14	.026
13b Opportunity for personal growth & development	1.11	1.09		1.08	1.25		1.13	1.05	
14b Authority connected with job	1.08	1.00		1.06	1.14		1.00	1.23	
15b Opportunity to participate in setting goals	1.23	1.53		1.28	1.24		1.32	1.16	

Table 29.--Analysis of Variance Tables for Need Deficiency by Part-Time Public Accounting Experience

3b	Prestige Outside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	5.71	1	5.71	3.83	.048
Within Categories	543.41	365	1.49		
Total	549.12	366			

4b	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	10.76	1	10.76	4.94	.025
Within Categories	794.36	364	2.18		
Total	805.12	365			

6b	Independent Thought & Action				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	6.52	1	6.52	4.10	.040
Within Categories	575.46	363	1.59		
Total	581.98	364			

9b	Self-Esteem				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	6.02	1	6.02	3.83	.047
Within Categories	570.06	364	1.57		
Total	576.08	365			

12b	Worthwhile Accomplishment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	12.97	1	12.97	6.18	.013
Within Categories	766.08	365	2.10		
Total	779.04	366			

Table 30.--Analysis of Variance Tables for Need Deficiency by Full-Time Public Accounting Experience

4b	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	10.32	1	10.32	4.73	.028
Within Categories	794.80	364	2.18		
Total	805.12	365			

10b	Opportunity to Help Others				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	5.80	1	5.80	3.89	.046
Within Categories	542.94	365	1.49		
Total	548.74	366			

Table 31.--Analysis of Variance Tables for Need Deficiency by Full-Time Non-Public Accounting Experience

10b	Opportunity to Help Others				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	6.82	1	6.82	4.61	.031
Within Categories	541.91	365	1.48		
Total	548.74	366			

12b	Worthwhile Accomplishment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	10.26	1	10.26	4.86	.026
Within Categories	768.78	365	2.11		
Total	779.04	366			

Table 32.--Means and Results of Analysis of Variance for Need Importance by Location

Job Characteristics \ Location	Means D n=178	DS n=41	SO n=26	LO n=123	AOV Results
1c Prestige inside the firm	4.94	5.44	5.04	5.01	
2c Opportunity to participate in determining methods & procedures	5.16	5.51	4.35	5.04	.013
3c Prestige outside the firm	5.38	5.83	4.73	5.33	.013
4c Feelings of self-fullment	6.12	6.17	5.42	6.02	.013
5c Pay	5.79	6.20	5.65	5.57	.022
6c Opportunity for independent thought & action	5.76	5.88	5.54	5.83	
7c Opportunity to develop close friendships	5.03	5.00	4.88	4.86	
8c Feelings of security	5.48	5.68	5.65	5.62	
9c Feeling of self-esteem	5.88	5.93	5.15	5.60	.003
10c Opportunity to give help to others	5.47	5.95	5.42	5.61	
11c Feeling of being-in-the-know	5.57	5.76	5.42	5.52	
12c Feeling of worthwhile accomplishment	6.14	6.27	6.00	6.20	
13c Opportunity for personal growth & development	6.56	6.66	6.65	6.34	.021
14c Authority connected with job	5.14	5.32	4.69	4.76	.027
15c Opportunity to participate in setting goals	5.15	5.51	4.54	4.89	.027

Key: D--Detroit; DS--Detroit Suburbs; SO--Small Outstate Cities; LO--Large Outstate Cities

Table 33.--Analysis of Variance Tables for Need Importance by Location

2c	Participation in Determining Methods & Procedures				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	22.77	3	7.59	4.13	.013
Within Categories	666.50	363	1.84		
Total	689.27	366			
3c	Prestige Outside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	19.47	3	6.49	3.67	.013
Within Categories	642.13	363	1.77		
Total	661.60	366			
4c	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	11.76	3	3.92	3.65	.013
Within Categories	388.63	362	1.07		
Total	400.39	365			
5c	Pay				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	12.47	3	4.16	3.25	.022
Within Categories	459.78	360	1.28		
Total	472.25	363			
9c	Self-Esteem				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	16.35	3	5.45	4.88	.003
Within Categories	403.99	362	1.12		
Total	420.34	365			
13c	Personal Growth & Development				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	5.22	3	1.74	3.27	.021
Within Categories	192.27	362	.53		
Total	197.49	365			
14c	Authority of the Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	16.95	3	5.65	3.08	.027
Within Categories	666.05	363	1.83		
Total	683.00	366			
15c	Participation in Setting Goals				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	20.17	3	6.72	3.10	.027
Within Categories	788.51	363	2.17		
Total	808.68	366			

Table 54.--Means and Results of Analysis of Variance for Need Importance by Age

Job Characteristics / Age	Means						AOV Results
	21 or Under n=5	22-24 n=128	25-27 n=121	28-30 n=54	31-33 n=25	34 or Over n=35	
1c Prestige inside the firm	3.80	4.98	5.02	5.17	5.20	5.06	
2c Opportunity to participate in determining methods & procedures	4.40	4.88	5.31	5.25	5.00	5.11	
3c Prestige outside the firm	4.40	5.25	5.43	5.45	5.32	5.65	
4c Feelings of self-fulfillment	6.20	5.97	6.15	6.08	6.08	5.83	
5c Pay	4.80	5.50	5.82	5.96	6.04	6.06	.006
6c Opportunity for independent thought & action	5.20	5.60	5.83	6.00	5.96	5.91	
7c Opportunity to develop close friendships	5.00	5.06	5.11	4.55	4.75	4.83	
8c Feelings of security	5.40	5.53	5.50	5.64	5.50	5.83	
9c Feeling of self-esteem	5.80	5.63	5.83	5.92	5.63	5.66	
10c Opportunity to give help to others	4.80	5.20	5.64	5.98	5.60	6.11	.0005
11c Feeling of being-in-the-know	5.20	5.47	5.73	5.60	5.60	5.31	
12c Feeling of worthwhile accomplishment	6.20	6.13	6.26	6.13	6.04	6.06	
13c Opportunity for personal growth & development	6.40	6.49	6.62	6.43	6.32	6.41	
14c Authority connected with job	3.40	4.78	5.11	5.36	5.04	5.11	.011
15c Opportunity to participate in setting goals	3.40	5.06	5.07	5.28	4.92	5.00	

able 35.--Analysis of Variance Tables for Need Importance by Age

c	Pay				
ource of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	20.97	5	4.19	3.33	.006
Within Categories	451.28	358	1.26		
Total	472.25	363			

10c	Opportunity to Help Others				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	40.95	5	8.19	5.40	.0005
Within Categories	547.16	361	1.52		
Total	588.11	366			

14c	Authority of the Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	27.63	5	5.53	3.04	.011
Within Categories	655.37	361	1.82		
Total	683.00	366			

Table 36.--Means and Results of Analysis of Variance for Need Importance by Full-Time Public Accounting Experience

Job Characteristics / Categories	Means: No n=309	Means: Yes n=59	AOV Results
1c Prestige inside the firm	5.00	5.17	
2c Opportunity to participate in determining methods & procedures	5.05	5.39	
3c Prestige outside the firm	5.33	5.56	
4c Feelings of self-fulfillment	6.03	6.12	
5c Pay	5.70	6.02	.049
6c Opportunity for independent thought & action	5.72	6.09	.017
7c Opportunity to develop close friendships	4.94	5.03	
8c Feelings of security	5.50	5.86	
9c Feeling of self-esteem	5.70	5.95	
10c Opportunity to give help to others	5.46	6.10	.0005
11c Feeling of being-in-the-know	5.53	5.75	
12c Feeling of worthwhile accomplishment	6.14	6.27	
13c Opportunity for personal growth & development	6.50	6.55	
14c Authority connected with job	4.95	5.25	
15c Opportunity to participate in setting goals	5.04	5.19	

Table 37.--Analysis of Variance Tables for Need Importance by Full-Time Public Accounting Experience

5c	Pay				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	4.93	1	4.93	3.82	.049
Within Categories	467.32	362	1.29		
Total	472.25	363			

6c	Independent Thought & Action				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	6.46	1	6.46	5.62	.017
Within Categories	415.96	362	1.15		
Total	422.42	363			

10c	Opportunity to Help Others				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	20.12	1	20.12	12.73	.0005
Within Categories	568.00	365	1.56		
Total	588.11	366			

Table 38.--Means and Results of Analysis of Variance for Need Importance by Public Accounting Service

Factors / Years of Public Accounting Service	Means 0-1 n=82	1-2 n=108	2-3 n=66	3-4 n=40	4-5 n=30	5 or More n=42	AOV Results
1c Prestige inside the firm	4.54	5.20	5.27	5.23	4.53	5.29	.004
2c Opportunity to participate in determining methods & procedures	4.56	5.08	5.47	5.23	5.20	5.43	.001
3c Prestige outside the firm	5.21	5.29	5.41	5.68	5.33	5.57	
4c Feelings of self-fulfillment	6.02	6.00	6.12	6.13	6.14	5.90	
5c Pay	5.67	5.56	5.80	5.90	5.86	6.10	
6c Opportunity for independent thought & action	5.65	5.58	5.88	5.93	6.00	6.07	
7c Opportunity to develop close friendships	5.23	5.03	5.00	4.15	5.07	4.88	.009
8c Feelings of security	5.69	5.48	5.38	5.70	5.66	5.62	
9c Feeling of self-esteem	5.84	5.59	5.77	5.90	5.66	5.79	
10c Opportunity to give help to others	5.17	5.41	5.62	5.75	6.13	6.07	.0005
11c Feeling of being-in-the-know	5.40	5.58	5.52	5.65	5.53	5.86	
12c Feeling of worthwhile accomplishment	6.22	6.12	6.24	6.10	6.27	6.02	
13c Opportunity for personal growth & development	6.58	6.47	6.48	6.63	6.57	6.32	
14c Authority connected with job	4.72	4.88	5.06	5.33	5.20	5.33	
15c Opportunity to participate in setting goals	4.64	5.04	5.12	5.53	5.37	5.17	.034

Table 39.--Analysis of Variance Tables for Need Importance by Public Accounting Service

1c	Prestige Inside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	38.01	5	7.60	3.53	.004
Within Categories	777.72	361	2.15		
Total	815.73	366			

2c	Participation in Determining Methods & Procedures				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	38.52	5	7.70	4.27	.001
Within Categories	650.75	361	1.80		
Total	689.27	366			

7c	Opportunity to Develop Close Friendships				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	33.66	5	6.71	3.10	.009
Within Categories	778.83	360	2.16		
Total	812.39	365			

10c	Opportunity to Help Others				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	37.18	5	7.44	4.87	.0005
Within Categories	550.94	361	1.53		
Total	588.11	366			

15c	Participation in Setting Goals				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	26.41	5	5.28	2.44	.034
Within Categories	782.27	361	2.17		
Total	808.68	366			

Table 40.--Means and Results of Analysis of Variance for Need Importance by Individual Professional Orientation

Job Characteristics \ Orientation	Means VL n=100	L n=100	H n=108	VH n=60	AOV Results
1c Prestige inside the firm	4.98	4.98	5.06	5.13	
2c Opportunity to participate in determining methods & procedures	5.00	5.09	5.10	5.28	
3c Prestige outside the firm	5.26	5.34	5.30	5.73	
4c Feelings of self-fulfillment	5.85	5.97	6.17	6.25	.049
5c Pay	5.71	5.66	5.76	5.95	
6c Opportunity for independent thought & action	5.60	5.62	5.91	6.12	.006
7c Opportunity to develop close friendships	4.82	4.90	5.04	5.15	
8c Feelings of security	5.35	5.58	5.64	5.73	
9c Feeling of self-esteem	5.55	5.66	5.92	5.88	.050
10c Opportunity to give help to others	5.25	5.46	5.72	6.00	.001
11c Feeling of being-in-the-know	5.47	5.32	5.65	5.97	.014
12c Feeling of worthwhile accomplishment	5.98	6.04	6.30	6.43	.005
13c Opportunity for personal growth & development	6.51	6.37	6.50	6.72	.042
14c Authority connected with job	4.92	4.92	4.98	5.32	
15c Opportunity to participate in setting goals	4.78	5.06	5.19	5.30	

Key: VL--Very Low; L--Low; H--High; VH--Very High

Table 41.--Analysis of Variance Tables for Need Importance by Individual Professional Orientation

4c	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	8.53	3	2.84	2.63	.049
Within Categories	391.86	362	1.08		
Total	400.39	365			

6c	Independent Thought & Action				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	14.28	3	4.77	4.20	.006
Within Categories	408.14	360	1.13		
Total	422.42	363			

9c	Self-Esteem				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	8.93	3	2.98	2.62	.050
Within Categories	411.41	362	1.14		
Total	420.34	365			

10c	Opportunity to Help Others				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	24.94	3	8.31	5.36	.001
Within Categories	563.18	363	1.55		
Total	588.11	366			

11c	Being-in-the-Know				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	17.44	3	5.81	3.60	.014
Within Categories	586.81	363	1.62		
Total	604.25	366			

12c	Worthwhile Accomplishment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	11.23	3	3.74	4.37	.005
Within Categories	310.96	363	0.86		
Total	322.19	366			

13c	Personal Growth & Development				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	4.40	3	1.47	2.75	.042
Within Categories	193.09	362	0.53		
Total	197.49	365			

Table 42.--Means and Results of Analysis of Variance for Need Importance by Individual Bureaucratic Orientation

Job Characteristics \ Orientation	Means VL n=81	L n=97	H n=108	VH n=82	AOV Results
1c Prestige inside the firm	4.99	4.79	5.20	5.11	
2c Opportunity to participate in determining methods & procedures	5.14	4.81	5.06	5.47	.016
3c Prestige outside the firm	4.93	5.30	5.46	5.78	.001
4c Feelings of self-fulfillment	6.05	5.89	6.00	6.27	
5c Pay	5.60	5.72	5.72	5.97	
6c Opportunity for independent thought & action	5.68	5.74	5.78	5.94	
7c Opportunity to develop close friendships	4.75	4.96	4.97	5.15	
8c Feelings of security	5.48	5.43	5.62	5.73	
9c Feeling of self-esteem	5.74	5.54	5.74	5.98	
10c Opportunity to give help to others	5.27	5.40	5.65	5.95	.003
11c Feeling of being-in-the-know	5.52	5.42	5.47	5.90	
12c Feeling of worthwhile accomplishment	6.21	5.98	6.14	6.37	.046
13c Opportunity for personal growth & development	6.46	6.42	6.49	6.68	
14c Authority connected with job	4.86	4.84	5.03	5.31	
15c Opportunity to participate in setting goals	4.80	5.00	5.11	5.32	

Key: VL--Very Low; L--Low; H--High; VH--Very High

Table 43.--Analysis of Variance Tables for Need Importance by Individual Bureaucratic Orientation

2c	Participation in Determining Methods & Procedures				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	19.26	3	6.42	3.48	.016
Within Categories	670.01	363	1.85		
Total	689.27	366			

3c	Prestige Outside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	30.86	3	10.29	5.92	.001
Within Categories	630.74	363	1.74		
Total	661.60	366			

10c	Opportunity to Help Others				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	22.34	3	7.45	4.78	.003
Within Categories	565.78	363	1.56		
Total	588.11	366			

12c	Worthwhile Accomplishment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	6.99	3	2.33	2.69	.046
Within Categories	315.20	363	0.87		
Total	322.19	366			

Table 44.--Means and Results of Analysis of Variance for Need Importance by Company Bureaucratic Orientation

Job Characteristics \ Orientation	Means VL n=95	L n=115	H n=101	VH n=57	AOV Results
1c Prestige inside the firm	4.57	5.10	5.10	5.54	.001
2c Opportunity to participate in determining methods & procedures	5.02	5.06	5.12	5.29	
3c Prestige outside the firm	4.82	5.41	5.54	5.91	.0005
4c Feelings of self-fulfillment	5.86	5.98	6.12	6.32	
5c Pay	5.47	5.71	5.93	5.98	.013
6c Opportunity for independent thought & action	5.70	5.79	5.71	6.02	
7c Opportunity to develop close friendships	4.62	4.94	5.33	4.91	.011
8c Feelings of security	5.15	5.64	5.66	5.91	.006
9c Feeling of self-esteem	5.48	5.67	5.92	6.00	.006
10c Opportunity to give help to others	5.32	5.61	5.64	5.77	
11c Feeling of being-in-the-know	5.21	5.50	5.76	5.93	.002
12c Feeling of worthwhile accomplishment	6.08	6.09	6.26	6.29	
13c Opportunity for personal growth & development	6.46	6.41	6.53	6.73	
14c Authority connected with job	4.63	5.03	5.01	5.55	.001
15c Opportunity to participate in setting goals	4.64	5.22	5.05	5.46	.005

Key: VL--Very Low; L--Low; H--High; VH--Very High

Table 45.--Analysis of Variance Tables for Need Importance by Company Bureaucratic Orientation

1c	Prestige Inside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	35.54	3	11.85	5.51	.001
Within Categories	780.19	363	2.15		
Total	815.73	366			

3c	Prestige Outside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	48.25	3	16.08	9.52	.0005
Within Categories	613.35	363	1.69		
Total	661.60	366			

5c	Pay				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	13.91	3	4.64	3.64	.013
Within Categories	458.34	360	1.27		
Total	472.25	363			

7c	Opportunity to Develop Close Friendships				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	24.83	3	8.28	3.80	.011
Within Categories	787.56	362	2.18		
Total	812.39	365			

8c	Security				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	24.47	3	8.16	4.30	.006
Within Categories	685.40	361	1.90		
Total	709.86	364			

9c	Self-Esteem				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	14.07	3	4.69	4.18	.006
Within Categories	406.27	362	1.12		
Total	420.34	365			

11c	Being-in-the-Know				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	23.70	3	7.90	4.94	.002
Within Categories	580.55	363	1.60		
Total	604.25	366			

Table 45.--Continued

14c	Authority of the Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	30.20	3	10.07	5.60	.001
Within Categories	652.80	363	1.80		
Total	683.00	366			

15c	Participation in Setting Goals				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	28.60	3	9.53	4.44	.005
Within Categories	780.08	363	2.15		
Total	808.68	366			

Table 46.--Means and Results of Analysis of Variance for Need Importance by Cosmopolitan-Local Orientation

Job Characteristics \ Orientation	Means HL n=59	LL n=119	LC n=150	HC n=40	AOV Results
1c Prestige inside the firm	4.59	4.88	5.27	5.20	.014
2c Opportunity to participate in determining methods & procedures	4.81	5.13	5.12	5.38	
3c Prestige outside the firm	4.98	5.26	5.49	5.83	.010
4c Feelings of self-fulfillment	5.76	5.97	6.14	6.28	.045
5c Pay	5.34	5.53	5.91	6.38	.0005
6c Opportunity for independent thought & action	5.60	5.68	5.87	6.00	
7c Opportunity to develop close friendships	4.90	5.05	4.94	4.85	
8c Feelings of security	5.39	5.58	5.54	5.85	
9c Feeling of self-esteem	5.46	5.68	5.84	5.95	
10c Opportunity to give help to others	5.31	5.47	5.73	5.60	
11c Feeling of being-in-the-know	5.27	5.57	5.73	5.38	
12c Feeling of worthwhile accomplishment	5.92	6.16	6.27	6.13	
13c Opportunity for personal growth & development	6.15	6.57	6.58	6.55	.001
14c Authority connected with job	4.61	5.17	5.05	4.90	
15c Opportunity to participate in setting goals	4.58	5.16	5.19	4.98	.042

Key: HL--High Local; LL--Low Local; LC--Low Cosmopolitan; HC--High Cosmopolitan

Table 47.--Analysis of Variance Tables for Need Importance by Cosmopolitan-Local Orientation

1c	Prestige Inside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	23.42	3	7.81	3.58	.014
Within Categories	792.31	363	2.18		
Total	815.73	366			

3c	Prestige Outside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	20.51	3	6.84	3.87	.010
Within Categories	641.09	363	1.77		
Total	661.60	366			

4c	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	8.75	3	2.92	2.70	.045
Within Categories	391.64	362			
Total	400.39	365			

5c	Pay				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	35.06	3	11.69	9.62	.0005
Within Categories	437.19	360	1.21		
Total	472.25	363			

13c	Personal Growth & Development				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	8.80	3	2.93	5.63	.001
Within Categories	188.69	362	0.52		
Total	197.49	365			

15c	Participation in Setting Goals				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	17.97	3	5.99	2.75	.042
Within Categories	790.72	363	2.18		
Total	808.68	366			

Table 48.--Means and Results of Analysis of Variance for Job Satisfaction by Job Level and Firm Size

Factors	Categories	Means									Significant Differences Found by Two-Way Analysis of Variance		
		Large Firms			Medium Firms			Small Firms					
		S n=51	SS n=54	J n=61	S n=35	SS n=24	J n=45	S n=35	SS n=23	J n=40	Job Level	Firm Size	Interaction
F I	Nature of work	15.14	15.07	14.92	14.40	14.46	13.80	16.69	14.17	14.45			.025
F II	Pressures of job	13.53	14.24	14.87	15.14	15.21	15.11	16.46	14.35	15.53		.001	
F III	Performance & Progress	37.55	39.17	40.26	30.66	30.08	32.24	36.74	32.83	35.45		.001	
F IV	Professional Activities & Development	25.47	25.78	26.41	25.57	23.29	23.87	26.03	23.70	25.00			
F V	Compensation Practices	9.14	9.15	9.74	8.63	9.08	7.98	10.20	9.43	9.33		.001	.025
F VI	Diversity of work	11.71	12.26	13.84	10.91	8.96	10.98	12.69	11.57	11.30		.001	.001
F VII	Personal variables	18.14	19.33	20.20	21.54	21.92	20.29	22.51	20.30	22.23		.001	
F VIII	Community variables	13.98	13.24	14.54	16.06	15.17	15.02	15.83	14.17	15.13	.05	.005	

Key: S--Seniors; SS--Semi-Seniors; J--Juniors

Table 49.--Analysis of Variance Tables for Job Satisfaction by Job Level and Firm Size

Source of Variance	SS	d.f.	M.S.	F	Significance
Nature of Work					
Job Level	61.42	2	30.71	2.72	NS
Firm Size	63.24	2	31.62	2.80	NS
Interaction	196.13	4	49.03	4.34	.025
Error	4,052.08	359	11.29		
Total	4,372.87	367			
Pressures of Job					
Job Level	23.60	2	11.80	1.24	
Firm Size	137.60	2	68.80	7.25	.001
Interaction	71.36	4	17.84	1.88	
Error	3,406.09	359	9.49		
Total	3,638.65	367			
Performance & Progress					
Job Level	98.52	2	49.26	.77	
Firm Size	3,862.46	2	1,931.23	30.23	.001
Interaction	539.34	4	134.84	2.11	
Error	22,933.76	359	63.88		
Total	30,840.17	367			
Compensation Practices					
Job Level	2.01	2	1.01	.20	
Firm Size	71.46	2	35.73	7.02	.001
Interaction	243.72	4	60.93	11.97	.001
Error	1,825.93	359	5.09		
Total	2,143.12	367			
Diversity of Work					
Job Level	54.20	2	27.10	1.77	
Firm Size	299.06	2	149.53	9.75	.001
Interaction	201.37	4	50.34	3.28	.025
Error	5,505.59	359	15.34		
Total	6,060.22	367			

Table 49.--Continued

Source of Variance	SS	d.f.	M.S.	F	Significance
Personal Variables					
Job Level	24.03	2	12.02	.62	
Firm Size	627.01	2	313.51	16.21	.001
Interaction	62.83	4	15.71	.81	
Error	6,942.03	359	19.34		
Total	7,655.90	367			
Community Variables					
Job Level	86.90	2	43.45	3.12	.05
Firm Size	183.46	2	91.73	6.59	.005
Interaction	4.95	4	1.24	.09	
Error	4,998.85	359			
Total	5,274.16	367			

Table 50.--Means and Results of Analysis of Variance for Job Satisfaction by Location

Factors	Location	Means D n=178	DS n=41	SO n=26	LO n=123	AOV Results
F I	Nature of work	15.01	14.61	15.88	14.36	
F II	Pressures of job	14.32	15.93	16.19	14.99	.002
F III	Performance & Progress	39.01	34.61	35.92	31.72	.0005
F IV	Professional Activities & Development	25.78	24.59	25.42	24.46	
F V	Compensation Practices	9.35	8.61	10.12	8.85	.028
F VI	Diversity of work	12.67	11.12	12.42	10.72	.0005
F VII	Personal variables	19.06	22.10	22.42	21.37	.0005
F VIII	Community variables	14.01	15.80	14.96	15.14	.011

Key: D--Detroit; DS--Detroit Suburbs; SO--Small Outstate Cities; LO--Large Outstate Cities

Table 51.--Analysis of Variance Tables for Job Satisfaction by Location

Pressures of Job					
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	146.81	3	48.94	5.06	.002
Within Categories	3,522.56	364	9.68		
Total	3,669.37	367			

Performance & Progress					
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	3,936.29	3	1,312.10	18.21	.0005
Within Categories	26,222.18	364	72.04		
Total	30,158.48	367			

Compensation Practices					
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	54.38	3	18.13	3.05	.028
Within Categories	2,166.48	364	5.95		
Total	2,220.86	367			

Diversity of Work					
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	309.34	3	103.11	6.62	.0005
Within Categories	5,672.88	364	15.58		
Total	5,982.21	367			

Personal Variables					
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	658.05	3	219.35	11.83	.0005
Within Categories	6,746.86	364	18.54		
Total	7,404.86	367			

Community Variables					
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	160.43	3	53.48	3.81	.011
Within Categories	5,115.05	364	14.05		
Total	5,275.49	367			

Table 52.--Means and Results of Analysis of Variance for Job Satisfaction by Age

Factors	Age	Means						AOV Results
		21 or Under n=5	22-24 n=128	25-27 n=121	28-30 n=54	31-33 n=25	34 or Over n=35	
F I	Nature of work	15.40	14.69	14.91	13.89	15.88	15.49	
F II	Pressures of job	15.40	15.02	14.30	14.72	15.32	16.00	
F III	Performance & Progress	34.80	36.77	35.83	33.11	37.00	35.29	
F IV	Professional Activities & Development	24.00	24.46	25.59	25.15	25.88	25.97	
F V	Compensation Practices	8.40	9.00	9.36	8.72	9.52	9.57	
F VI	Diversity of work	12.80	12.34	11.20	11.02	12.72	12.63	
F VII	Personal variables	21.60	20.09	20.00	19.94	21.08	23.03	.010
F VIII	Community variables	17.20	14.38	13.99	15.65	15.28	15.57	.022

Table 53.--Analysis of Variance Tables for Job Satisfaction by Age

	Personal Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	303.14	5	60.63	3.09	.010
Within Categories	7,101.72	362	19.62		
Total	7,404.86	367			

	Community Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	187.52	3	37.50	2.67	.022
Within Categories	5,087.96	362	14.06		
Total	5,275.48	367			

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Table 54.--Means and Results of Analysis of Variance for Job Satisfaction by Undergraduate Education

Factors	Undergraduate Education	Means 1 n=18	2 n=86	3 n=46	4 n=286	AOV Results
F I	Nature of work	14.94	15.24	14.50	14.75	
F II	Pressures of job	12.50	15.86	14.72	14.81	.001
F III	Performance & Progress	36.94	34.50	37.00	35.94	
F IV	Professional Activities & Development	25.78	25.34	24.86	25.14	
F V	Compensation Practices	9.50	8.88	8.31	9.32	
F VI	Diversity of work	11.94	11.50	11.69	11.91	
F VII	Personal variables	18.33	21.76	20.17	20.28	.024
F VIII	Community variables	13.56	16.03	14.75	14.40	.015

Key: 1--No Answer; 2--No Bachelor's Degree; 3--Bachelor's Degree with Non-Accounting Major; 4--Bachelor's Degree with Major in Accounting

Table 55.--Analysis of Variance Tables for Job Satisfaction by Undergraduate Education

	Pressures of Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	159.75	3	53.25	5.52	.001
Within Categories	3,509.62	364	9.64		
Total	3,669.37	367			

	Personal Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	189.49	3	63.16	3.19	.024
Within Categories	7,215.37	364	19.82		
Total	7,404.86	367			

	Community Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	148.79	3	49.60	3.52	.015
Within Categories	5,126.68	364	14.08		
Total	5,275.48	367			

Table 56.--Means and Results of Analysis of Variance for Job Satisfaction by Graduate Education

Factors \ Graduate Education		Means 1 n=322	2 n=14	3 n=18	4 n=14	AOV Results
F I	Nature of work	14.83	14.00	14.61	15.36	
F II	Pressures of job	15.10	11.57	13.50	14.36	.0005
F III	Performance & Progress	35.64	35.43	37.94	38.79	
F IV	Professional Activities & Development	25.07	23.64	26.56	27.43	
F V	Compensation Practices	9.14	9.07	8.89	10.07	
F VI	Diversity of work	11.78	10.71	12.61	13.00	
F VII	Personal variables	20.69	18.36	17.11	20.21	.003
F VIII	Community variables	14.85	12.57	13.00	14.21	.032

Key: 1--No Advanced Degree; 2--Master's Degree with Non-Accounting Major; 3--Master's Degree with Accounting Major; 4--Other Advanced Degree

Table 57.--Analysis of Variance Tables for Job Satisfaction by Graduate Education

	Pressures of Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	206.21	3	68.74	7.22	.0005
Within Categories	3,463.16	364			
Total	3,669.37	367			

	Personal Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	280.57	3	93.52	4.78	.003
Within Categories	7,124.29	364	19.57		
Total	7,404.86	367			

	Community Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	125.55	3	41.85	2.96	.032
Within Categories	5,149.93	364	14.15		
Total	5,275.48	367			

Table 58.--Means and Results of Analysis of Variance for Job Satisfaction by Class Rank

Factors	Class Rank	Means: None n=38	Top ¼ n=127	Second ¼ n=132	Third ¼ n=57	Bottom ¼ n=14	AOV Results
F I	Nature of work	15.79	14.64	14.64	15.04	14.36	
F II	Pressures of job	16.61	14.33	14.95	14.86	14.00	.002
F III	Performance & Progress	36.63	35.61	36.00	35.65	35.79	
F IV	Professional Activities & Development	25.66	24.77	25.42	25.33	24.71	
F V	Compensation Practices	9.95	8.84	9.12	9.44	9.07	
F VI	Diversity of work	12.21	11.65	11.81	12.07	11.64	
F VII	Personal variables	22.32	19.45	20.55	21.11	19.71	.005
F VIII	Community variables	15.71	14.23	14.60	15.28	13.57	

Table 59.--Analysis of Variance Tables for Job Satisfaction by Class Rank

	Pressures of Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	162.67	4	40.67	4.21	.002
Within Categories	3,506.37	363	9.66		
Total	3,669.37	367			

	Personal Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	292.38	4	73.09	3.73	.005
Within Categories	7,112.48	363	19.59		
Total	7,404.86	367			

Satisfaction by Grade Point Average

Table 60.--Means and Analysis of Variance for Job Satisfaction by Grade Point Average

Factors	Grade Point Average	Means							AOV Results
		None n=17	A n=16	B+ n=99	B n=142	C+ n=87	C n=6	Below C n=1	
F I	Nature of work	16.88	13.38	15.08	14.83	14.10	17.33	18.00	.010
F II	Pressures of job	17.18	13.44	15.01	14.85	14.43	15.50	17.00	.020
F III	Performance & Progress	38.29	33.38	36.97	35.87	34.14	42.00	38.00	
F IV	Professional Activities & Development	27.24	23.69	26.21	24.82	24.20	28.67	28.00	.048
F V	Compensation Practices	10.94	8.25	9.00	9.16	9.09	10.00	9.00	
F VI	Diversity of work	12.41	10.50	12.53	11.63	11.38	12.50	17.00	
F VII	Personal variables	22.76	18.63	20.44	20.77	19.56	20.33	27.00	.036
F VIII	Community variables	16.35	14.31	15.21	14.21	14.44	14.83	16.00	

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Table 61.--Analysis of Variance Tables for Job Satisfaction by Grade Point Average

	Nature of Work				
Source of Variance	SS	d.f	M.S.	F	Significance
Between Categories	205.14	6	34.19	2.84	.010
Within Categories	4,345.55	361	12.04		
Total	4,550.68	367			

	Pressures of Work				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	149.31	6	24.89	2.55	.020
Within Categories	3,520.06	361	9.75		
Total	3,669.37	367			

	Professional Activities & Development				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	396.87	6	66.15	2.14	.048
Within Categories	11,165.29	361	30.93		
Total	11,562.16	367			

	Personal Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	270.08	6	45.01	2.28	.036
Within Categories	7,134.78	361	19.76		
Total	7,404.86	367			

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Table 62.--Means and Results of Analysis of Variance for Job Satisfaction by Career Plans

Factors \ Career Plans		Means					AOV Results
		NP n=13	P n=180	OP n=59	NPA n=85	E n=31	
F I	Nature of work	13.23	16.10	13.58	13.14	14.90	.0005
F II	Pressures of job	13.77	15.50	15.00	13.33	15.48	.0005
F III	Performance & Progress	31.54	38.03	33.93	33.19	36.13	.0005
F IV	Professional Activities & Development	24.92	26.28	23.83	23.21	26.87	.0005
F V	Compensation Practices	8.31	9.61	9.29	8.32	8.94	.001
F VI	Diversity of work	11.08	12.69	10.58	10.41	13.39	.0005
F VII	Personal variables	18.85	21.10	20.49	18.62	21.77	.0005
F VIII	Community variables	14.92	14.83	15.10	13.46	15.90	.010

Key: NP--No Plans; P--CPA Partner; OP--Own CPA Practice; NPA--Non-Public Accounting; E--CPA Employee

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Table 63.--Analysis of Variance Tables for Job Satisfaction by Career Plans

Source of Variance	SS	d.f.	M.S.	F	Significance
Nature of Work					
Between Categories	658.75	4	164.69	15.36	.0005
Within Categories	3,891.93	363	10.72		
Total	4,550.68	367			
Pressures of Job					
Between Categories	301.54	4	75.39	8.13	.0005
Within Categories	3,367.83	363	9.28		
Total	3,669.37	367			
Performance & Progress					
Between Categories	1,921.24	4	480.31	6.17	.0005
Within Categories	28,237.23	363	77.79		
Total	30,158.48	367			
Professional Activities & Development					
Between Categories	743.15	4	185.79	6.23	.0005
Within Categories	10,819.01	363	29.80		
Total	11,562.16	367			
Compensation Practices					
Between Categories	108.92	4	27.23	4.68	.001
Within Categories	2,111.94	363	5.82		
Total	2,220.86	367			
Diversity of Work					
Between Categories	480.75	4	120.19	7.93	.0005
Within Categories	5,501.47	363	15.16		
Total	5,982.21	367			
Personal Variables					
Between Categories	446.85	4	111.71	5.83	.0005
Within Categories	6,958.01	363	19.17		
Total	7,404.86	367			
Community Variables					
Between Categories	188.35	4	47.09	3.36	.010
Within Categories	5,087.13	363	14.01		
Total	5,275.48	367			

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Table 64.--Means and Results of Analysis of Variance for Job Satisfaction by Company Bureaucratic Orientation

Factors \ Orientation		Means				AOV
		VL n=95	L n=115	H n=101	VH n=57	Results
F I	Nature of work	13.84	14.71	15.27	15.77	.004
F II	Pressures of job	14.28	14.40	15.33	15.88	.003
F III	Performance & Progress	31.76	35.15	38.23	39.88	.0005
F IV	Professional Activities & Development	23.23	25.03	25.88	27.44	.0005
F V	Compensation Practices	8.45	9.32	9.27	9.79	.006
F VI	Diversity of work	10.62	11.73	12.45	12.91	.002
F VII	Personal variables	19.90	20.27	20.57	21.23	
F VIII	Community variables	14.38	14.31	14.97	15.21	

Key: VL--Very Low; L--Low; H--High; VH--Very High

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Table 65.--Analysis of Variance Tables for Job Satisfaction by Company Bureaucratic Orientation

Source of Variance	SS	d.f.	M.S.	F	Significance
Nature of Work					
Between Categories	164.20	3	54.73	4.54	.004
Within Categories	4,386.49	364	12.05		
Total	4,550.68	367			
Pressures of Job					
Between Categories	138.15	3	46.05	4.75	.003
Within Categories	3,531.22	364	9.70		
Total	3,669.37	367			
Performance & Progress					
Between Categories	3,132.66	3	1,044.22	14.06	.0005
Within Categories	27,025.81	364	74.25		
Total	30,158.48	367			
Professional Activities & Development					
Between Categories	669.77	3	233.26	7.82	.0005
Within Categories	10,862.40	364	29.84		
Total	11,562.16	367			
Compensation Practices					
Between Categories	74.74	3	24.91	4.23	.006
Within Categories	2,146.12	364	5.90		
Total	2,220.86	367			
Diversity of Work					
Between Categories	245.54	3	81.85	5.19	.002
Within Categories	5,736.67	364	15.76		
Total	5,982.21	367			

Table 66.--Means and Results of Analysis of Variance for Job Satisfaction by Full-Time Public Accounting Experience

Factors: Previous Experience		Means: No n=309	Means: Yes n=59	AOV Results
F I	Nature of work	14.74	15.19	
F II	Pressures of job	14.77	15.29	
F III	Performance & Progress	35.74	36.53	
F IV	Professional Activities & Development	24.87	26.80	.015
F V	Compensation Practices	9.13	9.29	
F VI	Diversity of work	11.74	12.27	
F VII	Personal variables	20.15	21.75	.012
F VIII	Community variables	14.34	16.27	.0005

Table 67.--Analysis of Variance Tables for Job Satisfaction by Full-Time Public Accounting Experience

	Professional Activities & Development				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	183.78	1	183.78	5.91	.015
Within Categories	11,378.38	366	31.09		
Total	11,562.16	367			

	Personal Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	125.82	1	125.82	6.33	.012
Within Categories	7,279.04	366	19.89		
Total	7,404.86	367			

	Community Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	184.18	1	184.18	13.24	.0005
Within Categories	5,091.30	366	13.91		
Total	5,275.48	367			

Table 68.--Means and Results of Analysis of Variance for Job Satisfaction by Current Firm Service

Factors	Years of Current Firm Service	Means						AOV Results
		0-1 n=110	1-2 n=111	2-3 n=73	3-4 n=39	4-5 n=15	5 or More n=20	
F I	Nature of work	15.14	14.50	14.71	14.77	14.93	15.05	
F II	Pressures of job	15.25	14.70	14.38	14.64	15.33	15.35	
F III	Performance & Progress	38.20	36.20	33.74	34.28	31.00	35.70	.004
F IV	Professional Activities & Development	25.67	25.00	24.95	24.38	24.93	26.05	
F V	Compensation Practices	9.37	9.25	8.84	8.69	8.73	9.85	
F VI	Diversity of work	12.94	11.72	10.90	10.51	11.60	12.45	.004
F VII	Personal variables	20.58	20.33	19.93	20.18	20.47	22.00	
F VIII	Community variables	15.13	14.01	13.96	15.51	14.93	16.25	.022

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Table 69.--Analysis of Variance Tables for Job Satisfaction by Current Firm Service

	Performance & Progress				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	1,395.08	5	279.02	3.51	.004
Within Categories	28,763.39	362	79.46		
Total	30,158.48	367			

	Diversity of Work				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	274.70	5	54.94	3.48	.004
Within Categories	5,707.52	362	15.77		
Total	5,982.21	367			

	Community Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	186.97	5	37.39	2.66	.022
Within Categories	5,088.51	362	14.06		
Total	5,275.48	367			

Table 70.--Means and Results of Analysis of Variance for Job Satisfaction by Public Accounting Service

Factors	Years of Public Accounting Service	Means						AOV Results
		0-1 n=82	1-2 n=108	2-3 n=66	3-4 n=40	4-5 n=30	5 or More n=42	
F I	Nature of work	15.02	14.64	14.45	14.48	15.43	15.26	
F II	Pressures of job	15.12	14.94	13.89	14.33	15.50	15.69	.033
F III	Performance & Progress	37.78	36.27	35.12	33.65	32.90	36.50	
F IV	Professional Activities & Development	24.84	25.21	24.83	23.70	27.73	25.88	
F V	Compensation Practices	9.16	9.38	8.65	8.68	9.40	9.67	
F VI	Diversity of work	12.79	11.86	11.05	10.48	11.50	12.62	.018
F VII	Personal variables	20.35	20.36	19.47	20.13	20.97	21.98	
F VIII	Community variables	14.72	14.01	13.68	15.33	15.70	16.31	.002

Table 71.--Analysis of Variance Tables for Job Satisfaction for Public Accounting Service

	Pressures of Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	120.53	5	24.11	2.46	.033
Within Categories	3,548.84	362	9.80		
Total	3,669.37	367			

	Diversity of Work				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	219.58	5	43.92	2.76	.018
Within Categories	5,762.64	362	15.92		
Total	5,982.21	367			

	Community Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	273.57	5	54.71	3.96	.002
Within Categories	5,001.91	362	13.82		
Total	5,275.48	367			

Table 72.--Means and Results of Analysis of Variance for Job Satisfaction by Sittings for CPA Exam

Factors	Sittings for CPA Exam	Means							AOV Results
		None n=140	1 n=64	2 n=68	3 n=30	4 n=35	5 n=14	6 or More n=16	
F I	Nature of work	14.98	14.27	14.87	14.83	14.09	15.43	16.13	
F II	Pressures of job	15.40	14.22	14.65	14.43	13.43	15.71	16.56	.004
F III	Performance & Progress	36.11	36.78	36.90	34.47	31.51	35.57	37.94	
F IV	Professional Activities & Development	24.51	25.39	26.18	25.27	23.54	26.21	28.19	
F V	Compensation Practices	9.08	9.22	9.18	9.47	8.69	8.93	10.19	
F VI	Diversity of work	11.96	12.00	12.15	11.73	10.31	11.07	12.81	
F VII	Personal variables	21.33	19.22	20.78	18.90	18.34	20.86	22.63	.0005
F VIII	Community variables	15.31	13.95	14.24	13.40	13.46	17.00	16.13	.002

Table 73.--Analysis of Variance Tables for Job Satisfaction by Sittings for CPA Exam

	Pressures of the Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	203.97	6	34.00	3.54	.004
Within Categories	3,460.80	360	9.61		
Total	3,664.77	366			

	Personal Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	517.49	6	86.25	4.53	.0005
Within Categories	6,881.56	361	19.06		
Total	7,399.05	367			

	Community Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	313.37	6	52.23	3.80	.002
Within Categories	4,950.90	360	13.75		
Total	5,264.27	366			

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Table 74.--Means and Results of Analysis of Variance for Job Satisfaction by Professional Committees

Factors	Professional Committees	Means: None n=342	1 n=18	2 n=2	3 or More n=5	AOV Results
F I	Nature of work	14.84	15.67	11.00	11.00	
F II	Pressures of job	14.82	15.17	13.00	16.20	
F III	Performance & Progress	36.09	35.67	20.50	26.20	.010
F IV	Professional Activities & Development	25.13	27.61	23.00	20.00	.050
F V	Compensation Practices	9.19	9.44	6.50	6.40	.035
F VI	Diversity of work	11.93	11.33	7.00	8.40	
F VII	Personal variables	20.46	19.28	22.50	20.00	
F VIII	Community variables	14.60	15.50	12.00	16.00	

Table 75.--Analysis of Variance Tables for Job Satisfaction by Professional Committees

	Performance & Progress				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	956.15	3	318.72	3.10	.010
Within Categories	29,163.49	363	80.34		
Total	30,119.64	366			

	Professional Activities and Development				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	250.75	3	83.58	2.04	.050
Within Categories	11,308.09	363	31.15		
Total	11,558.84	366			

	Compensation Practices				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	53.99	3	18.00	3.03	.050
Within Categories	2,158.80	363	5.95		
Total	2,212.79	366			

Table 76.--Means and Results of Analysis of Variance for Job Satisfaction by Company Professional Orientation

Factors	Orientation	Means VL n=83	L n=113	H n=106	VH n=66	AOV Results
F I	Nature of work	14.14	14.33	15.45	15.47	.012
F II	Pressures of job	14.57	14.47	15.35	15.11	
F III	Performance & Progress	34.13	34.11	37.45	38.61	.001
F IV	Professional Activities & Development	23.63	24.32	26.35	26.80	.0005
F V	Compensation Practices	9.08	8.93	9.45	9.18	
F VI	Diversity of work	11.30	11.37	12.46	12.30	
F VII	Personal variables	19.56	20.25	20.84	21.09	
F VIII	Community variables	14.11	14.15	15.47	14.92	.029

Key: VL--Very Low; L--Low; H--High; VH--Very High

Table 77.--Analysis of Variance Tables for Job Satisfaction by Company Professional Orientation

	Nature of Work				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	134.87	3	44.96	3.71	.012
Within Categories	4,415.82	364	12.13		
Total	4,550.68	367			
	Performance & Progress				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	1,369.88	3	453.29	5.73	.001
Within Categories	28,798.59	364	79.12		
Total	30,158.48	367			
	Professional Activities & Development				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	601.99	3	200.66	6.66	.0005
Within Categories	10,960.17	364	30.11		
Total	11,562.16	367			
	Community Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	128.44	3	42.81	3.03	.029
Within Categories	5,147.04	364	14.14		
Total	5,275.48	367			

Table 78.--Means and Results of Analysis of Variance for Job Satisfaction by Individual Bureaucratic Orientation

Factors \ Orientation		Means VL n=81	L n=97	H n=108	VH n=82	AOV Results
F I	Nature of work	14.50	14.40	14.71	15.74	
F II	Pressures of job	14.39	14.48	14.61	16.10	.001
F III	Performance & Progress	35.49	35.15	35.48	37.62	
F IV	Professional Activities & Development	24.66	24.76	25.09	26.31	
F V	Compensation Practices	8.98	8.93	9.25	9.49	
F VI	Diversity of work	11.35	11.68	11.88	12.41	
F VII	Personal variables	20.26	19.59	20.32	21.65	.021
F VIII	Community variables	14.10	14.48	14.60	15.47	

Key: VL--Very Low; L--Low; H--High; VH--Very High

Table 79.--Analysis of Variance Tables for Job Satisfaction by Individual Bureaucratic Orientation

	Pressures of Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	162.75	3	54.25	5.63	.001
Within Categories	3,506.62	364	9.63		
Total	3,669.37	367			

	Personal Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	193.68	3	64.56	3.26	.021
Within Categories	7,211.18	364	19.81		
Total	7,404.86	367			

Table 80.--Means and Results of Analysis of Variance for Job Satisfaction by Cosmopolitan-Local Orientation

Factors	Orientation	Means VL n=59	L n=119	H n=150	VH n=40	AOV Results
F I	Nature of work	13.73	14.82	14.98	15.75	.032
F II	Pressures of job	14.25	14.61	15.09	15.60	
F III	Performance & Progress	32.78	36.14	36.38	37.68	.028
F IV	Professional Activities & Development	24.14	25.13	25.27	26.55	
F V	Compensation Practices	8.54	9.24	9.09	10.08	.023
F VI	Diversity of work	11.08	12.34	11.70	11.90	
F VII	Personal variables	19.69	19.92	20.72	21.73	.050

Key: VL--Very Low; L--Low; H--High; VH--Very High

Table 81.--Analysis of Variance Tables for Job Satisfaction by Cosmopolitan-Local Orientation

	Nature of Work				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	105.65	3	36.22	2.97	.032
Within Categories	4,442.03	364	12.20		
Total	4,550.68	367			

	Performance & Progress				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	741.65	3	247.22	3.06	.028
Within Categories	29,416.82	364	80.82		
Total	30,158.48	367			

	Compensation Practices				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	57.33	3	19.11	3.22	.023
Within Categories	2,163.52	364	5.94		
Total	2,220.86	367			

Table 82.--Means and Results of Analysis of Variance for Orientation Scores by Job Level and Firm Size

Orientation Score \ Categories	Means									Significant Differences Found by Two-Way Analysis of Variance		
	Large Firms			Medium Firms			Small Firms					
	S n=51	SS n=54	J n=61	S n=35	SS n=24	J n=45	S n=35	SS n=23	J n=40	Job Level	Firm Size	Interaction
1. Individual Professional	25.73	26.20	26.82	25.26	25.71	26.07	25.63	25.48	25.10			
2. Company Professional	22.76	22.20	23.67	22.91	23.38	23.22	23.74	23.78	22.70			
3. Individual Bureaucratic	22.84	20.06	22.26	23.17	23.75	22.24	23.74	22.39	22.40	.005	.025	.005
4. Company Bureaucratic	22.53	22.83	23.03	20.46	20.25	20.56	22.23	22.00	21.15		.005	.005
5. Cosmopolitan-Local	16.45	16.80	15.79	16.57	16.83	15.76	17.23	16.43	16.20	.005		.005

Key: S--Seniors; SS-Semi-Seniors; J--Juniors

Table 83.--Analysis of Variance Tables for Orientation Scores by Job Level and Firm Size

	Individual Bureaucratic Orientation Score				
	SS	d.f.	M.S.	F	Significance
Source of Variance					
Job Level	166.51	2	83.26	5.12	.005
Firm Size	124.39	2	62.20	3.83	.025
Interaction	145.38	4	36.35	2.24	
Error	5,832.93	359	16.25		
Total	6,269.21	367			

	Company Bureaucratic Orientation Score				
	SS	d.f.	M.S.	F	Significance
Source of Variance					
Job Level	4.60	2	2.30	.18	
Firm Size	358.58	2	179.29	13.89	.005
Interaction	27.76	4	6.94	.54	
Error	4,635.71	359	12.91		
Total	5,026.65	367			

	Cosmopolitan-Local Orientation Score				
	SS	d.f.	M.S.	F	Significance
Source of Variance					
Job Level	60.07	2	30.04	8.97	.005
Firm Size	7.41	2	3.71	1.11	
Interaction	13.89	4	3.47	1.04	
Error	1,202.06	359	3.35		
Total	1,283.43	367			

Table 84.--Means and Results of Analysis of Variance for Orientation Scores by Age

Orientation Score \ Age	Means						
	21 or Under n=5	22-24 n=128	25-27 n=121	28-30 n=54	31-33 n=25	34 or Over n=35	AOV Results
1. Individual Professional	26.00	26.07	26.17	25.57	25.16	25.09	
2. Company Professional	24.60	22.61	23.36	22.91	23.68	23.40	
3. Individual Bureaucratic	22.20	21.53	22.45	22.37	23.88	24.20	.008
4. Company Bureaucratic	20.20	27.93	22.00	21.57	22.24	21.69	
5. Cosmopolitan-Local	14.80	16.03	16.58	16.20	16.84	17.06	.006

Table 85.--Analysis of Variance Tables for Orientation Scores by Age

	Individual Bureaucratic Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	266.94	5	53.39	3.21	.008
Within Categories	6,017.56	362	16.62		
Total	6,284.50	367			

	Cosmopolitan-Local Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	55.81	5	11.16	3.30	.006
Within Categories	1,224.18	362	3.38		
Total	1,279.99	367			

Table 86.--Means and Results of Analysis of Variance for Orientation Scores by Public Accounting Service

Orientation Score \ Years of Public Accounting Service	Means						
	0-1 n=82	1-2 n=108	2-3 n=66	3-4 n=40	4-5 n=30	5 or More n=42	AOV Results
1. Individual Professional	26.56	25.93	25.50	25.35	26.33	25.17	
2. Company Professional	23.48	22.76	22.74	22.68	24.30	23.12	
3. Individual Bureaucratic	22.04	21.94	21.42	23.00	23.30	24.40	.003
4. Company Bureaucratic	21.91	22.09	21.35	22.15	21.40	22.14	
5. Cosmopolital-Local	15.70	16.27	16.83	16.68	16.73	16.69	.002

Table 87.--Analysis of Variance Tables for Orientation Scores by Public Accounting Service

	Individual Bureaucratic Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	303.40	5	60.68	3.67	.003
Within Categories	5,981.10	362	16.52		
Total	6,284.50	367			

	Cosmopolitan-Local Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	64.62	5	12.92	3.85	.002
Within Categories	1,215.38	362	3.36		
Total	1,280.00	367			

Table 88.--Means and Results of Analysis of Variance for Orientation Scores by Individual Professional Orientation

Orientation / Orientation Score	Means VL n=100	L n=100	H n=108	VH n=60	AOV Results
Company Professional	20.82	22.85	24.05	25.45	.0005
Individual Bureaucratic	22.39	22.58	22.33	22.10	
Company Bureaucratic	21.41	21.41	22.26	22.73	
Cosmopolitan-Local	16.20	16.18	16.36	17.00	.033

Key: VL--Very Low; L--Low; H--High; VH--Very High

Table 89.--Analysis of Variance Tables for Orientation Scores by Individual Professional Orientation

	Company Professional Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	953.89	3	317.96	29.47	.0005
Within Categories	3,927.13	364	10.79		
Total	4,881.02	367			

	Cosmopolitan-Local Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	30.32	3	10.11	2.94	.033
Within Categories	1,249.68	364	3.43		
Total	1,280.00	367			

Table 90.--Means and Results of Analysis of Variance for Orientation Scores by Company Professional Orientation

Orientation / Orientation Score	Means VL n=83	L n=113	H n=106	VH n=66	AOV Results
Individual Professional	24.06	24.50	26.35	29.74	.0005
Individual Bureaucratic	21.67	22.34	22.55	23.06	
Company Bureaucratic	21.92	21.33	22.06	22.47	
Cosmopolitan-Local	16.46	16.27	16.25	16.64	

Key: VL--Very Low; L--Low; H--High; VH--Very High

Table 91.--Analysis of Variance Tables for Orientation Scores by Company Professional Orientation

	Individual Professional Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	1,496.60	3	498.87	43.53	.0005
Within Categories	4,171.65	364	11.46		
Total	5,668.26	367			

Table 92.--Means and Results of Analysis of Variance for Orientation Scores by Individual Bureaucratic Orientation

Orientation / Orientation Score	Means VL n=81	L n=97	H n=108	VH n=82	AOV Results
Individual Professional	26.96	25.86	25.19	26.23	
Company Professional	22.28	23.11	23.29	23.52	
Company Bureaucratic	20.12	20.81	22.21	24.41	.0005
Cosmopolitan-Local	16.48	16.33	16.14	16.62	

Key: VL--Very Low; L--Low; H--High; VH--Very High

Table 93.--Analysis of Variance Tables for Orientation Scores by Individual Bureaucratic Orientation

	Company Bureaucratic Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	898.82	3	299.61	26.44	.0005
Within Categories	4,125.43	364	11.33		
Total	5,024.25	367			

Table 94.--Means and Results of Analysis of Variance for Orientation Scores by Company Bureaucratic Orientation

Orientation / Orientation Score	Means				AOV Results
	VL n=95	L n=115	H n=101	VH n=57	
Individual Professional	25.18	25.76	26.20	26.70	
Company Professional	22.85	22.85	23.37	23.37	
Individual Bureaucratic	20.39	21.68	23.63	24.88	.0005
Cosmopolitan-Local	16.15	16.30	16.33	16.96	

Key: VL--Very Low; L--Low; H--High; VH--Very High

Table 95.--Analysis of Variance Tables for Orientation Scores by Company Bureaucratic Orientation

	Individual Bureaucratic Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	947.23	3	315.74	21.53	.0005
Within Categories	5,337.27	364	14.66		
Total	6,284.50	367			

Table 96.--Means and Results of Analysis of Variance for Job Satisfaction for Turnover of Juniors

Factors	Juniors	Means R n=119	VL n=6	IL n=11	SR n=9	AOV Results
F I	Nature of work	14.90	8.83	12.73	13.90	.0005
F II	Pressures of job	15.24	13.83	15.36	14.33	
F III	Performance & Progress	36.93	27.67	36.09	37.56	
F IV	Professional Activities & Development	25.45	21.17	24.82	26.11	
F V	Compensation Practices	9.33	6.67	8.64	8.67	
F VI	Diversity of work	12.44	8.67	11.91	12.67	
F VII	Personal variables	21.22	18.83	21.45	15.78	
F VIII	Community variables	14.85	14.83	16.18	13.44	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 97.--Analysis of Variance Tables for Job Satisfaction for Turnover of Juniors

Source of Variance	Nature of Work SS	d.f.	M.S.	F	Significance
Between Categories	248.81	3	82.94	6.88	.0005
Within Categories	1,712.71	142	12.06		
Total	1,961.52	145			

Table 98.--Means and Results of Analysis of Variance for Job Satisfaction for Turnover in Large Firms

Factors \ Large Firms		Means R n=134	VL n=9	IL n=3	SR n=20	AOV Results
F I	Nature of work	15.43	13.44	10.33	13.75	.003
F II	Pressures of job	14.37	12.67	16.33	13.55	
F III	Performance & Progress	39.46	38.11	35.67	37.50	
F IV	Professional Activities & Development	26.11	23.11	25.33	25.50	
F V	Compensation Practices	9.54	9.44	8.67	8.35	
F VI	Diversity of work	12.99	8.67	12.67	12.30	.007
F VII	Personal variables	19.60	15.22	18.00	16.75	.003
F VIII	Community variables	14.17	12.22	14.67	12.55	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 99.--Analysis of Variance Tables for Job Satisfaction for Turnover in Large Firms

	Nature of Work				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	142.51	3	47.50	4.93	.003
Within Categories	1,561.39	162	9.64		
Total	1,703.90	165			

	Diversity of Work				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	160.27	3	53.42	4.22	.007
Within Categories	2,048.84	162	12.65		
Total	2,209.11	165			

	Personal Variables				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	280.43	3	93.48	4.81	.003
Within Categories	3,149.54	162	19.44		
Total	3,429.98	165			

Table 100.--Means and Results of Analysis of Variance for Job Satisfaction for Turnover of Large Firm Juniors

Factors (Large Firm Juniors)		Means R n=51	Means VL n=1	Means IL n=2	Means SR n=7	AOV Results
F I	Nature of work	15.39	12.00	6.00	14.43	.001
F II	Pressures of job	15.08	13.00	15.00	13.57	
F III	Performance & Progress	40.51	46.00	30.50	40.43	
F IV	Professional Activities & Development	26.51	23.00	24.00	26.86	
F V	Compensation Practices	9.84	11.00	8.50	9.14	
F VI	Diversity of work	13.86	11.00	13.00	14.29	
F VII	Personal variables	21.20	19.00	15.50	14.43	
F VIII	Community variables	14.90	13.00	13.00	12.57	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 101.--Analysis of Variance Tables for Job Satisfaction for Turnover of Large Firm Juniors

	Nature of Work				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	180.72	3	60.24	6.53	.001
Within Categories	525.87	57	9.23		
Total	706.59	60			

Table 102.--Means and Results of Analysis of Variance for Job Satisfaction for Turnover of Large Firm Seniors

Factors \ Large Firm Seniors		Means R n=40	VL n=7	IL n=1	SR n=3	AOV Results
F I	Nature of work	15.53	13.71	19.00	12.00	
F II	Pressures of job	13.48	13.14	19.00	13.33	
F III	Performance & Progress	37.90	36.71	46.00	32.00	
F IV	Professional Activities & Development	25.75	22.86	28.00	27.00	
F V	Compensation Practices	9.38	8.86	9.00	6.67	
F VI	Diversity of work	12.38	8.57	12.00	10.00	.049
F VII	Personal variables	18.55	15.29	23.00	17.67	
F VIII	Community variables	14.18	11.86	18.00	15.00	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 103.--Analysis of Variance Tables for Job Satisfaction for Turnover of Large Firm Seniors

	Diversity of Work				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	95.50	3	31.83	2.82	.049
Within Categories	531.09	47	11.30		
Total	626.59	50			

Table 104.--Means and Results of Analysis of Variance for Job Satisfaction for Turnover of Medium Firm Seniors

Factors (Medium Firm Seniors)		Means R n=30	Means VL n=4	Means IL n=1	Means SR n=0	AOV Results
F I	Nature of work	14.53	15.75	5.00		.024
F II	Pressures of job	15.53	14.25	7.00		.016
F III	Performance & Progress	30.83	35.00	8.00		
F IV	Professional Activities & Development	25.73	27.50	13.00		
F V	Compensation Practices	8.40	10.00	10.00		
F VI	Diversity of work	11.10	11.50	3.00		
F VII	Personal variables	21.70	21.00	19.00		
F VIII	Community variables	16.30	16.50	7.00		

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 105.--Analysis of Variance Tables for Job Satisfaction for Turnover of Medium Firm Seniors

	Nature of Work				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	96.18	2	48.09	4.20	.024
Within Categories	366.22	32	11.44		
Total	462.40	34			

	Pressures of Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	74.07	2	37.03	4.74	.016
Within Categories	250.22	32	7.82		
Total	324.29	34			

Table 106.--Means and Results of Analysis of Variance for Job Satisfaction for Turnover of Small Firm Juniors

Factors \ Small Firm Juniors		Means R n=30	VL n=3	IL n=6	SR n=1	AOV Results
F I	Nature of work	15.00	8.33	14.67	15.00	
F II	Pressures of job	15.57	14.33	16.33	13.00	
F III	Performance & Progress	36.10	26.33	37.83	29.00	
F IV	Professional Activities & Development	25.47	19.67	26.00	21.00	
F V	Compensation Practices	9.83	6.33	8.33	9.00	
F VI	Diversity of work	11.43	8.67	11.67	13.00	
F VII	Personal variables	22.17	18.00	25.33	18.00	.010
F VIII	Community variables	14.73	14.00	18.00	13.00	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 107.--Analysis of Variance Tables for Job Satisfaction for Turnover of Small Firm Juniors

Source of Variance	Personal Variables SS	d.f.	M.S.	F	Significance
Between Categories	129.38	3	43.16	4.42	.010
Within Categories	351.50	36	9.76		
Total	480.98	39			

Table 108.--Means and Results of Analysis of Variance for Need Deficiency for Turnover of Seniors

Seniors / Job Characteristics	Means R n=99	VL n=15	IL n=3	SR n=4	AOV Results
1b Prestige inside the firm	0.68	0.73	1.33	1.50	
2b Opportunity to participate in determining methods & procedures	0.87	0.67	1.00	1.00	
3b Prestige outside the firm	0.47	0.00	1.67	1.00	
4b Feelings of self-fulfillment	1.10	0.73	1.33	1.25	
5b Pay	1.23	1.47	1.00	1.25	
6b Opportunity for independent thought & action	0.62	0.47	1.00	0.25	
7b Opportunity to develop close friendships	0.35	0.13	0.33	1.25	
8b Feelings of security	1.17	1.60	1.67	4.00	.006
9b Feeling of self-esteem	0.79	0.80	1.33	1.25	
10b Opportunity to give help to others	0.48	0.87	0.67	0.75	
11b Feeling of being-in-the-know	0.99	0.93	1.00	1.75	
12b Feeling of worthwhile accomplishment	1.02	0.87	1.00	1.50	
13b Opportunity for personal growth & development	1.14	0.67	2.00	1.00	
14b Authority connected with job	0.72	0.93	1.33	1.25	
15b Opportunity to participate in setting goals	1.02	1.27	1.33	1.50	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 109.--Analysis of Variance Tables for Need Deficiency for Turnover of Seniors

Source of Variance	Security SS	d.f.	M.S.	F	Significance
Between Categories	32.43	3	10.81	4.41	.006
Within Categories	286.35	117	2.45		
Total	318.78	120			

Table 110. Means and Results of Analysis of Variance for Need Deficiency for Turnover of Juniors

Juniors / Job Characteristics	Means R n=119	VL n=6	IL n=11	SR n=9	AOV Results
1b Prestige inside the firm	0.91	2.83	1.45	1.60	.001
2b Opportunity to participate in determining methods & procedures	1.12	3.00	1.45	1.00	.005
3b Prestige outside the firm	0.37	0.50	0.18	0.60	
4b Feelings of self-fulfillment	1.78	2.50	2.00	1.80	
5b Pay	0.83	1.33	1.64	0.90	
6b Opportunity for independent thought & action	1.12	2.00	1.18	0.80	
7b Opportunity to develop close friendships	0.36	1.83	0.45	0.70	.023
8b Feelings of security	1.46	2.17	1.45	2.20	
9b Feeling of self-esteem	1.22	2.50	1.64	1.10	
10b Opportunity to give help to others	1.08	1.67	1.64	1.10	
11b Feeling of being-in-the-know	1.61	2.50	1.73	1.40	
12b Feeling of worthwhile accomplishment	1.67	1.33	1.82	1.70	
13b Opportunity for personal growth & development	0.97	1.83	1.55	1.70	
14b Authority connected with job	1.10	2.83	1.18	1.60	.010
15b Opportunity to participate in setting goals	1.28	2.17	1.27	1.60	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 111.--Analysis of Variance Tables for Need Deficiency for Turnover of Juniors

	Prestige Inside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	26.23	3	8.74	5.86	.001
Within Categories	211.94	142	1.49		
Total	238.17	145			

	Participation in Determining Methods & Procedures				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	21.34	3	7.11	4.45	.005
Within Categories	227.08	142	1.60		
Total	248.42	145			

	Opportunity to Develop Close Friendships				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	13.04	3	4.35	3.26	.023
Within Categories	189.12	142	1.33		
Total	202.16	145			

	Authority of Job				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	18.76	3	6.25	3.93	.010
Within Categories	225.66	142	1.59		
Total	244.42	145			

Table 112.--Means and Results of Analysis of Variance for Need Deficiency for Turnover in Large Firms

Large Firms / Job Characteristics	Means R n=134	VL n=9	IL n=3	SR n=20	AOV Results
1b Prestige inside the firm	0.77	1.00	2.00	1.67	.003
2b Opportunity to participate in determining methods & procedures	1.02	1.00	0.67	0.95	
3b Prestige outside the firm	0.28	0.11	0.67	0.52	
4b Feelings of self-fulfillment	1.34	1.44	3.00	1.57	
5b Pay	0.57	1.67	1.33	1.24	.018
6b Opportunity for independent thought & action	0.75	0.89	1.33	0.62	
7b Opportunity to develop close friendships	0.51	0.56	0.33	0.81	
8b Feelings of security	1.75	2.67	3.67	2.52	.028
9b Feeling of self-esteem	1.07	1.33	2.67	0.81	.045
10b Opportunity to give help to others	0.92	1.33	0.67	0.90	
11b Feeling of being-in-the-know	1.15	1.11	2.00	1.05	
12b Feeling of worthwhile accomplishment	1.41	1.22	2.00	1.24	
13b Opportunity for personal growth & development	0.74	0.56	1.67	1.19	
14b Authority connected with job	0.85	0.78	1.33	1.19	
15b Opportunity to participate in setting goals	1.06	1.78	1.67	1.33	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 113.--Analysis of Variance Tables for Need Deficiency for Turnover in Large Firms

Prestige Inside Firm					
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	18.38	3	6.13	4.72	.003
Within Categories	210.44	162	1.30		
Total	228.82	165			

Pay					
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	17.75	3	5.92	3.44	.018
Within Categories	279.05	162	1.72		
Total	296.80	165			

Security					
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	25.55	3	8.52	3.12	.028
Within Categories	442.71	162	2.73		
Total	468.26	165			

Self-Esteem					
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	9.69	3	3.23	2.75	.045
Within Categories	190.30	162	1.17		
Total	199.99	165	4.40		

Table 114.--Means and Results of Analysis of Variance for Need Deficiency for Turnover of Large Firm Juniors

Large Firm Juniors / Job Characteristics	Means R n=51	VL n=1	IL n=2	SR n=7	AOV Results
1b Prestige inside the firm	1.04	2.00	3.00	1.71	
2b Opportunity to particpate in determining methods & procedures	1.10	1.00	1.00	0.57	
3b Prestige outside the firm	0.27	1.00	1.00	0.86	
4b Feelings of self-fulfillment	1.69	2.00	4.50	2.00	
5b Pay	0.12	0.00	1.00	0.57	
6b Opportunity for independent thought & action	1.08	2.00	2.00	0.43	
7b Opportunity to develop close friendships	0.61	0.00	0.50	0.00	
8b Feelings of security	1.63	4.00	4.50	2.29	
9b Feeling of self-esteem	1.27	2.00	4.00	0.71	.006
10b Opportunity to give help to others	1.06	1.00	1.00	1.29	
11b Feeling of being-in-the-know	1.65	2.00	3.00	1.29	
12b Feeling of worthwhile accomplishment	1.53	1.00	3.00	1.14	
13b Opportunity for personal growth & development	0.67	2.00	2.50	1.43	
14b Authority connected with job	1.08	2.00	2.00	1.57	
15b Opportunity to participate in setting goals	1.33	2.00	2.50	1.57	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 115.--Analysis of Variance Tables for Need Deficiency for Turnover of Large Firm Juniors

	Security				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	17.50	3	5.83	4.64	.006
Within Categories	71.59	57	1.26		
Total	89.09	60			

Table 116.--Means and Results of Analysis of Variance for Need Deficiency for Turnover of Large Firm Seniors

Large Firm Seniors / Job Characteristics	Means R n=40	VL n=7	IL n=1	SR n=3	AOV Results
1b Prestige inside the firm	3.40	0.86	0.00	2.00	.046
2b Opportunity to participate in determining methods & procedures	0.75	1.14	0.00	1.00	
3b Prestige outside the firm	0.18	0.43	0.00	1.00	
4b Feelings of self-fulfillment	0.88	1.29	0.00	1.33	
5b Pay	0.90	1.86	2.00	1.33	
6b Opportunity for independent thought & action	0.35	0.86	0.00	0.33	
7b Opportunity to develop close friendships	0.33	0.71	0.00	1.67	
8b Feelings of security	1.68	2.43	2.00	4.67	.017
9b Feeling of self-esteem	0.78	1.43	0.00	1.67	
10b Opportunity to give help to others	0.45	1.29	0.00	1.00	
11b Feeling of being-in-the-know	0.58	1.14	0.00	2.00	
12b Feeling of worthwhile accomplishment	1.15	1.29	0.00	1.67	
13b Opportunity for personal growth & development	0.85	0.43	0.00	1.00	
14b Authority connected with job	0.28	0.71	0.00	1.33	
15b Opportunity to participate in setting goals	0.70	1.71	0.00	1.00	.039

Kay: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 117.--Analysis of Variance Tables for Need Deficiency for Turnover of Large Firm Seniors

Source of Variance	SS	d.f.	M.S.	F	Significance
Prestige Inside Firm					
Between Categories	8.17	3	2.72	2.88	.046
Within Categories	44.46	47	.95		
Total	52.63	50			
Security					
Between Categories	26.77	3	8.92	3.77	.017
Within Categories	111.16	37	2.37		
Total	137.93	50			
Participation in Setting Goals					
Between Categories	6.92	3	2.31	3.02	.039
Within Categories	35.83	47	.76		
Total	42.75	50			

Table 118.--Means and Results of Analysis of Variance for Need Deficiency for Turnover of Medium Firm Juniors

Job Characteristics / Medium Firm Juniors	Means R n=38	VL n=2	IL n=3	SR n=2	AOV Results
1b Prestige inside the firm	0.89	3.50	0.67	1.00	.019
2b Opportunity to participate in determining methods & procedures	1.05	4.00	1.00	1.50	.025
3b Prestige outside the firm	0.39	0.00	0.33	0.50	
4b Feelings of self-fulfillment	2.05	2.50	0.67	0.50	
5b Pay	1.16	1.10	1.00	2.00	
6b Opportunity for independent thought & action	1.18	2.00	1.00	0.50	
7b Opportunity to develop close friendships	0.08	2.00	0.67	1.50	.003
8b Feelings of security	1.37	0.50	2.00	3.00	
9b Feeling of self-esteem	1.32	2.50	1.67	1.50	
10b Opportunity to give help to others	1.18	2.00	1.33	0.50	
11b Feeling of being-in-the-know	1.53	2.00	2.00	1.50	
12b Feeling of worthwhile accomplishment	1.92	3.00	2.00	2.50	
13b Opportunity for personal growth & development	1.32	0.00	1.00	1.50	
14b Authority connected with job	1.13	3.00	1.00	1.00	
15b Opportunity to participate in setting goals	1.05	3.50	2.00	1.50	.025

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 119.--Analysis of Variance Tables for Need Deficiency for Turnover of Medium Firm Juniors

	Prestige Inside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	13.25	3	4.41	3.70	.019
Within Categories	48.74	41	1.19		
Total	61.99	44			

	Participation in Determining Methods & Procedures				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	16.81	3	5.60	3.46	.025
Within Categories	66.39	41	1.62		
Total	83.20	44			

	Opportunity to Develop Close Friendships				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	13.27	3	4.42	5.30	.003
Within Categories	33.93	41	.83		
Total	47.20	44			

	Participation in Setting Goals				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	13.42	3	4.47	3.47	.025
Within Categories	52.89	41	1.29		
Total	66.31	44			

Table 120. Means and Results of Analysis of Variance for Need Deficiency for Turnover of Medium Firm Seniors

Job Characteristics (Medium Firm Seniors)	Means R n=30	VL n=4	IL n=1	SR n=0	AOV Results
1b Prestige inside the firm	1.00	0.00	3.00		
2b Opportunity to participate in determing methods & procedures	1.00	0.00	3.00		
3b Prestige outside the firm	0.57	-0.75	5.00		.0005
4b Feelings of self-fulfillment	1.53	0.00	3.00		
5b Pay	1.53	0.50	0.00		
6b Opportunity for independent thought & action	0.77	0.00	3.00		
7b Opportunity to develop close friendships	0.63	-0.25	0.00		
8b Feelings of security	1.07	0.00	2.00		
9b Feeling of self-esteem	0.97	0.00	3.00		
10b Opportunity to give help to others	0.60	0.50	2.00		
11b Feeling of being-in-the-know	1.20	0.25	1.00		
12b Feeling of worthwhile accomplishment	1.03	0.75	3.00		
13b Opportunity for personal growth & development	1.50	1.00	6.00		.039
14b Authority connected with job	1.10	1.00	4.00		
15b Opportunity to participate in setting goals	1.37	1.00	4.00		

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 121.--Analysis of Variance Tables for Need Deficiency for Turnover of Medium Firm Seniors

	Prestige Outside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	26.57	2	13.28	10.60	.0005
Within Categories	40.12	32	1.25		
Total	66.69	34			

	Personal Growth & Development				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	21.07	2	10.54	3.60	.039
Within Categories	93.50	32	2.92		
Total	114.57	34			

Table 122.--Means and Results of Analysis of Variance for Need Deficiency for Turnover of Small Firm Juniors

Small Firm Juniors / Job Characteristics	Means R n=30	VL n=3	IL n=6	SR n=1	AOV Results
1b Prestige inside the firm	0.70	2.67	1.33	2.00	
2b Opportunity to participate in determining methods & procedures	1.23	3.00	1.83	3.00	
3b Prestige outside the firm	0.50	1.33	-0.17	1.00	
4b Feelings of self-fulfillment	1.60	2.67	1.83	3.00	
5b Pay	1.63	2.00	2.17	1.00	
6b Opportunity for independent thought & action	1.10	2.00	1.00	4.00	
7b Opportunity to develop close friendships	0.50	2.33	0.33	4.00	.010
8b Feelings of security	1.30	2.67	0.17	0.00	
9b Feeling of self-esteem	1.00	2.67	0.83	3.00	
10b Opportunity to give help to others	1.00	1.67	2.00	1.00	
11b Feeling of being-in-the-know	1.67	3.00	1.17	2.00	
12b Feeling of worthwhile accomplishment	1.60	0.33	1.33	4.00	
13b Opportunity for personal growth & development	1.03	3.00	1.50	4.00	
14b Authority connected with job	1.10	3.00	1.00	3.00	
15b Opportunity to participate in setting goals	1.47	1.33	0.50	2.00	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 123.--Analysis of Variance Tables for Need Deficiency for Turnover of Small Firm Juniors

	Opportunity to Develop Close Friendships				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	20.90	3	6.97	4.36	.010
Within Categories	57.50	36	1.60		
Total	78.40	39			

Table 124.--Means and Results of Analysis of Variance for Need Deficiency for Turnover of Small Firm Semi-Seniors

Job Characteristics \ Small Firm Semi-Seniors	Means R n=22	VL n=1	IL n=0	SR n=0	AOV Results
1b Prestige inside the firm	1.23	2.00			
2b Opportunity to participate in determining methods & procedures	0.95	0.00			
3b Prestige outside the firm	0.77	4.00			.012
4b Feelings of self-fulfillment	0.95	1.00			
5b Pay	1.64	3.00			
6b Opportunity for independent thought & action	1.05	2.00			
7b Opportunity to develop close friendships	0.41	2.00			
8b Feelings of security	1.05	1.00			
9b Feeling of self-esteem	1.32	1.00			
10b Opportunity to give help to others	0.45	1.00			
11b Feeling of being-in-the-know	1.18	1.00			
12b Feeling of worthwhile accomplishment	1.73	1.00			
13b Opportunity for personal growth & development	1.59	2.00			
14b Authority connected with job	1.14	4.00			
15b Opportunity to participate in setting goals	1.59	2.00			

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 125.--Analysis of Variance Tables for Need Deficiency for Turnover of Small Firm Semi-Seniors

Source of Variance	Prestige Outside Firm SS	d.f.	M.S.	F	Significance
Between Categories	9.96	1	9.96	7.50	.012
Within Categories	27.86	21	1.32		
Total	37.82	22			

Table 126.--Means and Results of Analysis of Variance for Need Importance for Turnover of Juniors

Job Characteristics \ Juniors	Means R n=119	VL n=6	IL n=11	SR n=9	AOV Results
1c Prestige inside the firm	4.60	4.67	5.36	4.80	
2c Opportunity to participate in determining methods & procedures	4.74	4.67	5.09	4.80	
3c Prestige outside the firm	5.13	3.33	5.55	5.40	.015
4c Feelings of self-fulfillment	6.02	4.67	6.36	6.00	.036
5c Pay	5.51	5.83	5.91	5.80	
6c Opportunity for independent thought & action	5.55	5.33	5.55	5.10	
7c Opportunity to develop close friendships	5.13	4.17	4.91	4.80	
8c Feelings of security	5.50	5.67	5.09	5.80	
9c Feeling of self-esteem	5.63	5.33	5.82	5.60	
10c Opportunity to give help to others	5.25	5.33	5.73	5.10	
11c Feelings of being-in-the-know	5.55	5.17	5.27	5.30	
12c Feeling of worthwhile accomplishment	6.17	5.33	6.27	5.90	
13c Opportunity for personal growth & development	6.51	6.50	6.64	6.50	
14c Authority connected with job	4.66	5.33	4.45	4.60	
15c Opportunity to participate in setting goals	4.68	5.33	4.64	4.80	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 127.--Analysis of Variance Tables for Need Importance for Turnover of Juniors

	Prestige Outside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	21.94	3	7.31	3.60	.015
Within Categories	288.31	142	2.03		
Total	310.25	145			

	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	12.13	3	4.04	2.93	.036
Within Categories	195.85	142	1.38		
Total	207.97	145			

Table 128.--Means and Results of Analysis of Variance for Need Importance for Turnover of Semi-Seniors

Job Characteristics \ Semi-Seniors	Means R n=86	VL n=4	IL n=0	SR n=11	AOV Results
1c Prestige inside the firm	5.58	4.75		5.64	
2c Opportunity to participate in determing methods & procedures	5.26	5.75		5.45	
3c Prestige outside the firm	5.49	7.00		5.45	
4c Feelings of self-fulfillment	6.08	6.75		5.91	
5c Pay	5.76	6.75		5.27	
6c Opportunity for independent thought & action	5.91	6.25		5.45	
7c Opportunity to develop close friendships	5.24	6.75		4.55	
8c Feelings of security	5.67	6.25		5.00	
9c Feeling of self-esteem	5.85	6.25		5.36	
10c Opportunity to give help to others	5.62	6.50		5.27	
11c Feelings of being-in-the-know	5.84	5.75		4.64	.007
12c Feeling of worthwhile accomplishment	6.28	6.00		5.73	
13c Opportunity for personal growth & development	6.58	6.50		6.09	
14c Authority connected with job	5.23	5.75		4.91	
15c Opportunity to participate in setting goals	5.19	6.08		5.09	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 129.--Analysis of Variance Tables for Need Importance of Turnover of Semi-Seniors

Source of Variance	Being-in-the-Know SS	d.f.	M.S.	F	Significance
Between Categories	14.07	2	7.04	5.26	.007
Within Categories	131.02	98	1.34		
Total	145.09	100			

Table 130.--Means and Results of Analysis of Variance for Need Importance for Turnover of Seniors

Job Characteristics \ Seniors	Means R n=99	VL n=15	IL n=3	SR n=4	AOV Results
1c Prestige inside the firm	4.90	5.07	6.00	5.75	
2c Opportunity to participate in determining methods & procedures	5.32	4.73	6.67	5.75	
3c Prestige outside the firm	5.41	5.53	6.67	6.50	
4c Feelings of self-fulfillment	5.98	5.60	6.67	6.50	
5c Pay	5.71	6.07	5.67	6.50	
6c Opportunity for independent thought & action	5.81	6.00	6.67	5.25	
7c Opportunity to develop close friendships	4.47	4.93	5.33	5.25	
8c Feelings of security	5.38	5.60	6.00	6.00	
9c Feeling of self-esteem	5.68	5.73	6.00	6.50	
10c Opportunity to give help to others	5.82	5.60	6.67	6.25	
11c Feelings of being-in-the-know	5.41	5.60	6.67	6.00	
12c Feeling of worthwhile accomplishment	6.11	6.07	6.33	6.50	
13c Opportunity for personal growth & development	6.35	6.40	7.00	6.00	
14c Authority connected with job	5.12	5.53	6.00	5.00	
15c Opportunity to participate in setting goals	5.20	6.00	6.33	4.75	.047

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 131.--Analysis of Variance Tables for Need Importance for Turnover of Seniors

Source of Variance	Participation in Setting Goals SS	d.f.	M.S.	F	Significance
Between Categories	12.69	3	4.23	2.73	.047
Within Categories	181.38	117	1.55		
Total	194.07	120			

Table 132.--Means and Results of Analysis of Variance for Need Importance for Turnover in Large Firms

Job Characteristics \ Large Firms	Means R n=134	VL n=9	IL n=3	SR n=20	AOV Results
1c Prestige inside the firm	4.86	4.89	6.00	5.00	
2c Opportunity to participate in determining methods & procedures	5.03	5.22	6.33	5.14	
3c Prestige outside the firm	5.28	5.56	5.33	5.48	
4c Feelings of self-fulfillment	6.02	6.33	6.67	6.00	
5c Pay	5.73	5.89	6.33	5.48	
6c Opportunity for independent thought & action	5.74	5.89	6.67	5.19	
7c Opportunity to develop close friendships	5.05	5.33	5.33	4.43	
8c Feelings of security	5.33	5.33	5.66	5.71	
9c Feeling of self-esteem	5.85	6.22	6.00	5.38	
10c Opportunity to give help to others	5.34	5.89	6.33	5.33	
11c Feelings of being-in-the-know	5.51	5.89	6.33	4.90	
12c Feeling of worthwhile accomplishment	6.11	6.44	6.00	5.57	
13c Opportunity for personal growth & development	6.57	6.56	7.00	6.00	.035
14c Authority connected with job	5.13	5.56	5.33	4.52	
15c Opportunity to participate in setting goals	5.04	6.22	5.33	4.62	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 133.--Analysis of Variance Tables for Need Importance for Turnover in Large Firms

Source of Variance	Personal Growth & Development SS	d.f.	M.S.	F	Significance
Between Categories	6.70	3	2.23	2.94	.035
Within Categories	122.79	162	.76		
Total	129.49	165			

Table 134.--Means and Results of Analysis of Variance for Need Importance for Turnover in Small Firms

Small Firms / Job Characteristics	Means R n=81	VL n=8	IL n=7	SR n=2	AOV Results
1c Prestige inside the firm	5.15	4.88	5.43	5.50	
2c Opportunity to participate in determining methods & procedures	5.09	5.25	5.71	4.00	
3c Prestige outside the firm	5.32	4.88	5.86	5.00	
4c Feelings of self-fulfillment	5.85	4.63	6.57	6.00	.018
5c Pay	5.62	6.63	6.00	6.50	
6c Opportunity for independent thought & action	5.64	5.88	5.43	4.50	
7c Opportunity to develop close friendships	4.84	4.13	5.14	4.00	
8c Feelings of security	5.72	6.00	4.86	2.50	.011
9c Feeling of self-esteem	5.52	5.50	5.86	6.00	
10c Opportunity to give help to others	5.69	5.38	6.00	5.50	
11c Feelings of being-in-the-know	5.74	5.38	5.57	5.00	
12c Feeling of worthwhile accomplishment	6.21	5.50	6.57	6.00	
13c Opportunity for personal growth development	6.47	6.75	6.57	6.00	
14c Authority connected with job	4.98	5.75	4.86	4.00	
15c Opportunity to participate in setting goals	5.19	6.38	5.14	4.50	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 135.--Analysis of Variance Tables for Need Importance for Turnover in Small Firms

	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	15.50	3	5.17	3.53	.018
Within Categories	137.81	94	1.47		
Total	153.31	97			

	Security				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	25.44	3	8.48	3.91	.011
Within Categories	203.83	94	2.17		
Total	229.27	97			

Table 136.--Means and Results of Analysis of Variance for Need Importance for Turnover of Large Firm Semi-Seniors

Large Firm Semi-Seniors / Job Characteristics	Means R n=43	VL n=1	IL n=0	SR n=10	AOV Results
1c Prestige inside the firm	5.40	4.00		5.60	
2c Opportunity to participate in determining methods & procedures	5.33	7.00		5.30	
3c Prestige outside the firm	5.37	7.00		5.50	
4c Feelings of self-fulfillment	6.19	7.00		5.80	
5c Pay	5.91	6.00		5.20	
6c Opportunity for independent thought & action	5.88	6.00		5.30	
7c Opportunity to develop close friendships	5.14	7.00		4.30	
8c Feelings of security	5.56	4.00		5.40	
9c Feeling of self-esteem	6.02	7.00		5.30	
10c Opportunity to give help to others	5.51	7.00		5.20	
11c Feelings of being-in-the-know	5.91	6.00		4.70	.026
12c Feeling of worthwhile accomplishment	6.30	7.00		5.80	
13c Opportunity for personal growth development	6.63	7.00		6.00	.025
14c Authority connected with job	5.44	6.00		4.80	
15c Opportunity to participate in setting goals	5.28	7.00		4.90	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 137.--Analysis of Variance Tables for Need Importance for Turnover of Large Firm Semi-Seniors

	Being-in-the-Know				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	11.92	2	5.96	3.91	.026
Within Categories	77.73	51	1.52		
Total	89.65	53			

	Personal Growth & Development				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	3.43	2	1.72	3.97	.025
Within Categories	22.05	51	.43		
Total	25.48	53			

Table 138.--Means and Results of Analysis of Variance for Need Importance for Turnover of Medium Firm Semi-Seniors

Job Characteristics \ Medium Firm Semi-Seniors	Means R n=21	VL n=2	IL n=0	SR n=1	AOV Results
1c Prestige inside the firm	5.52	4.00		6.00	
2c Opportunity to participate in determining methods & procedures	5.57	4.50		7.00	
3c Prestige outside the firm	5.71	7.00		5.00	
4c Feelings of self-fulfillment	6.38	6.50		7.00	
5c Pay	5.62	7.00		6.00	
6c Opportunity for independent thought & action	6.19	6.00		7.00	
7c Opportunity to develop close friendships	5.43	5.00		7.00	
8c Feelings of security	6.00	7.00		1.00	.001
9c Feeling of self-esteem	6.05	5.50		6.00	
10c Opportunity to give help to others	6.10	6.00		6.00	
11c Feelings of being-in-the-know	5.90	5.00		4.00	
12c Feeling of worthwhile accomplishment	6.57	5.00		5.00	.008
13c Opportunity for personal growth development	6.62	6.00		7.00	
14c Authority connected with job	5.38	5.00		6.00	
15c Opportunity to participate in setting goals	5.52	5.00		7.00	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 139.--Analysis of Variance Tables for Need Importance for Turnover of Medium Firm Semi-Seniors

	Security				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	26.63	2	13.31	9.98	.001
Within Categories	28.00	21	1.33		
Total	54.63	23			

	Worthwhile Accomplishment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	6.48	2	3.24	6.10	.008
Within Categories	11.14	21	.53		
Total	17.62	23			

Table 140.--Means and Results of Analysis of Variance for Need Importance for Turnover of Medium Firm Seniors

Job Characteristics \ Medium Firm Seniors	Means R n=30	VL n=4	IL n=1	SR n=0	AOV Results
1c Prestige inside the firm	4.97	5.00	6.00		
2c Opportunity to participate in determining methods & procedures	5.23	3.50	7.00		.030
3c Prestige outside the firm	5.53	5.50	7.00		
4c Feelings of self-fulfillment	6.20	5.25	7.00		
5c Pay	5.23	5.50	4.00		
6c Opportunity for independent thought & action	5.83	6.00	6.00		
7c Opportunity to develop close friendships	4.63	5.50	4.00		
8c Feelings of security	5.30	5.50	5.00		
9c Feeling of self-esteem	5.80	4.75	5.00		
10c Opportunity to give help to others	6.07	5.50	7.00		
11c Feelings of being-in-the-know	5.30	4.75	7.00		
12c Feeling of worthwhile accomplishment	6.13	5.50	6.00		
13c Opportunity for personal growth & development	6.37	6.00	7.00		
14c Authority connected with job	4.80	5.75	5.00		
15c Opportunity to participate in setting goals	4.90	5.50	5.00		

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave
SR--Staff Reduction

Table 141.--Analysis of Variance Tables for Need Importance for Turnover of Medium Firm Seniors

Source of Variance	Participation in Determining Methods & Procedures SS	d.f.	M.S.	F	Significance
Between Categories	14.38	2	7.19	3.94	.030
Within Categories	58.37	32	1.82		
Total	72.75	34			

Table 142.--Means and Results of Analysis of Variance for Need Importance for Turnover of Small Firm Juniors

Small Firm Juniors Job Characteristics	Means R n=30	VL n=3	IL n=6	SR n=1	AOV Results
1c Prestige inside the firm	4.70	3.67	5.17	7.00	
2c Opportunity to participate in determining methods & procedures	4.93	4.67	5.50	5.00	
3c Prestige outside the firm	5.20	3.00	5.67	5.00	.049
4c Feelings of self-fulfillment	6.00	3.67	6.50	6.00	.017
5c Pay	5.17	6.67	5.83	7.00	
6c Opportunity for independent thought & action	5.23	5.33	5.17	5.00	
7c Opportunity to develop close friendships	5.03	3.67	5.00	5.00	
8c Feelings of security	5.57	5.33	4.50	1.00	.035
9c Feeling of self-esteem	5.47	4.33	5.67	7.00	
10c Opportunity to give help to others	5.43	4.67	5.83	5.00	
11c Feelings of being-in-the-know	5.87	4.33	5.33	5.00	
12c Feeling of worthwhile accomplishment	6.40	4.00	6.50	7.00	.002
13c Opportunity for personal growth development	6.57	6.67	6.50	7.00	
14c Authority connected with job	4.80	6.00	4.50	4.00	
15c Opportunity to particippate in setting goals	5.25	6.33	4.83	5.00	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 143.--Analysis of Variance Tables for Need Importance for Turnover of Small Firm Juniors

	Prestige Outside Firm				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	15.47	3	5.16	2.89	.049
Within Categories	64.13	36	1.78		
Total	79.60	39			

	Self-Fulfillment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	17.43	3	5.81	3.87	.017
Within Categories	54.17	36	1.50		
Total	71.60	39			

	Security				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	24.44	3	8.15	3.20	.035
Within Categories	91.53	36	2.54		
Total	115.97	39			

	Worthwhile Accomplishment				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	16.80	3	5.60	5.81	.002
Within Categories	34.70	36	.96		
Total	51.50	39			

Table 144.--Means and Results of Analysis of Variance for Orientation Scores for Turnover in Medium Firms

Medium Firms / Orientation Score	Means R n=89	VL n=8	IL n=4	SR n=3	AOV Results
1. Individual Professional	25.74	23.63	26.00	30.00	.041
2. Company Professional	23.06	22.25	25.00	26.00	
3. Individual Bureaucratic	23.17	20.75	22.00	22.00	
4. Company Bureaucratic	20.60	20.38	18.25	19.33	
5. Cosmopolitan-Local	16.28	16.75	15.00	15.67	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 145.--Analysis of Variance Tables for Orientation Scores for Turnover in Medium Firms

	Individual Professional Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	90.41	3	30.14	2.86	.041
Within Categories	1,052.93	100	10.53		
Total	1,143.34	103			

Table 146.--Means and Results of Analysis of Variance for Orientation Scores for Turnover of Large Firm Juniors

Large Firm Juniors / Orientation Score	Means R n=51	VL n=1	IL n=2	SR n=7	AOV Results
1. Individual Professional	26.88	27.00	28.50	25.86	
2. Company Professional	23.57	22.00	24.00	24.57	
3. Individual Bureaucratic	22.41	21.00	19.50	22.14	
4. Company Bureaucratic	23.25	21.00	24.00	21.43	
5. Cosmopolitan-Local	15.91	12.00	13.50	16.14	.034

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 147.--Analysis of Variance Tables for Orientation Scores for Turnover of Large Firm Juniors

	Cosmopolitan-Local Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	26.36	3	8.79	3.09	.034
Within Categories	161.87	57	2.84		
Total	188.23	60			

Table 148.--Means and Results of Analysis of Variance for Orientation Scores for Turnover of Medium Firm Semi-Seniors

Orientation Score / Medium Firms Semi-Seniors	Means R n=21	VL n=2	IL n=0	SR n=1	AOV Results
1. Individual Professional	25.71	21.50		34.00	.018
2. Company Professional	23.10	23.00		30.00	
3. Individual Bureaucratic	24.52	19.50		16.00	.007
4. Company Bureaucratic	20.62	18.00		17.00	
5. Cosmopolitan-Local	16.76	17.00		18.00	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 149.--Analysis of Variance Tables for Orientation Scores for Turnover of Medium Firm Semi-Seniors

	Individual Professional Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	104.17	2	52.09	4.91	.018
Within Categories	222.79	21	10.61		
Total	326.96	23			

	Individual Bureaucratic Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	108.76	2	54.38	6.28	.007
Within Categories	181.74	21	8.54		
Total	290.50	23			

Table 150.--Means and Results of Analysis of Variance for Orientation Scores for Turnover of Small Firm Juniors

Orientation Scores / Small Firm Juniors	Means R n=30	VL n=3	IL n=6	SR n=1	AOV Results
1. Individual Professional Orientation Score	26.23	18.67	23.50	20.00	.043
2. Company Professional Orientation Score	23.03	20.67	22.67	19.00	
3. Individual Bureaucratic Orientation Score	21.93	23.67	24.17	22.00	
4. Company Bureaucratic Orientation Score	21.20	19.67	22.83	14.00	
5. Cosmopolitan-Local Orientation Score	16.43	15.00	15.50	17.00	

Key: R--Remain; VL--Voluntary Leave; IL--Involuntary Leave; SR--Staff Reduction

Table 151.--Analysis of Variance Tables for Orientation Scores for Turnover of Small Firm Juniors

	Individual Professional Orientation Score				
Source of Variance	SS	d.f.	M.S.	F	Significance
Between Categories	204.07	3	68.02	3.00	.043
Within Categories	815.53	36	22.65		
Total	1,019.60	39			

Table 152.--Analysis of Types of Turnover by Job Level

Job Level	Observed Frequencies		
	Voluntary Turnover	Terminated by Firm*	Total
Juniors	6	21	27
Semi-Seniors	4	11	15
Seniors	15	7	22
Total	25	39	64

Chi-Square = 12.03 d.f. = 2
Significance = .005 Contingency Coefficient = .40

*Includes Involuntary Turnover and Staff Reduction

Table 153.--Analysis of Termination by Firms for Firm Size

Firm Size	Observed Frequencies		
	Staff Reduction	Other Reasons	Total
Large	20	3	23
Medium & Small	5	11	16
Total	25	14	39

Chi-Square = 12.75 d.f. = 1
Significance = .005 Contingency Coefficient = .50

154.--Analysis of Terminations by Firm for Job Level

Job Level	Observed Frequencies		
	Staff Reduction	Other Reasons	Total
Juniors	10	11	21
Semi-Seniors & Seniors	15	3	18
Total	25	14	39

Chi-Square = 5.37 d.f. = 1
Significance = .025 Contingency Coefficient = .35

Table 155.--Analysis of Turnover by Individual Variables

Location / Observed Frequencies	Remain	Voluntary Leave	Involuntary Leave & Staff Reduction	Total	Results
Detroit	142	9	26	177	CS = 6.23
All Other Locations	161	16	14	191	Sig. = .05
Total	303	25	40	368	d.f. = 2
					C = .13
Marital Status					
Single, Divorced, or Separated	72	1	16	89	CS = 11.59
Married	231	24	23	278	Sig.= .005
Total	303	25	39	367	d.f. = 2
					C = .18
No. of Dependents					
None	71	1	17	89	CS = 15.42
1	85	6	10	101	Sig.= .025
2	64	8	7	79	d.f. = 6
3 or More	83	10	6	99	C = .20
Total	303	25	40	368	
Grade Point Average					
A or B+	102	7	6	115	CS = 23.85
B	114	15	12	141	Sig.= .005
C+ or Less	71	2	22	95	d.f. = 4
Total	287	24	40	351	C = .25
Years of Current Firm Service					
0-1	93	6	11	110	CS = 21.25
1-2	88	2	21	111	Sig.= .005
2-3	61	7	5	73	d.f. = 6
3 or More	61	10	3	74	C = .23
Total	303	25	40	368	

Key: CS--Chi-Square; C--Contingency Coefficient; Sig.--Significance; d.f.--Degrees of Freedom

Table 155.--Continued

Years of Public Acctg. Service / Observed Frequencies	Remain	Voluntary Leave	Involuntary Leave & Staff Reduction	Total	Results
0-1	72	5	5	82	CS = 34.77
1-2	82	1	26	109	Sig.= .005
2 or More	149	19	9	177	d.f. = 4
Total	303	25	40	368	C = .29
Progress Toward CPA Certificate					
Possess CPA Certificate	54	10	4	68	CS = 10.65
Passed 3 or More Parts; Lack Sufficient Experience	101	7	12	120	Sig.= .05 d.f. = 4 C = .17
Passed Less than 3 Parts	147	8	24	179	
Total	302	25	40	367	
Sittings for CPA Exam					
None or 1	117	6	17	140	CS = 10.75
2 or 3	111	6	16	133	Sig.= .05
4 or More	74	13	7	94	d.f. = 4
Total	302	25	40	367	C = .17
Company Professional Orientation					
Very Low or Low	157	21	18	196	CS = 10.83
Very High or High	146	4	22	172	Sig.= .005
Total	303	25	40	368	d.f. = 2 C = .17

Sex	Remain	Leave	Total	Results
Male	289	55	344	CS = 8.03
Female	14	9	23	Sig.= .005
Total	303	64	367	d.f. = 1 C = .15

Key: CS--Chi-Square; C--Contingency Coefficient; Sig.--Significance; d.f.--Degrees of Freedom

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