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AN INVESTIGATION OF INTERPERSONAL VALUES:
ACCOUNTING STUDENTS VS. NONACCOUNTING
STUDENTS.

THE UNIVERSITY OF OKLAHOMA, PH.D., 1978

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"Survey of Interpersonal
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THE UNIVERSITY OF OKLAHOMA

GRADUATE COLLEGE

AN INVESTIGATION OF INTERPERSONAL VALUES: ACCOUNTING
STUDENTS VS. NONACCOUNTING STUDENTS

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AN INVESTIGATION OF INTERPERSONAL VALUES: ACCOUNTING
STUDENTS VS. NON-ACCOUNTING STUDENTS

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TABLE OF CONTENTS

Chapter	Page
I. THE PROBLEM.....	1
Introduction.....	1
Statement of the Problem.....	3
Purpose of the Study..	4
Hypotheses.....	4
Need for the Research.....	4
Definition of Terms.....	6
Limitations of Study.....	10
Organization of the Report.....	10
II. REVIEW OF LITERATURE.....	12
Personality Variables of Accountants...	12
Research Involving <u>SRA Survey</u> <u>of Interpersonal Values</u>	26
Research Involving <u>Kilmann Insight</u> <u>Test</u>	28
Summary.....	29
III. METHODS AND PROCEDURES.....	32
Procedures Followed.....	32
The Sample.....	33
Instruments Used in Study.....	34
IV. PRESENTATION OF DATA.....	38
Statistical Analysis.....	38
Interpretation of Data.....	38
BIBLIOGRAPHY.....	50
APPENDIX.....	54

AN INVESTIGATION OF INTERPERSONAL VALUES: ACCOUNTING
STUDENTS VS. NONACCOUNTING STUDENTS

CHAPTER I

THE PROBLEM

Introduction

In the past, accountants were categorically described as cold, aloof, impersonal, introverted and anti-social professional people.¹ They were inconspicuous and "outside the realm of general public interest, because there was almost no communication between them and the outside world."² Today, however, the Certified Public Accountant serves a vast public, and the pace of change in his role is "characterized by the increased range of services and the public awareness of him."³ Consequently, factors such as "interpersonal relationship skills" which formerly assumed little significance in the profession of accounting, are now considered highly significant and

¹DeCoster, Don T, "Mirror, Mirror, on the Wall. . . ." The CPA in the World of Psychology, The Journal of Accountancy, 49 (August, 1971), p. 41.

²Seidman, Larry, "The End of the Great Green Eye-shade," The Journal of Accountancy, 133 (January, 1972) p. 52.

³Ibid., p. 52.

necessary for success in the profession. For example, Guy Trump states:

Since the accountant must constantly work with clients, associates and staff to reach a desired goal in a business situation, he must possess personality traits that include the ability to get along with people, and to express his ideas clearly, effectively, and persuasively. The educational process helps in the development of one of these traits with its stress on the various means of communication. It also introduces the concept of the variety of personal needs and the means of perception in those with whom one communicates. However, many feel that higher education has failed to stress sufficiently the importance of this attribute of personality and ability to communicate as a means to get the job done. . . . Without these interpersonal skills, the powers of great intellect, insight, analysis and planning are lost in that they are limited to the strength and benefit of one person.⁴ (Emphasis added)

The stereotyped image of accountants as cold, aloof, impersonal, and so on, has been in existence for a long time and there is some indication in the literature that the stereotyped image of accountants still exist.

According to McNairn, contemporary accountants have varied talents and backgrounds, and "something was really wrong when the old stereotypes were attached to the modern-day CPA."⁵ Similarly, DeCoster believes that

⁴Trump, Guy, "Attributes of a New (Public) Accountant," Accounting Education: Problems and Prospects (New-York: American Accounting Association, 1974), p. 61.

⁵McNairn, William N, "How can you spot an accountant?" The Journal of Accountancy, 139 (January, 1978), p. 76.

there are two groups of accountants in the profession of accounting with distinct characteristics. The first group, he states, "is composed of accountants whose personalities closely fit the stereotyped image of accountants and who no longer meet professional criteria"⁶ and the second group consists of accountants "who tend to possess more liberal characteristics both in keeping with changing demands on the evolutionary profession and as a reflection of the changing climate on university campuses."⁷

The present study is an attempt to provide empirical evidence on the validity of the stereotyped personality of accountants. Since accounting students are generally subsumed as prospective accountants, getting at the facts can be facilitated by investigating personality characteristics of accounting students.

Statement of the Problem

The problem of this study was to administer the SRA Survey of Interpersonal Values and the Kilmann Insight Test to a group of accounting students and a group of non-accounting students at the University of Oklahoma in an attempt to answer the following questions: (1) What

⁶DeCoster, Don T, "A Comparison of Interpersonal Relationship Variables of Northwest Public Accountants with Selected Comparison Groups," Ph.D. Dissertation, University of Oregon, 1970), p. 30.

⁷Ibid., p. 31.

interpersonal values describe accounting students? (2) Are there differences in the description of interpersonal values of accounting students and non-accounting students?

Purpose of the Study

The purpose of this study was to formulate and test appropriate hypotheses to enable the writer to draw substantive empirical conclusions as to whether or not accounting students tend to exhibit the stigmatized personality associated with accountants.

Hypotheses

Ho₁: There are no statistically significant differences between the obtained mean raw scores of the six interpersonal values on the SRA Survey of Interpersonal Values between accounting students and non-accounting students at the University of Oklahoma.

Ho₂: There are no statistically significant differences between the obtained mean raw scores of the eighteen interpersonal value constructs on the Kilmann Insight Test between accounting students and non-accounting students at the University of Oklahoma.

Need for the Research

The writer observed that during the past years, accounting practitioners and/or accounting students have been included in several "personality" studies because

accountants have been stigmatized as having socially undesirable personalities. The evidence adduced so far in support of the stigmatized personality of accountants has been deemed inconclusive.⁸ The lack of empirically conclusive evidence for the social stigma on the part of accountants prompted the writer to undertake this study.

The various investigations which preceeded this dissertation relied mainly on self-report measuring instruments which although acceptable, at best assess only one's conscious level of awareness which may entail a variety of response distortions. The limitations in the instruments used in previous studies in effect, constituted a sufficient reason to search for better and more rigorous instruments to apply. This led to the selection of the Kilmann Insight Test as a more suitable technique for analyzing the interpersonal values of the prospective accountants and the non-accountants in the present study. The technique is one of the most recent additions to the kit of tools for social and psychological research. The need to try other empirically feasible instruments was stipulated by Duke as follows:

During the past two decades a number of instruments have been provided for measuring or describing the values of individuals and groups. In this variety, little use has been made of

⁸Baker, C. Richard, "An Investigation of Differences in Values: Accounting Majors Vs. Non-Accounting Majors." The Accounting Review (October, 1976), p. 886.

other than "straight answer" techniques; other devices obviously deserve trial.⁹

The writer also observed that studies of this nature had been undertaken at various universities across the United States; but to the writer's knowledge none was ever undertaken at the University of Oklahoma. It was therefore felt that by embarking upon this research the findings could possibly lead to the discovery of personality parameters that could be used as guides for counseling accounting students, and in the development of appropriate curricula for accounting students.

Definition of Terms

Interpersonal Values: The six values assessed by the SRA Survey of Interpersonal Values, and the eighteen Interpersonal Value Constructs assessed by the Kilmann Insight Test.

Personality: The dynamic organization within the individual of those psycho-physical systems which determine his unique adjustments to his environment.¹⁰

Trait: A highly stable personality characteristic developed from the combined influence of the individual's

⁹Dukes, W. F., "Psychological Studies of Values." Psychological Bulletin (1955), p. 24.

¹⁰Allport, Gordon, Personality, A Psychological Interpretation (New York: Henry Holt & Co., 1937), p. 48.

past experience and his physical characteristics. Some individuals seem to be constantly acting aggressively, passively, friendly, or cautiously, etc. These fairly constant modes of action are often called personality traits.¹¹

Value system: The structure or organization into hierarchies of things that have personal worth as sources of pleasure, satisfaction and gratification to the individual.¹²

Rigidity: Inflexible behavior. Although many forms of behavior are available for use, some individuals tend to use the same forms of behavior under all sorts of conditions; this indicates rigidity. People who are overly aggressive, overly passive, or overly withdrawing may fear acting in any other way.¹³

Introversion: Term employed by Jung for the direction of interest inward, rather than outwards to the external world of men and things; a type of temperament or personality characteristic of individuals whose interest

¹¹Douglas, Robert Raymond, "The Personality of the Librarian," Master's Thesis, University of Chicago, 1957, p. 30.

¹²Ibid., p. 33.

¹³Ibid., p. 33

is in their own thoughts and feelings, rather than in the world around them.¹⁴

Stereotype: A standardized mental picture held in common by members of a group and representing an oversimplified opinion, affective attitude, or uncritical judgment. (As of a person, race, issue or an event).¹⁵

Personality: The dynamic organization within the individual of those psycho-physical systems which determine his unique adjustments to his environment.¹⁶

Accounting: The recording and reporting of transactions, specifically, (a) the devising of internal control and recording methods (systems design) (b) the keeping of transaction records (bookkeeping) (c) the continuous testing of operating efficiency of controls and of the accuracy and propriety of records (internal auditing) (d) the periodic reviewing by outsiders of transaction summaries (external) auditing), (e) the making known to others of information revealed in and implications derived from such summaries.¹⁷

Accountant: One skilled in accounting.¹⁸

¹⁴ Douglas, op. cit., p. 34

¹⁵ Webster's Seventh New Collegiate Dictionary, (Massachusetts: G & C Merriam Company, 1965), p. 1,429.

¹⁶ Gordon, op. cit., p. 48.

¹⁷ Kohler, Eric L, A Dictionary for Accounting, 3rd. ed., (New Jersey: Prentice Hall, Inc., 1963), p. 94.

¹⁸ Ibid., p. 95.

Certified Public Accountant: An accountant who having met statutory requirements of a state or other political subdivision of the United States of America as to age, education, residence, moral character, and ability, has been registered or licensed to practice public accounting and is permitted to call himself "Certified Public Accountant" and use the initials "CPA" after his name.¹⁹

Senior (accountant): An accountant employed on the staff of a public accountant, qualified by training and experience to conduct an audit under the supervision of a principal. His duties usually include the formulation of an audit program subject to review by a manager or partner, the carrying out of the approved program either directly or through assistants, the preparing of financial statements and reports reflecting the results of his examination and the exercise of professional judgment in making decisions on accounting and auditing matters arising during the course of his examination. As often employed, the term has no precise application but is used generally to describe the relative ranking of a public accountant in terms of ability, experience, and responsibility.²⁰

Junior (accountant): An employee of a public accountant, who engages in public work and whose activities

¹⁹ Ibid., p. 120.

²⁰ Kohler, op. cit., p. 444.

are closely supervised by a senior accountant.²¹

Limitations of the Study

This study was limited in terms of the personality variables measured by selected personality instruments. It was also limited to the forty non-accounting students and the forty accounting students that participated in the investigation.

Although there were some efforts made to obtain a better match of the samples in terms of age, the samples were not completely controlled in terms of this variable. There were other factors such as marital status, number of children, socio-economic background, etc., which were not controlled in this investigation.

The findings of this study should therefore be interpreted in the light of these limitations.

Organization of the Report

Chapter I introduced the study, outlined the statement of the problem, the purpose of the study, the hypotheses tested, and the need for the research. Terms used throughout the study were defined, and the limitations of the study were stated.

Chapter II summarized related research literature; chapter III presented the methods and procedures employed;

²¹Kohler, op. cit., p. 290.

Chapter IV presented the analysis and interpretation of data, and Chapter V contained the summary, findings, conclusions and recommendations for further study.

CHAPTER II

REVIEW OF THE LITERATURE

Introduction

This chapter presents a review of research relevant to the study. A discussion of research designed to measure personality variables of accountants is first presented; this is followed by a discussion of research studies in which the SRA Survey of Interpersonal Values (subsequently referred to SIV) and the Kilmann Insight Test (subsequently referred to as KIT) were used.

DeCoster¹ administered the California Psychological Inventory, the Firo-B, and the Semantic Differential to a sample of 56 practicing accountants from the "big eight" accounting firms, and 24 Alpha Beta Psi Honorary accounting fraternity junior and senior accounting majors of the University of Washington.

The hypothesis tested was: That no significant differences between public accountants and relevant comparison groups exist on measures of interpersonal relations. DeCoster's hypothesis was both supported and rejected by the findings of the study. He observed that there were no consistent patterns of differences between

¹DeCoster, Don T, "A Comparison of Interpersonal Relationship Variables of Northwest Public Accountants with Selected Comparison Groups," Ph.D. Dissertation (University of Oregon, 1970).

business-oriented comparison groups and one segment of the sample of Accountants, Managers, Seniors, Juniors and Beta Alpha Psi, on measures of Poise, Ascendancy, and Self-Assurance. According to DeCoster, the group provided no evidence that accountants were different from other segments of the population in desiring and seeking personal interactions, in their capability of socialization, or in their maturity and responsibility levels.² In DeCoster's opinion, the Partners were considerably more conservative, rigid, methodically formal, pedantic in thought, and overly differential to authority, custom and tradition.³

DeCoster made several observations from his findings. He believed that one hypothesis for the dichotomy is that the Partners when they were in their vocational choice period, perceived that accounting would provide them the dependent supportive atmosphere they wanted. He believed that the view was still held among laymen and accounting students that accounting is legalistic and rule bound and therefore inflexible and rigid.⁴

²Ibid., p. 272.

³DeCoster, op. cit., p. 274.

⁴DeCoster, op. cit., p. 296.

Wagner Thielens, Jr.,⁵ of the Bureau of Applied Social Sciences at Columbia University conducted a study which was sponsored by the American Institute of Certified Public Accountants. He used mainly the data from a previous survey conducted by the National Opinion Research Center of the University of Chicago. The subjects were 34,000 seniors who had graduated in June 1961 from 135 American colleges and Universities. He divided the college students into three groups: (1) "loyals" those who at the time they entered college intended to become accountants and had the same intention when they graduated. (2) "joiners", those who at the time they entered college were committed to some other field or to no field, but intended to become accountants when they graduated and (3) "defectors", those who at the time they entered college intended to become accountants but switched to another career intention.⁶ He found that the "joiners" and the "loyals" were more interested in opportunities for moderate but steady progress, while the "defectors" were more interested in "opportunities to work with people rather than things."⁷ When the data was compared between accounting students and other groups he found that the

⁵ Ashworth, John, "People Who become Accountants." The Journal of Accountancy, (November, 1968), p. 46.

⁶ Ibid., p. 46.

⁷ Ibid., p. 47.

accounting student was less interested in working with people, or persuing creative and original work. He was also less interested in living and working in a world of ideas than the comparison group. "The accounting student was below the average college student in his desire to combine his occupations and the desire to serve others."⁸

Asworth's interpretation of the results from Thielens' study was that as compared with nonaccounting college students "the accounting students were in their own self appraisal, a bit more conservative and a bit more conventional socially."⁹ He further stated that "the syndrome of motivations that was observed from the Thielens' study suggested that many accounting students were keeping their green eyeshades even though the pro- sion itself had long since discarded them."¹⁰ He believed that the "bad image of the accountant among college students repelled those whom the profession should re- cruit and it apparently attracted those who resemble the bad image, who felt themselves endowed with those pedestrian qualities often attributed to accountants."¹¹

⁸ Ibid., p. 44.

⁹ Ashworth, John, "People Who Become Accountants," The Journal of Accountancy (November, 1968), p. 466.

¹⁰ Ashworth, John, "The Pursuit for High Quality Recruits," The Journal of Accountancy (February, 1969), p. 55.

¹¹ Ibid., p. 56.

C. Richard Baker administered the Rokeach Values Survey to 565 students (accounting and nonaccounting majors) at a major university in California. The students were asked to rank order the terminal and instrumental values. The findings revealed that "Accounting majors gave statistically significant greater median rank orders to the variables of a comfortable life, family security, ambitious, clean and responsible."¹² This was interpreted by Baker, to mean that the accounting majors preferred these values. He also believed that the findings tended to "support the apriori stereotype of the accountant as being less interested in esthetic dimensions of life." Baker stated that the accounting profession is involved in a process of self-examination. He also stated that "Until a profession knows where it stands in terms of its own values, it cannot hope to understand the forces molding its future."¹³

Le Brone Harris administered the California Psychological Inventory to a group of 38 partners, 64 managers and 31 seniors in national accounting firms and 119 accounting students. The primary purpose of the study was to investi-

¹² Baker, C. Richard, "An Investigation of Differences in Values: Accounting Majors Vs. Nonaccounting Majors," The Accounting Review (October, 1976), p. 886.

¹³ Ibid., p. 891.

gate whether the 38 partners possessed certain traits as students or whether the traits were developed as they progressed from accounting students to partners.

The partners scores on the 18 CPI scales were compared with the scores of accounting students, seniors and managers. A total of 54 comparisons were made. A comparison of the scores of partners with those of accounting students showed 12 significant differences, 11 of which were significant at the .01 level. According to Harris this suggested that the students were "deficient" in the 12 personality traits as compared to the partners.

A comparison of partners and seniors showed that 6 of the 12 differences mentioned above were significant at the .05 level, while only 1 difference was significant when the scores of partners and managers were compared. Harris' interpretation is that 6 of the 12 "deficiencies" were overcome in the time interval between the student graduating and becoming a senior, which to him signifies that "post college factors may have had an influence on the personality development or career orientation of the accountant (or that those who were different may have left public accounting)."¹⁴

¹⁴Harris, Le Brone, "Personality Traits of Accountants," The Journal of Accountancy, (April, 1972), p. 87.

Harris suggests that the variables of age, work experience, maturity and employee terminations may have all had effects in the personality development process. The scores of the accounting students to Harris suggested immaturity since they emphasized personal pleasure, were enthusiastic, spontaneous, outgoing, active, likely to put less value on work and to be less tolerant than partners, while the partners were more moderate, persevering, self-restraint, conscientious and thorough in their work. The scores also indicated that the accounting students when compared with partners and seniors were less likely to be enterprising, alert, ambitious, to value work, to be independent, self-reliant, self-confident, tolerant, resourceful, fluent and perceptive. On the scale of "self-control" the accounting students indicated that they were more likely than partners and seniors to be self-centered and to emphasize personal pleasure and self gain. The traits of enthusiasm and spontaneity in dealing with others were more characteristic of accounting students and seniors than managers and partners. Deliberate, moderate, and self-restraint were traits more characteristic of partners and managers than seniors and accounting students.

Harris states that the personality traits of successful accountants are traits that recruiters probably look for in students they interview.

Stanley J. Segal used 15 accounting students and 15 creative writing students at the University of Michigan to test several hypotheses. One hypothesis tested was: Accounting students show greater acceptance of social norms than creative writing students. The students were administered the Rorschach Inkblot Test and the Bender-Gestalt Test and were required to write a vocational bibliography. Segal's findings suggested that the accounting student more frequently reacts in a practical, formal manner, restricting spontaneity for a responsiveness that is more in line with expected norms and values.¹⁵

Segal and Szabo tested the hypothesis that accountants would express positive attitudes towards people generally and creative writers would express more negative attitudes towards people generally. The tendency for creative writers to be more negatively oriented towards people in general was reflected in the responses to men, women, old people, and other fellows fathers, while in each case the accounting student leaned towards a positive attitude towards these groups.¹⁶

¹⁵ Segal, S. J., "A Psychoanalytic Analysis of Personality Factors in Occupational Choice", Journal of Counseling Psychology (June, 1961), p. 202.

¹⁶ Segal, S. J. and Szabo, R. "Identification in Two Vocations: Accountants and Creative Writers". Personnel & Guidance Journal (April, 1964), p. 252.

A project by James T. Gray, involved the use of the Edwards Personal Preference Schedule and the Miller Occupational Values Indicator which were a part of a battery administered to groups of secondary teachers, accountants, and mechanical engineers. The purpose of the study was to test the hypothesis that there is no difference in needs and values between the three occupational groups under consideration. Subjects consisted of 50 secondary teachers, 50 accountants and 50 mechanical engineers. When t-Test was applied to the strengths of the four variables within groups, a clear hierarchy of values emerged in each group. In the case of the accountant, "Career Satisfaction" emerged as the highest value variable followed by "Prestige". There was no significant difference between the relative strengths of "Social Rewards" (values placed on interpersonal relations in a job setting) and "Security". Based on responses made by each occupational group, Gray felt that the data was sufficient to permit at least a tentative description of the persons engaged in each occupation. Gray's summary of accountants was:

Accountants describe themselves as people who are inclined to think in quantitative rather than verbal symbols; while teachers are others-oriented, accountants seem to gravitate away from other people. The single factor which seems to be most distinguishing for accountants is the high level of striving; it is of extreme importance to workers in this group to do things well, particularly difficult task that will

bring recognition. The need is strong to be the center of attraction in any group and to have people notice and comment upon them. They exhibit a certain rigidity of viewpoint, seem resistant to change, and strive to influence the beliefs and attitudes of others and to assume positions of group leadership. . . . Accountants are hard workers; they insist on closure and will remain at a task until it is finished. . . . The primary value accountants place on an occupation is that of intrinsic rewards to be gained from it. Prestige is also important to accountants, while social rewards mean little to this occupational group.¹⁷

The U. S. Department of Labor conducted a study in which 4000 jobs were rated in terms of training time, temperaments, interests, physical capacities and working conditions. The accounting group included auditors, cost accountants, general accountants, public accountants and tax accountants. . . Temperament factors associated with accountants were "Abilities to function effectively in situations involving the direction, control and planning of an entire activity and the ability to evaluate information against measurable or verifiable criteria. Accountants' interest were found to be a preference for "activities" rather than dealing with things and objects--particularly activities involving business contact with people.¹⁸

¹⁷ Gray, J. T. "Needs and Values in Three Occupations," Personnel and Guidance Journal, 42 (1963), p. 238.

¹⁸ DeCoster, Don T. "Mirror, Mirror on the Wall. . . ." The CPA in the World of Psychology, The Journal of Accountancy (August, 1971) p. 42.

G. A. Peterson developed a multiple regression equation from factors selected from the personnel records of students enrolled in the first quarter of introductory accounting at the University of Minnesota. This equation was used to predict probable success or failure of students enrolled in the same course in the future. He found that students who did well in accounting tended to show prior interest in the accounting field and lack of interest in such fields as public administration, social work, the ministry and teaching. The same test tended to show personality test scores that were associated with social introversion and lack of normal adjustment to college life.¹⁹

DeCoster stated that Cattell investigated the characteristics of 92 accountants. The accountants included in the study were found to be about average with the normative population but they were found to be slightly more warm and sociable and slightly less sensitive and effeminate than the norm.²⁰

¹⁹Peterson, C. A. "The Prediction of Students' Success in College Accounting," Ph.D. Dissertation, University of Minnesota) Ann Arbor, Mich.: University Microfilms, 1966, No. 67-7767.

²⁰DeCoster, Don T. "Mirror, Mirror on the Wall. . . ." p. 43.

Jacobs and Traxler conducted a study which was sponsored by the American Institute's Committee on Accounting Personnel. The experiment aimed at determining the average scores of a sizable group of CPAs on the Kruder Preference Record-Vocational and its companion instrument, the Kruder Preference Record-Personal. The forms were filled out by 578 practicing members of the American Institute representing different levels of employment, various sizes of firms, a large age range and a wide geographical distribution. The accountants were also asked to supply on a separate sheet several items of information about themselves. One question dealt with satisfaction in their work. On the basis of the responses to this question, the sample was divided into two groups--a group of 516 accountants who were satisfied with their work and a group of 62 accountants who were not satisfied. The researchers' conclusions drawn from the study was that generally the satisfied accountant had much more interest in clerical and literary activities than the average man. He was noticeably less interested than the average man in social service, outdoor and mechanical activities. He had some preference for being active in groups and had a moderate liking for people. He preferred to seek new experiences rather than restrict himself to familiar situations. He had only slightly more liking for working with ideas than the average

man. He had some preference for avoiding conflict and did not want to be aggressive. At the same time he liked to influence and direct others and had considerable preference for activities involving the use of authority and power.

Dissatisfied accountants followed somewhat the same pattern when compared with the average man, but when compared with satisfied accountants, they tended to be less interested in computational and clerical activities and more interested in outdoor and artistic pursuits. The dissatisfied accountants also seemed to have more preference for new situations and less preference for avoiding conflict than did the satisfied accountant.²¹

Hakel, Hollman and Dunnette²² developed a 57-item modified forced choice Stereotype Accuracy Test to determine how well interviewers, Certified Public Accountants who interview students and students could identify the interest of accountants. The test was administered to 37 interviewers who were recruiting accounting majors in the placement office of the University of Minnesota's School of Business Administration. Twenty-Three of these

²¹Jacobs, Robert, and Traxler, Arthur, "What manner of Man is the Average Accountant?" The Journal of Accountancy (July, 1954), p. 465.

²²Hakel, Milton D., Hollman, Thomas D. and Dunnette, Marvin D. "Accuracy of Interviewers, CPAs and Students in identifying the Interests of Accountants" The Journal of Applied Psychology (April, 1970), pp. 115-19.

interviewers were CPA's representing 19 public accounting firms. Factor analysis revealed two clusters, one of CPA's and the other containing mostly interviewers and students. The CPA's in the first cluster viewed accountants as adventurous and socially inclined while the individuals populating the second cluster viewed accountants as interested in Business Management, Activities involving detailed work and low levels of energy expenditure.

A sample of 600 top executives who represented clients of CPA's or CPA firms were asked to rate the CPA on a number of different qualities. No negative description of the CPA was checked by more than 4% of the sample. The qualities rated were: Has high professional standards, a valuable adviser, very intelligent, good business judgment, deals well with the tax people, handles people well, has the respect of bankers, aggressive, a real leader in his field, hard but constructive critic, has real business imagination, know the right people, unimaginative, crucifies us but we like it, suspicious, annoys people, thinks he knows more than he does, takes a narrow view, hard to deal with, not much interested in us, more against me than for me, no answer.²³

²³Roper, Elmo, "As Others See You", The Journal of Accountancy. (January, 1964), p. 32.

There were no published reports of research in which the KIT or the SIV was utilized in testing personality characteristics of accountants or accounting students. However, there were a few research studies involving these instruments that were considered relevant to this study, and are described below.

Dr. Edwin Fleishman and David R. Peters, of Yale University, administered the SIV to 25 Department Managers of a major manufacturer of soap and detergents. Ratings on over-all effectiveness for these 25 Department Managers were obtained from four Plant Managers. Fleishman and Peters noticed a fairly large negative relationship between "Conformity" and "Effectiveness Rating". They believed that the reasons which caused a manager to value "Conformity" highly, would hinder his effectiveness (or) that managers who felt themselves to be ineffective would value the protection of the explicit rule "Conformity" affords.¹⁷

Fleishman and Peters determined the relationship between the SIV scales and scores on the Leadership Opinion Questionnaire, an instrument which attempted to assess how the supervisor thinks he should behave

¹⁷Gordon, Research Briefs on Survey of Interpersonal Values, A Supplement to the Manual, p. 2

in his leadership role. The questionnaire yielded scores for two leadership dimensions: "Initiating Structure" and "Consideration". The researchers believed that "the managers who value "Independence" are less likely to structure their own roles and those of their subordinates toward goal attainment; managers who value "Benevolence" are more likely to behave with "Consideration" toward their subordinates."¹⁸

Mr. Sheldon Campbell administered the SIV to 31 male employees who entered supervisory training at the Rohr Aircraft Corporation. A significant and substantial difference in favor of the supervisory training group was found on the "Leadership" scale. The findings were termed "a direct study of the validity of the "Leadership" scale of the SIV."¹⁹ The findings also demonstrated for the "Leadership" scale, a significant relationship between "value statements" as obtained by the SIV, and "value behavior", as exhibited in a realistic job situation.

¹⁸Gordon, Research Briefs on Survey of Interpersonal Values, A Supplement to the Manual, p. 25.

¹⁹Ibid., p. 26.

Kilmann administered the KIT to seven sensitivity training groups from the Industrial relations, Management Programs at UCLA (Los Angeles) and one group from the UCLA Extension University Program, to investigate "the effect of participant and trainer IVC's on the behavior and experiences that took place in eight sensitivity training groups". Basically, he found that some value dissimilarities between trainer and participant was more functional to the relationship than value similarity. Specifically, if the trainer was oriented towards IVC's that parallel Interpersonal Boldness then the participants who applied values relating to Interpersonal Restraint were experienced by other members of the group in a positive way. The same condition was true when the trainer was oriented towards Interpersonal Restraint and the participants applied IVC's relating to Interpersonal Boldness.

Another finding was that there was a strong relationship between an individual using IVC's of Functional Task Activity versus Good Fellowship and the individual obtaining a high level of respect and being attracted to by other individuals.²⁰

²⁰ Kilmann, Ralph H. "The Effect of Interpersonal Values on Laboratory Training: An Empirical Investigation" University of Pittsburgh Graduate School of Business, Reprint Series, No. 179.

Summary

This chapter included a review of the research literature. Studies involving personality characteristics of accountants and accounting students were reviewed, followed by a review of research studies in which the SIV or the KIT was utilized.

The review of research related to personality characteristics of accountants and accounting students indicated that there is some disagreement concerning the personal characteristic of accountants and accounting students. Some studies indicated that accountants and accounting students were different from members of other professions or other disciplines while others found that the differences were not statistically significant. The review also revealed that there may be differences as measured by personality tests, between older and newer members of the accounting profession. The older members of the profession, especially the Partners, appeared to be more conservative, rigid, and inflexible, than Juniors, Seniors, and Managers. Other differences in personality traits were observed between students, Seniors, Managers and Partners, which suggested that post college factors may have had an influence on personality development and career orientation of accounting students. Personality traits of these groups seemed to be a function of age, maturity

and work experience.

Differences were also reported between the personality traits of students who originally were interested in careers in accounting but later switched to another discipline, and two other classes of students. (1) those who at the time they entered college intended to become accountants and had the same intention when they graduated, and (2) those who at the time they entered college were committed to some other field or to no field but intended to become accountants when they graduated. The students who switched from accounting to other disciplines showed higher scores on variables relating to opportunities to work with people rather than things.

Finally, the review of this section revealed that with the exception of Segal's study, in which the subjects were administered the Rorschach Inkblot Test and the Bender-Gestalt Test and were required to write a vocational biography, none of the studies utilized projective measuring instruments.

Findings of research involving the SIV indicated that there may be a negative relationship between the Conformity scale of the SIV and Effectiveness Rating of managers. The reasons which cause managers to value Conformity may hinder his effectiveness or managers who felt ineffective would value the protection that Conformity affords. Managers

who value Independence were less likely to structure their own roles and those of their subordinates toward attainment. Managers who valued Benevolence were more likely to behave with Consideration toward their subordinates.

Research involving the Kilmann Insight Test indicated that value dissimilarities between trainers and participants in training groups may be more functional to the relationship than value similarity. If a trainer was oriented towards "Interpersonal Value Constructs" that paralleled Interpersonal Boldness then participants who applied values relating to Interpersonal Restraint were experienced by other members of the group in a positive way. The same condition was true when the trainer was oriented towards Interpersonal Restraint and the participants applied Interpersonal Value constructs relating to Interpersonal Boldness. The findings also indicated that an individual who applied Interpersonal Value Constructs of Functional Task Activity, obtained a high level of respect from members of his group and were attracted to other individuals.

The following chapter presents a discussion of the methods and procedures used in the study. The procedures of sample selection, the research design and the instruments used are outlined.

CHAPTER III

METHODS AND PROCEDURES

Procedures Followed

The following procedures were observed throughout this investigation:

1. A detailed and comprehensive review of the literature was made to establish the framework of the study. This review included several "ERIC" (Educational Research Information Clearinghouse) searches, through the statistics laboratory of the University of Oklahoma.
2. The hypotheses were formulated.
3. The measuring instruments were selected.
4. The instruments were administered to the samples by the writer.
5. The data obtained from the administration of the test instruments were key punched on IBM cards, and were analyzed by means of the Student's t-Test for Independent data from SPSS (Statistical Package for the Social Sciences).¹ The purpose of the t-Test was to compute the empirically relevant statistics based on the analyses of the differences between the means of the interpersonal value variables for the two samples. The t-Test is designed to establish whether

¹Nie, Norman H, et. al., Statistical Package for the Social Sciences (New York: McGraw Hill Book Company, 1975), p. 267.

or not a difference between two means occurred only by chance.

The Sample

The subjects in this study consisted of 46 accounting students, enrolled in a tax accounting course during the summer session, 1978, at the University of Oklahoma, and 55 students enrolled in a course in United States history. The Kilmann Insight Test and the SRA Survey of Interpersonal Values were administered to these two groups by the writer. The subjects were allowed ample time and were given all needed instructions to fill out the test instruments. The sample was reduced to 40 accounting students and 40 history students so that a better match in terms of age could be achieved. This was accomplished by eliminating from the sample, the test scores of those subjects whose ages deviated widely from the mean age of the entire sample. For the final sample, the mean age of the accounting students was 26.5 with a standard deviation of 8.1 and the mean age of the history students was 22.5 with a standard deviation of 2.3. Sixty percent of the accounting students were married and twenty-four percent had children while forty percent of the history students were married and sixteen percent had children.

Instruments Used in the Study

The instruments used in this study were: (1) The SRA Survey of Interpersonal Values and (2) The Kilmann Insight Test

The SRA Survey of Interpersonal Values

The Survey of Interpersonal Values is a "self-report" measuring instrument, which is "designed to measure a segment of the value domain involving the individual's relationships to other people and/or their relationships to him." ² It was selected because it is accompanied by validity norms, test-retest reliability coefficients, a table of intercorrelations between the scales and personality traits, and recent research briefs have indicated that it has given a reliable measure in many testing situations.

The abbreviation, SIV refers to the SRA Survey of Interpersonal Values. It was designed to measure six values. These values are defined by Gordon in the SRA Manual for the Survey of Interpersonal Values as follows:

SIV-S--Support: Being treated with understanding, receiving encouragement from other people, being treated with kindness and consideration.

² Gordon, Leonard V, SRA Manual For Survey of Interpersonal Values (Chicago: Science Research Associates Inc., 1960), p. 3.

SIV-C--Conformity: Doing what is socially correct, following regulations closely, doing what is accepted and proper, being a conformist.

SIV-R--Recognition: Being looked up to and admired, being considered important, attracting favorable notice, achieving recognition

SIV-I--Independence: Having the right to do whatever one wants to do, being free to make one's own decisions, being able to do things one's own way.

SIV-B--Benevolence: Doing things for other people, sharing with others, helping the unfortunate, being generous.

SIV-L--Leadership: Being in charge of other people, having authority over others, being in a position of leadership or power.³

The following descriptions of trait tendencies have been found to be associated with each value.

Support	Non-reflective, lacking vigor, dependent, reliable.
Conformity	Careful, responsible
Recognition	Anxious, sociable
Independence	Non-sociable
Benevolence	Tolerant and understanding
Leadership	An original thinker, energetic, self assured and assertive. ⁴

According to Gordon, the scales are defined by what high scoring individuals value. Low scores on these scales means that the individual do not value what is measured.⁵

³ Ibid., p. 3

⁴ Ibid., p. 7

⁵ Ibid., p. 7

The Kilmann Insight Test

The Kilmann Insight Test is a scaled projective measure of interpersonal values. It was designed to measure the interpersonal Value Constructs (IVC's) of individuals. Kilmann defines IVCs as "the mental categories through which an individual perceives and interprets the desirable and undesirable features of interpersonal behavior."⁶

The KIT consists of six ambiguous pictures which represent various managerial and professional situations in an interpersonal setting. It requires the respondent to differentiate on a seven-point scale, 18 "concerns" according to how relevant they are to the six pictures. The "concerns" are actually a list of interpersonal values. According to Kilmann, the basic assumption of the KIT is that individuals who use certain value constructs to construe interpersonal events will tend to see these "concerns" as more relevant to the pictures than other concerns, and the more a particular interpersonal value is significant to an individual (i.e. the more the individual believes one ought to behave or act in a certain manner) the more the individual's

⁶Kilman, Ralph Herman. "A Scaled-Projective Measure of Interpersonal Values," Journal of Personality Assessment, (1975), p. 8.

cognitive processes will be organized to construe interpersonal phenomena via a set of constructs reflective of that value. To the extent to which this is the case, the more likely is the individual to perceive a value construct (e.g. friendliness) as being a relevant concern in an ambiguous interpersonal situation. The more that an individual indicates the relevance of a value construct across the six pictures of the KIT, the more reasonable it seems that the individual operates by that interpersonal value construct.

An individual's score for each value construct is the sum of that individual's relevancy points for that construct across the six pictures.

A factor analysis of the KIT by Kilmann produced two factors. The factor labels and items are as follows:⁷

Good Fellowship Versus
Functional Task Activity

- + forgiveness
- + affection
- + cheerfulness
- + broadmindedness
- + helpfulness
- logic
- intellect
- capability
- responsibility
- orderliness

Interpersonal Restraint
Versus Boldness

- + politeness
- + self-control
- + obedience
- courage
- imagination
- honesty
- independence

⁷Kilmann, op. cit., p. 56.

CHAPTER IV

PRESENTATION OF DATA

Statistical Analysis

To test the two hypotheses in this study, the Student t-Test was utilized. The selection of this statistical method was largely determined by the sample size. The purpose of the t-Test was to compute the empirically relevant statistics based on the analyses of the differences between the means of the interpersonal value variables for the two samples. The interpersonal value variables are specified by the SRA Survey of Interpersonal Values and the Kilmann Insight Test. The analyses will enable the writer to decide whether to reject or accept the hypotheses.

Interpretation of Data

The first null hypothesis tested stated that:
There are no statistically significant differences between the obtained mean raw scores of the six interpersonal values on the SRA Survey of Interpersonal Values between accounting students and non-accounting students at the University of Oklahoma. The results of the analysis are summarized in Table I (p. 39). It will be observed from Table I that the t-Test yielded two statistically significant t-values. The two samples differed in terms of only two out of six

TABLE I

t-TEST OF THE DIFFERENCES BETWEEN MEANS DERIVED FROM
THE 6 VALUES OF THE SRA SURVEY OF INTERPERSONAL
VALUES FOR ACCOUNTING STUDENTS ($N_1 = 40$) AND
NONACCOUNTING STUDENTS ($N_2 = 40$)

Values	M_1	SD_1	M_2	SD_2	t	p
Support	17.42	4.29	17.37	5.32	.05	NS*
Conformity	10.52	5.77	10.32	5.82	.15	NS
Recognition	10.65	4.22	10.72	5.09	.06	NS
Independence	22.65	5.03	19.47	6.01	2.56	.05
Benevolence	14.32	5.48	18.40	6.40	3.05	.01
Leadership	15.17	5.90	13.97	6.12	.89	NS

Code: SD -- Standard Deviation
NS -- Not Significant
P -- Probability
M -- Mean Raw Score

crucial value variables namely "Independence" and "Benevolence" which yielded significant t-values of 2.56 and 3.05 at the .05 and .01 levels of significance respectively. The remaining four interpersonal value variables yielded extremely low and insignificant t-values.

The differences found on the basis of "Independence" and "Benevolence" suggested that the accounting group was more concerned with "having the right to do whatever one wants to do, to be free to make one's own decisions and to be able to do things in one's own way".¹ According to Gordon, the trait tendency of "non-sociable" has been found to be associated with this variable. (See p. 35). The findings further suggested that the accounting group was less concerned with "doing things for other people, sharing with others, helping the unfortunate and being generous".² Interpreted in the light of Gordon's definition, this would tend to indicate that the accounting students were "less tolerant" and less understanding".

The first null hypothesis is rejected with reservations on the grounds that no significant differences were observed on the basis of the empirical evidence for four of the interpersonal value variables.

The second null hypothesis tested, stated that: There are no statistically significant differences between the

¹See p. 35 of dissertation

²See p. 35 of dissertation

obtained mean raw scores of the 18 interpersonal value constructs on the Kilmann Insight Test between accounting students and non-accounting students at the University of Oklahoma. The results of the test are summarized in Table II (p. 42). The t-values for all the 18 IVC's are not significant either at the .05 or .01 levels of significance. Consequently, the second hypothesis was accepted.

Although comparison between the mean raw scores of accounting students and non-accounting students on the Kilmann Insight Test yielded no statistically significant differences, an examination of the mean scores for the two groups revealed differences at a lower level of significance which provided a basis for other tentative conclusions. The accounting students scored higher on the IVC's of Broadmindedness, intellect, Obedience, Logic, Responsibility and Orderliness. This would tend to indicate that these Interpersonal Value Constructs assume more importance to the accounting students than to the non-accounting students. If we accept for a moment the name assigned by Kilmann to his first factor, it can be stated that "Functional Task Activities" seem more important to this group. Kilmann found that a participant's greater use of IVC's related to "Functional Task Activity" is related to a lesser utilization of IVC's of "Good Fellowship"

TABLE 2

t-TEST OF THE DIFFERENCES BETWEEN MEANS DERIVED FROM
THE 18 IVCs OF THE KILMANN INSIGHT TEST FOR
ACCOUNTING STUDENTS ($N_1 = 40$) AND
NONACCOUNTING STUDENTS ($N_2 = 40$)

IVCs	M_1	SD_1	M_2	SD_2	t	p
Honesty	25.9	7.7	25.2	6.8	.41	NS
Broadmindedness	26.2	7.0	23.7	6.5	1.60	NS
Affection	18.5	5.7	18.3	6.4	.20	NS
Intellect	27.1	6.0	25.8	5.5	1.06	NS
Cheerfulness	21.4	5.0	21.8	6.0	.32	NS
Obedience	20.1	6.8	17.6	7.3	1.59	NS
Helpfulness	25.7	6.7	24.2	4.8	1.16	NS
Ambition	25.5	6.2	24.4	6.6	.75	NS
Logic	26.5	9.5	23.1	5.8	1.92	NS

TABLE 2--Continued

IVCs	M ₁	M ₂	SD ₁	SD ₂	t	p
Responsibility	26.9	6.8	25.1	5.9	1.29	NS
Forgivingness	17.9	6.9	18.1	7.2	.13	NS
Politeness	23.6	7.2	24.9	6.3	.83	NS
Orderliness	23.4	7.0	21.7	6.2	1.09	NS
Courage	17.7	7.5	19.9	7.5	1.05	NS
Independence	22.8	7.8	22.5	8.1	.14	NS
Self-Control	26.3	7.1	25.8	5.6	.35	NS
Capability	26.1	9.9	27.2	5.9	.53	NS
Imagination	20.7	8.5	20.5	7.7	.11	NS

Code: SD -- Standard Deviation
 NS -- Not Significant
 P -- Probability
 M -- Mean Raw Score

CHAPTER IV

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Summary

This study was conducted in order to provide scientific evidence to enable the writer to determine the validity or invalidity of a stereotype personality that has long been associated with accountants, as a professional group.

The need to seek scientific evidence was strengthened by the continual emphasis in the accounting literature on the appropriate personality characteristics that accountants ought to have in order to be successful in their profession. The stereotype personality depicted in the accounting literature involves many negative connotations pertaining to the interpersonal and social relations of accountants. In fact, the personality traits associated with the stereotype personality conflict with those emphasized in the literature as being predictive of success in the accounting profession.

A review of empirically related investigations that have been conducted in the past revealed that almost all of the investigations relied solely on "self-report" measuring instruments, a characteristic of which is that the nature

of the test is not hidden from the respondent which makes the tests susceptible to response biases and distortions. This approach to analyzing interpersonal values is not very satisfactory for conclusive evidence and thus further necessitated the need for this study.

The instruments used in the study were: (1) The Kilmann Insight Test, which is a scaled projective measure of Interpersonal Values. The test was designed to measure the Interpersonal Value Constructs (IVC's) of individuals which are defined as "the mental categories through which an individual perceives and interprets the desirable and undesirable features of interpersonal behavior." (2) The SPA Survey of Interpersonal Values, which is a self-report instrument "designed to measure certain critical values involving the individual's relationship to other people or their relationships to him."

The subjects used in this investigation were 40 accounting students and 40 students enrolled in a history course at the University of Oklahoma. The accounting students were enrolled in an Advanced Tax Accounting Course and were chosen to be representative of prospective accountants. The groups were compared with regard to age, marital status, and number of children since it was felt that significant differences between the groups on any of these variables could have some effect on test performance.

The subjects were first administered the Kilmann Insight Test, followed by the SRA Survey of Interpersonal Values. The rationale for this procedure was to help maintain the purpose of a projective instrument; that is, to keep the nature of the test hidden from the respondents.

The data obtained from the administration of the test instruments was analyzed using the Student's t-test for Independent data from SPSS (Statistical Package for the Social Sciences) with the .05 level of confidence considered significant.

The hypotheses tested were: (1) There is no statistically significant differences between the obtained mean raw score values of the six interpersonal values on The SRA Survey of Interpersonal Values between accounting students and nonaccounting students at the University of Oklahoma. (2) There is no statistically significant differences between the obtained mean raw score values of the eighteen interpersonal value constructs on the Kilmann Insight Test between accounting students and non-accounting students at the University of Oklahoma.

Findings

An analysis of the data collected in this investigation produced the following findings: There were two statistically significant differences between accounting students and nonaccounting students on the SIV scales

of Independence and Benevolence. This finding was interpreted to mean that the accounting students were less sociable and less tolerant and understanding than the nonaccounting group.

Comparisons between the mean raw scores of accounting students and nonaccounting students on the Kilmann Insight Test yielded no statistically significant differences. However, the mean raw scores of the accounting students were higher than those of nonaccounting students on the IVC's of Broadmindedness, Intellect, Obedience, Logic, Responsibility, and Orderliness. The finding tended to indicate that these IVC's assumed a more important role to the accounting students than the nonaccounting students. These IVC's also seemed to parallel those that were named by Kilmann as "Functional Task Activity", which suggests that the accounting students were more concerned with "tasks" than with people. The nonaccounting group scored higher than the accounting group of the IVC of Courage.

Conclusion

The statistically significant differences obtained between the two groups on the Independence and Benevolence Scales of the SIV can be taken as evidence of differences in interpersonal values and may even serve to validate the so-called accounting stereotype. The results obtained on the KIT were not as clear cut, as those obtained from the SIV. Although there were no statistically significant

differences at the .05 level of confidence, there were differences at a lower level of confidence which suggested that accounting students were more task oriented than people oriented.

One overriding conclusion of this study is that in reality it is difficult to determine what constitutes differences in interpersonal values. It can be stated that there was a statistically significant difference in mean raw scores on measures of interpersonal values between the accounting students and the nonaccounting students but it cannot be said that these two groups have diametrically different interpersonal value systems. Such an evaluation would probably be difficult even for an accredited psychologists.

Recommendations

The analysis of the data revealed that the accounting students scored significantly higher on the scale of Independence and significantly lower on the scale of Benevolence than the nonaccounting group. The apparent relationship which exists between this finding and the description of the accounting stereotype deserves further investigation. It is recommended that parallel studies of this nature be made at the University of Oklahoma to ascertain whether a consistent pattern of personality characteristics can be established, and procedures should be inaugurated to correct

any deficiencies.

It is recommended that future studies of this nature utilize only projective techniques, rather than an admixture of projective and self-report instruments. This could make the findings more easily interpretable.

Research should be undertaken to determine what image accounting students have of the accounting profession.

Studies should also be undertaken to determine whether accountants and/or accounting students possessed the personality traits in question before or after their exposure to the field of accounting.

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APPENDIX