Exploring The Relationship Between Professional

And Organizational Commitment:

The Attitudes of Ontario Chartered Accountancy Students

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Abstract

This study was undertaken to investigate the attitudes of chartered accountancy (CA) students toward professional commitment and organizational commitment. The focus of the study was to discover if a relationship between these two constructs existed and determine which situational and individual characteristics facilitate or impede commitment. The sample included those CA students who wrote the 1995 UFE (n=423). Four instruments were used for data collection: Job Diagnostic Survey, Organizational Commitment Questionnaire, Career Commitment Questionnaire, Career Facilitation Survey, and individual demographic inquiry. The study found a significant relationship between professional commitment and organizational commitment. Situational characteristics tended to influence organizational commitment, while individual characteristics more often governed professional commitment. Specific satisfactions, general satisfaction, growth satisfaction, and satisfaction with compensation, co-workers, and supervision were found to facilitate organizational commitment. Organizational commitment was also influenced by supplemental job characteristics, internal work motivation, career facilitation, and autonomy. Implications for practice involved the cooperation and collaboration of the governing body for the CA profession and the CA firms in activities addressing pertinent issues that influence commitment. Implications for future research were also discussed.
Acknowledgements

Many thanks are extended to my supervisor, Dr. Terry Boak and committee member Dr. Coral Mitchell who provided continuous guidance, support, and patience and whose belief in my abilities assisted in my success.

I am appreciative of The Institute of Chartered Accountants of Ontario and David Wilson, CEO, for permitting the student members to be used in the research and financially supporting the collection of data.

Throughout my thesis I have had the benefit of being surrounded by many friends, colleagues, and family whose willingness to listen and critique are greatly appreciated. A special mention goes out to my friend, Valerie Leach and my mother, Ruth Howes whose encouragement and support went above and beyond the call of duty.

Finally, I would like to thank my husband, Joe and my children Carley, Jeff, and Jillian for their faith and constant strength -- together we continue to triumph over life's challenges.
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CHAPTER ONE: THE PROBLEM

Introduction

The economic effect of globalization has forced and continues to force many organizations to look internally at their present operations to reassess, reorganize and restructure. New directions, new styles of management and new hiring practices in the fast-paced, complex world of business are high on the agendas of organizations who aspire toward a continuous command of the marketplace.

Organizations expend significant resources on recruitment, the hiring and training of high-calibre candidates, in order to sustain the salient levels of corporate productivity and innovation required to combat the challenge of the changing marketplace. Conceivably, attracting the brightest and the best individuals to the organization, and retaining high-quality staff, translates into operational and organizational efficiencies necessary for organizational survival. Organizations’ exhibiting the inability to retain sufficient high-quality staff could ultimately perish.

In an attempt to maintain a higher quality workforce, hence the competitive edge, organizations are analyzing, among others, constructs that influence employee loyalty. The notion of employee commitment, the magnitude and related antecedents, may disclose pivotal knowledge for organizations in their effort to attract and retain a commanding composition of personnel.

Behavioural scientists have long been concerned with the consequence of the work environment on employee behaviour. Domains in organizational behaviour affecting the relationship between the employee work environment and employee behaviour involves the perceptions and the theories associated the concept of commitment, in particular, aspects of research which explore professional commitment and organizational commitment.

Early analysis of organizational and professional commitment assumed that individuals had to choose one commitment over the other because of conflict between bureaucratisation, the organization, and professionalism, the profession (Ben-David, 1958; Gouldner, 1957; Shepard,
1956). Contemporary investigations have discovered that individuals may be high on both organizational and professional commitment, low on both, or high on one or the other (Berger & Grime, 1973; Blau & Scott, 1962; Flango & Brumbaugh, 1974; Friedlander, 1971; Jauch, Glueck, & Osborn, 1978). Jans (1982), Liden and Green (1980), and Greenhaus (1971) found the measure of professional commitment to be an individual’s interest in a larger class of work activities than those associated with a specific job or organization.

According to D.T. Hall (1979), the definition of commitment represents a number of variables which should be separated with respect to both attitudes and behavioural intentions. The attitudes which seem to tap moral development include: identification with the organization (acceptance of goals, which is the basis for attachment to the organization); involvement in the organizational work role (assessing the strength of attachment); and warm, affective regard for commitment to the organization (the evaluation of attachment). The behaviour-intention variables include: willingness to exert effort, and desire or willingness to remain in the organization.

The concept of organizational commitment of employees has received increased attention in recent years in organizational research. Mowday, Porter, and Steers (1982) refer to organizational commitment as the strength of individual’s identification with and involvement in a particular organization. Several reasons account for the increased interest associated with this construct: highly committed employees perform better than less committed ones (Jauch et al., 1978; Mowday, Porter, & Dubin, 1974); organizational commitment may be a better predictor of employee turnover than job satisfaction (Porter, Steers, Mowday, & Boulian, 1974); and organizational commitment may be used as an indicator of overall effectiveness of an organization (Schein, 1970; Steers, 1977).

Research concentrating on conceptual professional constructs have been conducted. Earlier studies have involved professional choice and professional development (Holland, 1966;
Super, 1957) with limited investigation characterizing professional commitment. Although the career focus lags developmentally, professional commitment has been an increasingly important topic to study in today's changing workforce (London, 1983). Clearly, the concept of professional commitment has been experiencing a resurgence and has been related to a variety of outcomes. Blau (1985) interpreted professional commitment as one's attitude towards one's profession or vocation. The degree of an individual's professional commitment has been shown to affect levels of productivity, higher levels of professional commitment leads to higher levels of productivity (Jauch et al., 1978), which in turn, could dictate an organization's positioning within the marketplace.

**The Problem**

In Canada the profession of chartered accountancy has traditionally taken pride in attracting the brightest and the best students, allowing the profession to maintain high professional standards, competence and integrity. Recently the profession in Ontario has experienced a discernable decline in the quantity (Table 1) of students registrants. Over the past 15 years, student enrolment has declined by 846, with a more alarming drop in the CA student population of 5,992 in 1991 to 3,673 in 1994, a decrease of 2,319 students in four years. The downward shift in the economy, combined with the enhanced use of technology within the public accounting firms have, in part, been responsible for the marked decline. Although the CA firms are not hiring as many CA students, due to economic and technological influences, the "Big Eight," now the Big Six, chartered accountancy firms suspect that the CA profession is less attractive to students as a career choice than it was in the past. In the United States the Big Eight (Perspectives on Education, 1989) chartered accountancy firms' findings in their White Paper disclosed that the CA
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Source: The Institute of Chartered Accountants of Ontario, Annual Reports 1994 to 1980
firms do not think the best and the brightest (students) are "joining up" any more, and if they are, these students are not staying in public accounting.

In addition to the dwindling student numbers, the occupational distribution of chartered accountants in Ontario has, over the past 15 years (Table 2), also experienced a noticeable shift that could threaten the vitality of the profession. Historically, public practice has been the occupational preference of chartered accountants in Ontario, representing 46% of the total membership in 1980. Over the past 15 years this sector of the membership has experienced a persistent decline in popularity, capturing only 38% of the membership in 1994.

The CA profession's ability to attract prospective students, and retain these individuals within the field of public accounting, once they have achieved the chartered accountancy designation, is in question. If membership in public accounting deteriorates, the strength and ability of the profession to maintain sole control for regulation of public accounting licensing in Ontario may disappear. As well, the CA firms' ability to successfully compete in the global marketplace is directly related to their ability to recruit and retain sufficient high-quality students and staff.

Knowledge of antecedents of commitment, professional and organizational, may provide evidence for the Institute and the CA firms, in preserving control for regulation and staff retention, respectively.

Statement of the Problem

This study investigated the relationship between professional commitment and the organizational commitment of chartered accountancy (CA) students qualifying to become chartered accountants. The study also examined selected variables that influenced the professional commitment and organizational commitment of the target audience.
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Source: The Institute of Chartered Accountants of Ontario, Annual Reports 1994 to 1980
Questions to be Answered

The elements of professional commitment and organizational commitment were investigated through analysis of the following questions:

• What relationship, if any, exists between professional commitment and organizational commitment?
• What variables influence an individual's attitude toward professional commitment and organizational commitment?
• Are the variables that influence professional commitment different from those that influence organizational commitment?

The Profession of Chartered Accountancy

CA students were selected as the sample for this study. To understand the CA profession and the sample used in the study, a brief description of the role of the Institute of Chartered Accountants of Ontario and the mandatory academic and professional requirements necessary for achieving the CA designation in Ontario has been provided.

In February 1883, an act was approved to incorporate the Institute of Chartered Accountants of Ontario. The act enabled the Institute to: determine who should be members of the profession and under what conditions individuals would be admitted; to discipline its members for misconduct or violations of the rules; to affiliate with any other institute or association of accountants; and to manage its own affairs and those of the profession it serves (Creighton, 1984).

The Institute is one of the largest accounting bodies of its kind in the world with standards and programs that are world leaders. Chartered accountants contribute greatly to the maintenance of confidence among international and domestic investors in the soundness of Ontario's financial system.
As the governing body for all its members, the Institute of Chartered Accountants of Ontario is the sole qualifying body under the Public Accountancy Act for public accounting licensing in Ontario. Only those individuals with a CA designation are entitled to qualify for the public accounting licensing.

The Institute meets the profession's self-regulatory responsibilities through the development and enforcement of standards of qualification and practice on which the public can rely. These standards also ensure a level playing field on which its members in public practice compete vigorously in offering their services. Creighton (1984) stated that considerable efforts by the Institute have been directed to establishing, in the regulation of public accounting, the principle of single-body control on qualification and practice, which is common to other professions but is conspicuously absent from the public accounting field.

The complement of the Institute’s 1995 membership was comprised of approximately 27,000 chartered accountants and 3,500 CA students.

An Overview of the Chartered Accountancy Program

In Ontario, the CA qualification process combines academic study, professional education and practical experience. The program enables individuals from all educational disciplines to become chartered accountants. The objective of the program is to ensure that the CA students develop the highest possible standards of professionalism and proficiency. The Institute has supported the well structured, comprehensive accounting programs at Ontario universities as the fundamental manner of assuring CA students' academic preparation.

Building upon the academic knowledge, the Institute's professional education and prescribed practical experience ensures that students develop the skills required for professional success, analysis, problem solving and sound professional judgement.
There are several steps that must be completed to qualify as a CA in Ontario: obtain a university degree that includes or is augmented by 17 three-hour-credit university courses specified by the Institute; obtain employment and complete 30 months of work experience in a CA firm office that has been designated to train students; complete a one-week staff training program while employed in the CA firm office; pass or be exempt from the Institute's School of Accountancy admissions examinations; successfully complete the School of Accountancy, a four-week program; and pass the CA profession's Canada-wide qualifying examination called the Uniform Final Examination (UFE).

**Purpose of the Study**

The purpose of the study was to examine the nature of employee attitudes toward professional commitment and organizational commitment by exploring the relationship between these two constructs and by identifying the situational and individual characteristics that influenced those attitudes.

Variations in earlier research between organizational commitment and professional commitment (Alder, 1995; Blau & Scott, 1962; Flango & Brumbaugh, 1974; Friedlander, 1971; Gouldner, 1957; Jauch et al., 1978; Marcson, 1960; Merton, 1957; Shepard, 1956; Wilensky, 1956) supports an examination of the relationship. Conclusions drawn from this study would advance the theoretical framework explaining the link, if any, encompassing these two constructs.

The research focusing on chartered accountants' behaviour, associated with organizational commitment and related studies focusing on professional commitment within the CA profession have been limited. Those studies that have been conducted typically examined individuals who have completed the profession's qualification process, and accordingly, possess the CA designation rather than the entry-level CA student. Assessing the attitudes of the new recruits, those immersed
in the educational and professional components leading to the CA designation and hence, those who have recently entered the public practice environment and been exposed to corporate socialization, would uncover the fundamental influences of professional and organizational commitment. With this knowledge the CA profession and the CA firms could develop appropriate interventions to maintain a high-quality workforce. The design of the study will also assess the level of commitment of students entering the profession of chartered accountancy and the motives that regulate the level of commitment, providing the CA profession and the CA firms with guidance to address attractiveness and retention issues and, as a result, enable the profession to secure a more stable and highly-talented workforce.

The study as well will assist the researcher to meet goals and objectives more effectively, better fulfilling her role in the communications area at the Institute of Chartered Accountants of Ontario. Directly responsible for enhancing student awareness of the CA profession, the researcher is accountable for the preparation of educational programs and materials to inform prospective high school and university students of the diverse career opportunities that exist within the CA profession. The study will provide the researcher with a more accurate portrait of the public accounting work environment and, in particular, the attitudes of the entry-level CA students' experiences. This information would assist to enhance current career information activities and would equip potential students with a more realistic perception of chartered accountancy, the work environment and the facility in public accounting for career development. The delivery of complete factual information would increase student expectations upon entry and, influence the attitudes of the new recruit towards enhanced levels of both professional and organizational commitment.
Rationale

Organizational researchers have focused their efforts on organizational commitment rather than professional commitment (Meyer, Paunonen, Gellatly, Goffin, & Jackson, 1989; Mowday et al., 1982; Reichers, 1985), and as a result, studies comparing these two constructs is limited. An assumption in the research suggests that an employee’s commitment to a profession and an employing organization are essentially mutually exclusive attitudes. Recent evidence indicates that these two antecedents may not be independent, and that organizational commitment may be a function of professional commitment, which tends to precede it (Aranya, Pollock, & Amernic, 1981). There is evidence that professional commitment and organizational commitment seem to play key roles in the occurrence of turnover in the human services organizations, the prescriptive implications of understanding the etiology of commitment extends beyond concerns for the well-being of employees to include the quality of services and well-being of clients who receive those services (Blau, 1985; Porter et al., 1974; Rhodes & Doering, 1983).

Research concerning organizational commitment and professional commitment is inconclusive. Morrow (1983) explained that empirical testing for conceptual redundancy between work commitment constructs, such as professional commitment and organizational commitment, to date have been indecisive. Enhancing cognizance of causal ordering of the constructs has implications for the utility of different interventions.

Consistent with these findings, the professionalism literature suggests that professional commitment tends to be developed during the process of socialization into a profession (Goode, 1957; Greenwood, 1957; Larson, 1977; Wilensky, 1964). The development of career or professional commitment could be assumed to precede the development of commitment to any particular organization. Hence, the organization's ability to facilitate the subsequent fulfilment of professional expectations (adherence to professional standards and values, fulfilment of
professional goals, etc.) can be expected to affect the professional's commitment to the
organization (Bartol, 1979; Glaser, 1964; Grean, Davis, & Weiss, 1968; R.H. Hall, 1968;

Definition of Terms

Career facilitation refers to those expectations that an individual has about his or her future career;
these include: expectations regarding promotion, intraorganizational mobility, opportunity for
progression up the organizational hierarchy, pay progression, and organizational assistance with
career planning; and expectations regarding inter-organizational mobility (Dean, Ferris, &
Konstans, 1988).

Chartered accountant (CA) refers to one who enhances decision making and improves
organizational performance through financial management assurance and other specialized
expertise. A CA creates, validates, and interprets information that measures and enriches
organizational performance.

Chartered accountancy firm (CA firm) refers to an organization who, under the Public
Accountancy Act, provides public accountancy services to various clients (i.e., investigation of
accounting records; the preparation of balance sheets, profit and loss accounts; or other financial
and consulting services; Creighton, 1984). The firms are categorized based on the number of
offices each has: the national firms have offices in three or more provinces; the regional firms
have two or more offices in Ontario and up to two offices in other provinces; and a local firm has
one office in Ontario only.

Chartered accountancy student (CA student) refers to an individual who has registered with The
Institute of Chartered Accountants of Ontario and is in the process of completing the 30 months of
prescribed practical experience in a CA firm office in Ontario that has been designated for the
Individual characteristics refers to the personal attributes of each person selected in the research sample. These attributes include: gender; marital status; age; type of degree (traditional versus cooperative education and business versus nonbusiness concentration of study); grade point average (GPA); length of employment (tenure); size of CA firm in which the individual is employed; and geographical location of the CA firm in which the individual is employed.

Job diagnostic survey is an instrument designed to measure the key elements of job characteristic theory. The survey measures several job characteristics, employees' experienced psychological states, the employees' satisfaction with their jobs and work content, and the growth need of respondents (Hackman & Oldham, 1980). Specific components assessed as part of the survey are:

**Job Characteristics**

- **Skill variety** refers to the extent to which the employee expects to use a variety of skills.
- **Task identity** refers to the extent to which the employee expects to perform a whole and identifiable piece of work.
- **Task significance** refers to the perceived importance of the employee's task.
- **Autonomy** refers to the freedom to work without close supervision.

**Supplementary Job Characteristics**

- **Feedback from job** refers to the amount of feedback provided from doing the job.
- **Feedback from others** refers to the amount of feedback received from other people in the workplace (e.g., co-workers, supervisors).
- **Dealing with others** refers to the extent to which the job requires interactions with other people (e.g., co-workers, clients).
- **Overall motivating potential** refers to a summary measure of the motivational potential of a job based upon the five job characteristics (skill variety, task identity, task significance,
autonomy, and feedback from the job).

Affective Responses

Overall job satisfaction refers to an overall measure of the extent to which the employee is satisfied with the job.

Specific satisfactions refers to the extent to which an employee is satisfied with (a) job security, (b) pay and other compensation, (c) peers and co-workers, (d) supervision, and (e) the opportunity for personal growth and development on the job.

Internal work motivation refers to the extent to which an employee is self-motivated to perform.

Organizational commitment refers to the strength of individual's identification with and involvement in a particular organization (Mowday et al., 1982). It can be characterized by at least three related factors: a strong belief in and acceptance of the organization's goals and values; the willingness to exert considerable effort on behalf of the organization; and a strong desire to maintain membership in the organization.

Professional commitment refers to one's attitude toward one's vocation or field (Blau, 1985), the belief in and acceptance of the goals and values of the profession, the willingness to exert extra effort on its behalf and the desire to retain membership in the profession (Aranya et al., 1981).

Situational characteristics refers to supervisor-subordinate relationships. These characteristics have been cited as primary predictors of individuals' career behaviours in studies by D.T. Hall (1971) and Van Maanen and Schein (1977).

Scope and Delimitations of the Study

A questionnaire has been developed for use in this thesis. It was designed to investigate
the CA students' perceptions of the CA profession. The study explored the relationship between professional commitment and organizational commitment and the antecedents associated with both commitment constructs.

There are some limitations connected with this study:

- the sample of CA students selected did not represent all students registered (3,500) with the Institute of Chartered Accountants of Ontario at the time of the survey. Due to the sheer number of possible CA students, the feasibility and management practicalities were considered to be idealistic and accordingly, the study only investigated those CA students that were eligible to challenge the profession's qualifying examination, the first-time writers of the 1995 Uniform Final Examination (UFE);

- research indicates that the attitudes of both professional commitment and organizational commitment develop over time. Employees with tenure are more likely to have attitudes that are significantly and positively related to professional commitment and organizational commitment than the newcomer to the organization. Although it is anticipated that the CA students surveyed will illustrate lower levels of professional commitment and organizational commitment, it is expected that the results will provide insight, identifying variables that have direct consequences, regulating their perspectives; and

- the study will analyze the relationship between professional commitment and organizational commitment utilizing a fixed number of independent variables. The methodology used in the research assessed the attitudes of the individuals toward the two commitment constructs, though limited in its inability to attain and identify predictors.
Assumptions of the Study

In developing the conceptual framework for the research, the following assumptions were made:

- theories describing professional commitment and career commitment are assumed analogous, though the term professional commitment was characteristic of this research.

  D.T. Hall (1971) depicted career commitment as the motivation to work in a career-role, but conceptually the definition was too vague. Professionalism has been investigated as a construct of work commitment (Bartol, 1979; R.H. Hall, 1968; Kerr, Von Glinow, & Schriesheim, 1977), finding professionalism to be non-redundant with other forms of work commitment, job involvement and organizational commitment. Researchers Aranya, Pollock, and Amernic (1981) acknowledged intrinsic definitional problems with professionalism, suggesting that the term professional commitment be used. Morrow and Wirth (1989) questioned the use of professional commitment as a generic concept as it would not capture the entire career domain, failing to recognize occupations that are not specifically classified as professions, those that are considered "less professional." Researchers are ambiguous in the conviction, definition and distinction between professional commitment and career commitment and the population used in the study represented an occupation that is indisputably recognized as a profession. Consequently "professional " rather than "career" commitment was used in the study.

- the size of the firm, national, regional or local, would influence an individual's commitment to the organization.
Hypotheses

The following hypotheses were tested in order to ascertain the relationship that exists between professional and organizational commitment.

Hypothesis 1. A positive relationship exists between professional commitment and organizational commitment.

Hypothesis 2. A positive relationship exists between career facilitation and professional commitment and organizational commitment.

Hypothesis 3. There exists a positive relationship between job characteristics and professional commitment and organizational commitment.

Hypothesis 4. There exists a positive relationship between supplementary job characteristics and professional commitment and organizational commitment.

Hypothesis 5. A high measure of affective responses positively influences professional commitment and organizational commitment.

Hypothesis 6. Male students have a greater degree of professional commitment and organizational commitment than female students.

Hypothesis 7. Students who are single have a greater degree of professional commitment and organizational commitment than students who are married.

Hypothesis 8. Older students have a greater degree of professional commitment and organizational commitment than younger students.

Hypothesis 9. The level and type of education positively influences professional commitment and organizational commitment.

Hypothesis 10. Length of employment (tenure) positively influences professional commitment and organizational commitment.

Hypothesis 11. The size of firm in which the individual is employed negatively influences
professional commitment and organizational commitment.

Figure 1 illustrates a model of the commitment relationships and variables that facilitate professional commitment and organizational commitment explored in this study.

Outline of the Remainder of the Document

In Chapter 2, the related literature is examined to provide background to this study. The chapter provides an examination and summary of professional commitment, organizational commitment, and the related and relevant literature.

Chapter 3 describes in detail the methodology and procedures used in this study. The research design, measures and selection of subjects, and the methods used to analyze the data are identified.

Chapter 4 will explore the research findings, including analysis of the hypotheses.

The final chapter, Chapter 5 will discuss the findings, draw conclusions and provide recommendations for future research.
Figure 1. A model, from the hypothesis illustrating the relationships investigated in the study between professional commitment and organizational commitment, and independent variables that affect individual attitudes toward the two commitment constructs.
CHAPTER TWO: LITERATURE REVIEW

Organization of the Literature Review

Behavioural scientists have long been concerned with the influence of the work environment on employee attitudes and behaviour. One segment of research addressing this issue has investigated the relationship between organizations and their professional employees' commitment and variables that influence and direct the level of commitment. This relationship has typically been characterized as conflicting, on the assumption that organizational and professional norms and values are inherently incompatible (Blau & Scott, 1962). A number of studies have investigated this question using professional accountants, but findings have been somewhat inconsistent (Aranya, Pollock, & Amernic, 1981; Burns & Haga, 1977; R.H. Hall, 1968, 1967; Lengermann, 1971; Montagna 1968; Schroeder & Imdieke, 1977; Senatra, 1980; Sorensen, 1967; Sorensen & Sorensen, 1972, 1974; Watson, 1975).

Consequently, a literature review to examine the ideology of professional commitment, organizational commitment and commitment theories and related topics apprehending implications for antecedents of these two constructs was conducted. Although the focus of the study dealt with professional commitment, research has been unable to definitively distinguish between professional commitment and career commitment concepts. For this reason, the review of professional commitment will encompass philosophies evident in research encompassing concepts of both professional and career commitment.

Professional Commitment and Related Issues

Morrow (1983) stated that work commitment embraces five focus domains with various concepts representative of each: value focus (i.e., work ethic endorsement); job focus (i.e., work as a central life interest, job involvement); organizational focus (i.e., organizational commitment);
union focus (i.e., union commitment); and career focus (i.e., career commitment, professionalism). Value focus, job focus, organizational focus and union focus have been reviewed extensively in research. Surprisingly, career focus has received limited investigation comparatively, considering career and professional commitment have been integral variables in a number of studies focussing on organizational behaviour. Behavioural scientists have generally focused their efforts on career topics such as: occupational choice, career development, and career mobility (D.T. Hall, 1976). Recognizing the significance of professional commitment as it directly relates to organizational outcomes, vocational-related literature has witnessed a resurgence of interest in commitment to one's profession (Colarelli & Bishop, 1990).

Research on related topics of career commitment include professional commitment, occupational commitment and occupational orientation. Occupational orientation is a concept that has been defined in different ways. Liden and Green (1980), Greenhaus (1971), and Jans (1982) found the measure of career orientation to be an individual's interest in a larger class of work activities than those associated with a specific job or organization.

Blau (1985) interpreted career commitment as one's attitude toward one's profession or vocation. Although the referents "profession" and "vocation" are somewhat restrictive, they are necessary to ensure career commitment is not generalized with other career orientations (job involvement, organizational commitment, work involvement).

Researchers have debated the application of Blau's definition of career commitment, arguing that in conditions characterizing professionals, the term is ambiguous. Sorensen and Sorensen (1974) suggested the term professional orientation to adequately define an individual holding professional values, whereas professional commitment, as defined by Aranya et al. (1981), was more comprehensive, encompassing a willingness to exert effort on behalf of the profession and a definite desire to maintain membership in it. Researchers Aranya et al. (1981)
acknowledged intrinsic definitional problems with professionalism, suggesting that professional
commitment be used.

Morrow and Wirth (1989) questioned the use of professional commitment as a generic
concept as it would not capture the entire career domain. As well, the referent of profession fails
to recognize occupations that are not specifically classified as professions, "less professional." As
the occupation of the designated sample in this study was easily categorized as a profession, the
issue of "less professional" and the concerns associated with the term were not problematic; as a
result, the research assessed the notion of the career constituent using the professional commitment
conjecture.

The commitment factors examined in Aranya et al. (1981) explain only part of the
variance of professional commitment. This may be interpreted as evidence that the socialization
process of CAs mitigates the possible effects of the work rewards system, leaving individual
differences to be responsible for a major portion of the existing differences in professional
commitment.

The importance of this socialization process is particularly salient for professional groups,
such as CAs, who undergo intensive formal and informal socialization experiences during their
training and early career stages (Ondrack, 1975; Van Maanen, 1977). The discernible impact of
socialization experienced by the new recruits could govern the constructive longitudinal
development of attitudes toward professional commitment.

Career choice issues have been conducted by Holland (1966) and Van Maanen and Schein
(1977), observing individual differences such as personality as predictors of career behaviour
called "differentialist" view. Emphasis on situational characteristics (e.g., supervisor-subordinate
relationships) has been cited as primary predictors of individuals' career behaviours in studies by
framework suggesting that both individual and situational variables represent important predictors of individual career behaviours.

London (1983) proposed that career motivation was a set of individual characteristics and associated career decisions and behaviours that reflect the person's career identity, insight into factors affecting his or her career, and resilience in the face of unfavourable career decisions. Outlining an integrative, holistic framework for understanding psychological and organizational career-related variables and processes, career motivation is influenced by both individual and situational factors impinging on an individual. Individual components of career motivation embody: career identity, career insight and career resilience, with each containing situational characteristics and career decisions and behaviours. The relationships among proponents are affected by what an individual believes will happen in the future and the situational characteristics.

The concept of career commitment is underpinned by the notion of a career as a predictable series of related jobs arranged in a hierarchical status in a particular occupation offering the career aspirant an opportunity for career progression (Pelz & Andrews, 1966). Organizational opportunity for development is hypothesized to indirectly effect professional commitment through career facilitation. Organizational opportunity for development may enhance one's professional growth or the acquisition of competencies relevant to one's professional role (D.T. Hall, 1971). London (1983) supported this notion, reporting that organizational opportunity directly influenced professional commitment.

Professional commitment outcomes illustrated that it is related positively and significantly to skill development and negatively to career and job withdrawal intentions but was not related to work quality. This supports London's (1983) proposition and Noe, Noe, and Bachhuber's (1990) findings that theoretically relate professional commitment to the motivation to learn and theories of career and work motivation (Chusmir, 1982; D.T. Hall, 1971; Kanter, 1977; Orthner & Pittman,
Rhodes and Doering's (1983) findings revealed career dissatisfaction or lack of career success may prompt employees to consider withdrawing from a career in an occupation or seeking opportunities in another organization. Downing, Dunlap, Hadley, and Farrell (1978) operationalized occupational commitment with focus on the individual's desire to remain in an occupation following an assessment of feasible alternatives, the ideology calculative commitment. The findings relating professional commitment to professional withdrawal intentions have been consistent with Blau's (1985) findings, a significant negative relation between professional commitment and professional withdrawal cognitions but not job withdrawal cognitions. The concept has also been operationalized in terms of an individual's reluctance to leave his/her profession (Thornton, 1970).

Professionals frequently report high levels of satisfaction with their work (Vroom, 1964), but there are differences within the same profession (Wilensky, 1964). Kerr, Von Glinow, and Schriesheim (1977) conducted a review on professionalism, outlining six characteristics of the "ideal" profession: expertise autonomy, commitment to work and the profession, identification with the profession, ethics, and collegial maintenance of standards. Both intrinsic and extrinsic rewards may contribute to professional commitment. Satisfaction with levels of rewards in the areas of security, social, self-esteem, autonomy, and self-actualization were found strongly correlated with accountants' organizational commitment (Aranya & Amernic, 1979 as cited in Aranya et al., 1981).

Darden, Hampton and Howell (1989) found that the most significant impact on professional commitment was supervisory style, perceived rewards and role clarity. A participatory supervisory style was positively associated with professional commitment among salespersons. Findings of professional commitment among entry-level staff in retail sales was affected by two areas controlled by management, supervisory style and role clarity; therefore
participative supervisors who excel in communicating role expectations create and enhance professional commitment. London (1983) examined the impact of situational characteristics such as organizational ambiguity and supervisor consideration and control, confirming these variables to be predictors of professional commitment. Blau’s (1985) cross-sectional and longitudinal studies showed that nurses who were unmarried and experienced low role ambiguity and high initiating structure from their supervisors tended to have greater professional commitment than their colleagues. Steffy and Jones (1988) found that professional commitment was strongly influenced by extra work factors, such as marital satisfaction, among nurses but recognized that their cross-sectional data could not rule out the opposite causal direction.

Professional commitment has been found to be related significantly and positively to educational level, liberal sex role values, and instrumentality, and negatively to expressiveness. Dreyer, Woods, and James (1981) found higher levels of education to be a formidable predictor of women's liberal sex role values. Betz and Fitzgerald (1987) emphasized the relevance of higher education as one of the elements influencing women's career development. It is hypothesized that higher levels of liberal sex role values concerning the rights and roles of contemporary women will be associated with women's professional commitment (Matsui, Ohsawa, & Onglatco, 1991). In addition, Colarelli and Bishop (1990) noted that the longitudinal nature of careers makes professional commitment important for career development and career progression. Greenhaus (1987) found that rising levels of education and an apparent weakening in the gender-role boundaries, as well as the recognition that when effectively managed, professional experiences can contribute to one’s life satisfaction, highlights the importance of professional commitment.

The effect of satisfaction with income of partners in CA firms was found to significantly influence professional commitment. Aranya et al. (1981) suggested the impact of satisfaction with earnings of senior staff is limited in scope, encouraging further investigation of this antecedent
utilizing lower level staff within the organization.

Several studies have found that when an individual commits to a job, task or profession, he or she develops attitudes consistent with that commitment (Kiesler, 1971; Salancik, 1977). This denotes that a person who is committed to a profession or an organization will more likely have a positive regard for his or her job. Notwithstanding, Jauch, Glueck, and Osborn (1978) found that professional commitment was significantly and positively related to productivity -- the greater the professional commitment, the higher the individual's productivity.

Substantial research has examined commitment to work and profession, supporting terms such as professional commitment (Jauch et al., 1978; Tuma & Grimes, 1981), assessing professional commitment of university professors based on their professional values, occupational commitment (Aranya & Jacobson, 1975; Downing et al., 1978; Scarpello & Vandenberg, 1986), career salience (Greenhaus, 1971, 1973; Greenhaus & Simon, 1977), and career orientation (Cochran, 1983; Liden & Green, 1980; Marshall & Wijting, 1980, 1982; Tinsley & Faunce, 1980). Greenhaus' (1973) research operationalizing professional commitment measured three subscales: general attitude toward work; vocational planning and thought; and the relative importance of work. Price and Mueller (1981) analyzed aspects of vocational planning, discovering a positive relationship between individuals engaged in certain professional activities such as reading journals, attending meetings, or joining professional organizations and professional commitment.

The nature of and differences between professional commitment and organization commitment and controversial reports in research prompt difficulties in consolidating a hypothesis. Morrow (1983) concluded that empirical testing for conceptual redundancy between work commitment constructs, such as professional commitment and organizational commitment and job involvement, to date have been unresolved. More aggressive studies are needed which establish
the empirical validity of professional commitment measures, and use such measures as dependent variables. Further studies of factors of professional commitment are also important from the general-theoretical point of view in attempting to develop a positive model for accounting (Aranya, 1974; Watts & Zimmerman, 1978).

**Organizational Commitment and Related Issues**

The concept of organizational commitment of employees has received increased attention in organizational research. Commitment occurs when individuals identify goal congruence with and extend effort towards organizational goals and values. Commitment initiates a rationalizing process through which individuals "make sense" of their current situation by developing attitudes that are consistent with their commitment (Bateman & Strasser, 1984). Organizational commitment refers to the strength of an individual's identification with and involvement in a particular organization (Mowday, Porter, & Steers, 1982). This approach, individual/organizational commitment, and variations of it have been used by Bateman and Strasser (1984); Stumpf and Hartman (1984); Mowday et al., (1982); Angle and Perry (1981); Morris and Sherman (1981); Welsch and LaVan (1981); Bartol (1979); Mowday, Steers, and Porter, (1979); Stevens, Beyer, and Trice (1978); Steers (1977); Porter, Crampon, and Smith (1976); Porter, Steers, Mowday, and Boulian (1974); and Hall, Schneider, and Nygren (1970).

Theoretically, the notion of organizational commitment encompasses four general categories of antecedents: personal characteristics (e.g., sex, personality factors); job characteristics (e.g., task significance, skill variety); work experiences (e.g., leader behaviours, organizational characteristics); and role-related characteristics (e.g., role ambiguity, role conflict) (Mowday et al., 1982; Steers, 1984).
Porter et al. (1974) found that the development of organizational commitment appears to require individuals to think in global terms about their relationship to the organization. This stabilizes commitment. An individual may be dissatisfied with some aspects of the job, but a high degree of commitment to the organization may serve to override such dissatisfaction in the decision to continue participation in the organization. In other instances, satisfaction with various aspects of the job may take precedence over commitment in the decision to participate.

Wiener and Vardi (1980) supported this component of organizational commitment. A loyal, dutiful and self-sacrificing person may or may not be satisfied with aspects of his or her work and organization. This is consistent with the normative view asserting that commitment is relatively independent from immediate and temporary situational influences.

Many researchers have attempted to identify the antecedents of organizational commitment. There have been a variety of antecedents of organizational commitment that have emerged during the past 30 years. Studies investigating the influence of antecedents centred on the relationship between organizational commitment and viable job alternatives, supervisor relations, tenure, employment alternatives and intrinsic need strength, and promotional opportunities (Angle & Perry, 1983; Martin & O'Laughlin, 1984; Rusbult & Farrell, 1983; Scholl, 1981).

In the mid-1980's to early 1990's, much of the research has focussed on the achievement of various work values as being antecedent to organizational commitment, skill variety, role ambiguity, age, education, autonomy, and job-met expectations (Alvi & Ahmed, 1987; Aranya, Kushnir, & Valency, 1986; Dean, Ferris, & Konstans, 1988; DeCotiis & Summers, 1987; Dornstein & Matalon, 1989; Flynn & Solomon, 1985; Glisson & Durick, 1988; Lincoln & Kalleberg, 1985; Mathieu, Luthans, Baack, & Taylor, 1987; McCloskey & McCain 1987; Mottaz, 1986).

Bateman and Strasser (1984) observed that organizational commitment has been shown to
be related consistently to characteristics of the employee's job and role. Characteristics in the study included autonomy and responsibility, job variety, and task identity. Steers (1977) supported this concept maintaining the need for achievement as an antecedent of organizational commitment. Achievement is realized through increased levels of responsibility perceived by increased levels in work autonomy. Employees reported high levels of organizational commitment when their work includes task identity and participation in decision making (Fukami & Larson, 1984; Hackman & Oldham, 1980; Hrebinjak & Alutto, 1972; Morris & Sherman, 1981; Steers, 1977; Stevens, Beyer, & Trice, 1978).

Several studies have attempted to identify the causal ordering between organizational commitment and job satisfaction. Bateman and Strasser (1984) found that commitment was one of several antecedents of satisfaction. Weiner and Vardi (1980) found that calculative commitment, commitment which is incentive oriented, contributes to job satisfaction. Job satisfaction is presented as causally antecedent to organizational commitment in conceptual models such as turnover (Mowday et al., 1982) and work adjustment (Vandenberg & Scarpello, 1990). The supportive supervisory style was found to contribute positively to job satisfaction (London, 1983).

Researchers have shown a marked interest with the organizational commitment construct. Several reasons account for the interest in organizational commitment: highly committed employees tend to perform better than less committed ones (Jauch, Glueck, & Osborn, 1978; Mowday et al., 1974), organizational commitment may be a better predictor of employee turnover than job satisfaction (Porter et al., 1974), and organizational commitment may be used as an indicator of overall effectiveness of an organization (Schein, 1970; Steers, 1977).

Employee turnover in an organization is the major behavioural outcome consistently associated with low levels of organizational commitment, and there is evidence that low commitment is related to absenteeism (Angle & Perry, 1981; Koch & Steers, 1978; Porter et al.,

The examination of accountants' organizational commitment may be of particular interest to their employing organizations. Personnel retention, for example, is viewed as one of the most significant problems facing public accounting firms (Ellyson & Shaw, 1970; Garrow, 1977; Kollaritsch, 1968).

Steers (1984) cautioned that high levels of employee commitment may have some adverse effects on the individual and the organization. High employee commitment often serves to reduce one's mobility and career advancement by holding the employee in one organization. In many cases an individual can advance more rapidly by changing organizations. Moreover, commitment in the extreme may create tension or stress in one's family life as this aspect of human development becomes increasingly ignored. High commitment may also create a "group think" phenomenon, where employees feel so strongly about the organization that they are reluctant to criticize it (Steers, 1984).

The organization may suffer from the impact of highly committed employees. If high commitment results in little turnover, commitment may be affected by employee uncertainty about alternative courses of behaviour (Salancik, 1977). This can result in resistance to change which is sometimes shared by individuals and their organizations. Steers (1984) stated that without the infusion of new people, brought about by turnover, fewer opportunities for the introduction of new ideas may result. Salancik (1977) commented on a similar issue, explaining that commitment
should not be considered as good or bad but rather the value should be related to what a person's commitments are and how these lead to desirable personal and/or organizational outcomes.

Organizational entry and corresponding experiences of newcomers in the workplace are believed to form, or fail to form, a basic attachment to the organization (Mowday et al., 1982). Theory and research in this area focused on how organizations process newcomers by creating experiences or environments that transmit important beliefs, values, and norms (Chatman, 1989; Jones, 1983; Schneider, 1983; Van Maanen & Schein, 1979).

It has been argued that individuals enter organizations with a set of personal characteristics and prior experiences that can affect their subsequent adaptation to the work environment. Stumpf and Hartman (1984) reported that the amount of information MBA students possessed about their job, organizations, and occupations prior to organizational entry was related to work motivation and realistic expectations after entry. Evidence suggests that job attitudes at time of entry can influence commitment and later turnover. Porter et al. (1976) found that commitment measured on a newcomer's first day in the organization predicted turnover 6 months later. Arnold (1990) and Meyer and Allen (1984) found work experience to have an effect on organizational commitment in both directions in the first year of post graduation work experience among university graduates. O'Reilly and Caldwell (1981) described similar results.

Previous studies have emphasized the potential for Occupational Reality Shock, ORS, in the professional accounting community (Dean et al., 1988; Montagna, 1968; Sorensen & Sorensen, 1974). ORS refers to the discrepancy between an individual's work expectation prior to joining an organization and the individual's perceptions after becoming a member of that organization. It has been suggested that ORS is not only costly to an individual in terms of emotional consequences, such as low job satisfaction, but also in lower quality performance and higher turnover, directly influencing organizational commitment (Senatra, 1980). Dean et al.
(1988) found the relationship between ORS and commitment to be asymmetrical: unmet expectations were found to be negatively correlated with organizational commitment, whereas surpassed expectation and commitment were found to be unrelated.

Taken together, various studies indicate that the personal characteristics that an individual brings to the organization influence initial job attitudes that, in turn, coupled with the newcomer’s initial work experience, can influence subsequent attitudes and behaviours related to organizational commitment.

Kushman (1992) explained that organizational commitment refers to the degree that an individual internalizes organizational values and goals and feels a sense of loyalty to the workplace. This type of commitment reflects an alignment between individual and organizational needs and values, thereby resulting in a strong unity of purpose among workers and work groups. Katz and Kahn (1978) described organizational commitment as an intrinsic motivation factor where internalization of organization values represents a more powerful source of employee motivation than rule of compliance or extrinsic rewards. This notion is synonymous with the idea of work motivation (Campbell & Pritchard, 1977).

Employee background characteristics and more alterable job and organizational characteristics have been found to be predictive of organizational commitment (Griffen & Bateman, 1986). Older workers tend to illustrate greater commitment toward the organization compared to younger workers, whereas education shows an inverse relationship with more educated workers reporting lower levels of commitment (Angle & Perry, 1981; Fukami & Larson, 1984; Hrebiniaik, 1974; Hrebiniaik & Alutto, 1972; Koch & Steers, 1978; Schneider, 1983; Stevens et al., 1978).

Organizational opportunity for development has been shown to positively affect organizational commitment (Aryee & Debrah, 1991; Dean et al., 1988; Gaertner & Nollen,
1989). Jauch, Osborn and Terpening (1980) and Graen and Ginsburgh (1977) studies revealed a notable link between turnover and the individual's perceived relevance of a job situation to career development. These findings parallel established career models regarding met-expectations hypotheses which postulate that individuals bring sets of expectations to job situations, and these expectations must be met for individuals to remain in an organization (Porter & Steers, 1973; Rhodes & Doering, 1983).

Organizational commitment, as an antecedent of job performance and satisfaction, has been of major importance in organizational behaviour studies for many years (e.g., Salancik & Pfeffer, 1978). Advanced hypotheses regarding causal relationships between job satisfaction and organizational commitment include: satisfaction causes commitment; commitment causes satisfaction; satisfaction and commitment are reciprocally related; and no causal relationship exists between the two constructs (Vandenberg & Lance, 1992). Results supported the commitment-causes-satisfaction model. Personal factors tend to have a direct and indirect influence on job satisfaction. Age, tenure, gender, and education are personal factors that have been shown in research to influence job satisfaction (Martin, 1979; Mobley, Griffeth, Hand, & Meglino, 1979; Porter & Steers, 1973; Price, 1977; Weaver, 1978).

Theories and Topics Related to Professional Commitment and Organizational Commitment

The relationship between organizations and their professional employees have typically been characterized as conflicting on the assumption that organizational and professional norms and values are inherently incompatible (Blau & Scott, 1962). Some evidence has been obtained suggesting that these conflicting relationships may result in undesirable organizational outcomes, such as employee turnover (Gouldner, 1957; Wilensky, 1956). A number of studies have
investigated this question using professional accountants, but their findings have been somewhat inconsistent (Aranya et al., 1981; Burns & Haga, 1977; R.H. Hall, 1967, 1968; Lengermann, 1971; Montagna 1968; Schroeder & Imdieke, 1977; Senatra, 1980; Sorensen, 1967; Sorensen & Sorensen, 1972, 1974; Watson, 1975).

According to D.T. Hall (1979), the definition of commitment represents a number of variables which should be separated with respect to both attitudes and behavioural intentions. Factors influencing attitudes include: identification with the organizational goals and values; involvement in the organizational work role; and commitment to the organization. The behaviour-intention variables entail: willingness to exert effort; and desire or willingness to remain in the organization.

Researchers have found that there may be a conflict between organizational commitment and professional commitment. The conventional analysis of professional and organizational commitment argued that individuals had to choose between one of bureaucratism, organizational goals and values, and professionalism, professional goals and values (Ben-David, 1958; Gouldner, 1957; Marcson, 1960; Merton, 1957; Shepard, 1956).

Professionals tend to respond to authority based on expertise, while organizations rely upon authority of the hierarchy (Aranya et al., 1981). Contemporary studies have determined that individuals may be high on both organizational and professional commitment, low on both, or high on one or the other (Blau & Scott, 1962; Berger & Grime, 1973; Flango & Brumbaugh, 1974; Friedlander, 1971; Jauch et al., 1978). Other investigations have also found congruence between various values of professionalism and bureaucratism (R.H. Hall, 1968).

Hunt, Chonko, and Wood (1985) have studied organizational commitment exploring the degree to which an employee is psychologically bonded to an organization in which he or she is employed. Mowday et al. (1982) reported that the referent of the psychological bond may be
either the job, career, or organization. That is, an employee may be committed to a particular profession, and may not be committed to a particular organization; committed to a particular organization, but not the job he or she is currently performing; or committed to both or neither.

Aranya et al. (1981) suggested that the organizational commitment of accountants is compatible with their professional commitment as evident from the positive relationship between them. Professional commitment can be increased considerably by increasing organizational commitment, but at the same time it may decrease inasmuch as professional-organizational conflicts are encountered or perceived by the chartered accountant.

Organizational opportunity for development showed a significant direct path to professional commitment (Aryee & Tan, 1992; Pazy, 1988), and indirectly through organizational commitment (London, 1983; Pazy, 1988). Organizational opportunity for development is hypothesized to indirectly influence professional commitment through career facilitation and organizational commitment.

Organizational researchers have focused their efforts on organizational commitment rather than professional commitment (Meyer, Paunonen, Gellatly, Goffin, & Jackson, 1989; Mowday et al., 1982; Reichers, 1985). Blau (1985, 1988), Morrow and Wirth (1989) and Steffy and Jones (1988) demonstrated that the measure of professional commitment can be distinguished both empirically and conceptually from established measures of job satisfaction and organizational commitment. Gouldner (1957) stated that individuals may have conflicting commitments to organizational versus professional or career goals.

A significant positive correlation has been reported between organizational commitment and professional commitment (Blau, 1985; Darden, Hampton & Howell, 1989; Steffy & Jones, 1988). London’s (1983) and London and Mone’s (1987) theory of career motivation also supported this conceptual framework, finding role salience, organizational commitment, career
Cronbach and Meehl (1955) investigated the nomological network of career commitment by testing the discriminant validity of a measure operationalizing career commitment versus measures operationalizing job involvement and organizational commitment, and examining the relationships of career commitment to different types of withdrawal cognitions. The study identified the importance of specific situational and individual difference variables in predicting professional commitment and organizational commitment.

Mobley (1977) and Mobley, Horner, and Hollingsworth (1978) analyzed aspects of turnover by operationalizing withdrawal cognition associated with the job. Although job involvement and organizational commitment have been found to be associated with withdrawal cognition (Miller, Katerberg, & Hulin, 1979; Mobley et al., 1979), professional commitment would not necessarily be related to these withdrawal conditions since it is identified with a broader set of referents than a specific job. Blau (1985) supported this notion, stating that an individual with a higher level of professional commitment would be less likely to have career withdrawal cognitions.

Sorensen (1967) and Schroeder and Imdieke (1977) reported that the organizational-professional relationship was contentious, whereas R.H. Hall (1967, 1968) and Montagna (1968) observed that the organizational-professional relationship may not and fundamentally need not be incompatible. Similarly, according to Sorensen and Sorensen (1972, 1974) conflict in orientations may be related to the accountant's turnover intentions and level of job satisfaction, whereas Senatra (1980) observed that role conflict was unrelated to either employee satisfaction or migration intention. It is apparent that a number of controversies exist concerning this construct as it relates to an employee's intention to leave, though studies are not strictly comparable and their
result cannot safely be viewed as conflicting, as neither the definitions of variables nor the measures used were identical.

Organizations are seeking individuals who are committed to both their career and organizations (Aranya & Ferris, 1984). Studies examining accountants in Canada and the United States indicated: the organizational-professional conflict of accountants working in professional organizations was lower than that of accountants employed in non-professional organizations; within the professional organization, the level of perceived conflict varied inversely with the position in the hierarchy; and perception of conflict was negatively related to job satisfaction and positively related to employee turnover.

Mobley, Griffeth, Hand, and Meglino (1979) and Price and Mueller (1981) expressed in turnover models, rationale for professional commitment as an individual influence of turnover in organizations (Cotton & Tuttle, 1986). Bartol (1979), using a segment of computer specialists, investigated the relationship between professional commitment and turnover with findings supporting a significant inverse alliance. Harrell, Chewning, and Taylor (1986) found a similar relationship between professional commitment and turnover intentions involving internal auditors.

Witt (1993) assessed organizational commitment versus occupational identification using satisfaction with initial work assignment and perceived fairness in current work assignment. The study suggested that occupationally-committed individuals are more committed to the organization. Witt (1993), Pierce, and Dunham (1987) and Knoovsky, Folger, and Cropanzan (1987) revealed that early work experiences contribute to later commitment. Schein (1978) supported this view, suggesting that the new employee gradually develops a somewhat clear occupational self-concept or "career anchor," acknowledging the significance of the newcomer’s initial work experience in predicting professional commitment.

Aranya et al. (1981) explored Canadian chartered accountants who were partners and
managers, and other staff CAs in public practice. The study found an individual’s commitment to
the organizations to be the most powerful predictor of CAs’ professional commitment in all
organizational levels. Professionally committed accountants would be more responsive in making
efforts to advance the profession’s values as well as to improve their own job performance
(Larson, 1977).

The professional and organizational attitudes of chartered accountants are not as well
known and understood as those of the older, more established professions (i.e., Freidson, 1970,
professional versus bureaucratic orientations and values. Hasting and Hinings (1970) found that
chartered accountants in industry had lower levels of attachment to professional values than had
those in public practice. Research on CPAs in the United States have touched on similar topics
such as independence and ethics (Lavin, 1976; Loeb, 1971). Loeb (1971) concluded that CPAs in
large firms have a higher level of acceptance and adherence to ethical behaviour than those in
small firms.

Organizational level was examined by Sorensen and Sorensen (1974) in their study of
professional orientations. They raised the question of whether CPAs occupying different
organizational positions (partners and staff accountants) differ in the ideals and perceptions of
professional and bureaucratic orientation within the organization. Their research showed an
increase in bureaucratic orientations and a decrease in professional orientations from lower to
higher positions, staff to senior partners.

Social exchange approach to commitment implies that people feel bound to an entity to the
extent that it is associated with positive experiences (Goode, 1960; Mowday et al., 1982).
Individual characteristics, job characteristics and work experiences and structural characteristics of
the organization often govern organizational commitment, but it is not known whether these
characteristics apply to professional commitment.

Hunt, Chonko, and Wood (1985) examined outcomes of commitment among marketing managers. Darden et al. (1989) suggested a distinction between the two types of commitment may be necessary for managers and supervisor, but for supervised employees that difference was inconsequential.

An assumption is that an employee’s commitment to a profession and an employing organization are essentially mutually exclusive attitudes. More recent evidence indicates that these two antecedents may not be independent, and that organizational commitment may be a function of professional commitment, which tends to precede it (Aranya et al., 1981). Consistent with these findings, the professionalism literature suggests that professional commitment tends to be developed during the process of socialization into a profession (Goode, 1957; Greenwood, 1957; Larson, 1977; Wilensky, 1964). Thus, the development of professional commitment can be assumed to precede the development of commitment to any particular organization.

Hence, the organization’s ability to facilitate the subsequent fulfilment of professional expectations (adherence to professional standards and values, fulfilment of professional goals, etc.) can be expected to affect the professional’s commitment to the organization (Bartol, 1979; Glaser, 1964; Grean, Davis, & Weiss, 1968; R.H. Hall, 1968; Hrebinjak & Alutto, 1972; Kerr et al., 1977; Miller, 1969).

Summary

The research to date has added to the knowledge of the processes related to professional commitment and organizational commitment. Studies have illustrated that situational characteristics: job variety, task identity and autonomy; work experience (opportunity for career development and facilitation and supervisory style); and individual characteristics: age, tenure and
education have a significant consequence in establishing employee attitudes toward professional commitment and organizational commitment.

In summary, this study was designed to advance the research in these areas of commitment by identifying variables that would be most influential. Figure 2 illustrates the theoretical framework as described in the literature.
Professional Commitment
- socialization process
- productivity
- career orientation
- vocational planning

Organizational Commitment
- Career Facilitation
- Job Characteristics
- Specific Satisfactions
- Situational Characteristics
- Individual Characteristics
- Job Withdrawal/turnover

- organizational characteristics
- role related characteristics
- job met expectations
- initial work experience
- internalized organization value and needs

Figure 2. A model from the literature review depicting relationships found in earlier research involving professional commitment, organizational commitment and independent variables that influence attitudes toward the two commitment constructs.
CHAPTER THREE: METHODOLOGY AND PROCEDURES

Design and Sample of the Study

This quantitative study was designed to investigate the relationship between professional and organizational commitment of CA students registered with The Institute of Chartered Accountants of Ontario. Individuals register with the Institute immediately upon commencing employment with a CA firm that has been designated for the training of students.

A questionnaire was administered to the CA students (n=733) who were first-time writers of the 1995 Uniform Final Examination (UFE). The UFE is internationally recognized as the profession's licensure examination, qualifying individuals as Canadian chartered accountants. To receive the CA designation, individuals must both pass the UFE and complete the prescribed practical experience, 30 months, employed with a CA firm office designated for the training of students.

CA students surveyed were employed in chartered accountancy firms across Ontario in national, regional, and local offices. Each CA student was requested to participate, and confidentiality was ensured. The cover letter that was enclosed with the questionnaire to the CA students is found in Appendix A. Individuals completing and returning the questionnaire were offered a summary of the results of the study.

The timing for distributing the questionnaire was critical. The UFE is written in mid-September; therefore many CA students preparing to write the UFE would take a leave of absence from their CA firm during the months of July, August, through to early September. During these summer months, the students would be unavailable or uninterested in participating in a survey. To ensure the best possible response, the questionnaire was distributed to the CA students in early October, at which point individuals would be back at work. The CA students were provided a 2-week time frame for returning the questionnaire.
The initial mailing included a letter of transmittal, questionnaire and a self-addressed stamped envelope. This method of distributing and collecting questionnaires usually results in a response rate of between 40 to 60% (Schumacher & McMillian, 1993). To increase the rate of return another 10 to 20%, a follow-up letter (Appendix B), including another copy of the questionnaire, was sent to subjects who had not responded within the time indicated in the initial communication. To determine which individuals had not yet returned the survey, and accordingly would receive a follow-up letter and questionnaire, all the questionnaires were coded, enabling identification of the respondents. Coding the questionnaires enhanced the rate of return, and at the same time, still guaranteed response anonymity (Schumacher & McMillian, 1993).

Subjects were told the purpose of the study was to investigate the CA students’ attitudes of the CA profession and their work environment. The participants were assured that their participation was voluntary, and that their individual responses were completely confidential. To ensure confidentiality, no one except the researcher had access to the individual data and the names of the participants. Once the data had been input, each survey was destroyed by the researcher.

The CEO of the Institute of Chartered Accountants of Ontario was contacted to request permission to distribute the questionnaire to the sample and financially fund the dissemination and collection of the questionnaire. The Institute’s CEO supported the request to survey the CA students and agreed to fund the study. The registrar at the Institute provided the names of the CA students and mailing labels. Correspondence regarding the support for the research is found in Appendix C.

Measuring Instruments

Information was collected through the use of a questionnaire. The arrangement of
questionnaire items was compiled by grouping various measuring instruments, forming a larger survey. The survey assessed situational and individual characteristics of the sample that influenced professional and organizational commitment. All items used to gather the information for this study, forming a larger instrument, are found in Appendix E.

Professional commitment refers to one's attitude toward one's vocation or field (Blau, 1985), the belief in and acceptance of the goals and values of the profession, the willingness to exert extra effort on its behalf and the desire to retain membership in the profession (Aranya et al., 1981). This construct was measured using Blau's (1988) 7-item measure of career commitment, on a Likert 5-point scale (1 = Disagree strongly, 5 = Agree strongly). Previous study by Blau (1988) reported the career commitment scale to have an internal consistency of 0.87 and 0.85 on two occasions 7 months apart and a test-retest reliability of 0.67.

Organizational commitment was defined as an individual's identification with a particular organization and its goals. Responses were captured using the Organizational Commitment Questionnaire (OCQ) developed by Mowday, Porter, & Steers (1979). On a 15-item measure, individuals were requested to indicate the extent of their agreement with the items on a 5-point verbally anchored scale (1 = Disagree strongly, 5 = Agree strongly). The distribution of scores and statistics in research conducted by Mowday, Porter, and Steers (1979) and Ferris and Aranya (1983) provides evidence of validity.

Career facilitation refers to those expectations that an individual has about his or her future career which include: expectations regarding promotion, intraorganizational mobility, opportunity for progression up the organizational hierarchy, pay progression, and organizational assistance with career planning; and expectations regarding inter-organizational mobility (Dean et al., 1988). The items for career facilitation were adapted from Schneider & Dachler (1978) to measure the magnitude to which an individual believed that the current job and organization would
assist to achieve his or her career goals. This 8-item measure asked respondents to indicate the degree of accuracy of each statement using a 5-point verbally anchored scale (1 = Disagree strongly, 5 = Agree strongly). The reliability of the scale, in a longitudinal study (Dean et al., 1988) was 0.77.

Perceptions regarding job content and context were measured using the Job Diagnostic Survey (JDS) (Hackman & Oldham, 1975). Extensive research has been conducted relating work values to professional commitment and organizational commitment with researchers identifying the achievement of work values as antecedent to the development of the two commitment constructs. The JDS provides measures of: five core job dimensions (skill variety, task identity, task significance, autonomy and feedback from the job itself); two supplementary job dimensions (feedback from others, dealing with others); seven affective responses to the job (overall job satisfaction, satisfaction with job security, pay, co-workers, supervision, satisfaction with opportunity for personal growth and development, and internal work motivation). Job content is determined through the five core job dimensions and the two supplementary job dimensions, and the job context is assessed by the seven affective responses. The JDS is a widely used instrument for diagnosing existing jobs. Hackman and Oldham (1980) provide a JDS scoring key (Appendix D) for measuring each variable. Since originally published (Hackman & Oldham, 1975), the Job Diagnostic Survey has been used in numerous organizational and subjected to a variety of empirical tests (e.g., Dean et al., 1988; Oldham, Hackman, & Stepina, 1979; Pierce & Dunham, 1987) and found to demonstrate discriminant validity.

Prior research states that individual characteristics influence professional commitment and organizational commitment. To accurately assess the relationship between the two constructs and antecedents of professional and organizational commitment it was necessary to control for potential influencers of the variables: gender; age; marital status; level of education (undergraduate vs.
graduate degree; traditional vs. cooperative education program); grade point average; size and location of organization; and length of employment.

Chapter 4 analyzes the data collected from the survey, followed by discussions and conclusions in Chapter 5.
CHAPTER FOUR: RESULTS

The results reported in this chapter represent the aggregate of the CA student population, the first-time writers of the 1995 UFE, that responded to the survey, followed by comparisons and supplementary data.

Response to the Questionnaire

The survey was distributed to all first-time writers (n=733) of the 1995 Uniform Final Examination. Mailing labels from the Institute of Chartered Accountants of Ontario registrar’s office permitted a return mail survey to be distributed on October 3, 1995, with a request to return the completed questionnaire by October 15, 1995. The initial mailing produced a response rate of 40.93% (n=300). Coding the questionnaires provided an opportunity for a second mailing to be distributed to those who had not responded by the deadline date specified in the initial mailing. The second mailing, cover letter, questionnaire and self-addressed stamped envelope was distributed on October 23, 1995 with a request to return the completed questionnaire by November 6, 1995. The follow-up mailing produced a response rate of 18.14% (n=133). In total, the rate of response to the survey was 59.07% (n=433). Figure 3 illustrates the students’ response to the questionnaire. Of the surveys received, 10 were incomplete, providing 423 (57.71%) surveys to be used in the data analysis.

The individual characteristics surveyed included gender, marital status, age, level of postsecondary education, grade point average, tenure, and place of employment. A full description of the population representing those first-time writers of the 1995 UFE who responded to the questionnaire is presented in Table 3. General observations made from the descriptive statistics found that the majority of the respondents were male, 251(59.3%); were single, 333 (78.7%); were between the ages of 20-25, 295 (69.7%); had most recently completed a
Figure 3. Response to the questionnaire.
Table 3

Descriptive Statistics

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent (%)</th>
</tr>
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<tbody>
<tr>
<td><strong>Gender</strong></td>
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<tr>
<td>Female</td>
<td>172</td>
<td>40.7</td>
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<tr>
<td>Male</td>
<td>251</td>
<td>59.3</td>
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<tr>
<td><strong>Marital Status</strong></td>
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<tr>
<td>Single</td>
<td>333</td>
<td>78.7</td>
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<tr>
<td>Married</td>
<td>90</td>
<td>21.3</td>
</tr>
<tr>
<td><strong>Age</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>under 20</td>
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<td>0.0</td>
</tr>
<tr>
<td>20-25</td>
<td>295</td>
<td>69.7</td>
</tr>
<tr>
<td>25-30</td>
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<td>30-35</td>
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<td>3.5</td>
</tr>
<tr>
<td>over 35</td>
<td>5</td>
<td>1.2</td>
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<tr>
<td><strong>Degree Most Recently Completed</strong></td>
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<td></td>
</tr>
<tr>
<td>Undergraduate (traditional)</td>
<td>198</td>
<td>46.8</td>
</tr>
<tr>
<td>Undergraduate (co-op)</td>
<td>128</td>
<td>30.3</td>
</tr>
<tr>
<td>Graduate (traditional)</td>
<td>55</td>
<td>13.0</td>
</tr>
<tr>
<td>Graduate (co-op)</td>
<td>42</td>
<td>9.9</td>
</tr>
<tr>
<td><strong>Type of Degree Most Recently Completed</strong></td>
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<td></td>
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<tr>
<td>Business Degree</td>
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<td>78.3</td>
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<tr>
<td>Non-business Degree</td>
<td>92</td>
<td>21.7</td>
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<tr>
<td><strong>Grade Point Average (GPA) from Degree Most Recently Completed</strong></td>
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<td></td>
</tr>
<tr>
<td>(A+) 90-100</td>
<td>11</td>
<td>2.6</td>
</tr>
<tr>
<td>(A) 85-89</td>
<td>39</td>
<td>9.2</td>
</tr>
<tr>
<td>(A-) 80-85</td>
<td>132</td>
<td>31.2</td>
</tr>
<tr>
<td>(B+) 77-79</td>
<td>139</td>
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<tr>
<td>(B) 73-76</td>
<td>71</td>
<td>16.8</td>
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<tr>
<td>(B-) 70-72</td>
<td>23</td>
<td>5.4</td>
</tr>
<tr>
<td>(C) less than 70</td>
<td>8</td>
<td>1.9</td>
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<tr>
<td><strong>Place of Employment</strong></td>
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<tr>
<td>National CA Firm</td>
<td>335</td>
<td>79.2</td>
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<tr>
<td>Regional CA Firm</td>
<td>21</td>
<td>5.0</td>
</tr>
<tr>
<td>Local CA Firm</td>
<td>59</td>
<td>13.9</td>
</tr>
<tr>
<td>Other</td>
<td>8</td>
<td>1.9</td>
</tr>
<tr>
<td><strong>Number of Months Employed</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0-6 months</td>
<td>14</td>
<td>3.3</td>
</tr>
<tr>
<td>7-12 months</td>
<td>71</td>
<td>16.8</td>
</tr>
<tr>
<td>13-18 months</td>
<td>145</td>
<td>34.3</td>
</tr>
<tr>
<td>more than 18 months</td>
<td>193</td>
<td>45.6</td>
</tr>
</tbody>
</table>
cooperative education undergraduate degree, 128 (30.3%); had most recently completed a business
degree, 331 (78.3%); had achieved an average of an A- or B+, 271 (64.1%); were employed in a
national CA firm, 335 (79.2%); and had been employed for more than 18 months, 193 (45.6%).

Although the data set may not have reflected the characteristics of the entire population,
the number of respondents provided a satisfactory representation for each of the variables included
in the research.

Data Analysis

The scoring manual for the Job Diagnostic Survey (JDS) was used to analyze individual
variables measured by the JDS. The questionnaire items were averaged to yield a summary score
for the following variables: job characteristics (skill variety, task identity task, significance,
autonomy, feedback from the job itself, feedback from agents and dealing with others);
experienced psychological states (experienced meaningfulness of the work, experienced
responsibility for the work and knowledge of results); affective outcomes (general satisfaction,
internal work motivation, and growth satisfaction); individual growth need strength ("would like"
format, "job choice" format and combined growth need strength score); and motivating potential
score (Hackman & Oldham, 1980). The JDS made use of 5-point and 7-point Likert scales. In
order to compare means and summary scores for the variables, all scales were transformed to
7-point scales using the following formula (Hackman & Oldham, 1980):

\[ Y = 1.5X - 0.5 \]

Professional commitment, organizational commitment and career facilitation were analyzed to find
the average response.

Independent sample t-tests were used to compare the means of groups to determine the
probability that the corresponding population means are different (Schumacher & McMillian,
One-Way ANOVAs were used to compare two or more sample means to one independent variable to test the null hypothesis. Posthoc multiple comparisons were tested using Tukey’s honesty significant difference (HSD) to determine significant differences between levels of independent variables used in the One-Way ANOVAs, and Pearson product-moment correlation coefficients were used to evaluate the relationship between two variables.

Analyses Using Pearson Product-Moment Correlation Coefficient

Hypothesis 1 stated that a positive relationship existed between professional commitment and organizational commitment. Using the Pearson product-moment correlation coefficient, there was low positive relationship identified between professional commitment and organizational commitment ($r = 0.17, p < .05$). The amount of variance accounted for by the relationship between the two variables was low, 2.89%.

Hypothesis 2 stated that a positive relationship exists between career facilitation and professional commitment and organizational commitment. The Pearson product-moment correlation coefficient revealed a moderate positive relationship between organizational commitment and career facilitation ($r = 0.31, p < .05$). The amount of variance accounted for by the relationship between the two variables was low, 9.61%.

Hypothesis 3 stated a positive relationship exists between job characteristics (skill variety, task identity, task significance, autonomy and feedback from the job) and professional commitment and organizational commitment. The Pearson product-moment correlation coefficient was used to analyze the relationships between professional commitment and the job characteristics. A low positive relationship was found between professional commitment and skill variety ($r = 0.095, p < 0.05$). The amount of variance accounted for by the relationship between the two variables was low, 0.90%. A low and positive relationship was found between professional commitment
and task significance \((r = 0.158, p < 0.05)\). The amount of variance accounted for the relationship between the two variables was low, 2.49%. A low and positive relationship was found between professional commitment and feedback from the job \((r = 0.109, p < 0.05)\). The amount of variance accounted for by the relationship between the two variables was low, 1.19%.

A low positive relationship was found between organizational commitment and skill variety \((r = 0.010, p < 0.05)\). The amount of variance accounted for by the relationship between the two variables was low, 0.01%. The relationship between organizational commitment and task significance was observed to be low and positive \((r = 0.101, p < 0.05)\). The amount of variance accounted for by the relationship between the two variables was low, 1.02%. The relationship between organizational commitment and autonomy revealed a low positive relationship \((r = 0.211, p < 0.05)\). The amount of variance accounted for by the relationship between the two variables was low, 4.45%. The correlation between organizational commitment and feedback from the job was low and positive \((r = 0.278, p < 0.05)\). The amount of variance accounted for by the relationship between the two variables was low, 7.73%.

Hypothesis 4 stated a positive relationship exists between supplementary job characteristics and professional commitment and organizational commitment. Using the Pearson product-moment correlation coefficient, supplementary job characteristics, feedback from others, dealing with others and overall motivation potential, were analyzed. Professional commitment and overall motivation potential had a low positive relationship \((r = 0.164, p < 0.05)\). The amount of variance accounted for by the relationship between the two variables was low, 2.68%.

A low positive relationship was found between organizational commitment and feedback from others \((r = 0.195, p < 0.05)\) and organizational commitment and dealing with others \((r = 0.133, p < 0.05)\). The amount of variance accounted for by the relationship between the two variables were low, 1.77% and 3.80% respectively. A positive moderate relationship was found
between organizational commitment and overall motivation potential \((r = 0.304, p < 0.05)\). The amount of variance accounted for by the relationship between the two variables was low, 9.24%.

Hypothesis 5 stated a positive relationship exists between affective responses (overall satisfaction and specific satisfactions: general satisfaction; growth satisfaction; satisfaction for job security; satisfaction with compensation (pay); satisfaction with co-workers; and satisfaction with supervision) and professional commitment and organizational commitment. Overall satisfaction was determined by taking the average of the specific satisfactions. The relationships were determined using the Pearson product-moment correlation coefficient.

A positive moderate relationship was found between organizational commitment and general satisfaction \((r = 0.263, p < 0.05)\). The amount of variance accounted for by the relationship between the two variables was low, 6.91%. A low positive relationship was also found between organizational commitment and growth satisfaction \((r = 0.271, p < 0.05)\), satisfaction with compensation \((r = 0.195, p < 0.05)\), satisfaction with co-workers \((r = 0.225, p < 0.05)\) and satisfaction with supervisor \((r = 0.206, p < 0.05)\). The amount of variance accounted for by the relationship between the two variables were low, 7.34%, 3.80%, 5.06%, and 4.24% respectively. There was a low positive relationship between organizational commitment and overall satisfaction \((r = 0.262, p < 0.05)\). The amount of variance accounted for by the relationship between the two variables was low, 6.86%.

The relationship between internal work motivation and professional commitment and organizational commitment was analyzed using the Pearson product-moment correlation coefficient. The Pearson product-moment correlation coefficient revealed a low positive relationship between organizational commitment \((r = 0.213, p < 0.05)\). The amount of variance accounted for by the relationship between the two variables was low, 4.54%.

A summary of the Pearson product-moment correlation coefficients has been provided in
Table 4.

No statistically significant relationship was found between professional commitment and career facilitation, task identity, autonomy, feedback from others, dealing with others, affective responses, and internal work motivation. There was no statistically significant relationship found between organizational commitment and task identity and satisfaction with job security.

**Analyses Using Independent Sample T-Tests and ANOVAs**

Hypothesis 7 stated that single students have a greater degree of professional commitment and organizational commitment than married students. An independent sample t-test was used to examine the marital status of the students toward professional commitment. The t-test was statistically significant to differentiate between professional commitment and marital status (t(1) = -2.33, p < 0.05). Married students (M = 2.77) have a greater degree of professional commitment than single students (M = 2.65).

Hypothesis 8 stated that older students have a greater degree of professional commitment and organizational commitment than younger students. Five different age categories were cited in the questionnaire. There were no responses for the age range “under 20” hence, the analysis was conducted using only four of the five age categories. The means of the age groups were compared using a One-Way ANOVA to examine the attitudes of the students as a function of age toward professional commitment. The comparison of the means between categories a significant to differentiate between age ranges, f(3, 419) = 2.99, p < 0.05. Using a multiple range test, Tukey-HSD test, no two age groups were found to be statistically significant, indicating that the between-group variance, although positive, was not large enough to distinguish between specific differences in age ranges, 20-25 (M = 2.67), 26-30 (M = 2.66), 31-35 (M = 2.94), and >35(M = 2.97).

Hypothesis 9 stated that the level of education, type of degree, and GPA positively
Table 4
Pearson Product-Moment Correlation Coefficients Between Professional Commitment and Organizational Commitment

| PC | OC | CF | SV | TI | TS | A | FJ | FO | DO | OMP | OS | GS | GRS | SJS | SC | SCW | SS | IWM |
|----|----|----|----|----|----|---|----|----|----|-----|----|----|-----|-----|----|----|----|----|-----|
|    | M = 2.6815 0.1762* 0.0055 0.0959* 0.0808 0.1584* 0.0786 0.1093* -0.0514 -0.0877 0.1641* -0.0501 0.0257 0.0409 -0.0908 -0.0562 -0.0225 -0.077 0.0729 |
| SD = 6.4145 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| OC | M = 3.0014 0.3108* 0.0102* 0.0102 0.1015* 0.2113* 0.2783* 0.1959* 0.1337* 0.3048* 0.2636* 0.2635* 0.2731* 0.0162 0.155* 0.2254* 0.2069* 0.2131* |
| SD = 0.2886 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| CF | M = 2.883 0.1951* -0.2237* 0.0263 0.113 0.1381* 0.3422* 0.3092* 0.1174* 0.2812* 0.1805* 0.2476* 0.1253* 0.1712* 0.2594* 0.2535* 0.088 |
| SD = 0.4151 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| SV | M = 4.3396 0.2266* 0.4719* 0.4521* 0.3056* 0.2201* 0.2079* 0.5353 0.4385* 0.3874* 0.5987* 0.1062* 0.2475* 0.3196* 0.2364* 0.344* |
| SD = 1.0273 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| TI | M = 5.1474 0.2171* 0.3014* 0.2430* -0.015 -0.2131* 0.4654* 0.195* 0.1995* 0.2418* 0.182* 0.0177 0.1236* 0.0975* 0.155* |
| SD = 1.2383 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| TS | M = 4.1324 0.3622* 0.2688* -0.0565* 0.166* 0.5191* 0.306* 0.3279* 0.4382* 0.0884 0.1376* 0.2369* 0.1584* 0.3269* |
| SD = 1.162 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| A  | M = 4.8026 0.3355* 0.1952* 0.1325* 0.6885* 0.4135* 0.3109* 0.5458* 0.1745* 0.2179* 0.3423* 0.2504* 0.3027* |
| SD = 1.0439 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| FJ | M = 3.9673 0.3551* 0.1042* 0.8211* 0.3804* 0.3833* 0.4125* 0.1624* 0.185* 0.2185* 0.316* 0.2361* |
| SD = 1.252 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| FO | M = 4.3444 0.3503* 0.3184* 0.4927* 0.37* 0.3932* 0.2352* 0.2* 0.4152* 0.5862* 0.2154* |
| SD = 1.4363 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| OMP | M = 5.9291 0.1288* 0.2647* 0.0854 0.2783* 0.0882 0.1101* 0.4296* 0.2302 0.1757* |
| SD = 0.972 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| OS | M = 92.0855 0.481* 0.444* 0.5858* 0.212* 0.2541* 0.3079* 0.3192* 0.3371* |
| SD = 49.8642 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| GS | M = 4.4139 0.7758* 0.7425* 0.657* 0.7049* 0.6388* 0.7492* 0.3711* |
| SD = 0.8949 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| GRS | M = 4.0277 0.6393* 0.364* 0.4694* 0.3907* 0.5223* 0.365* |
| SD = 1.117 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| SJS | M = 4.727 0.2421* 0.3796* 0.564* 0.4960* 0.4746* |
| SD = 1.1446 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| SC | M = 4.4267 0.3625* 0.2911* 0.3736* 0.1706* |
| SD = 1.9353 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| SCW | M = 3.1418 0.2354* 0.3926* 0.1694* |
| SD = 1.551 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| SS | M = 4.7715 0.1825* |
| SD = 1.3541 |    |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |
| IWM | M = 5.3578 0.7923 |
|    | SD = 1.251 |    |    |    |    |    |    |    |    |     |    |    |     |     |    |    |    |    |     |

** Significant at p < 0.01
* Significant at p < 0.05

N = 423  
M = Mean  
SD = Standard Deviation  

Note:  
PC - Professional Commitment  
OC - Organizational Commitment  
CF - Career Facilitation  
SV - Skill Variety  
TI - Task Identity  
A - Autonomy  
FJ - Feedback from the Job  
FO - Feedback from Others  
DO - Dealing with Others  
OMP - Overall Work Potential  
OS - Overall Satisfaction  
GS - General Satisfaction  
GRS - Growth Satisfaction  
SJS - Satisfaction with Job Security  
SC - Satisfaction with Compensation (pay)  
SCW - Satisfaction with Co-workers  
SS - Satisfaction with Supervision  
IWM - Internal Work Motivation
influences professional commitment and organizational commitment. The attitudes toward professional commitment and organizational commitment of the students with an undergraduate degree and graduate degree were analyzed using an independent sample t-test. The t-test for equality of the means for equal variances was significant to differentiate between the professional commitment and students with undergraduate \( (M = 2.71) \) and graduate \( (M = 2.58) \) degrees \( (t(1) = 2.64, p < 0.05) \).

The Tukey-HSD test was used to test multiple ranges between professional commitment and degree type at \( p < 0.05 \). Significantly different group means were found between undergraduate traditional \( (M = 2.726) \) and graduate co-operative \( (M = 2.452) \), and graduate traditional \( (M = 2.685) \) and graduate co-operative \( (M = 2.452) \), and undergraduate co-operative \( (M = 2.685) \) and graduate co-operative \( (M = 2.452) \).

The attitudes toward professional commitment of the students with a co-operative education degree and traditional degree were analyzed using an independent sample t-test. The t-test was significant to differentiate between the professional commitment and students with a co-operative education degree \( (M=2.63) \) and traditional degree \( (M=2.71) \), \( (t(1) = 2.2, p < 0.05) \).

The Tukey-HSD test was used to test multiple ranges between professional commitment and degree type at \( p < 0.05 \). Significantly different group means were found between: undergraduate traditional \( (M = 2.726) \) and graduate co-operative \( (M = 2.452) \); graduate traditional \( (M = 2.685) \) and graduate co-operative \( (M = 2.452) \); and undergraduate co-operative \( (M = 2.685) \) and graduate co-operative \( (M = 2.452) \).

The Tukey-HSD test was used to test multiple ranges between professional commitment and degree type \( (\text{traditional vs. co-operative}) \) at \( p < 0.05 \). Significantly different group means were found between undergraduate traditional \( (M = 2.726) \) and undergraduate co-operative \( (M = 2.96) \). The attitude of the students, comparing students' GPA to professional commitment and
organizational commitment, were measured using a One-Way ANOVA. The comparison of the means between groups was significant to differentiate between GPA ranges, f(6, 417) = 2.535, p < 0.05.

The Tukey-HSD test was used to test multiple ranges between professional commitment and GPA at p < 0.05. Significantly different group means were found between: students with a GPA < 70% (M = 3.17) and students with a GPA 80-84% (M = 2.62); students with a GPA < 70% (M = 3.17) and students with a GPA 85-89% (M = 2.61); students with a GPA < 70% (M = 3.17) and students with a GPA 73-76% (M = 2.68); and students with a GPA < 70% (M = 3.17) and students with a GPA 77-79% (M = 2.69).

The attitude of students, comparing professional commitment and the students with a business degree and non-business degree were analyzed using an independent sample t-test. The t-test was significant to differentiate between the professional commitment and students with a business degree and non-business degree (t(1) = -2.56, p < 0.05).

Hypothesis 10 stated that length of employment (tenure) positively influences professional and organizational commitment. The attitude of the students, comparing length of employment and organizational commitment, was measured using a One-Way ANOVA. The comparison of the means between groups was significant to differentiate between length of employment, f(3, 419) = 5.02, p < 0.05.

The Tukey-HSD test was used to test multiple ranges between organizational commitment and length of employment at p < 0.05. Significantly different group means were found between students with 13-18 months of employment (M = 3.05) and students with greater than 18 months of employment (M = 2.95).

Hypothesis 11 stated that the size of the CA firm in which the individual is employed negatively influences professional commitment and organizational commitment. The attitude of
the students comparing the size of the CA firm in which they were employed and professional commitment was measured using a One-Way ANOVA. The comparison of the means between groups was significant to differentiate between size of the CA firm in which the students were employed, \( f(3, 419) = 2.78, p < 0.05 \).

A multiple range test was conducted using the Tukey-HSD test with a significance level between organizational commitment and length of employment at \( p < 0.05 \). Significantly different group means were found between students working in a regional CA firm (\( M = 2.816 \)) and students working in a national CA firm (\( M = 2.661 \)).

No statistically significant relationships were found between organizational commitment and gender, marital status, age, students with an undergraduate degree and graduate degree, students with a co-operative degree and a traditional degree, GPA, students with a business degree and non-business degree or size of the CA firm in which students were employed. There were no statistically significant relationships found between professional commitment and gender or length of employment.

**Summary**

From the investigation, the attitudes of CA students towards professional commitment and organizational commitment are as follows:

1. A positive relationship exists between professional commitment and organizational commitment.
2. A positive relationship was found between career facilitation and organizational commitment but not professional commitment.
3. A positive relationship was found between job characteristics and organizational commitment but not professional commitment.
4. A positive relationship was found between supplemental job characteristics and organizational commitment but not professional commitment. The impact of overall work potential affects both organizational commitment and professional commitment.

5. A positive relationship was found between overall satisfaction and specific satisfactions and organizational commitment but not professional commitment.

6. A positive relationship was found between internal work motivation and organizational commitment but not professional commitment.

7. Gender does not influence either organizational commitment or professional commitment.

8. Marital status influenced professional commitment but not organizational commitment. Married CA students showed a greater level of commitment toward the profession than single CA students.

9. Age influenced professional commitment but not organizational commitment. The variance between age ranges was not large enough to determine which specific age range had the greatest influence on professional commitment.

10. Degree type influenced professional commitment but only influenced organizational commitment in one of the three situations. CA students with traditional undergraduate degrees showed greater levels of commitment toward the profession than CA students with traditional graduate degrees or CA students with undergraduate co-operative education degrees. CA students with traditional undergraduate degrees showed a greater level of commitment toward the organization than other CA students. CA students with business degrees showed a greater level of commitment toward the profession than CA students possessing non-
business degrees. The type of degree (business versus non-business) does not influence organizational commitment.

11. CA students' grade point average (GPA) influenced professional commitment but not organizational commitment. CA students with a GPA < 70% showed greater levels of commitment toward the profession than CA students with GPAs in other grade ranges.

12. Length of employment influenced organizational commitment but not professional commitment. CA students employed for 13-18 months showed a greater level of commitment toward the organization.

13. Size of the CA firm influenced professional commitment but not organizational commitment. CA students in local firms showed greater level of commitment toward the profession than CA students employed in national- or regional-sized CA firms.

This chapter reported the results of the research which explored the relationship between professional commitment and organizational commitment. The participants in the study were described and the analysis of the data were presented. A model of the results is presented in Figure 4. The interpretation of the data analysis of the research is discussed in Chapter 5.
Figure 4. A model of the relationships found between professional commitment and organizational commitment, and the independent variables that facilitate attitudes toward these constructs from the research.
CHAPTER FIVE: DISCUSSION AND CONCLUSION

The final chapter interprets and discusses the findings presented in the previous chapter. The interpretation of the findings are followed by examination of the limitations of the study and implications for practice and research in the areas of professional commitment and organizational commitment.

The purpose of the study was to examine the nature of CA students' attitudes toward professional commitment and organizational commitment by exploring the relationship between these two constructs and by identifying the situational and individual characteristics that influenced those attitudes.

The study findings indicated that collectively there was a low positive relationship between professional commitment and organizational commitment. This is in agreement with the literature, suggesting that organizational commitment is compatible with professional commitment as apparent from the positive relationship between the two constructs (Aranya et al., 1981), though the level of significance was not as high as anticipated. This low level connection may have been influenced by the quasi-professional condition of the population selected for the survey, the new recruits. At this conjuncture, the students have not yet qualified as chartered accountants and, accordingly, have not experienced all benefits the profession has to offer nor the organizational opportunities typically extended to those employees who do possess the designation.

Conceptually, the socialization process experienced by the CA students may have influenced the low level relationship between professional commitment and organizational commitment. For new recruits, this process is particularly important during their early career training and development as the students establish perspectives toward professional commitment (Ondrack, 1975; Van Maanen, 1977). The low level relationship conceivably could have a discernable long-term impact on the ability to strengthen commitment.
A statistically significant relationship was found between organizational commitment and career facilitation, though no statistically significant relationship was found between professional commitment and career facilitation. The correlation between career facilitation and organizational commitment was expected, as previous research reported a positive link between these two variables (Aryee & Debrah, 1991; Dean et al., 1988; Gaertner & Nollen, 1989; Graen & Ginsburgh, 1977; Jauch, Osborn, & Terpening, 1980). The conventional interpretation of career facilitation believed individuals would advance progressively up the corporate ladder. With the current marketplace experiencing downsizing, reorganizing and reengineering, career facilitation may involve not only upward progression within the organization, but more commonly, lateral movement which intellectually challenges employees and satisfies the individual’s career facilitation objectives. Perhaps the results from this study suggest that the degree to which the CA students’ career facilitation expectations are being met positively influences organizational commitment. These expectations must be met for individuals to remain committed to an organization (Porter & Steers, 1973; Rhodes & Doering, 1983).

No correlation was found between career facilitation and professional commitment. The result fails to support earlier findings by Aryee and Tan (1992), Pazy (1988) and London (1971), stating that professional commitment is influenced indirectly through career facilitation and organizational commitment. Here CA students, in the initial stages of their professional life, perhaps still focussing on completing the requirements necessary for obtaining the CA designation, may not yet have experienced or realized the connection between the professional commitment and career facilitation.
Situational and Individual Characteristics

There was a noticeable propensity of CA students' attitudes, the significant relationship between the situational characteristics and organizational commitment, and the significant relationship between the individual characteristics and professional commitment.

A relationship was found between skill variety and both professional commitment and organizational commitment. In both instances the relationship was low and positive perhaps suggesting the CA students perceive the work activities they are currently assigned to be remiss in providing opportunities to exercise the variety of established skills or enhance their talents. Increasing the variety of skills and challenging the CA students to develop new skills may assist to initiate professional and organizational commitment.

A relationship was found between task significance and both professional commitment and organizational commitment. The relationship in both instances tended to be low. Presumably the students acknowledge the degree to which the job they are performing does have an influence on the lives of others, but they may not have a full and complete understanding of the consequences of their actions. Due to the students' inexperience in the workplace, the jobs they are assigned tend to involve a small section of a larger project; ultimately oversight is the responsibility of a more senior staff member. Conceivably, having the CA students deal with only a small portion of a larger project may restrict their ability to see the big picture and, accordingly, the degree to which their performance affects the lives of others is not recognized. With time, additional responsibility and a better understanding of the expectations and outcomes of client engagements, the CA students' awareness of the significance of the task they are performing may elevate, assisting to strengthen their professional and organizational commitment.

A low positive relationship was found between feedback from the job and professional commitment and organizational commitment. The strength of the relationships were low, possibly
suggesting that the work activities or assignments independently are not providing the CA student with as direct and clear information about the effectiveness of his or her performance as it could. Again the newness of the CA students to the work environment, often assigned a smaller part of a larger project, may impede their appreciation of their contribution to the overall outcome and success of the project team. Potentially this relationship could be enhanced by altering the type of jobs the CA students are being assigned.

No relationship was found between task identity and professional commitment or organizational commitment. People care about their work more when they are doing a whole or complete job as opposed to small segments (Hackman & Oldham, 1980). Conceivably this outcome could be the result of the inexperience, as might be expected, of the CA student to the profession and the organization. The new recruit's opportunity for assignments providing absolute individual practice and responsibility for an entire job or project is controlled, and therefore it may be difficult for the CA student to associate task significance to either professional commitment or organizational commitment.

The relationship found between autonomy and organizational commitment is consistent with the results from previous studies. In particular, Aranya and Amernic (1979) reported that satisfaction with levels of rewards such as autonomy strongly correlated with accountant's organizational commitment. The findings from this research imply that the CA students are satisfied with the level of autonomy they experience in the jobs they are performing within the organization.

The evidence from the study revealed no significant relationship between autonomy and professional commitment, suggesting perhaps that once again, the limited experience of the new recruits obstructs the CA students' perception of what the CA profession can actually offer. In particular, as the level of expertise increases, the opportunities to exercise independence will be
A correlation was found between overall motivating potential and both professional commitment and organizational commitment. Individuals who have sufficient knowledge and skills to perform well experience substantially positive feelings as the direct result of their work activities, and accordingly show a high overall motivating potential (Hackman & Oldham, 1980). Presumably, the degree of self-confidence in the ability to meet professional and organizational expectations is internalized by CA students as adequate, producing a positive response toward their overall performance.

The results of the study discovered a relationship between feedback from others and organizational commitment but not professional commitment. Consistent with earlier findings, CA students appear to receive clear information and instruction regarding their performance from supervisors and co-workers which in turn positively influences their commitment toward the organization. Surprisingly, the data negated the results from Darden, Hampton, and Howell’s (1989) research, reporting that the most significant impact on professional commitment was supervisory style, perceived rewards and role clarity. Perhaps the importance of regular communication between employee and supervisor is better realized by more senior employees than by the CA students who are still establishing their proficiencies as professionals. Increased experience may serve to solidify perceived professional rewards and role clarity which in turn influence commitment.

A relationship was found between ability to deal with others (other members of the organization and external clients) and organizational commitment but not professional commitment. Dealing with others is inherent to individual success in a CA firm environment which offers services to a wide range of clients. It should not be surprising to discover the relationship between dealing with others and organizational commitment since the scope of a CA
firm environment requires employees to work with others, internally and externally, at all levels. On the other hand, the deficiency in finding a relationship between dealing with people and professional commitment is perplexing. The primary role of the CA profession is to serve the public interest; therefore strong interpersonal and communication skills are necessary to ensure professional success. Again the inexperience of the new recruits may have affected the results of this study. Once the CA students have the professional requirements of the CA designation completed, individuals are more able to concentrate on the intrinsic virtues of the profession.

The findings from the study found a relationship between overall satisfaction and organizational commitment. This result is in accordance with previous research (Aranya & Amerinic, 1979) stating that satisfaction with levels of rewards in the areas of security, social, self-esteem, autonomy, and self-actualization were found to be strongly correlated with accountants' organizational commitment. The specific satisfactions that facilitated overall satisfaction were: general satisfaction, growth satisfaction, satisfaction with compensation (pay), satisfaction with coworkers, and satisfaction with supervisors. Although influential in developing organizational commitment, these specific satisfactions were found to have low to moderate relationships. The CA firms may want to investigate interventions to enhance levels of specific satisfactions to facilitate enhancements in organizational commitment.

This study revealed no relationship between overall satisfaction or any of the specific satisfactions and professional commitment. The findings are inconsistent with earlier research (Aryee & Tan, 1992; Rhodes & Doering, 1983) suggesting job satisfaction indirectly influences professional commitment. It may be that satisfaction does not influence professional commitment. Therefore being professionally committed may not necessarily mean improved satisfaction on the job while lack of professional commitment need not necessarily imply that job satisfaction will suffer.
No relationship was found between satisfaction with job security and professional commitment or organizational commitment. This result may be explained by the current work environment in which the term "job security" is becoming or has become a fictional entity in the marketplace. The attitudes of the new recruits entering the profession and the various organizations in which they are employed perhaps accept this phenomenon, finding the concept of job security ambiguous as it relates to commitment.

From the data, internal work motivation was found to encourage organizational commitment. Hackman and Oldham (1980) explained that three conditions encourage internal motivation: the person must have knowledge of the results of his or her work; the person must experience responsibility for the results of his or her work; and the person must experience the work as meaningful. The relationship between these two variables is low, possibly implying that, although the conditions necessary to establish significance exist, the organization's efforts to enhance internal motivation will, in turn, strengthen employee's commitment to the organization.

Internal motivation did not significantly relate to professional commitment. This finding can be explained by the limited exposure and experience the CA students have had to date with the CA profession. Once the CA students are established as designated CAs, it is more likely that conditions to enhance internal motivation, as it relates to the profession, would be attainable.


Gender did not influence professional commitment or organizational commitment. This could be the result of liberal gender-role values and orientation perceived by CA students as the
issue of gender relates to the profession and the organization. The CA profession has typically been considered to be male dominated and although in assessing the entire CA membership this remains true, recent years have revealed a shift toward a gender balance in membership. This balance is more evident with new members and the CA student population. Perhaps, gender is viewed by the CA students as a nonissue.

Marital status of students was found to affect professional commitment. Married students were shown to be more professionally committed than single CA students. This could be explained by the additional family pressures, responsibility, expectations, and the support the married CA student would encounter as they strove to successfully complete the CA designation. Single CA students, though committed to the profession, would not have the same degree of stress brought about by the family situation, and therefore not express the same level of urgency and commitment.

This study revealed that the age of the CA students influenced professional commitment, but had no influence on organizational commitment. In the study no one age range proved to facilitate professional commitment more than the other. This result is puzzling, as one might expect older CA students, who more often tend to be married and have family responsibilities, to have greater commitment. The discrepancy between the ideal and the findings of this study may be explained by the different individual characteristics or life experiences influencing levels of commitment. These different individual characteristics or life experiences of the CA students may also help to explain why there was no apparent relationship between age and organizational commitment.

Earlier research indicated that education would influence both professional commitment and organizational commitment (Angle & Perry, 1981; Dreyer, Woods, & James, 1981; Fukami & Larson, 1984; Hrebinik, 1974; Hrebinik & Alutto, 1972; Koch & Steers, 1978; Schneider,
This study expanded on the concept of education by investigating specific components and combinations of these components to determine which aspects of education were the greatest influencer. The results of the specific education components have been detailed.

CA students with an undergraduate degree showed greater commitment toward the profession than CA students with a graduate degree. CA students with a graduate degree have been out in the workforce and better understand the opportunities the CA designation can offer than those CA students possessing an undergraduate degree. The graduate degree students possibly have more specific career goals in mind, goals that would lead these students to positions outside of what is still considered the traditional domain of the CA profession, the public accounting environment. The CA students holding only an undergraduate degree and with limited work experience may be less focussed, still exploring their professional options.

The study found no significant effect on level of degree. This result was expected and explained by the manner in which the CA firms manage all their CA students. One of the goals of the CA firms and the CA students is to complete the practical component of the CA designation. To ensure that this goal is met, the CA firms may not differentiate between CA students with undergraduate degrees and graduate degrees in assigning work activities, and therefore the level of education would not influence organizational commitment.

Those CA students with a traditional degree have a greater level of professional commitment than CA students with a co-operative education degree. This phenomena could be the result of the traditional degree students' limited exposure to and understanding of the CA profession compared to the intuition of co-operative education degree students, who through exposure from their work placements have been climatized by CA association. The findings of this study may also be the result of the different individual characteristics or life experiences
influencing levels of commitment.

Organizational commitment was not influenced by degree type (traditional versus co-operative). Perhaps the organization is cognizant of treating CA students equally regardless of educational background; consequently, degree type has no bearing on organizational commitment. The findings of this study may be explained by the different individual characteristics or life experiences influencing levels of commitment. These different individual characteristics or life experiences of the CA students may also help to explain why there was no apparent relationship between degree type (traditional versus co-operative) and organizational commitment.

Those CA students with a business degree had a greater level of professional commitment than CA students with a nonbusiness degree. This finding could possibly be explained by the specific corporate focus of studies experienced by the CA students with a business degree, compared to the nonbusiness-degree student, that provides a more conducive forum in which to understand the CA profession and the career opportunities the designation has to offer. The differences in individual characteristics or life experiences of the two groups could possibly be the result of the contrast in the levels of commitment.

Organizational commitment was not influenced by degree type (business versus nonbusiness). This finding could be the result of the fair and equal approach the organization takes with all CA students regardless of the type of degree they hold. Again the findings could be the result of different individual characteristics or life experiences.

The grade point average (GPA) of the CA students had a significant effect on professional commitment. Significant differences were found in CA students with a GPA < 70% compared to those students with GPAs of 73-76%, 77-79%, 80-84%, and 85-89%. The highest level of commitment was found among those CA students with a GPA < 70%. The strength of professional commitment for the CA students with a GPA < 70% was expected. Individuals with
lower academic standings tend not to be as marketable as students with higher academic grades. Limited marketability may strengthen individual focus and commitment to ensure the desired career goal is met.

There was no significant relationship found between GPA and organizational commitment. This finding could be the result of the fair and equal approach the organization takes with all CA students regardless of their academic standing. Differences in individual characteristics or lifestyles and experiences may possibly explain why there was no apparent relationship between degree type (business versus nonbusiness) and organizational commitment.

Organizational commitment was influenced by the CA students' length of employment. In particular, a significant difference was found between CA students who had been employed for 13-18 months compared to those who had been employed for more than 18 months. CA students who had been employed for 13-18 months showed greater organizational commitment than those who had been employed for more than 18 months. The findings could be the result of different individual characteristics or life experiences or, possibly, a specific activity that takes place within the organization at this juncture, biasing the CA students' perception of the organization.

The length of employment had no bearing on professional commitment. This finding counters outcomes described in the literature. Van Maanen (1977) and Ondrack (1975) reported the importance of this socialization process is particularly prominent for professional groups, such as CAs, who undergo intensive formal and informal socialization experiences during their training and early career stages. The impact of socialization experienced by the new recruits could govern the constructive longitudinal development of attitudes toward professional commitment.

In the study, the size of the CA firm facilitated professional commitment. The CA students working in local CA firms showed a higher level of professional commitment than CA students working in all other firm environments. The most significant difference was found
between those CA students working in local firms compared to those employed with national firms. This could be the result of the socialization process described in the literature (Aranya et al., 1981; Ondrack, 1975; Van Maanen, 1977). The socialization process for the new recruits in the local CA firms may be distinctly different from the new recruits’ experience in the large CA firms. The local CA firms, with a smaller staff, may provide greater opportunities for one-on-one contact between the new recruit and the more senior staff members in the firm and with clients. On the other hand, the larger staff size in the national-sized CA firms may restrict contact with some staff members, particularly those in the more senior positions. Here the varying staff size from national to regional to local CA firm may influence professional commitment.

Interestingly, the size of the CA firm did not influence organizational commitment. Earlier research related organizational entry and corresponding experiences of newcomers in the workplace to form, or fail to form a basic attachment to the organization (Mowday et al., 1982). Experiences or environments within the CA firm, though potentially different based on staff size, would transmit important beliefs, values and norms facilitating organizational commitment. Possibly the individual differences, life experiences and personal goals explain the findings.

Limitations of the Research

The results of the study can be strengthened by noting several limitations. First, the instrumentation used in this study represents a one-time survey. The study utilized a number of instruments, Job Diagnostic Survey (JDS), Career Facilitation (CF), Organizational Commitment Questionnaire (OCQ), and Career Commitment Scale (CCS), along with the collection of specific individual characteristics, that, until this study, had not been integrated in earlier research. The application of this measure to additional samples is imperative to see if substantiating reliability and validity evidence can be found.
Second, the length of time the CA students had been employed and the age of this audience may have skewed the responses. Earlier studies using the JDS, CF, OCQ, and the CCS generally involved a population of older individuals who had been employed for a longer period of time than the CA students used in this study. It is possible that questions used in the JDS, CF, OCQ, and CCS have greater meaning and application for individuals with more employment experience and are inappropriate for new employees to an organization or individuals bordering on entry into a profession. Individuals with longer term employment backgrounds would have greater professional, organizational and job diagnostic expertise, providing more decisive responses. Individuals with limited employment experience may misinterpret the questions resulting in responses that are inconsistent.

Third, the respondents may be suspicious of the assurance of survey confidentiality and reply with responses that do not reflect reality, or err on the side of neutrality. Response bias may be overcome by ensuring respondent anonymity and by detailing the process to guarantee participants anonymity.

Fourth, the response set may have biased the tendency of some respondents to consistently express attitudes in terms of extremes (e.g., agree strongly or strongly disagree) or give a mid-range responses (somewhat agree). Reading each question on the survey carefully and pondering the response requires a great deal of time. In this research the survey was lengthy, encompassing 122 questions. The respondents may begin with good intentions but tire of the exercise, and, as a result, answer with a neutral or extreme response in order to complete the survey more quickly.

Fifth, the design of the study may have reduced the generalization of the results. Although the rate of return was moderate to high (59.07%) there was still a significant portion of the CA student population who did not participate. Increased client demands during the fall at the CA firms may have occupied the CA students’ time and ability to participate in the survey.
Altering the timing of the survey to coincide with slower, less demanding client expectations may have helped to increase the response rate.

Sixth, selecting a specific segment of the entire CA student population may bias the results of the study. Capturing the entire student group may have provided more extreme results. The point in which the students are entering the professional and organizational environment for the first time may influence the level of commitment. Students who are beginning the qualification requirement leading to the designation, those entering their first co-operative education work placement or beginning their first full-time job after graduation, may have attitudes towards commitment that are distinctly different from those CA students completing the final stages of the professional requirements, having written the UFE. In the first instance, the newcomer would tend to concentrate on completing the professional component of the CA program, the School of Accountancy, the UFE and the practical experience, with little opportunity to gain exposure to or awareness of the long-term professional and the organizational potential. On the other hand, students nearing completion of the requirements for the CA designation are better positioned to launch their careers and focus on realizing professional and organizational rewards.

Seventh, the order of the questions or the individuals measures in the survey may have influenced participants' willingness or ability to complete the questionnaire. The questionnaire in this study arranges the individual measures in the following manner: JDS; CCQ; OCQ; CFS; then individual characteristics. Since the focus of this study was to explore the attitudes of professional commitment and organizational commitment, sequencing the individual instruments by presenting the CCQ and the OCQ at the beginning of the survey may have produced different results.

Eighth, the design of the study was strictly quantitative. Developing and implementing a quantitative/qualitative approach may have resulted in a more comprehensive interpretation of the attitudes of the CA students toward professional commitment and organizational commitment.
Ninth, the analysis used in the study did not allow for the independence of the variables. Therefore some variables may be measuring the same thing; consequently, there exists an inability to confidently determine why the results might be significant or not.

Finally, the strength of the relationships for the most part are weak, with little variance accounted for. Again caution must be exercised in interpreting the results.

**Implications for Practice and Research**

This study examined the attitudes of CA students toward professional commitment and organizational commitment. Although the relationship between these two constructs was significant, the relationship was weak. The implications offer suggestions for interventions in practice and in theory to more clearly identify specific variables that strengthen and influence the attitudes of the new recruit towards both professional and organizational commitment.

**Implications for Practice**

The CA firms and the profession must recognize that there exists a relationship between professional commitment and organizational commitment. Rather than working in isolation, these two groups would benefit from synergy of combined efforts in promoting the profession and, in turn, attracting and recruiting the best students to the CA firms.

Earlier studies indicated the importance of the new recruits' introduction to the profession and the organization in formulating convictions of commitment. The intense socialization process inherent within particular professions establishes long-term development of attitudes toward professional commitment (Aranya, 1981; Ondrack, 1975; Van Maanen, 1977) and initiates a rationalization process through which individuals perceive their current situation, and develop attitudes that are consistent with their commitment (Bateman & Strasser, 1984). Identifying the
elements to ensure a positive first impression or experience could activate the new recruits'
convictions toward the profession and the organization.

The CA firms and the profession should conduct a needs assessment to determine the
expectations of the new recruit. The assessment should include not only those students who are
currently in the CA program, but students both in high school and various stages in their university
careers. Variables identified should be ranked in order of motivating significance and may assist
in developing strategies that are specific to the needs of CA students and potential students. For
example, results could reveal the degree of career facilitation, autonomy, skill variety, feedback
from others or the job the students expect from the profession, and the organization required to
ensure these expectations are met and levels of commitment are maximized.

Earlier research stressed the importance of first impressions in creating a longitudinal
impact. What do most CA students experience during their first day, week, month or year? Is the
experience positive or negative? What factors support a positive encounter? Specifically how
does the experience of a CA student employed in a local CA firm differ from the experience of the
CA student employed in a national CA firm? By answering these questions the profession and the
CA firms would reinforce desirable commitment outcomes.

CA firms and the profession should investigate ways to enhance satisfaction by addressing
the goals and expectations of the CA students. The implications are that career dissatisfaction or
lack of career success may prompt employees to consider withdrawing from a career in a
profession (Rhodes & Doering, 1983) or to seek opportunities in another organization. The
responses from this study indicate that general satisfaction with the job as well as growth
satisfaction, satisfaction with compensation, co-workers, supervision and job security, while
facilitating organizational commitment, tend to stimulate levels of satisfaction that range from
neutral to slightly satisfying. Discovering which situations and experiences trigger each specific
satisfaction would aid in directly strengthening organizational commitment and indirectly influencing professional commitment. For example, satisfaction with the supervisor may improve with increased communication regarding expectations and performance. Improving growth satisfactions by offering assignments, in which individuals feel challenged, utilize and develop a variety of skills, would serve to encourage organizational commitment.

Historically, collaborative efforts to enhance the relationship between professional and organizational commitment between CA firms and the Institute of Chartered Accountants of Ontario have been limited. The benefits, individual and collective, of a cooperative venture need to be communicated to each group. Defining the role of the CA profession and the role of the CA firms in strengthening professional and organizational commitment will continue to be a challenge until the advantages are realized.

**Implications for Research**

The interpretation of the study supports many aspects of earlier research and provides questions for consideration to advance the conceptual framework of professional commitment and organizational commitment.

Studies could be conducted that more effectively distinguish between the variables that influence the attitudes of tenured employees versus the attitudes of new recruits. The sample used in the study could stretch across a continuum that would capture the opinions of individuals considering the profession (still in high school or university), CA students engaged in the practical component of the CA program, individuals who have just completed the qualification process, and CAs who have had their designation for 3, 5, 10, and more than 10 years. The results of such a study could be generalized to reflect all potential CAs, CA students, and CAs, and may assist in developing professional and organizational practices that secure commitment. Observations made
regarding tenure could detail the professional and organizational evolution and related situational and individual characteristics that support and oppose commitment.

Another dimension of the research could focus more closely on the variables that facilitate commitment in the early stages of an individual’s career. Earlier research has involved individuals who tend to be more established in their organizations and professions and have experienced the benefits of both. Identifying and understanding the relative short- and long-term influence of variables on the new recruits’ attitudes could better assist to establish and maintain satisfactory levels of commitment. The research may disclose specific situations relating to the training of CA students that could affect individual convictions associated with professional commitment and organizational commitment.

Expanding on the conceptual notion that the level of education and tenure influence commitment, future studies could perhaps concentrate more closely on individual educational backgrounds. Investigating the degree type, co-operative compared to traditional, specific compared to nonspecific and undergraduate compared to graduate degrees, of individuals dedicated to a career within a prominent profession, could reveal fundamental trends which stimulate commitment.

Overall satisfaction and specific satisfactions of the new recruits activate attitudes of commitment. Studies could better select specific satisfactions and the attributes of particular satisfactions that most influence commitment. Understanding what satisfies the new recruit may assist to modify the work experience or supervisory styles to facilitate commitment.

Research could assess the impact of met expectations in swaying the organizational or professional attitudes of the newcomer. This finding would uncover the level to which the expectations of students entering the profession are being met, potentially affecting the recruitment activities of the CA firms and the image-building strategies of the profession. Better to
communicate the real rather than the ideal in generating commitment.

CA students in the CA firm environment were satisfied with the level of career facilitation. Structurally, organizations provide fewer opportunities for upward promotion than in the past. Detecting how students interpret career facilitation, how those career facilitation goals can be achieved and who participates and is responsible for ensuring they can be attained would serve to strengthen commitment.

Future studies could involve the comparison of the CA staff in similar-sized organizations or CA staff in national firms but with offices in rural locations. These findings could focus on the work environment, the management style, work activities and intrinsic and extrinsic rewards, highlighting the negative and positive elements that foster commitment.

Conclusion

This study has produced an aggregate of related questions concerning the orientation of the new recruits' attitudes toward the profession of chartered accountancy and the CA firms in which they are employed. Many opportunities exist for researchers to uncover the issues and significance of various influencers on professional commitment and organizational commitment in the ever-changing global marketplace.
References


Scarpello, V., & Vandenberg, R. (1986). Is the level of job satisfaction influenced by occupational and career views. Paper presented at the Southern Management Association Meeting, Atlanta, GA.


Bibliography


Appendix A

Initial Cover Letter to Sample Audience

October 3, 1995

Dear:

I am writing to request your help in an important research study which will examine CA students’ attitudes towards their work environment. The objective of this study is to collect information about the CA students’ perspectives of the profession, the organization in which they are employed and their current work environment. This study will also assist me with my Master of Education thesis.

The profession of chartered accountancy has traditionally taken pride in attracting the brightest and the best students, which in turn, has allowed the profession to maintain high professional standards, competence and integrity. To assist the CA profession and the public accounting firms to develop a more stable and high-quality workforce, thereby maintaining professional pre-eminence, this study is being conducted to investigate the professional commitment, (commitment toward the CA profession) and the organizational commitment (commitment toward the CA firm in which you are employed) of students currently pursuing the CA designation.

The Institute of Chartered Accountants of Ontario has agreed to assist me in this important research project. As a registered student member of the Institute you have been identified as someone who would be able to participate in my investigation.

Agreement to be a participant in the research involves completing the enclosed questionnaire (which should take approximately 20 minutes). I hope that you will decide to participate in this study as your response is invaluable. The results will be useful to organizations and policy makers as they try to anticipate and meet the need of a changing workforce.

Please be assured that your responses to the questionnaire will be held in the strictest confidence accessible only to the researcher. Any publication or feedback based on this survey will report on aggregate not individual responses. Furthermore, should you wish, you may request a report of the findings once the research is completed.

Enclosed you will find: a questionnaire; and a self-addressed stamped envelope so that you may easily return the completed survey. Please be assured that this is not a test -- there are no right or wrong answers. What I would like is complete and accurate information which will provide me with a reliable picture of your attitudes toward your work environment and the CA profession.

I would appreciate receiving your completed survey by October 15, 1995. If you have any questions or concerns, or would like more information about this study, please feel free to contact me at 905-689-7400.

Thank you for your time and assistance.

Sincerely,

JILL L. AXISA
Encls. questionnaire
return envelope
Appendix B

Follow-up Letter to Sample Audience

October 31, 1995

Dear:

Recently I wrote to you requesting your help in an important research study which will examine CA students' attitudes towards professional commitment and organizational commitment. The objective of the study is to investigate CA students' perspectives of the profession of chartered accountancy and the CA office in which they are employed and their current work environment. This study is part of my Master of Education thesis.

The Institute of Chartered Accountants of Ontario has agreed to assist me in the important research project. Because you are a student member of the Institute your name was given to me as someone who would be able to participate in my investigation.

Agreement to be a participant in the research involves completing the enclosed questionnaire (which should take approximately 20 minutes). I hope that you will decide to participate in this study as your response is invaluable. The results will be useful to organizations and policy makers as they try to anticipate and meet the need of a changing workforce.

Enclosed you will find: a questionnaire; a self-addressed stamped envelope so that you may easily return the completed survey. I would appreciate receiving your completed survey by Monday, November 14, 1995. Be assured that your responses to the questionnaire will be held in the strictest confidence accessible only to the researcher. Furthermore, should you wish, you may request a report of the findings once the research is completed.

If you have any questions or concerns, or would like more information about this study, please feel free to contact me at 905-689-7400.

Thank you for your time and assistance.

Sincerely,

JILL L. AXISA

Encls. questionnaire return envelope
Appendix C

Letter Requesting Permission to Access Members' Records and Distribute Questionnaire to Sample Audience

June 20, 1995

David A. Wilson, FCA
CEO
The Institute of Chartered Accountants of Ontario
69 Bloor Street East
TORONTO M4W 1B3

Dear David:

I am writing to formally request the cooperation and assistance of The Institute of Chartered Accountants of Ontario in providing me with access to the Institute's student membership directory and permission to survey this group. The information collected from the survey will help to fulfill the research component required to complete my MEd thesis at Brock University.

The objective of this study is to investigate the relationship between professional and organizational commitment and the variables affecting the level of commitment among CA students currently pursuing the CA designation. The CA student group that I would like to use as my sample for this study is the first-time writers of the 1995 Uniform Final Examination. The information collected will reflect the CA students' perspectives of the CA profession and the organizations in which they are employed.

The profession of chartered accountancy has traditionally taken pride in attracting the brightest and the best students, which in turn has allowed the profession to maintain high professional standards, competence and integrity. Understanding the nature and extent of differences that influence professional and organizational commitment among CA students may facilitate the development of interventions to foster both attractiveness of students to the profession and the retention of highly qualified staff within the CA firms.

I have discussed this study with the directors of human resources of the eight large CA firms. Each director is very interested in receiving the aggregate of the findings and each has requested, if possible, to receive a partial summary of the study as it relates specifically to the student sample representing their firm.

I would be pleased to meet with you and discuss any questions or concerns that this request generates.

Sincerely,

JILL L. AXISA
Appendix D

Scoring Key for the Job Diagnostic Survey


The scoring of manual for the Job Diagnostic Survey (JDS) is presented below. For each variable measured by the JDS, the questionnaire items that are averaged to yield a summary score for the variables listed.

I. JOB CHARACTERISTICS

A. Skill Variety. Average the following items:
   Section One: # 4
   Section Two: # 1
   # 5 (reverse scoring - i.e., subtract the number entered by the respondent from 8)

B. Task Variety. Average the following items:
   Section One: # 3
   Section Two: # 11
   # 3 (reverse scoring)

C. Task Significance. Average the following items:
   Section One: # 5
   Section Two: # 8
   # 14 (reverse scoring)

D. Autonomy. Average the following items:
   Section One: # 2
   Section Two: # 13
   # 9 (reverse scoring)

E. Feedback from the job itself. Average the following items:
   Section One: # 7
   Section Two: # 4
   # 12 (reverse scoring)

F. Feedback from agents. Average the following items:
   Section One: # 6
   Section Two: # 10
   # 7 (reverse scoring)

G. Dealing with others. Average the following items:
   Section One: # 1
   Section Two: # 2
   # 6 (reverse scoring)
II. EXPERIENCED PSYCHOLOGICAL STATES. Each of the three constructs are measured both directly (Section Three) and indirectly, via projective-type (Section Five).

A. Experienced meaningfulness of the work. Average the following items:
Section Three: #7
#4 (reverse scoring)
Section Five: #6
#3 (reverse scoring)

B. Experienced responsibility for the work. Average the following items:
Section Three: #8, #12, #15
#1 (reverse scoring)
Section Five: #4, #7

C. Knowledge of results. Average the following items:
Section Three: #5
#11 (reverse scoring)
Section Five: #5
#10 (reverse scoring)

III. AFFECTIVE OUTCOMES. The first two constructs (general satisfaction and internal work motivation) are measured both directly (Section Three) and indirectly (Section Five); growth satisfaction is measured only directly (Section Four).

A. General satisfaction. Average the following items:
Section Three: #3, #13
#9 (reverse scoring)
Section Five: #2
#8 (reverse scoring)

B. Internal work motivation. Average the following items:
Section Three: #2, #6, #10
#14 (reverse scoring)
Section Five: #1, #9

C. Growth satisfaction. Average the following items:
Section Four: #3, #6, #10, #13

IV. CONTENT SATISFACTIONS. Each of these short scales uses items from Section Four only.

A. Satisfaction with job security. Average items #1 and #11 of Section Four.

B. Satisfaction with compensation (pay). Average items #2 and #9 of Section Four.

C. Satisfaction with co-workers. Average items #4, #7 and #12 of Section Four.

D. Satisfaction with supervision. Average items #5, #8 and #14 of Section Four.
V. INDIVIDUAL GROWTH STRENGTH. The questionnaire yields two separate measures of growth need strength, one from Section Six (the "would like" format) and one from Section Seven (the "job choice" format).

A. "Would like" format (Section Six). Average six items from Section Six listed below. Before averaging, subtract 3 from each item score; this will result in a summary scale ranging from one to seven. The items are: #2, #3, #6, #8, #10, #11

B. "Job choice" format (Section Seven). Each item in Section Seven yields a number from 1 - 5 (i.e. "Strongly prefer A" is scored 1; "Neutral" is scored 3; and "Strongly prefer B" is scored 5). Compute the need strength measure by averaging the twelve items as follows:
- #1, #5, #7, #10, #11, #12 (direct scoring)
- #2, #3, #4, #6, #8, #9, (reversed scoring - i.e., subtract the respondent’s score from 6)

Note: To transform the job choice summary score from a 5-point scale to a 7-point scale, use this formula: 

\[ Y = 1.5X - .5 \]

C. Combine growth need score. To obtain an overall estimate of growth need strength based on both "would like" and "job choice" data, first transform the "job choice" summary score to a 7-point scale (using the formula given above), and then average the "would like" and the transformed "job choice" summary scores.

D. MOTIVATING POTENTIAL SCORE.

\[
\text{Motivating potential score (MPS)} = \frac{\text{Skill variety} + \text{Task identity} + \text{Task significance}}{3} \times \text{Autonomy} \times \frac{\text{Feedback}}{\text{from the job}}
\]
Appendix E

Questionnaire

SECTION ONE

This part of the questionnaire asks you to describe your job, as objectively as you can. Please do not use this part of the questionnaire to show how much you like or dislike your job. Questions about that will come later. Instead, try to make your descriptions as objective as you possibly can.

Using the following scale, circle the appropriate number for each question.

<table>
<thead>
<tr>
<th>Very Little</th>
<th>Moderately</th>
<th>Very Much</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>5</td>
<td></td>
</tr>
</tbody>
</table>

1. To what extent does your job require you to work closely with other people (either clients or people in related jobs in your own organization)? ......................................................... 1 2 3 4 5

2. How much autonomy is there in your job? That is, to what extent does your job permit you to decide on your own how to go about doing the work? ......................................................... 1 2 3 4 5

3. To what extent does your job involve doing a whole and identifiable piece of work? That is, is the job a complete piece of work that has an obvious beginning and end? Or is it only a small part of the overall piece of work, which is started or finished by other people? ......................................................... 1 2 3 4 5

4. How much variety is there in your job? That is, to what extent does your job require you to do many different things, using a variety of your skills and talents? ......................................................... 1 2 3 4 5

5. In general, how significant or important is your job? That is, are the results of your work likely to significantly affect the lives or well-being of other people? ......................................................... 1 2 3 4 5

6. To what extent do managers or co-workers let you know how well you are doing on your job? ......................................................... 1 2 3 4 5

7. To what extent does doing the job itself provide you with information about your work performance? That is, does the actual work itself provide clues about how well you are doing – aside from the feedback co-workers or supervisors may provide? .................................................. 1 2 3 4 5

SECTION TWO

Listed below are a number of statements which could be used to describe a job. Please indicate whether each statement is an accurate or inaccurate description of your job. Once again, please try to be as objective as you can in deciding how accurately each statement describes your job – regardless of whether you like or dislike your job.

Using the following scale, circle the appropriate number for each statement.

<table>
<thead>
<tr>
<th>Very Inaccurate</th>
<th>Mostly Inaccurate</th>
<th>Slightly Inaccurate</th>
<th>Uncertain</th>
<th>Slightly Accurate</th>
<th>Mostly Accurate</th>
<th>Very Accurate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

1. The job requires me to use a number of complex or high-level skills ......................................................... 1 2 3 4 5 6 7

2. The job requires a lot of cooperative work with other people ......................................................... 1 2 3 4 5 6 7

3. The job is arranged so that I do not have the chance to do an entire piece of work from beginning to end ......................................................... 1 2 3 4 5 6 7

4. Just doing the work required by the job provides many chances for me to figure out how well I am doing ......................................................... 1 2 3 4 5 6 7

5. The job is quite simple and repetitive ......................................................... 1 2 3 4 5 6 7

6. The job can be done adequately by a person working alone – without talking or checking with other people ......................................................... 1 2 3 4 5 6 7
The supervisors and co-workers on this job almost never give me any feedback about how well I am doing in my work 1 2 3 4 5 6 7
This job is one where a lot of people can be affected by how well the work gets done 1 2 3 4 5 6 7
The job denies me of any chance to use my personal initiative or judgement in carrying out the work 1 2 3 4 5 6 7
Supervisors often let me know how well they think I am performing the job 1 2 3 4 5 6 7
The job provides me the chance to completely finish the pieces of work I begin 1 2 3 4 5 6 7
The job itself provides very few clues about whether or not I am performing well 1 2 3 4 5 6 7
The job gives me considerable opportunity for independence and freedom in how I do the work 1 2 3 4 5 6 7
The job itself is not very significant or important in the broader scheme of things 1 2 3 4 5 6 7

SECTION THREE

Please indicate how you personally feel about your job. Each of the statements below is something that a person might say about his or her job. You are to indicate your personal feelings about your job.

Using the following scale, circle the appropriate number for each statement.

<table>
<thead>
<tr>
<th>Disagree</th>
<th>Disagree</th>
<th>Disagree</th>
<th>Uncertain</th>
<th>Agree</th>
<th>Agree</th>
<th>Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

1. It's hard, on this job, for me to care very much about whether or not the work gets done well 1 2 3 4 5 6 7
2. My opinion of myself goes up when I do this job well 1 2 3 4 5 6 7
3. Generally speaking, I am very satisfied with this job 1 2 3 4 5 6 7
4. Most of the things I have to do on this job seem useless or trivial 1 2 3 4 5 6 7
5. I usually know whether or not my work is satisfactory on this job 1 2 3 4 5 6 7
6. I feel a great sense of personal satisfaction when I do this job well 1 2 3 4 5 6 7
7. The work I do on this job is very meaningful to me. 1 2 3 4 5 6 7
8. I feel a very high degree of personal responsibility for the work I do on this job 1 2 3 4 5 6 7
9. I frequently think of quitting this job 1 2 3 4 5 6 7
10. I feel bad and unhappy when I discover that I have performed poorly on this job 1 2 3 4 5 6 7
11. I often have trouble figuring out whether I am doing well or poorly on this job 1 2 3 4 5 6 7
12. I feel I should personally take the credit or blame for the results of my work on this job 1 2 3 4 5 6 7
13. I am generally satisfied with the kind of work I do on this job 1 2 3 4 5 6 7
14. My own feelings generally are not affected much one way or the other by how well I do on this job 1 2 3 4 5 6 7
15. Whether or not this job gets done well is clearly my responsibility 1 2 3 4 5 6 7
SECTION FOUR

Now please indicate how satisfied you are with each aspect of your job.

Using the following scale, circle the appropriate number for each statement.

<table>
<thead>
<tr>
<th>Extremely Dissatisfied</th>
<th>Dissatisfied</th>
<th>Slightly Dissatisfied</th>
<th>Neutral</th>
<th>Slightly Satisfied</th>
<th>Satisfied</th>
<th>Extremely Satisfied</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

1. The amount of security I have .......................................................... 1 2 3 4 5 6 7
2. The amount of pay and fringe benefits I receive ................................... 1 2 3 4 5 6 7
3. The amount of personal growth and development I get in doing my job .......... 1 2 3 4 5 6 7
4. The people I talk to and work with in my job ........................................ 1 2 3 4 5 6 7
5. The degree of respect and fair treatment I receive from my supervisor ......... 1 2 3 4 5 6 7
6. The feeling of worthwhile accomplishment I get from doing my job ............. 1 2 3 4 5 6 7
7. The chance to get to know other people while on the job .......................... 1 2 3 4 5 6 7
8. The amount of support and guidance I receive from my supervisor ............... 1 2 3 4 5 6 7
9. The degree to which I am fairly paid for what I contribute to this firm .......... 1 2 3 4 5 6 7
10. The amount of independent thought and action I can exercise in my job ........ 1 2 3 4 5 6 7
11. How secure things look for me in the future in this firm ........................ 1 2 3 4 5 6 7
12. The chance to help other people while at work ..................................... 1 2 3 4 5 6 7
13. The amount of challenge in my job ..................................................... 1 2 3 4 5 6 7
14. The overall quality of the supervision I receive in my work .................... 1 2 3 4 5 6 7

SECTION FIVE

Please think of other people in your organization who hold the same job you do. If no one has exactly the same job as you, think of the job which is most similar to yours. Please think about how accurately each of the statements describes the feelings of those people about the job.

It is quite all right if your answers here are different from the description of your own reactions to the job. Often people feel quite differently about the same job.

Using the following scale, circle the appropriate number for each statement.

<table>
<thead>
<tr>
<th>Disagree Strongly</th>
<th>Disagree Slightly</th>
<th>Uncertain</th>
<th>Agree Slightly</th>
<th>Agree Strongly</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

1. Most people on this job feel a great sense of personal satisfaction when they do the job well .......................................................... 1 2 3 4 5 6 7
2. Most people on this job are very satisfied with the job ........................ 1 2 3 4 5 6 7
3. Most people on this job feel that the work is useless or trivial ................................. 1 2 3 4 5 6 7
4. Most people on this job feel a great deal of personal responsibility for the work they do ................................. 1 2 3 4 5 6 7
5. Most people on this job have a pretty good idea of how well they are performing their work ................................. 1 2 3 4 5 6 7
6. Most people on this job find the work very meaningful ................................. 1 2 3 4 5 6 7
7. Most people on this job feel that whether or not the job gets done well is clearly their own responsibility ................................. 1 2 3 4 5 6 7
8. People on this job often think of quitting ................................. 1 2 3 4 5 6 7
9. Most people on this job feel bad or unhappy when they find they have performed the work poorly ................................. 1 2 3 4 5 6 7
10. Most people on this job have trouble figuring out whether they are doing a good or bad job ................................. 1 2 3 4 5 6 7

SECTION SIX
People differ in the kinds of jobs they would like to hold. The questions below give you a chance to say just what it is about a job that is most important to you.

Using the following scale, circle the appropriate number for each statement.

<p>| Strongly | Slightly | Neutral | Slightly | Strongly |</p>
<table>
<thead>
<tr>
<th>Prefer A</th>
<th>Prefer A</th>
<th></th>
<th>Prefer B</th>
<th>Prefer B</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

Job A | Job B
---|---
1. A job where the pay is good. | A job where there is considerable opportunity to be creative and innovative.
2. A job where you are often required to make important decisions. | A job with many pleasant people to work with.
3. A job in which greater responsibility is given to those who do the best work. | A job in which greater responsibility is given to loyal employees who have the most seniority.
4. A job in an organization which is in financial trouble – and might have to close down within the year. | A job in which you are not allowed to have any say in how your work is scheduled, or in the procedures to be used in carrying it out.
5. A very routine job. | A job where you co-workers are not very friendly.
6. A job with a supervisor who is often very critical of you and your work in front of other people | A job which prevents you from using a number of skills that you worked hard to develop.
7. A job with a supervisor who respects you and treats you fairly. | A job which provides constant opportunities for you to learn new and interesting things.
8. A job where there is a real chance you could be laid off. | A job with very little chance to do challenging work.
9. A job in which there is a real chance for you to develop new skills and advance in the organization. | A job which provides lots of vacation time and an excellent fringe benefit package.
10. A job with little freedom and independence to do your work in the way you think best. | A job where the working conditions are poor.
11. A job with very satisfying teamwork. | A job which allows you to use your skills and abilities to the fullest extent.
12. A job which offers little or no challenge. | A job which requires you to be completely isolated from co-workers.
SECTION SEVEN

Listed below are a number of characteristics which could be present on any job. People differ about how much they would like to have each one present in their own jobs. Please indicate the degree to which you would like to have each characteristic present in your job.

Using the following scale, circle the appropriate number for each statement.

Note: The numbers on this scale are different from those used in previous scales.

<table>
<thead>
<tr>
<th>Would like having this only a moderate amount or less</th>
<th>Would like having this very much</th>
<th>Would like having this extremely much</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 2 6 7 8 9 10</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. High respect and fair treatment from my supervisor ........................................... 4 5 6 7 8 9 10
2. Stimulating and challenging work ................................................................. 4 5 6 7 8 9 10
3. Chances to exercise independent thought and action in my job ........................... 4 5 6 7 8 9 10
4. Great job security ............................................................................................... 4 5 6 7 8 9 10
5. Very friendly co-workers ...................................................................................... 4 5 6 7 8 9 10
6. Opportunities to learn new things from my work .................................................. 4 5 6 7 8 9 10
7. High salary and good fringe benefits ..................................................................... 4 5 6 7 8 9 10
8. Opportunities to be creative and imaginative in my work ...................................... 4 5 6 7 8 9 10
9. Quick promotions ..................................................................................................... 4 5 6 7 8 9 10
10. Opportunities for personal growth and development in my job .............................. 4 5 6 7 8 9 10
11. A sense of worthwhile accomplishment in my work ............................................... 4 5 6 7 8 9 10

SECTION EIGHT

Please indicate how accurately each statement describes your feelings about the profession of chartered accountancy.

Using the following scale, circle the appropriate number for each statement.

<table>
<thead>
<tr>
<th>Disagree Strongly</th>
<th>Disagree Slightly</th>
<th>Disagree</th>
<th>Uncertain</th>
<th>Agree</th>
<th>Agree Slightly</th>
<th>Agree Strongly</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 2 3 4 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. I would take a different job paying the same ...................................................... 1 2 3 4 5
2. I want a career as a chartered accountant ......................................................... 1 2 3 4 5
3. If I could do it all over, I would not choose chartered accountancy .................. 1 2 3 4 5
4. If I had all the money I needed, I would still work as a chartered accountant ....... 1 2 3 4 5
5. Chartered accountancy is the ideal vocation for life work .................................... 1 2 3 4 5
6. I am disappointed I ever entered chartered accountancy profession .................... 1 2 3 4 5
7. I spend time reading chartered accountancy related material. ............................ 1 2 3 4 5
SECTION NINE

Please indicate how accurately each statement describes your feelings about the organization in which you are currently employed.

Using the following scale circle the appropriate number for each statement.

<table>
<thead>
<tr>
<th>Disagree Strongly</th>
<th>Disagree</th>
<th>Neither Agree or Disagree</th>
<th>Agree</th>
<th>Agree Strongly</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

1. I am willing to put in a great deal of effort beyond that normally expected in order to help this firm be successful .......................... 1 2 3 4 5
2. I talk up this firm to my friends as a great firm to work for .......................... 1 2 3 4 5
3. I feel very little loyalty to this firm .......................................................... 1 2 3 4 5
4. I would accept almost any type of job assignment in order to keep working for this firm .......................................................... 1 2 3 4 5
5. I find that my values and the firm's values are very similar .................................................. 1 2 3 4 5
6. I am proud to tell others that I am part of this firm .......................................................... 1 2 3 4 5
7. I could just as well be working for a different firm as long as the type of work was similar .......................................................... 1 2 3 4 5
8. This firm really inspires the very best in me in the way of job performance .......................................................... 1 2 3 4 5
9. It would take very little change in my present circumstances to cause me to leave this firm .......................................................... 1 2 3 4 5
10. I am extremely glad that I chose this firm to work for over others I was considering at the time I joined .................................................. 1 2 3 4 5
11. There's not too much to be gained by sticking with this firm indefinitely .................................................. 1 2 3 4 5
12. Often, I find it difficult to agree with this firm's policies on important matters relating to its employees .................................................. 1 2 3 4 5
13. I really care about the fate of this firm .......................................................... 1 2 3 4 5
14. For me this is the best of all possible organizations for which to work .................................................. 1 2 3 4 5
15. Deciding to work for this firm was a definite mistake on my part .................................................. 1 2 3 4 5

SECTION TEN

Please indicate how accurately each statement describes your feelings about how your firm assists you in achieving your career goals.

Using the following scale, circle the appropriate number for each statement.

<table>
<thead>
<tr>
<th>Disagree Strongly</th>
<th>Disagree</th>
<th>Neither Agree or Disagree</th>
<th>Agree</th>
<th>Agree Strongly</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

1. There are opportunities for me to pursue my career interests at my firm .................................................. 1 2 3 4 5
2. My firm provides information about how different jobs fit into different careers .................................................. 1 2 3 4 5
3. My firm provides information and counselling about my career .................................................. 1 2 3 4 5
SECTION ELEVEN

Background Information  Please check one.

<table>
<thead>
<tr>
<th></th>
<th>a. Please indicate your gender.</th>
<th>b. Please indicate your marital status.</th>
<th>c. Please indicate your age.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Female □</td>
<td>Single □</td>
<td>under 20 □</td>
</tr>
<tr>
<td>2</td>
<td>Male □</td>
<td>Married □</td>
<td>20-25 □</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>26-30 □</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>d. Please indicate the type of degree program you have most recently graduated from.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Undergraduate Degree</td>
</tr>
<tr>
<td></td>
<td>(i) traditional □</td>
</tr>
<tr>
<td></td>
<td>(ii) co-op □</td>
</tr>
<tr>
<td>2</td>
<td>Graduate Degree</td>
</tr>
<tr>
<td></td>
<td>(i) traditional □</td>
</tr>
<tr>
<td></td>
<td>(ii) co-op □</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>e. Please indicate your grade point average upon graduating from your most recent degree program.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>90 - 100 (A+) □</td>
</tr>
<tr>
<td>2</td>
<td>85 - 89 (A) □</td>
</tr>
<tr>
<td>3</td>
<td>80 - 84 (A-) □</td>
</tr>
<tr>
<td>4</td>
<td>77 - 79 (B+) □</td>
</tr>
<tr>
<td>5</td>
<td>73 - 76 (B) □</td>
</tr>
<tr>
<td>6</td>
<td>70 - 72 (B-) □</td>
</tr>
<tr>
<td>7</td>
<td>less than 70 (C) □</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>f. Do you have a non-business degree at either the undergraduate or graduate level?</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Yes □</td>
</tr>
<tr>
<td>2</td>
<td>No □</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>g. Please indicate the number of months you have worked in your current place of employment.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0 - 6 mos □</td>
</tr>
<tr>
<td>2</td>
<td>7 - 12 mos □</td>
</tr>
<tr>
<td>3</td>
<td>13 - 18 mos □</td>
</tr>
<tr>
<td>4</td>
<td>more than 18 mos □</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>h. The CA office in which you are employed is part of a</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>National Firm (offices in three or more provinces) □</td>
</tr>
<tr>
<td>2</td>
<td>Regional Firm (two or more offices in Ontario and up to two other provinces) □</td>
</tr>
<tr>
<td>3</td>
<td>Local Firm (one office in Ontario only) □</td>
</tr>
<tr>
<td>4</td>
<td>Other □</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>i. Please indicate the name of the major city which is closest to the CA firm office in which you are employed.</th>
</tr>
</thead>
</table>

Thank you for participating.
Thank you for participating.

If you would like to receive a summary of this study, please complete the form below and enclose it along with your completed questionnaire.

Name

ADDRESS

(STREET)

(CITY) (POSTAL CODE)