



## Does the Holland model of occupational choice (HMOC) perpetuate the Beancounter-Bookkeeper (BB) stereotype of accountants?

Clement C. Chen<sup>a,1</sup>, Keith T. Jones<sup>b,1</sup>, Audrey N. Scarlata<sup>c,1</sup>, Dan N. Stone<sup>d,\*,1</sup>

<sup>a</sup> University of Michigan – Flint, United States

<sup>b</sup> University of North Alabama, United States

<sup>c</sup> East Carolina University, United States

<sup>d</sup> University of Kentucky, 355F B&E Building, Lexington, KY 40502, United States

### ARTICLE INFO

#### Article history:

Received 7 June 2010

Received in revised form

28 September 2011

Accepted 21 October 2011

#### JEL classification:

J24

M49

M59

#### Keywords:

Public interest

Accounting education

Accounting firms

Holland model

#### Mots clés :

Intérêt public

Enseignement de la comptabilité

Cabinets comptables

#### Keywords:

关键词

公共利益

会计教育

会计师事务所

#### Palabras clave:

Interés Público

Educación contable

Firmas de contabilidad

### ABSTRACT

This article investigates the Holland model of occupational choice's (HMOC) development, influence, and validity in relation to its classification of bookkeepers, accountants, and business professionals. Study 1 reanalyzes published data and provides evidence that the Beancounter-Bookkeeper (BB) stereotype, which is promoted in the HMOC, is partially predictive of the personality characteristics of individuals who choose to enter professional accountancy. Study 2 investigates the influence of HMOC training, and exposure to accounting education, on perceptions of the personality type needed for accounting work; results indicate that: (1) HMOC training is associated with perceptions that accounting work requires a BB personality, and (2) the importance of investigative skills to accounting work increase with accounting education. Following this, we review evidence that suggests low validity in the HMOC's claims of greater job success and satisfaction among BB accountants. Finally, we consider three possible processes that may explain Holland and colleagues' conjoining of accountants with bookkeepers. Together, the analysis promotes skepticism regarding whether the HMOC's claim that professional accounting success demands a passive, compliant, subservient, i.e., BB, personality supports the public interest obligations of professional accountants.

© 2011 Elsevier Ltd. All rights reserved.

\* Corresponding author. Tel.: +859 257 3043; fax: +859 257 3654.

E-mail addresses: [clementc@umflint.edu](mailto:clementc@umflint.edu) (C.C. Chen), [kjones5@una.edu](mailto:kjones5@una.edu) (K.T. Jones), [scarlataa@ecu.edu](mailto:scarlataa@ecu.edu) (A.N. Scarlata), [dstone@uky.edu](mailto:dstone@uky.edu) (D.N. Stone).

<sup>1</sup> All the authors contributed equally to this project.

## 1. The existence, persistence and importance of the “Bookkeeper Beancounter” (BB) accountant stereotype

Accountants and auditors are called to serve the public interest in regulation, oversight and resource allocation decisions; but what are the values and characteristics of professional accountants that best serve this important responsibility? Following multiple waves of accounting control system and financial industry failures, and a corresponding decline in trust accorded to financial and market institutions (e.g., Farber, 2005; Oppenheimer, 2009; Henriques, 2011), the ability to attract “appropriate” entrants, i.e., those whose values and characteristics enable them to serve professional accountancy’s public interest mandate, may partially determine the contribution of professional accountancy to restoring public trust in business and financial markets (Briggs et al., 2007). But are there unrecognized social influences that potentially dissuade those who might best serve accountancy’s public interest mission from entering professional accounting work?

The persistence of the most common form of the accountants’ stereotype – that professional accountants are boring, passive, and compliant “Beancounter Bookkeepers” (BB) – potentially impedes efforts to recruit accountants who will serve the public interest by championing causes to achieve broad economic and social well-being, whose successful prosecution requires strong investigative and leadership skills.<sup>2</sup> Considerable evidence suggests that most accountants have, over approximately 45 years, a consistent, enduring set of values and characteristics, i.e., there is an “accountant’s personality”, thereby yielding some support for the argument that individuals who are attracted to professional accountancy have personalities that are partially consistent with the stereotypical view. The dominant measure of these values and characteristics in both psychology and accounting research is the Myers–Briggs type indicator (Myers, 1987, 1998). The four dimensions assessed by the Myers–Briggs are:

1. sensing (S) versus intuiting (N): the extent to which one’s perceptions are direct and objective perceptions versus subjective and indirect,
2. thinking (T) versus feeling (F): the extent of impersonal, logical cognitions versus compassionate, idealistic and emotive responses,
3. judging (J) versus perceiving (P): individuals’ preferences for structured planning and organizing activities versus a non-judgmental openness to new information and possibilities,
4. extroversion (E) versus introversion (I): the extent to which one is energized by interactions with others versus by time spent alone.

Wheeler (2001) summarizes the research investigating the personality types of professional accountants and accounting students through 2000 as follows:

Despite two decades of change in the accounting profession, research indicates that the distribution of personality types among accountants is remarkably stable (STJ <i.e., Sensing, Thinking, Judging>) across time, location, and firm size. . . . Undergraduate accounting students have a personality type distribution similar to that of accountants (p. 143).

More recently, Briggs et al. (2007) report Australian data comparing accounting with non-accounting students from 1999 to 2003. Their results are “very much like those described in the literature over the last 20 years for accountants and accounting students” (p. 531), i.e., a consistent STJ personality type. Wheeler, adapting descriptions from Myers and colleagues (Myers, 1987; Myers et al., 1993), characterizes the STJ personality type as practical, sensible, decisive, logical, detached, objectively critical and systematic (see Wheeler’s Table 1).

While the Myers–Briggs type indicator is the, “. . . the world’s most widely used personality assessment” instrument (CPP Inc., 2009), a different model and measure of personality, the Holland (1959, 1962, 1966, 1967, 1968, 1973, 1978, 1985); Holland et al. (1969)) model of occupational choice (HMOC), has dominated career counseling and occupational choice for over 50 years. Sources in the career counseling and occupational choice literature argue that it is difficult to overstate the influence of John L. Holland’s theory of occupations (Holland, 1985, 1997) on the psychology of vocational choice, on career counseling practice, and on the informational resources that are available to individuals seeking career guidance (e.g., see Arnold, 2004; Holland et al., 1994; Savickas and Gottfredson, 1999; Gottfredson and John, 1999; Hogan and Blake, 1999). For example, Eggerth et al. (2005, p. 150) argue that the HMOC’s interpretive ease and intuitive appeal “. . . have made it nearly ubiquitous in vocational guidance settings.” Similarly, Gottfredson (1999, p. 15) argues, “John L. Holland’s monumental research, theoretical and practical contributions have irrevocably altered the manner in which career assistance is delivered around the world.”

Personality traits within the HMOC can be mapped to personality types, in the Myers–Briggs typology, to determine the extent to which a personality is consistent with, or deviates from, the attributes that are associated with the BB accountant stereotype. Conducting such mappings will provide insight into the role of the HMOC in guiding individuals of specific personality types towards, or away from, a career in professional accountancy. More specifically, this article seeks to explore the

<sup>2</sup> The BB stereotype may partially explain why accountants consistently rank as among the least prestigious occupations. For example, accountants rank between the 70th (in 2006) and 100th (in 1982 and 2000) percentile in occupational prestige in fifteen Harris Poll surveys, of about 1,000 annual respondents, between 1977 and 2009. Accountants ranked at 96th percentile in the most recent (2009) survey (HarrisInteractive, 2009).

Download English Version:

<https://daneshyari.com/en/article/1000094>

Download Persian Version:

<https://daneshyari.com/article/1000094>

[Daneshyari.com](https://daneshyari.com)