

'The Behavioral Study of Accountants: A New School of Behavioral Research in Accounting': A Comment

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Professor Sorensen's paper reviews a series of related studies involving professional accountants, and by integrating these studies into an entrance/exit model of organizations, attempts to demonstrate that this body of research merits recognition as a 'school' of behavioral research in accounting. The paper was motivated by several recent literature reviews that intentionally excluded this stream of research. In the words of one review, 'these studies in the main are too few and too unrelated to produce a body of knowledge about a common core' (Birnberg and Shields, 1989).

On the basis of Professor Sorensen's paper, the following conclusions appear justifiable. First, there are over 75 studies involving the behavior of professional accountants reviewed in the current paper; and thus, there are many, and not few, studies in this area of research. Moreover, it is arguable that Professor Sorensen's literature review is too narrow in focus, omitting over 25 related studies that have appeared in other journals, particularly overseas. Consequently, it appears as if this body of research satisfies a test of *numerousness*. Second, these studies can be organized around a well-established model of human behavior, albeit somewhat narrow in focus. Thus, this stream of research also appears to satisfy a test of *relatedness*.

Third, the research involving the behavioral study of professional accountants predates in its origin much of the research cited as being relevant, related, and numerous, by Birnberg and Shields. Thus, this particular research thrust appears to have a rather lengthy and rich history of over 25 years. As a point of interest, only three of the five 'schools' of behavioral accounting research cited by Birnberg and Shields have a similar history of continuous re-

search interest and output. Fourth, not only does this stream of research appear to pass the tests of numerousness, relatedness, and time, but it has also passed the all-too-important test of *market acceptability*. That is, these studies may be found in journals of the very highest academic standards, suggesting that the quality of investigative work has been both high and worth dissemination in a variety of academic disciplines, to include accounting, decision sciences, organizational behavior, psychology, and sociology.

On all accounts, then, it appears as if the justification for excluding the behavioral study of accountants from consideration as a school of behavioral accounting research is unwarranted. Why, then, has this research thrust been repeatedly discounted by behavioral accountants?

It seems that there are several joint hypotheses that might explain this phenomenon. First, it is, admittedly, difficult to decide whether the behavioral study of accountants is an accounting thrust or more properly positioned as a research thrust in the behavioral sciences. It is unclear to many, for example, whether this field of inquiry should be classified on the basis of the subjects investigated (i.e. accountants), the research setting (i.e. professional accounting firms), or the focus of inquiry (i.e. the behavior of individuals). This interdisciplinary field of research is not definitively positioned in either accounting or the behavioral sciences.

Second, there also appears to be a methodological undercurrent, namely, that much of the research in this area is accomplished using questionnaire data collection methods; and among accounting researchers there appears to be some bias against research findings generated in this way.

Third, there is also an educational issue. Specifically, in just which accounting course in the typical curriculum can the findings involving the behavior of accountants be integrated—auditing, theory or advanced? In essence, the educational fit of this stream of research in the accounting curriculum is not a good one, and consequently, there are legitimate educational-based questions as to whether this research is sufficiently accounting-oriented.

CONTENT ISSUES

With respect to the specific content of Professor Sorensen's paper, a number of observations appear in order. First, as suggested above, the organizational model adopted for the purposes of this paper is far too narrowly focused to capture all of the related, relevant research involving the behavior of professional accountants. On the basis of my reading of this paper, Fig. 1 is a depiction of the model in use.

The principal focal point of Professor Sorensen's model is the individual accountant and the processes by which he or she gains entrance to an organization (i.e. the professional accounting firm), and then departs. Too little attention is directed at the individual *within* the organization, for example to the processes by which an individual performs and exists within an organization. Professor Sorensen correctly observes that insufficient research exists in this area, and that more is needed, to which I concur. My point is simply that when such research is completed, it will not be easily integrated into the context of Professor Sorensen's individual-oriented, entrance/exit model.

A second modelling concern is that only one accounting constituency is considered, namely, professionals working in the large CPA firm. Considerable research involving professional accountants in other organizational settings currently

exists (e.g. accountants employed in corporations or governmental agencies). I believe that the title of this paper implies a broader constituency than is reflected by the studies that are reviewed therein.

A third concern is that the model depicted in this paper is very traditional in perspective. There is, for example, some very interesting research involving turnover that is currently in process. Much of this research involves alternative or non-traditional ways of viewing the employee separation question. For example, instead of asking 'why and when employees will turnover' an alternative model asks 'how long an employee will retain membership in the organization'. Much of the new research appears to be based on interdisciplinary concepts from the actuarial sciences, and could not be readily integrated into Professor Sorensen's model.

A fourth concern is that the model fails to adequately consider the group and organizational dimensions as they relate to individual behavior. Accounting, and auditing in particular, is very much a group-oriented activity, and the impact of the group (e.g. the audit team) and group dynamics on the individual are not well described in this paper. That more research is needed in this area is widely acknowledged, but again, how this research can be integrated into Professor Sorensen's model is not stipulated in the paper.

As a final observation, I feel that Professor Sorensen was much too generous with respect to his methodological evaluation of the research to date in this school. There has been an abundance of survey studies, often involving relatively small samples and with inadequate rigor in the statistical analysis of the collected data. In this paper's section on 'Future Issues' Professor Sorensen should have added a call for more varied investigative efforts—perhaps a return to the use of field and laboratory studies that were prevalent over a decade ago—and the need for more longitudinal investigations, with a greater focus on causal, and not just correlative, relations.

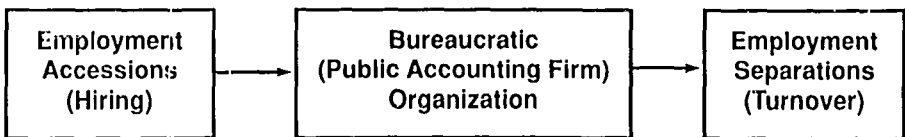


Figure 1. An individual-oriented Process Model.

CONCLUSION

That prior behavioral accountants have chosen to exclude the behavioral study of accountants from their literature reviews is indicative of the classificatory uncertainty that exists with regard to this research thrust. Professor Sorensen, however, has demonstrated that using the criteria of Professors Birnberg and Shields, the behavioral study of accountants *should* be considered a school of behavioral accounting research. This stream of re-

search appears to satisfy sufficient criteria (e.g. numerousness, relatedness, continuity over time, and academic acceptability) to merit designation as a 'school of research'.

REFERENCE

- J. G. Birnberg and J. F. Shields (1989). Three decades of behavioral accounting research: a search for order. *Behavioral Research in Accounting* 23-74.

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