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Career Orientation of Accounting Professionals in Ethiopia

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Abstract

The issue of career orientations has become a critical component of career development of professionals in a rapidly changing world. To this effect, the career orientations of professionals employees is considered to have important implications for their job satisfaction, commitment, and retention within organizations. However, career orientations of professionals in general and that of Accounting professionals in particular have not yet been studied in Ethiopia.

In view of the above, this study examines the career orientation held by accounting professionals in Ethiopia and the variation in the distribution of career orientation among category of accounting professionals having different occupational/professionals status. Data for the study were obtained from 40 accounting professionals working in various organizations in Addis Ababa.

The findings of the study suggest that the most prevalent career orientation among accounting professionals included in the sample are service/ dedication to a cause, entrepreneurial creativity, pure challenge and life style.

The remaining types of career orientations (technical functional, general management competence, Autonomy/independence, security /stability.) are found to be less predominant. However the results obtained for each dimensions indicated the existence of variation in the distribution of career orientation across the sample categories of accounting professionals.
CHAPTER ONE

The problem and its approach

1. INTRODUCTION

In today's uncertain and turbulent business climate, increasing attention is being placed to the issues arising from growing employment of professional personnel by formal organization. To this end, Schein et al., (1995) state that a number of variables have been proposed to describe the career attitudes, beliefs and behavior of professionals. In this regard, as a central issue of concern, career orientation has been taken as a critical component of career development of professionals in a rapidly changing world. The understanding of career anchors of professional employees is considered to be significant because it helps organizations to deal with career development more successfully. Underlying the relevance of this fact, Igbaria et al., (1991) state that organizations need to recognize the different career orientations within their professional employees to develop appropriate reward systems and career paths.

Generally, pinpointing career anchors of professionals is an especially useful tool because it influences career choices, affects decisions to move from one job to another, shapes what individuals are looking for in life, determines their views of the future, influences the selection of specific occupations and work settings, and affects their reactions to work experiences. Supporting this fact, Igbaria et al., (1991) state that, measuring individual's career anchors makes explicit the career orientations of that individual employee. This information may allow the organization to restructure jobs to respond to individuals needs it also serves as a useful information base for individuals contemplating career change and for organizations seeking to help individuals plan their careers (Ibid).
In the case of Ethiopia, with the recent move the country has been making towards a market economy, professions such as Accounting have turned out to be “hot cakes” of the labor market. To this end, both private and public firms in the country are showing a strong desire to employ accounting professionals. However, despite the apparent fact that professionals in the field of accountancy have proved to be vital assets of various organizations in the country, little is known about the career orientation they posses. This study, therefore, is initiated in view of the fact that undertaking a research in the area can provide a useful insight regarding the dominant career orientation, values and needs of professional accountants in Ethiopia.

2. STATEMENT OF THE PROBLEM

Professional employees represent valuable resource critical to the success of organizations. To this end, organizations have been increasingly interested in issues related to the recruitment, development, and retention of Professionals. Outlining the critical issues facing Professional’s employees, Igbaria and Baroudi (1993) identified human resource management (HRM) as one of the areas requiring immediate attention. Accordingly, Igbaria et al., (1991) state that an important facet of human resource planning related to professionals is career management. This type of HRM planning assures that the organization has the right mix of people, with the right mix of skills, at the appropriate organizational level (Ibid).

However, as Pemberton and Herriot (1994 cited in Erdogmu 2003) state, most of the career programs in organizations are based on the assumption that employees are motivated by a prospect of promotion. To this end, Ginzberg and Baroudi (1998 cited in Igbaria and Baroudi 1993) after an extensive review of career orientations of information system professionals, conclude that little attention has been devoted to
examining other important aspects of careers, such as, the 'internal careers' of professionals. Contrary to this, in the process of managing careers of employees as Brousseau et al., (1996) state organizations should adopt a pluralistic approach to career management to meet the diverse needs of their employees. This indicates that organizations should give due emphasis to both the external and internal aspect of career. Internal careers focus on the individual's self-concept and career values. And an important element of professional’s internal career is the career anchor or career orientation.

Up-to-date career anchor or orientations were examined in different occupations, countries and companies; MIS employees (Igbaria et al., 1991), Research organizations (Schein et al., 1995), Managers with global careers (Suutari and Taka 2004), Information Systems Personnel (Ramakrishna and Potosky 2003), Salaried professionals: the case of Turkey (Erdoğmu 2003), Korean women bank employees (Kim, 2002)

However, as Kim (2002) states the phenomenon related to organizational behaviors is not culturally neutral. Internal aspects of individual careers, such as career orientation, are especially likely to be affected by national culture since they are embedded in personal perceptions and values on career.

In this regard Gerpott et al., (1988 cited in Kim 2002) underline the existence of cross-cultural differences in the career orientations of research and development (R&D) professionals in large organizations. Although these differences are known to reflect the particular aspects of a culture Counsell (1999) states that, too few studies have explored the international differences in career related perceptions and behaviors. Added to this,
Counsell and Popova (2000 cited in Kim 2002) confirm that Career-related perceptions and strategies have almost never been investigated in third-world countries.

In view of the above, it can be deduced that the findings of various studies undertaken by other researchers may not be a true representative of the career orientations of professionals in Ethiopia. This study, therefore, is conducted within the context of Ethiopian work culture and environment in which there seems to be an apparent lack of research in the area of career orientation in general and the same issue as related to Accounting Professionals in particular. In carrying out the study, therefore, an attempt was made to address and seek answers for the following basic questions:

1. What is the relative frequency of each type of career orientation among accounting professionals?

2. Are there differences in the distribution of career orientations among accounting professionals with different professional title/status?

3. RESEARCH OBJECTIVE

In Ethiopia, career orientations of professionals in general and that of Accounting professionals in particular have not yet been studied. It is assumed that these professionals are concerned not only with achieving professional goals but also with career advancement within employing organizations.

The central objective of this study is, therefore, to explore career orientations of Accounting professionals in Ethiopia. In addition to this general objective, the study specifically addressed the following objectives:
Determining the relative importance of each type of career orientation, in aggregate terms, among accounting professionals in Ethiopia.

Exploring the variation in the distribution of career orientations within category, classified based on professional title/status, of accounting professionals.

Narrowing the apparent deficiency of research in the area of career orientation, related to Accounting Professionals, in the context of Ethiopian work culture and environment.

4. SIGNIFICANCE OF THE STUDY

The issue of career orientation, although not in the context of our country, has been treated as a major area of concern by various management scholars. To this end, researchers have empirically studied it both at a national and organizational level. Moreover, the findings of these researches have at this time created a general consensus and understanding that, when individuals achieve congruence between their career anchor and their work, they are more likely to attain positive career outcomes, such as job effectiveness, satisfaction and stability.

In view of this, both management scholars and concerned institutions have to exert great effort to unravel the reality surrounding the issue in the context of Ethiopia.

To this end, the current study, apart from providing a useful insight as to the career orientation that Accounting professionals possess, is strongly expected to instigate other researchers to undertake a meaningful investigation by enlarging the scope of the issue to include professionals in other fields.
Further more, the findings of this study, can be a valuable input to researchers who plan to relate career orientation with various, already identified or unique set of career outcome variables. What is more, the results of the study can prove to be of great importance to employing organizations to gain a clearer insight into the individual’s talents, needs, inner motives and values which, among other things, can help them to frame compatible HR policies to improve their commitment and satisfaction level with their career.

5. METHODOLOGY

5.1 Sample and procedure

Subjects participating in the study were professionals, holding a minimum of BA degree in Accounting, working in Addis Ababa. At the proposal development stage of the study, five categories of accounting professionals, clustered by the status/title they hold in their profession, were planned for data collection purposes. However, during actual field work, attempts made to find accounting professionals with a status “certified Public Accountant(CPA) “ turned out to be a total failure. As a result the number of sample categories was reduced to four, which included: Internal Auditors, Finance Managers, Accountants (with a title ranging from junior accountant to senior accountant), and External Auditors.

Further the distribution of respondents in each category, still having slight change from the plan, is found to be composed of 20% internal auditors, 17.5% finance managers, 45% accountants and the rest 17.5% external auditors.

Data for the study were collected through a questionnaire, which included Schein’s (1990) 40-item Career Orientation Inventory, demographic information, such as age,
gender and education, and other items related to selected career preferences, that was administered to the participants of the study. The questionnaire was distributed to 50 participants. And out of this, a total of 40 completed questionnaires were actually returned, resulting in a response rate of 80%.

5.2 Measurement

In measuring the focal variable of this study, i.e. Career Anchors, Career Orientation Inventory (COI) developed by Schein’s (1990) was used. The Career Orientation Inventory was employed to measure the eight dimensions of career anchors of the Accounting professionals and to identify their dominant career anchor(s). This self-rated measure, used a four-point Likert-type scale, contains a total of 40 variables (see Appendix).

Each career orientation dimension was measured in terms of 5 variables randomly arranged to avoid pattern recognition in the variables that measure a particular dimension. In this regard, each of the variables is assumed to have equal importance in defining a dimension in question and to measure the level of importance the professionals attach to a particular dimension of career orientation.

5.3 Data Analyses

The career orientation of each category of respondents was assessed by the level of importance that they attached to each of the 40-career orientation variables on a scale ranging from 1 (Never true for me) to 4 (Always true for me). The identification of the dominant career orientation of the respondent was based on the results obtained by summing up the mean scores of all career inventory items (variables) for each
dimension of career orientation. To this end, out of the maximum total point of 1000\(^1\), a career orientation dimension that has the highest mean score was treated as the dominant career orientation possessed by Accounting professionals in Ethiopia.

In addition the study has made use of relevant descriptive statistical tools to summarize the distribution of career orientation among the sample respondents, and to present results obtained for background variables and career preference questions.

6. SCOPE AND LIMITATION OF THE STUDY

The study, as already indicated, has basic purpose of investigating the career orientation of accounting professionals. However, due to the basic fact that the subjects of the study only account for a limited proportion of the total population of these professionals in the country, the generalizability of results that may be obtained from this study is limited.

In this regard a full picture of existing career orientation of accounting professionals and their relation with career outcomes can be developed through a comprehensive study, which among other things, encompasses all the professionals working in the country as its subjects. However, as a result of limitations of time and other resources, the scope of this study is confined to studying the career orientations of accounting professionals working in Addis Ababa.

Apart from the above, although the career orientations of professionals can well be related to a number of important factors affecting both organizations and professionals, this study is restricted to exploring the distribution of career orientations among the

\(^{1}\) 5-career orientation variables*4-points *50-respondents
selected professionals. Hence no attempt is made to explore the relationship between
career anchors and career outcome variables like commitment and job satisfaction.

Chapter Two

Literature Review

2.1 Career Orientation: Its Conceptual Framework

2.1.1 Conceptualization of Career and Career Orientation

Hall (1976 cited in Erdogmu 2003) defines career as “the individually perceived
sequence of attitudes and behaviors associated with work-related experiences and
activities over the span of the person’s life”. According to this definition a career
consists of two referents: – internal (attitudes, values and needs) and external (job title,
job level and salary). In view of this, Van Maanen and Schein (1977 cited in
Chompookum and Derr 2003) state that this internal, subjective perspective of career is
based not so much on objective criteria as on what the individual perceives the criteria to be. According to Schein, (1978 cited by Buckley and Petrunik1995) “internal career” refers to a person’s own subjective idea about work life and his or her role within it. To this end, Schein (1975, 1978, and 1987 cited in Ramakrishna and Potosky 2003) suggests that the life experiences that people undergo give them a more accurate and stable “career-self-concept”, a construct which he labels “career anchor”. To this end Schein (1996 cited by Danziger and Valency 2005)) states that the concepts of career anchor has three components:

1. Self-perceived talents and abilities (based on actual successes in a variety of work settings);

2. Self-perceived motives and needs (based on opportunities for self-tests and self-diagnosis in real situations and feedback from others); and

3. Self-perceived attitudes and values (based on actual encounters between self and the norms and values of the employing organization and work settings).

Accordingly, the concept of “career anchor” as Schein (1978 cited in Kim 2003) states, refers to occupational self-concept or self-knowledge that “serves to guide, constrain, stabilize and integrate the person’s career”

For Cherniss (1980 cited by Buckley and Petrunik1995) career orientation refers to individuals’ goals and interests, needs, values and outlooks concerning their work, perceived job functions, career related aspirations and desired rewards, and even their personal lives. Similar to the above notion of career anchor, Buckley and Petrunik (1995) state that career orientation may be seen as the way in which individuals adapt to work, given their attitudes, values, needs and talents. Supporting the above, Erdogmu
(2003) asserts that, internal identity, which is named as career anchor, is the self-image and self-evaluation with respect to one’s abilities, talents, capabilities, attitudes, emotions, motives, needs, and ambitions.

Further, Igbaria et al., (1991) state that a career anchor can be thought of as a central component of the self-concept that an individual is unwilling to relinquish, even when forced to make a difficult choice. This implies that career anchors are self-perceptions that influence career choices and career decisions. And as, Kim (2003) states this self-perceptions is a comprehensive and psychological judgment stemming from an individual’s own beliefs, interests, and values about work and life. In view of this, Chompoonkum and Derr (2003) assert that, people vary in terms of their internal career orientations, which are the product of their motives, values, talents, and personal constraints.

In this study career orientation, mainly refers to the subjective career image, that accounting professionals have towards their: talents, skills, area of competence, values, needs and goals in life.

2.1.2 Conceptual Models of Career Orientation

The concept of Career anchor has been one of the major issues which have invited various scholars to undertake extensive research. To this end, various models have been developed to illuminate the career orientation that people develop as their careers evolve. Career Anchor, as a theory, was developed by Schein (1978 cited in Erdogmu 2003)) at the Massachusetts Institute of Technology (MIT). The concept stemmed from a longitudinal study of Sloan School alumni, ten to 12 years after their graduation as a way of explaining the pattern of reasons given by the graduates as they progressed through their careers.
To this end, Schein (1990) who, as indicated above, originated work into individual career orientations has identified eight career anchors that guide the career decisions of individuals. His career anchor model consists of dimensions, summarized below:

1. Autonomy/independence
2. Security/stability
3. Technical-functional competence
4. General Managerial Competence
5. Entrepreneurial Creativity
6. Service or Dedication to a Cause
7. Pure Challenge
8. Life Style

Schein (1974, 1993, and 1996 cited in Ramakrishna and Potosky 2003) argues that individual’s will focus on one of the eight career anchors and suggests that this focus continues for the rest of the individual’s working life. This view implies that if there are differences between younger and older workers, this is at least as likely to be a result of their different early working experiences, as it is a response to the ageing process (Ramakrishna and Potosky 2003).

Capitalizing on the works of Schein, Delong (1982 cited in Kim 2002) instead of career anchors, proposed the term, “career orientation,” meaning the capacity to select certain features of an occupation for investment, according to one’s own motives, interests, and competencies. He classified three new types of career orientations: identity, service and variety. Driver (1982 cited in Erdogmu 2003), after studying business executives and
staff specialists in a variety of companies, also operationalized career anchors using four career dimensions: transitory, steady-state, linear, and spiral. Driver (1982 cited by Kim 2002) states that, these components become the foundation that guides a person’s long-term career choices.

Further conceptualization of career anchor/orientation was made by Derr (1986 cited in Erdogmu 2003) who, by studying career anchors among US navy officers, expanded and modified Schein’s and Driver career anchors as summarized below:

- Getting ahead – a fusion of linear career concept and managerial anchor.
- Getting secure – a fusion of steady state career concept and security anchor.
- Getting high – the spiral concept.
- Getting free – a fusion of the transitory concept and autonomy anchor.
- Getting balanced – a unique focus on work/non-work balance.

Added to the above, Feldman and Bolino, (1996 cited by Knivetion 2004) in their study of career patterns of self employed workers, reconceptualized Schein’s (1990) eight career anchors into in to a career anchor model composed of three distinct groupings:

1. **Talent-based anchors** consisting of three aspects:
   - Managerial competence.
   - Technical/functional competence
   - Entrepreneurial creativity.

2. **Need-based anchors** consisting of three aspects:
   - Security and stability.
   - Autonomy and independence.
3. **Value-based anchors** consisting of two aspects:
   - Pure challenge.
   - Service and dedication to a cause.

In a similar fashion, Sumner et.al (2005), after studying career orientation and organizational commitment of IT personnel, introduced four category of career anchors: Creativity, Autonomy, Identity, and Variety.

### 2.2 Basic Dimensions of Career Orientations

Although semantic differences exist in the various classifications, there is broad agreement among literatures that almost all models of career orientation tend to map to Schein’s (1990) career anchor model. In view of this, the following paragraphs will explain the eight dimensions of Schein’s (1990) career anchors model with a detail explanation of the variables associated with each dimension:

1. **Technical/functional competence**: Schein (1990) states that, an individual holding technical orientation is primarily excited by the content of the work itself; prefers advancement only in his/her technical or functional area of competence; generally disdains and fears general management as too political. To this end, Field (2003) states that functional competence anchored individuals want to be honored for what they know. These individuals probably won't care that much if they can't get a raise. But they will become demoralized if they feel they can't keep refining their expertise or if they fear they won't be able to keep on being the best (ibid).
Schein (1887) further states that, this group wants work to be challenging and that if the work doesn’t test the individual’s ability, it quickly becomes boring and demeaning. The person anchored in this way will tolerate administrative or managerial work so long as he or she believes that it is a requirement for getting the job done, but such job is viewed as painful and necessary, not as intrinsically fun or desirable. And regarding pays and benefits, technical and functional people want to be paid to their skill level, often defined by education and work experience (ibid).

2. **General managerial competence:** Schein (1990) states that an individual who belongs in this group is primarily excited by the opportunity to analyze and solve problems under conditions of incomplete information and uncertainty; likes harnessing people together to achieve common goals; and is stimulated (rather than exhausted) by crisis situations. Custodio (n.d.) further states that, managerially-oriented employees wish to supervise, influence, and lead others and also seek promotion to general management.

To this end, Field (2003) states that, due to their finely tuned interpersonal skills, the people in this group may be the easiest to talk to. They know how to lobby, they're good at politics, and they can read verbal and nonverbal cues. But in an atmosphere of limited resources, they also may be the hardest to please. They’re likely interested in how their performance fits into the organization as a whole, not just in the pure exercise of their expertise. Further, these people really want more money and a promotion (ibid).

Added to the above, Kotter (1982 cited by Schein 1887) argues that, this group views specialization as a tarp, though they recognize the need to get to know
several functional areas well, and they accept that one must be expert in ones business or industry to function well as a general manager. The most important form of recognition to this group as, Schein (1987) states is promotion to a position of higher responsibility, and managerial anchored people measure such positions by a combination of rank, title, number of subordinates, and size of the budget they are responsible for and other less tangible factors defined by their superiors.

3. Autonomy/independence: Schein (1990) states that, an individual who belongs in this group is primarily motivated to seek work situations which are maximally free to organizational constraints; wants to set own schedule and own pace of work; is willing to trade-off opportunities for promotion to have more freedom. The autonomy anchored person prefers clearly delineated, time bounded kind of work within his/her area of expertise. Individuals with this career anchor just want to be alone. They're most satisfied operating according to their own rules and procedures; they don't want to be told what to do. Freedom rather than prestige is their goal (ibid).

In a similar manner, Custodio (n.d.) states that autonomy-oriented individuals want to independently plan and implement their programs, projects, and activities. Further, Schein (1987) sates that, the autonomy anchored person is terrified of the “golden hand shakes. He or she would prefer merit pay for performance, immediate payoffs, bonuses, and other forms of compensations with no strings attached.

On the promotion side this persons would want a promotion that reflects past accomplishment and gives even more freedom than he or she had before.
Further a person in this group would respond best to forms of organizations that are “portable.” Thus medals, testimonial, letters of recommendation, prizes, awards and other such rewards would probably mean more that promotion, title change or even financial bonuses (ibid).

4. Security/stability: This anchor applies to an individual who is primarily motivated by job security and long-term attachment to one organization; willing to conform and to be fully socialized into an organization’s values and norms; tends to dislike travel and relocation. Employees with this career anchor value above all a predictable environment, one in which tasks and policies are clearly codified and defined. They identify strongly with their organization, whatever their level of responsibility (Schein 1990).

Kat and Van Maanen (1976 cited by Schein 1887) state that, security anchored persons prefer stable, predictable work and is more concerned about the context of the work than the nature of the work itself. To this end Schein (1887), states that an individual in this group prefers to be paid in steady predictable increment based on length of service. And with regards to promotion, this kind of person prefers seniority based promotion system, and would probably welcome published grade of rank system that spells out how long one must serve in any given grade before promotion (ibid).

5. Entrepreneurial creativity: Refers to an individual primarily motivated by the need to build or create something that is entirely their own project; easily bored and likes to move from project to project; more interested in initiating new enterprises than in managing established ones; require encouragements to keep
coming up with new ideas. Further, individuals in this group tend to be fairly self-centered and they want money, not for its own sake, but as a visible sign they've accomplished something big (Schein 1990).

Schein (1987) asserts that entrepreneurially anchored people are obsessed with the need to create. For this group of people, ownership is the most important issue. Often they don't pay themselves very well, but the retain control of the organization's stock. Further this type of person would want a system that permits being wherever he or she wants to be at any given point during his or her career. He or she would want power and the freedom to move in to whatever roles would meet personal needs (ibid).

6. **Service/dedication to a cause:** Refers to an individual primarily motivated to improve the world in some fashion; wants to align work activities with personal values about helping society; more concerned with finding jobs which meet their values than their skills. Individuals in this group focus on the aspect of the job that they most value; and look for projects that match their area of concern. The need to focus work around a specific set of values is the major issue for employees with this career anchor Schein (1990).

7. **Pure challenge:** This anchor applies to an individual who is primarily motivated to overcome major obstacles, solve almost unsolvable problems, or to win out over extremely tough opponents; define their careers in terms of daily combat or competition in which winning is everything; very single-minded and intolerant of those without comparable aspirations (Schein 1990).

As, Field (2003) states, these people tend to be confrontational, often exuding a sense of urgency about the challenge of the moment and how to go about
meeting it. They want to work on a particularly challenging assignment in addition to their regular duties. For these people, the challenge is the reward, not words of praise.

8. **Lifestyle**: This anchor applies to an individual who primarily motivated to balance career with lifestyle; highly concerned with such issues as paternity/maternity leaves, day-care options, etc.; looks for organizations that have strong pro-family values and programs. (Schein 1990)

Supporting the above fact, Custodio (n.d.) states that, individuals who are oriented to lifestyle integration desire to develop a lifestyle that integrates family concerns, career concerns, and concerns for self-development.

Further, Field (2003) states that these individuals want the requirements of the job to be clearly spelled out, together with the rewards for doing well and the penalties for doing poorly. These people work to live; they don't live to work, so they don't go beyond the basic requirements or job description. Working out a flexible schedule is the most effective reward for them. Just as they don't expect to do more than the job's minimal requirements, they don't expect rewards beyond the salary (ibid).
2.3 The Relevance of Understanding Career Orientations

The understanding that emanates from studying career orientation in a given setting in general and of professionals in particular can have significant contribution both at organizational and individual levels. In view of this Igbaria et al., (1991) state that identifying and measuring career orientation of professionals may lead to improvement in work systems and enable organizations to gain the commitment they value among these professionals. Further more, Custodio (n.d.) also argues that career anchor is significant because it influences career choices, affects decisions to move from one job to another, shapes what individuals are looking for in life, determines their views of the future, influences the selection of specific occupations and work settings, and affects their reactions to work experiences.

Supporting the above fact, Sumner et.al, (2005) state that in the work world of the future, individuals will design their own careers by defining their objectives, obtaining the skill sets they need to be marketable, upgrading these skill sets, and making moves that enable them to gain experience to further enhance their marketability and flexibility. They will need the know-how and the psychological “make-up” to function in a turbulent job market in which the boundaries and requirements will constantly change. They will need to be more self-reliant, more adaptable, able to learn quickly, and willing to monitor their own progress (ibid).

To this end as, Custodio (n.d.) suggests organizations or employers, on the other hand, must find a way to inspire, motivate, and appropriately reward employees. These organizational concerns about the careers of employees could be realized through the cooperation of those concerned. This means that employees must relate their career needs and motives to their organizations. Hence for organizations to achieve an
effective human resource planning and development, they should match their needs for human resources with individuals’ needs for personal growth and development (ibid).

The importance for understanding career orientations also has an important contribution for organizational career management. To this end, Barth (1993 cited in Yarnell 1998) puts forward the organizational benefits of recognizing other motivators as firstly, being a greater understanding of why quality staff choose to leave the organization and secondly, the ability to target career management systems more effectively and increase job satisfaction through more constructive discussions with employees who might be dissatisfied.

In a nutshell, as Custodio (n.d.) suggests both organizations and individuals concerned are responsible in shaping the kind of career that they want. This responsibility, per se, is inevitable since they know exactly what they want from their careers that will satisfy their needs and expectations. They know the kind of career that will suit their competence. This means that individuals should identify their needs, motives, and goals, so they can work out how to align them with the needs of the organization (ibid).

Chapter Three
This chapter deals with the presentation, analysis and interpretation of data gathered through the questionnaire. The majority of the data considered in this chapter is obtained through a career orientation questionnaire administered to a total of 40 accounting professionals, grouped in four categories, working in various organizations in Addis Ababa.

The chapter has three sections. To this end, the first section of the chapter focuses on presenting data related to the demographic characteristics of the respondents. The second section of the chapter presents major findings related to the distribution of career orientations among accounting professionals in Ethiopia. Most importantly this section focuses on the analysis and interpretation of the results obtained for each dimension of career orientation across the categories of the sample respondents.

The last portion of the chapter is dedicated to presenting the findings regarding the basic career preference of accounting professionals. To this end, results obtained in the second portion of the chapter will be matched with the results obtained in this section to check the reliability of the responses obtained in the study.

3.1 Demographic characteristics of respondents

The result summarized in table 1, relates to the demographic characteristics of the sample professionals in the study. The results provide an insight as to the distribution of the sample respondents in terms of age, gender, marital status, educational status, years of experience in their profession and current position/occupation.

Table 1 Demographic characteristics of the sample
nts of the study, as presented in table 1, include 36 male and 4 female professional accountants (90% and 10% respectively). And out of the total of 40 respondents the majority of the respondents, 72.5%, have a bachelor’s degree, 12.5% masters degree and the rest 15% some graduate school background. With regard to professional title/status 20% of the respondents are auditors, 17.5% finance managers, 45% accountants (with a title ranging from junior accountant to senior accountant) and the rest 17.5% external auditors.

Further 65% of the respondents are unmarried and the rest 35% are married. The age of respondents in the sample ranges from 23 to 49 years with an average age of 29.3 years. The average work experience in their profession and current position is computed to be 6.2 and 3.6 years respectively.
The cross sectional sample of accounting professional across the levels of background variables summarized above, has an important implication in terms of enhancing the validity of the findings of the study. To this end, it is strongly expected that the sample of professionals considered, coupled with the level of variation in terms of the various background variables, fairly represent professional group of accountants in the country.

3.2 Distribution of career orientation among the sample professionals

In an attempt to determine the distribution of career orientation of respondents the scores for the level of importance that respondents attached, on a rating scale ranging from” never true for me” to “always true for me”, was first computed for each dimension of the study. The dominant career orientation of accounting professionals, to this end, was determined by computing the weighted mean scores of each dimension and each variable that measure a particular dimension. Further the results of each dimension were computed among the categories of respondents considered in the study (Internal Auditors, Finance Managers, Accountants, and External Auditor).

Accordingly, the dominant career orientation among accounting professionals in sample and among the sample categories, were ranked based on the weights obtained for each dimension.
3.2.1 The Technical Functional Dimension.

Table 2 weighted average score of the variables that measure technical functional dimension

<table>
<thead>
<tr>
<th>Questionnaire items</th>
<th>never true for me</th>
<th>occasionally true for me</th>
<th>often true for me</th>
<th>always true for me</th>
<th>Total score</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>I dream of being so good at what I do that my expert advice will be sought continually</td>
<td>3</td>
<td>11</td>
<td>14</td>
<td>12</td>
<td>115</td>
<td>21</td>
</tr>
<tr>
<td>I will feel successful in my career only if I can develop technical or functional skills to a very high level competence</td>
<td>2</td>
<td>6</td>
<td>22</td>
<td>10</td>
<td>120</td>
<td>22</td>
</tr>
<tr>
<td>Becoming a senior functional manager in my area of expertise is more attractive to me than becoming a general</td>
<td>6</td>
<td>18</td>
<td>8</td>
<td>8</td>
<td>98</td>
<td>18</td>
</tr>
<tr>
<td>I would rather leave my organization than accept a rotational assignments that would take me out of my area of expertise</td>
<td>9</td>
<td>14</td>
<td>11</td>
<td>6</td>
<td>94</td>
<td>17</td>
</tr>
<tr>
<td>I am most fulfilled in my work when I have been able to use my special skills and talents</td>
<td>1</td>
<td>6</td>
<td>17</td>
<td>16</td>
<td>128</td>
<td>23</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>21</strong></td>
<td><strong>55</strong></td>
<td><strong>72</strong></td>
<td><strong>52</strong></td>
<td><strong>555</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The result summarized in table 2, show the level of importance that the sample respondents have attached to the variables that measure the technical functional anchor. The five items (variables) presented in the table relate to the personal and occupational career preference of individuals. In this regard, the findings obtained, although all of the five items are assumed to have equal importance in defining the technical functional anchor, indicate lack of uniformity in the patterns of responses given for each item. To this effect, respondents have attached the highest level of importance to the item indicating the desire to use their special skills and talents. And a relatively lower level of importance is attached to the two items related to respondents willingness to compromise organizational stability and high level managerial position for technical competence. This, inter alia, indicates that the strength of the preference that the sample
respondents have towards technical functional anchor is not sufficient enough to induce them from disregarding organizational stability and the desire for managerial positions.

Moreover, the results obtained have their own implication in terms of describing the patterns of responses for each items of the scale. To this end, the majority of the responses obtained for the variables measuring the technical functional anchor lie confined in the “occasionally true for me” and “often true for me” portion of the response category. This implies that majority of the respondents have attached a moderate level of importance to the majority of the variables.

![Figure 1 Distribution of technical functional anchor](image)

**Figure 1 Distribution of technical functional anchor**

Further, the results obtained for the dimension, as can be seen in figure 1, show a slight variation among the sample categories of accounting professionals. The standard deviation in the mean score per respondent of the four categories is computed to be 0.4828. To this end the result indicate that there is lack of uniformity in the level of importance that the sample professionals attach to the variables measuring the technical functional anchor. Accordingly, the values, as indicated in figure 1, obtained for the same dimension shows variation among the four categories of respondents. To this effect, the technical functional anchor, in relative terms, is highly prevalent within the internal auditors' category and less prevalent within the finance managers category.
3.2.2 The General Management Competence Dimension.

Table 3 Weighted average scores of the variables that measure general management competence

<table>
<thead>
<tr>
<th>Questionnaire items</th>
<th>Response category</th>
<th>Total score</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>I am most fulfilled in my work when I have been able to integrate and manage the</td>
<td>never true for me</td>
<td>2</td>
<td>9</td>
</tr>
<tr>
<td>efforts of others</td>
<td>occasionally true for me</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td></td>
<td>often true for me</td>
<td>22</td>
<td></td>
</tr>
<tr>
<td></td>
<td>always true for me</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>118</td>
<td>24</td>
</tr>
<tr>
<td>I dream of being in charge of a complex organization and making decisions that</td>
<td>4</td>
<td>8</td>
<td>9</td>
</tr>
<tr>
<td>affect many people</td>
<td></td>
<td>19</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>113</td>
<td>23</td>
</tr>
<tr>
<td>I will feel successful in my career only if I become a general manager in some</td>
<td>11</td>
<td>18</td>
<td>3</td>
</tr>
<tr>
<td>organization</td>
<td></td>
<td>8</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>83</td>
<td>17</td>
</tr>
<tr>
<td>Becoming a general manager is more attractive to me than becoming a senior</td>
<td>6</td>
<td>23</td>
<td>2</td>
</tr>
<tr>
<td>functional manager in my current area of expertise</td>
<td></td>
<td>9</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>87</td>
<td>18</td>
</tr>
<tr>
<td>I would rather leave my organization than accept a job that would take me away</td>
<td>11</td>
<td>18</td>
<td>3</td>
</tr>
<tr>
<td>from the general managerial track</td>
<td></td>
<td>8</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>83</td>
<td>17</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>34</strong></td>
<td><strong>74</strong></td>
<td><strong>26</strong></td>
</tr>
</tbody>
</table>

The findings presented in table 3, relate to the total scores and percentage distribution of these scores among the five variables that measure the general management competence anchor. In this regard, as can be seen in the table, the sample respondents have attached a varying level of importance to the individual items. To this end, in relative terms, the sample professionals have given high level of importance to the two items indicating desire to integrate and manage the efforts of others and being in charge of complex organization and make decisions that affect many people.

In contrast, respondents have attached a relatively lower level of importance to the remaining variables indicating respondents willingness to give up continued relationship with an organization having minimal opportunity for advancement up to management ladder. However, the results obtained for this item contradicts with the
response given for the reverse situation under the autonomy/independence sub section, to this end it is hardly possible to make inference.

As shown in the table, in aggregate terms, most of the responses given for the variables are confined within the “never true for me” and “occasionally true for me” portion of the response category. To this end, the cumulative sum of the frequency of responses in the “always true for me” and “often true for me” category is less than the total sum for remaining two response categories. This among other things implies that majority of sample respondents have some what attached low degree of importance to the variables that measure the dimension.

However, this preference, as can be seen in figure 2, is not consistently applicable within the categories of the sample respondents in the study. The standard deviation of mean score per respondent for the dimension within the four categories is found to be 0.4766. To this end, although the variation obtained is low relative to most of the dimensions in the study, the result implies that respondents in the four categories do not have equal preference to the variables that measure the dimension.

As a result, the general management competence dimension is found to be quite prevalent among the finance managers, with a mean score per variable of 12.71 and less prevalent among the accountant category. Moreover, the higher score obtained under the finance managers category is found to be consistent with the results of previous researches, which have demonstrated that individuals in managerial position are oriented to managerial competence.
3.2.3 The Autonomy/Independence dimension

The result obtained for the five variables measuring the autonomy/independence anchor is summarized in table 4. The findings obtained, similar to the technical functional and general management anchors, for the items shows inconsistency in the patterns of responses, to this end, respondents have attached a relatively high level of importance to the three items indicating preference towards having freedom in doing a job in their own way and in defining their own tasks, schedules and procedures.

However, respondents have attached a low level of importance to the two items indicating the degree to which they are willing to compromise job security and continued relationship with an organization for autonomy/independence. The findings, among other things, imply that the sample respondents have a desire to have autonomy and independence but this desire is not strong enough to make them to disregard job security and a stable relationship with an organization.

Further, as can be seen in table, the frequency of response for the five variables is confined to the “often true for me” and “always true for me” portions of the scale. This
implies that the sample professionals have a relatively strong desire for the variables that measure the autonomy/independence dimension.

**Table 4 Weighted average scores of the variables that measure autonomy/independence dimension**

<table>
<thead>
<tr>
<th>Questionnaire items</th>
<th>Response category</th>
<th>Total score</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>never true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I dream of having career that will allow me the freedom to do a job my own way and on my own schedule</td>
<td>2</td>
<td>127</td>
<td>23</td>
</tr>
<tr>
<td></td>
<td>occasionally true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>often true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>always true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>545</td>
<td>100</td>
</tr>
<tr>
<td>I am most fulfilled in my work when I am completely free to define my own tasks, schedules and procedures</td>
<td>4</td>
<td>116</td>
<td>21</td>
</tr>
<tr>
<td></td>
<td>occasionally true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>often true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>always true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>107</td>
<td>20</td>
</tr>
<tr>
<td>I will feel successful in my career only if I achieve complete autonomy and freedom</td>
<td>6</td>
<td>97</td>
<td>18</td>
</tr>
<tr>
<td></td>
<td>occasionally true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>often true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>always true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>98</td>
<td>18</td>
</tr>
<tr>
<td>The chance to do a job my own way, free of rules and constraints, is more important to me than security</td>
<td>10</td>
<td>97</td>
<td>18</td>
</tr>
<tr>
<td></td>
<td>occasionally true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>often true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>always true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>545</td>
<td>100</td>
</tr>
<tr>
<td>I would rather leave my organization than accept a job that would reduce my autonomy and freedom</td>
<td>8</td>
<td>98</td>
<td>18</td>
</tr>
<tr>
<td></td>
<td>occasionally true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>often true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>always true for me</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>545</td>
<td>100</td>
</tr>
</tbody>
</table>

However, the scores obtained for the autonomy/independence, see figure 3, is not uniformly distributed among sample categories of the study. To this effect, the variation in the mean score per respondent within the sample categories is found to be relatively higher, with a standard deviation of 0.6176.

To this end, as can be seen in figure 3, the highest value for the dimension is observed among internal and external auditors and the accountants and finance managers category, in relative terms, have some what lower scores for the same dimension. The variations in the results, obtained for each category implies that, respondent in each category have varying preference for the variables. And this also indicates, the sample
respondents have diverse set of career desires depending on the specific occupation, position or status they assume.

![Figure 3 distribution of autonomy/independence anchor](image)

**Figure 3 distribution of autonomy/independence anchor**

The career anchor literature basically indicates that technical/autonomy-oriented individuals seek work situations in which they will be maximally free of organizational constraints and restrictions to pursue their professional competence. In view of this the results obtained for the dimension in this study implies that accounting professional, in the process of discharging their specific duties and/or responsibilities, have less preference for independently planning and implementing programs, projects, and activities that might arise.

### 3.2.4 The Security/Stability Dimension.

**Table 5 Weighted scores of the variables that measure the security/stability dimension**

<table>
<thead>
<tr>
<th>Questionnaire items</th>
<th>Response category</th>
<th>never true for me</th>
<th>occasionally true for me</th>
<th>often true for me</th>
<th>always true for me</th>
<th>Total score</th>
<th>%</th>
</tr>
</thead>
</table>

31
Security and stability are more important to me than freedom and autonomy 10 17 9 4 87 17
I would rather leave my organization altogether than accept an assignment that would jeopardize my security in that organization 2 15 11 12 113 22
I seek jobs in organizations that will give me a sense of security and stability 2 17 11 10 109 21
I am most fulfilled in my work when I feel that I have complete financial and employment security 1 22 8 9 105 20
I dream of having a career that will allow me to feel a sense of security and stability 0 20 12 8 108 21

Total 15 91 51 43 522 100

As presented in table 5, the findings related to the security stability anchor indicate that three is uniformity, except for one item, in the patterns of responses obtained for the individual variables. To this effect respondents have attached a relatively high degree of importance to the four items related to a desire for financial and employment security and occupational stability. However the response obtained for the item indicating respondents willingness to sacrifice security and stability for autonomy and independence, when compared to the relatively lower score for the reverse of this variable reported under the autonomy/ independence sub section, is found to be self contradicting.

Moreover the majority of the variables measuring the security/stability anchor are rated in the “never true for me” and “occasionally true for me” scales. This, among other things, implies that most of the respondents have placed less importance to the variables that measure the dimension.

Further, there is a relative degree of consistency among the category of respondents in rating the variables measuring the security/stability anchor. To this effect the variation
in mean score per respondent among the sample category is found to be, with a standard deviation of 0.1776, the lowest in the study. However, in absolute terms, there still exists some difference with regard to average scores per variable obtained for each category. To this end, as can be seen in figure 4, the highest mean score per respondent is reported under the finance managers category, indicating high prevalence of the security/stability anchor. The internal auditors category has the lowest mean scores of 2.58, which basically indicate the less prevalence of the same anchor.

![Figure 4 Distribution of the security/stability anchor](image)

**3.2.5 The Entrepreneurial creativity Dimension.**

**Table 6 Weighted average scores of the variable that measure entrepreneurial creativity dimension**

<table>
<thead>
<tr>
<th>Questionnaire items</th>
<th>never true for me</th>
<th>occasionally true for me</th>
<th>often true for me</th>
<th>always true for me</th>
<th>Total score</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>I am always on the lookout for ideas that would permit me to start my own enterprise</td>
<td>5</td>
<td>9</td>
<td>12</td>
<td>14</td>
<td>115</td>
<td>19.6</td>
</tr>
</tbody>
</table>
Building my own business is more important to me than achieving a high-level managerial position in someone else's organization | 4 | 8 | 12 | 16 | **120** | **20.4**
---|---|---|---|---|---|---
I am most fulfilled in my career when I have been able to build something that is entirely the result of my own ideas and efforts | 0 | 13 | 17 | 10 | **117** | **19.9**
---|---|---|---|---|---|---
I will feel successful in my career only if I succeed in creating or building something that is entirely my own product or idea | 1 | 14 | 13 | 12 | **116** | **19.8**
---|---|---|---|---|---|---
I dream of starting up and building my own business | 4 | 7 | 15 | 14 | **119** | **20.3**
---|---|---|---|---|---|---
| **Total** | **14** | **51** | **69** | **66** | **587** | **100**

The responses obtained for the entrepreneurial creativity anchor, as presented in Table 6, indicate, in aggregate terms, that respondents have given almost equal level of importance to the individual variables that measure the dimension. In this regard, respondents have indicated that the four items related to the desire to lookout for ideas that would permit to start their own enterprise and to build something that is entirely the result of their own ideas and efforts strongly relates to them. Further, the response obtained for the item indicating respondents willingness to trade their entrepreneurial talents for securing higher level managerial position is found to be relatively higher, implying that the sample respondents have strong preference for entrepreneurial creativity anchor.

However, there is no uniformity of preferences for the variables that that measure the dimension within the sample categories of accounting professionals. In this regard the highest standard deviation, which is computed to be 1.2277, of mean score per respondent within the four categories is obtained. The result indicates that the sample respondents some what show significant difference in their preference towards the variables measuring entrepreneurial creativity anchor.
To this effect, as can be seen in figure 4, the entrepreneurial creativity anchor is highly prevalent among the internal auditors group, which has the highest average score per respondent of 16, and less prevalent among the finance managers group.

![Distribution of the entrepreneurial creativity anchor](image)

**Figure 5 Distribution of the entrepreneurial creativity anchor**

More over the results obtained, confirms to the finding of other studies, which have reported the prevalence of Entrepreneurial creativity orientation among professionals. More importantly the high scores obtained for the dimension, among other things, imply that the sample professionals have a strong desire to create something on their own by developing a new product or service, by building a new business enterprise, or by starting a business of their own.

These results also provide valuable insights into the career preferences of the professionals. Individuals who score high on entrepreneurial creativity anchor have, as indicated above, a desire to create something of their own. This means that satisfying and retaining accounting professionals, included in the sample, in their present organizations would prove to have some major difficulties.
3.2.6 The Service /Dedication to a cause Dimension.

As presented in table 7, the findings related to the service/dedication to a cause anchor indicate that respondents have attached a high level of importance to the individual variables. However, as opposed to the assumed equal importance that each variable has in defining a dimension in question, there is a variation in the patterns of responses obtained for the individual items. To this effect, respondents have given the highest level of importance to the item indicating the desire to have a career that makes a difference to society and humanity. In contrast, the responses obtained under the two items related to the level of sacrifice that respondents are willing to make to trade service/dedication to a cause for securing high level of managerial positions and having a stable relationship with an organization is found to be relatively low.

Table 7 Weighted average scores of the variables that measure service/dedication to a cause dimension

<table>
<thead>
<tr>
<th>Questionnaire items</th>
<th>Response category</th>
<th>Total score</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>never true for me</td>
<td>occasionally true for me</td>
<td>often true for me</td>
</tr>
<tr>
<td>I will feel successful in my career only if I have a feeling of having made a real contribution to the welfare of society</td>
<td>4</td>
<td>7</td>
<td>14</td>
</tr>
<tr>
<td>I am most fulfilled in my career when I have been able to use my talents in the service of others</td>
<td>1</td>
<td>12</td>
<td>17</td>
</tr>
<tr>
<td>Using my skills to make the world a better place to live and work is more important to me than achieving a high-level managerial position</td>
<td>5</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>I dream of having a career that makes a real contribution to humanity and society</td>
<td>2</td>
<td>6</td>
<td>13</td>
</tr>
<tr>
<td>I would rather leave my organization than accept an assignment that would undermine my ability to be of serve others</td>
<td>7</td>
<td>9</td>
<td>12</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>19</strong></td>
<td><strong>44</strong></td>
<td><strong>66</strong></td>
</tr>
</tbody>
</table>
Moreover in terms of variability of responses among the sample categories of accounting professionals, the deviation obtained for the dimension is found to be relatively higher. To this end the standard deviation in the mean score per respondent, within the four categories, for the dimension is 1.120377. To this effect, as presented in figure 6, the service/dedication to a cause anchor is highly prevalent under internal auditors group, which has the highest average score per respondent of 16, and less prevalent under finance managers group.

<table>
<thead>
<tr>
<th>Professional title</th>
<th>Mean score per respondent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Auditors</td>
<td>16.00</td>
</tr>
<tr>
<td>Finance managers</td>
<td>14.00</td>
</tr>
<tr>
<td>Accountants</td>
<td>12.00</td>
</tr>
<tr>
<td>External Auditors</td>
<td>10.00</td>
</tr>
</tbody>
</table>

**Figure 6 Distribution of service / dedication to a cause anchor**

The results obtained for the dimension, basically is in contrast to expectations of the prevalence of this career anchor among accounting professionals. More commonly people with this career anchor seek the so-called care-professions, where in humanitarian values and the desire to serve society is the main agenda, such as doctors or teachers. However, in more general terms the reason for expressing a preference for sense of service anchor may be attributed to the Ethiopians societal culture that is socially oriented in nature.
3.2.7 The Pure Challenge Dimension.

The results presented in table 8, relate to the pure challenge anchor. In this regard, the findings obtained for the variables that measure this anchor, indicate that, except for a single item, there is some degree of uniformity in the patterns of responses, to this effect, respondents have attached a relatively higher level of importance to the four items indicating a desire towards occupation in which they face perpetually tougher challenges or difficult problems. However, a relatively lower score is obtained for the item related to respondents willingness to compromise pure challenge for achieving high level managerial position in an organization.

The clustering of the results under response categories which relatively have higher points can have an important implication for explaining the perception of the respondents. To this end, the majority of the sample professionals have some what consistent preference to the variables that measure the dimension. Further the results indicate that these professionals have a strong desire for certain degree of challenge in their career.

| Table 8  Weighted average scores of the variables that measure pure challenge dimension |
|---------------------------------------------|---------------|
| Response category | Total | % |

38
<table>
<thead>
<tr>
<th>Questionnaire items</th>
<th>never true for me</th>
<th>occasionally true for me</th>
<th>often true for me</th>
<th>always true for me</th>
<th>score</th>
<th>total</th>
</tr>
</thead>
<tbody>
<tr>
<td>I dream of a career in which I can solve problems or win out in situations that are extremely challenging</td>
<td>0</td>
<td>5</td>
<td>24</td>
<td>11</td>
<td>126</td>
<td>22</td>
</tr>
<tr>
<td>I will feel successful in my career only if I face and overcome very difficult challenges</td>
<td>3</td>
<td>6</td>
<td>21</td>
<td>10</td>
<td>118</td>
<td>20</td>
</tr>
<tr>
<td>I have been most fulfilled in my career when I have solved seemingly unsolvable problems or won out over seemingly impossible odds</td>
<td>0</td>
<td>10</td>
<td>17</td>
<td>13</td>
<td>123</td>
<td>21</td>
</tr>
<tr>
<td>I seek out work opportunities that strongly challenge my problem solving and/or competitive skills</td>
<td>0</td>
<td>6</td>
<td>28</td>
<td>6</td>
<td>120</td>
<td>21</td>
</tr>
<tr>
<td>Working on problems that are almost unsolvable is more important to me than achieving a high-level managerial position</td>
<td>9</td>
<td>14</td>
<td>12</td>
<td>5</td>
<td>93</td>
<td>16</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>12</strong></td>
<td><strong>41</strong></td>
<td><strong>102</strong></td>
<td><strong>45</strong></td>
<td><strong>580</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

The results obtained for the same dimension for the category of professionals still show a relatively slight variation. To this end the standard deviation in the mean score per respondent, within the four categories, for the dimension is 0.303359, which is one of the one lowest deviation observed in the study. This, among other things, indicates the existence of uniformity among the sample respondents, having different tiles, with regards preference for the variables that measure the dimension.

In terms of distribution pure challenge anchor, in absolute terms, is highly prevalent within the internal auditors group, see figure 7 below, and less prevalent within the external auditors category.
3.2.8 The Lifestyle Dimension.

As the results presented in table 9, indicate the pattern of response obtained for the five variables measuring the life style anchor lacks uniformity. To this end, respondents have indicated that the items indicating the desire to integrate (balance) personal and family concerns is strongly related to them. However, similar to the response for similar items reported under the pure challenge and service/dedication to a cause sub sections, the responses obtained for the two items related to the respondents willingness to trade organizational stability and high level managerial positions for life style is found to be relatively lower.

Table 9 Weighted average scores of the variables that measure life style dimension

<table>
<thead>
<tr>
<th>Response category</th>
<th>Total</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Questionnaire items</td>
<td>never true for me</td>
<td>occasionally true for me</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------------</td>
<td>-------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>I would rather leave my organization than to be put in a job that would compromise my ability to pursue personal and family concerns</td>
<td>4</td>
<td>12</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I dream of a career that will permit me to integrate my personal, family, and work needs</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I feel successful in life only if I have been able to balance my personal, family, and career requirements</td>
<td>3</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balancing the demands of personal and professional life is more important to me than achieving a high-level managerial position</td>
<td>1</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I have always sought out work opportunities that minimize interference with personal or family concerns</td>
<td>4</td>
<td>13</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>14</td>
<td>59</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

As can be seen in figure 8, the variability of responses among the category of accounting professionals is low, with a standard deviation of 0.303359. This indicates the existence of uniformity in rating the variables measuring the dimension among the professionals.

![Figure 8 Distribution of the life style anchor](image-url)
### 3.2.9 Overall distribution of the eight dimensions in the sample

**Table 10 Summary of results obtained for all dimensions**

<table>
<thead>
<tr>
<th>professional title</th>
<th>TYPE OF CAREER ANCHHR</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>TF</td>
</tr>
<tr>
<td>Internal Auditors</td>
<td>117</td>
</tr>
<tr>
<td>Finance managers</td>
<td>95</td>
</tr>
<tr>
<td>Accountants</td>
<td>247</td>
</tr>
<tr>
<td>External Auditors</td>
<td>96</td>
</tr>
<tr>
<td><strong>Total weighted scores</strong></td>
<td>555</td>
</tr>
<tr>
<td><strong>Mean scores per respondent</strong></td>
<td>13.88</td>
</tr>
<tr>
<td><strong>Mean scores per variable</strong></td>
<td>2.78</td>
</tr>
<tr>
<td><strong>Standard deviations of mean scores</strong></td>
<td>0.4828</td>
</tr>
</tbody>
</table>

The information presented in table 10, show the summarized results obtained for each dimension in total and across the sample category of accounting professionals. To this end, the summary figures in the table provide an insight as to the distribution of the eight career anchor dimensions among accounting professionals in general and the sample categories in particular. In judging the prevalence of the eight types of career orientation, as indicated earlier, the results obtained for the total, per respondent and per variable scores of each dimension is used. Further the variation mean score per respondent obtained for each of the dimension within the sample category of accounting professionals is assessed by computing standard deviation of mean scores per respondent for each sample category.
In this regard, in aggregate terms, the most predominant career orientation among the sample respondents, see figure 9, are found to be service/ Dedication to a cause, Entrepreneurial creativity, pure challenge and life style. The remaining types of career orientations (technical functional, general management competence, autonomy/independence, security /stability,) are found to be less predominant.

![Figure 9 Relative distribution of the eight dimensions among the sample respondents](image)

Further, as indicated in the previous section, the distribution of the eight dimensions within the sample categories of accounting professionals show some degree of inconsistency. To this effect, the degree of importance that professionals in each category attach to variables that measure each dimension is not found to be uniform. This, among other things, has caused uneven variation in the dimension. To this end, the standard deviation from mean score per respondent is greater for the two most prevalent career orientations: service/ dedication to a cause and entrepreneurial creativity dimensions. And the lowest standard deviation is obtained for the security...
stability dimension, which is among least prevalent orientations and for the pure challenge dimension, which on the other hand is the among the most prevalent orientations.

The other important point with regards to the distribution of the eight dimensions within the sample categories is the prevalence of multiple equally important career orientations within the same sample. To this effect, in majority of the sample categories, at most two dimensions are found to have equal total weighted average mean scores.

In this regard, as can be seen in table 10, the internal auditors category has attached weight of 128, which is the highest in the category, to the security/stability and entrepreneurial creativity dimensions, the finance managers group has given equal weight of 102, which is the highest in the category, to the pure challenge and life style dimensions, and the accountant group, in a similar manner, has assigned equal weight of 260 to service/dedication to a cause and entrepreneurial creativity dimensions. However, the external auditors group has attached the highest importance of 107 only to the entrepreneurial creativity dimension. In general, the prevalence of more than one dimension of career orientation in each category of the sample professionals has an important implication in terms of indicating the possible existence of multiple dominant anchors among majority of accounting professionals.

### 3.3. Career preferences of accounting professionals

Table 11 career preference of accounting professionals

<table>
<thead>
<tr>
<th>No</th>
<th>Questionnaire items</th>
<th>Response</th>
<th>Respondents</th>
</tr>
</thead>
</table>

44
<table>
<thead>
<tr>
<th></th>
<th>Questions</th>
<th>Frequency</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Do you prefer a work environment which is stable and predictable?</td>
<td>Yes</td>
<td>26</td>
</tr>
<tr>
<td></td>
<td></td>
<td>No</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>40</td>
</tr>
<tr>
<td>2.</td>
<td>Do you prefer a work which gives you the opportunity to stay in one</td>
<td>Yes</td>
<td>26</td>
</tr>
<tr>
<td></td>
<td>specialized area as opposed to being promoted out of your area of expertise?</td>
<td>No</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>40</td>
</tr>
<tr>
<td>3.</td>
<td>Do you prefer a work environment in which there is a close supervision by</td>
<td>Yes</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td>your superiors?</td>
<td>No</td>
<td>29</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>40</td>
</tr>
<tr>
<td>4.</td>
<td>Do you prefer a work environment which gives you the power to supervise,</td>
<td>Yes</td>
<td>29</td>
</tr>
<tr>
<td></td>
<td>influence, lead and control others?</td>
<td>No</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>40</td>
</tr>
<tr>
<td>5.</td>
<td>Do you have an internal desire that urges you to look out for ideas that</td>
<td>Yes</td>
<td>32</td>
</tr>
<tr>
<td></td>
<td>would permit you to start and build your own business?</td>
<td>No</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>40</td>
</tr>
<tr>
<td>6.</td>
<td>Do you prefer a work environment where in you are constantly challenged by</td>
<td>Yes</td>
<td>32</td>
</tr>
<tr>
<td></td>
<td>a tough problem or competitive situations?</td>
<td>No</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>40</td>
</tr>
<tr>
<td>7.</td>
<td>Do you have an internal desire that urges you to use your skills to make</td>
<td>Yes</td>
<td>34</td>
</tr>
<tr>
<td></td>
<td>the world a better place to live and work in?</td>
<td>No</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>40</td>
</tr>
<tr>
<td>8.</td>
<td>Do you prefer a career that enables you to lead your life in your own way?</td>
<td>Yes</td>
<td>34</td>
</tr>
<tr>
<td></td>
<td></td>
<td>No</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>40</td>
</tr>
</tbody>
</table>

The results in table 11, are summary of the responses obtained for the additional items included in the last part of the questionnaire. The items basically relate to each of the eight dimensions of career orientations. To this end, the responses obtained for these items is expected to provide important information for checking the reliability of responses given by the sample respondents for the variables included in the career orientation inventory.

As presented in table11, with regard to preference for a stable and predictable work environment, which is related to the security/stability dimension, 65% of the professionals reported a positive desire and the remaining 35% indicated that they don’t
prefer such an environment. However, when compared to the low weighted average score obtained for the security/stability dimension in the previous analysis, there exists inconsistency among accounting professionals in rating the various dimensions that measure the dimension.

Further with regards to preference towards an opportunity to stay in specialized area as opposed to being promoted out of your area of expertise, which is related to the technical functional dimension, the pattern of response obtained is similar to the above item. To this effect, 65% of the respondents reported positive preference and the remaining 35% indicated a negative desire for the same item. Still, when the high percentage of response obtained for the item is compared to the low score obtained for the technical functional dimension in the previous analysis, the results indicate the existence of inconsistency among accounting professionals in rating the various dimensions that measure the dimension.

The results obtained for item number 3 and 4, indicate a relatively higher degree of variation of responses for the items that measure the autonomy/independence and general management competence dimensions. To this end, in terms of preference for towards a work environment where there is a close supervision which is related to the autonomy/independence dimension ,the percentage of response under the “Yes” category is obtained to be 72.5% and 27.5% under the “No” category .In a similar manner , with regards to the preference for a work environment which gives the power to supervise, influence, lead and control others which is related to the general management competence, the percentage of response under the “Yes” category is obtained to be 27.5% and under the “No” category 72.5% .
However, as the result of the analysis in the previous section indicates, the two dimensions are the least revealed career orientations among the sample respondents. In view of this, the responses obtained for the above items, indicating that these professionals have a very strong desire for similar items measuring the two dimensions, shows inconsistency in the pattern of responses.

The responses obtained for the item related the desire towards looking out for ideas that would help in starting ones own business, which basically measures the entrepreneurial creativity dimensions creativity dimension, 80% of the professionals indicate that they do have such a desire and the rest 20% reported the absence of the same desire. To this end, coupled with the high response obtained for the dimension in the previous analysis, the results obtained for this item indicate the existence of uniformity in rating variables that measure entrepreneurial creativity dimension.

More over the pattern of response obtained for the item asking preference towards a work environment where in one is constantly challenged by a tough problem or competitive situations, is found to be similar to the response for the above item. In this regard, 80% of the professionals in the sample indicate that they have a positive preference for such an environment while the rest 20% reported a negative desire for the same environment.

To this end, compared to the high score obtained for the pure challenge dimension in the previous analysis, the results obtained for the item indicate the existence of uniformity in rating variables that measure pure challenge creativity dimension.

Further, in terms of variation of responses, as presented in the previous section, the pure challenge dimension, with a standard deviation from mean score per respondent of 0.3034, is found to have the least deviation among the four categories of professionals.
in the study. This implies, among the most prevalent career orientation among accounting professionals, pure challenge is the most commonly shared career orientation among all accounting professionals.

In addition for the item related to the desire to use one's skills to make the world a better place to live and work in, which measures the service/dedication to a cause dimension 85% of the professionals in the sample indicate that they have a positive desire while the rest 15% reported a negative desire for the same item. To this end, coupled with the very high score obtained for the dimension, the results obtained for the item indicates that, in aggregate terms, the most predominant career orientation among accounting professionals is service/dedication to a cause.

The last item, which is related to preference for a career that enables to lead your life in ones own way, measures the life style dimension. In this regard, 85% of the professionals in the sample indicate that they have a positive desire while the rest 15% reported a negative desire for the same item. When compared to the high weighted average score obtained for the life style dimension in the previous analysis, the results obtained for the item indicate the existence of consistency among accounting professionals in rating the various dimensions that measure the dimension.

In a nutshell, although the results obtained for the four most predominant orientations is found to have consistency in terms of patterns of responses, almost all of the responses obtained for the less prevalent dimensions are found to have inconsistency.
CHAPTER FOUR

Summary, Conclusions, and Implications

The study, as was stated in chapter one, aimed at exploring the distribution of career orientation among accounting professionals included in the study. In light of this, the summary of the relevant points discussed in the study including the major findings, the conclusions drawn from the empirical findings, and the possible implications of these findings are presented in this chapter.

4.1 Summary

In Ethiopia, career orientations of professionals in general and that of accounting professionals in particular have not yet been studied. It is assumed that these
professionals are concerned not only with achieving professional goals but also with career advancement within employing organizations.

Accordingly, this study focused on accomplishing the following important objectives:

- Determining the relative importance of each type of career orientation, in aggregate terms, among accounting professionals in Ethiopia.

- Exploring the variation in the distribution of career orientations within category, classified based on professional title/status, of accounting professionals.

- Narrowing the apparent deficiency of research in the area of career orientation, related to Accounting Professionals, in the context of Ethiopian work culture and environment.

In carrying out the study, therefore, an attempt was made to address and seek answers for the following basic questions:

5. What is the relative frequency of each type of career orientation among accounting professionals?

6. Are there differences in the distribution of career orientations among accounting professionals with different professional title/status?

Subjects participating in the study were professionals (holding a minimum of BA degree in Accounting) working in Addis Ababa. And in an attempt to simplify the sample selection procedure, the study considered four major categories: Accountant, Finance department Mangers, External Auditors (working in private and public organizations or on an independent basis), and Internal Auditors.
Data for the study was collected through a questionnaire, which was administered to the participants of the study. More specifically, the questionnaire included the following items: Schein’s (1990) 40-item Career Orientation Inventory, which was used to identify clusters of career orientations, demographic information, such as age, gender and education, and other items related to selected career preferences, which were used to check the reliability of career orientation ratings by respondents.

In measuring the focal variable of this study, i.e. Career Anchors, Career Orientation Inventory (COI) developed by Schein’s (1990) was used. The Career Orientation Inventory was employed to measure the eight dimensions of career anchors of the Accounting professionals and to identify their dominant career anchor(s). This self-rated measure, used a four-point Likert-type scale, contains a total of 40 variables. Each career orientation dimension was measured in terms of 5 variables randomly arranged to avoid pattern recognition in the variables that measure a particular dimension.

Respondents indicated the extent to which they thought that each of the 40 items relating to each of the eight dimension of career orientation (e.g., “I dream of having a career that will allow me the freedom to do a job my own way and on my own schedule”) was true of them, using a response scale from 1 (not true for me) to 4 (always true for me).

Brief description of each of the eight career orientation dimension and the major findings related to the same is summarized as follows:

Out of the total 40 items included in the Career Orientations Inventory, five items measured the autonomy/independence dimension. Autonomy/independence oriented individuals seek work situations in which they will be maximally free of organizational constraints and restrictions to pursue their professional competence. Responses to the
five items were averaged to produce an Autonomy/independence orientation score. To this effect the total score for the dimension, is computed to be 545. And the mean score per respondent, out of the total 20 points allowed for a respondent, secured for the dimension is 13.63 and the average score per the variables that measure this particular dimension is found to be 2.73. The results obtained for the dimension indicate that, in aggregate terms, the autonomy/independence dimension, is among the least prevalent career orientations among the sample respondents.

However the results obtained for the autonomy/ independence dimension, are not uniformly distributed among sample categories of the study. To this effect, the variation in the mean score per respondent within the sample categories is found to be relatively higher, with a standard deviation of 0.6176. And in terms of prevalence of the dimension among the sample categories the highest mean score per respondent value for the dimension is observed among internal and external auditors. The accountants and finance managers category, in relative terms, have some what lower scores for the same dimension.

The general managerial competence dimension was measured by five items included in the career orientation inventory. Managerially oriented individuals, basically wish to supervise, influence, and lead others, seek promotions to general manager positions as a vehicle to achieve feelings of success. Responses to the five items were averaged to produce general managerial competence orientation score. In this regard, the general management competence dimension has secured a total score of 484, and the mean scores per respondents and per variable of this dimension respectively are 12.1 and 2.2, all of which are found to be the lowest values in the study. To this, end the general managerial competence dimension is found to be the least prevalent career orientation the sample respondents.
In terms of variation of responses, like most of the dimensions, the results obtained for the general managerial competence dimension indicate the lack of consistency of preferences within the categories of accounting professionals in the study. The standard deviation of mean score per respondent for the dimension within the four categories is found to be 0.4766. As a result, the general management competence dimension is found to be quite prevalent among the finance managers and less prevalent among the accountant category.

The other five items included in the career orientations inventory relate to the entrepreneurship creativity orientation. Individuals having entrepreneurship creativity orientation need to create something on their own by developing a new produce or service, by building a new business enterprise through financial manipulation, or by starting and building a business of their own. Responses to these items were averaged to produce an entrepreneurship creativity score. The total score obtained for the dimension is 587, which is among the three highest scores in the study. Further, the mean score per respondent for the dimension, which is one of the highest, is obtained to be 14.68 and the mean score per the variables measuring the dimension is found to be 2.94.

In terms of variation of responses, the highest standard deviation in mean score per respondent, which is found to be 1.2277, is obtained for the dimension. The result indicated that, as compared to other dimensions, professionals in the sample some what show significant difference in their preference towards the variables measuring the dimension. To this effect, the distribution of the dimension within the four sample categories is found to lack uniformity. Hence, the entrepreneur/creativity orientation is
found to be highly prevalent among the internal auditors group and least prevalent among the financial managers group.

Further, additional five items included in the career orientation inventory reflected service/ dedication to a cause orientation. Individuals scoring high on this dimension are dedicated to serve other people and to make the world a better place in which to live and work. Responses to the five items were averaged to produce a service/ dedication to a cause orientation score. To this end, the total weighted average score for the Service /dedication to a cause dimension amounted to 589, which is the highest score obtained in the study. Moreover the weighted average scores per respondents and per variable, were computed to be 14.73 and 2.95 respectively.

However in terms of variability of responses among the sample categories of accounting professionals, the deviation obtained for the dimension, as compared to other less prevalent orientations, is found to be relatively higher. In this regard, the standard deviation in the mean score per respondent, within the four categories, for the dimension is 1.120377. To this effect, as presented the highest mean score per respondent is found for the internal auditors group and the lowest for the financial managers group.

The other group five items in the career inventory instrument related to lifestyle dimension. Individuals with a high score for this dimension desire to develop a lifestyle that integrates family concerns, career concerns, and concerns for self development. Responses to the five items were averaged to produce a lifestyle orientation score. To this end, the lifestyle dimension has a total score of 559, weighted average score per respondent of 13.98 and a mean score per variable of 2.8. The results obtained for the
dimension indicate life style orientation is among the four dominant career orientations possessed by the sample respondents.

The variability of responses, among the category of accounting professionals, obtained for the lifestyle dimension is low, with a standard deviation of 0.303359. This indicates the existence of uniformity in rating the variables measuring the dimension among the professionals. In terms of mean score per respondent, however, the highest score for the dimension is obtained for the finance managers category and the lowest score for the accountants category.

Another group of five variables included in the career orientation inventory measured the security/stability orientation. Individuals having high score for this dimension focus on geographical security and have a high desire for secure ties with the organization. Responses to the five items were averaged to produce a security/stability orientation score. To this end, the security/stability dimension has secured a total score of 522. Further this dimension has a total weighted average score per respondent of and per variable of 13.05 and 2.61 respectively. This results show that the security/stability dimension is one of the least preferred career orientations among the sample respondents.

Unlike all the other dimensions, a relatively high degree of consistency, among the category of respondents, in the patterns of responses obtained for the security/stability dimension. To this effect, the standard deviation in mean score per respondent, which is the lowest in the study, is found to be 0.1776. However, in absolute terms, the highest average scores per variable is reported under the finance managers category, and the lowest under the auditors category.
Further five items of the career orientation inventory was related to the technical functional orientations. Individuals with strong technical functional orientations focus primarily on the intrinsic, technical content of the work, and the functional areas represented by the work. Similar to the other dimensions, responses obtained for the five items was used to obtain the score for the dimension. To this and the total weighted average score for dimension was obtained to be 555.

Further, the weighted average score per respondent and the average level of importance that respondents attached to the individual variables measuring the dimension are found to be 13.88 2.78 respectively.

The results obtained for the dimension show variation among the sample categories of accounting professionals. The standard deviation in the mean score per respondent of the four categories is computed to be 0.4828. Accordingly, based on mean score per respondents, the technical/functional dimension is found to be highly prevalent among the internal auditors’ category and less prevalent among the finance mangers category.

The final five items assessed the preference for overcoming impossible obstacles, solving unsolvable problems, and winning against extremely capable opponents. The scores obtained for items were averaged to create a pure challenge orientation. In this regard, the pure challenge dimension secured a total score of 580 and total weighted average score per respondent and per variable of 14.5 and 2.9 respectively.

The results obtained for the pure challenge dimension further indicates the existence of slight variation in the responses pattern the sample respondents. However, the variation in the mean score per respondent for the dimension, as compared to the other three predominant dimensions, is found to be very low. To this end a standard deviation in the mean score per respondent, within the four categories, of 0.303359 was obtained for
the dimension. In terms of distribution of the dimensions, in absolute terms, the internal auditors group ranks first and the external auditors category ranks last.

In aggregate terms, the most predominant career orientation among the sample respondents, are found to be service/ dedication to a cause, entrepreneurial creativity, pure challenge and life style. The remaining types of career orientations (technical functional, general management competence, autonomy/independence, security/stability.) are found to be less predominant.

The other important point with regards to the distribution of the eight dimensions within the sample categories relates to the prevalence of multiple equally important career orientations within the same sample. To this effect, in majority of the sample categories, at most two dimensions are found to have equal total weighted average mean scores.

However the responses obtained for the dimensions using variables included in different sections of the questionnaire has resulted in a contradictory response patterns. In this regard, although the results obtained for the four most predominant orientations is found to have consistency in terms of patterns of responses, almost all of the responses obtained for the less prevalent dimensions are found to have inconsistency.
4.2 Conclusion

In general, the most significant finding of the study is related to the diversity of career orientations held by accounting professionals. In this regard, although the relative distribution of each dimension of career orientation varies within categories of these professionals, it can be deduced that accounting professionals included in the sample possess various sets of career related goals, values, and talents. This further indicates that, in the process of making career decisions, these professionals are driven by multiple sets of motives and needs.

With regards to distribution, the typical career orientation possessed by accounting professionals included in the sample are found to be service/dedication to a cause, entrepreneurial creativity, pure challenge and life style, service/dedication to a cause orientation being the most predominant. The remaining types of career orientations (technical functional, general management competence, autonomy/independence, security/stability.) are found to be less predominant (. general management competence being the least prevalent.). To this end, in aggregate terms, the career orientation, and hence career related talents, skills, area of competence, values, needs and goals in life, sample respondents are clustered around basic career concerns defined by the predominant dimensions indicated above.

Moreover, consistent with Counsel’s (1999) findings that most Ethiopians consider economic, social and political situations as a major factors influencing their career-
related thoughts and decisions, the relative predominance of the service/dedication to a cause anchor among the sample professionals appears to be related to the feeling of indebtedness that these professionals have to the society in which they reside.

Further, the fact that most of the professionals in the study consider making real contribution to the welfare of the society as their predominant career concern, is in line with Schein (1996) prediction that, as the world becomes more conscious of large scale problems such as the environment, the growing gap between the developed and the underdeveloped world, the problems of race and religion, product safety, privacy, overpopulation, and social responsibility issues around health and welfare, the number of people showing up with this anchor will increase.

Further consistent with Schein’s (1975 cited by Igbaria et al., 1991) suggestions that career orientations influences individuals career decision to pursue a specific job and career path, The finding of the study indicates the variation of distribution of career orientation among accounting professionals having different status/title. In this regard, the dominant career orientation, which represent accounting professionals in aggregate terms, is therefore not necessarily applicable within specific category of accounting professionals. Accordingly, since the type of job held in each category is different, it goes with out saying that the distribution of career orientation is also affected by the type of job held within the accounting profession.

In addition, as per the results obtained, some of the professionals in the study possess more than one dominant career anchor. The finding related to the possibility multiple dominant career anchors is found to be consistent with DeLong’s (1982 cited by cited in Ramakrishna and Potosky 2003) assertion that an individual’s career anchor is really a composite of his or her career anchors and talents. In this regard, existence of
multiple dominant career anchors among accounting professionals in the study indicates, to some extent, the possibility that more than one career anchor may guide their career-related decisions.

The variation in the responses obtained for items included in the second and third section of the questionnaire revealed the lack of uniformity, among accounting professionals, in attaching importance to the various items related to the eight dimensions. The level of inconsistency, as the results indicate, is higher for the career orientation dimensions which are found to be less prevalent among these professionals.

To this end, the generalizability of the results obtained for technical functional, general management competence, autonomy/independence and, security /stability orientations is a contentious issue. Furthermore the high level of inconsistency in the pattern of responses may, among other things, indicate that the career orientation inventory alone may not be an effective tool unless supported by qualitative measurement of career anchors such as in-depth interviews with respondents about actual career choices.

4.3 Implication for future research and practice

This research constitutes an initial step toward exploring the issue of distribution of career orientation among sample of accounting professionals in Ethiopia. To this effect, future studies are required to determine the extent to which the internal career orientations (career anchors) of accounting professionals found in this study matches the external career options provided by organizations. Further the effect of match and/or mismatch between job settings of accounting professionals and the type of career orientation they possess should be investigated in the future.
The relationships between career orientations and other career variables should also be investigated in future research. To this end, future research should focus on exploring the interrelationship between career orientation and various career related outcomes such as satisfaction and commitment. The other issue requiring further investigation is determining whether the career orientations of accounting professionals employed in the private sector differ from public sector professionals.

Further, future research should focus on identifying the distribution of career orientation across accounting professionals composed of different age groups, different genders, different levels of educational background, and varying years of experience. This, among other things, will provide a new insight related to the possible variation in the distribution of career orientation of accounting professionals across various levels of demographic variables.

As Schein (1996 cited in Erdogmu 2003) noted individual career anchors are developed over a period of time and one’s experience would have some effect over their development. In this regard, the stability of career orientations of accounting professional’s over time needs to be assessed. In this context, as indicated above the effects of professional tenure and work experiences of accounting professionals on career orientations and career preferences should be examined in the future.

The findings of this study also have important implication for practice. To this end, given the diversity of career orientations among accounting professionals, organizations must realize that rewards and career opportunities suitable for one group of accounting professionals may be irrelevant or even inappropriate for another group. In this regard, since rewards must be valued by the employee in order for them to have incentive value (Porter and Lawler, 1968; Vroom, 1964 cited by Igbaria et al., 1991), and since
employees holding different career orientations value different types of activities and accomplishments (Schein, 1987 cited by Igbaria et al., 1991), hence reward systems of organization should take into account such differences and it should also be flexible enough to address them effectively.

This study also has implications for university faculty preparing students to enter the accounting profession. In this regard, as suggested by Igbaria et al., (1991) the related academic institutions and faculties can introduce the concept of career orientation to students and can encourage them to explore their values and aspirations and to recognize the importance of a match between career orientation and job setting.
References


Schein, E.H. (1990), Career Anchors: Discovering Your Real Values, Pfeiffer, San Diego, CA


The purpose of this questionnaire is to gather relevant data that will be used in undertaking a study on the topic “Career Orientation of Accounting Professionals in Ethiopia” as a partial fulfillment of the requirements for the Masters of Business Administration degree. The major objective of the study is to explore and unravel the dominant career orientation (internal career desires) of Accounting professionals in Ethiopia.

Accordingly, this questionnaire is designed to collect data on the beliefs, interests and values that you have towards work and life (i.e. your career orientation.). Therefore, your cooperation in filling out the questionnaire carefully and genuinely, apart from contributing towards the successful completion of the study is a priceless input towards the creation of a levelheaded knowledge regarding the aforesaid issue.

I finally want to kindly assure you that the items included in this questionnaire are not designed to test your ability and that all the information you provide will be confidential & will exclusively be used for research purpose.

Thank you

Asegid Getachew
Part I: Questions designed to collect data on general background variables

1. Sex (put √ Mark): Male [ ] Female [ ]

2. Marital status: Married [ ] Unmarried [ ]

3. Educational Background (put √ Mark):
   a. B.A. degree [ ]
   b. Some graduate school [ ]
   c. Graduate school [ ]
   d. Any other (please specify)_____________________

4. Your professional /occupational status or title________________________

5. Work experience in your profession (in years) ________________________

6. Work experience in your current position/occupation (in years) _________

7. Your age________________

8. Your current Salary Category
   a. Below 1,450  b. 1,451-2,450
   c. 2,451-3,550  d. 550-5,000
   e. 5,000 or above

9. What are your plans for staying in your current profession or occupation
   a. I intend to stay until I retire.
   b. I will quit only if an exceptional opportunity turns up.
   c. I will quit if something better turns up.
   d. I am willing to put in great deal of effort.
   e. I intend to quit as soon as possible.

Part II: Variables to be used in measuring Career Orientation.
INSTRUCTIONS

- Items listed below are related to your own areas of competence, motives, and values. Read all the items thoroughly and for each of the 40 items, rate how true each item is true for you by assigning weights based on the following guideline:
  - 1= Never true for me
  - 2= Occasionally true for me
  - 3 = Often true for me
  - 4= Always true for me

- Put a check mark (√) in the column corresponding to one of the four points following the particular item to show the degree to which it relates to you.

<table>
<thead>
<tr>
<th></th>
<th>Never true for me</th>
<th>Occasionally true for me</th>
<th>Often true for me</th>
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<tbody>
<tr>
<td>1.</td>
<td>I dream of being so good at what I do that my expert advice will be sought continually</td>
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<td>2.</td>
<td>I am most fulfilled in my work when I have been able to integrate and manage the efforts of others</td>
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<td>3.</td>
<td>I dream of having a career that will allow me the freedom to do a job my own way and on my own schedule</td>
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<td>4.</td>
<td>Security and stability are more important to me than freedom and autonomy</td>
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<td>5.</td>
<td>I am always on the lookout for ideas that would permit me to start my own enterprise</td>
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<td>6.</td>
<td>I will feel successful in my career only if I have a feeling of having made a real contribution</td>
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<td>7. I dream of a career in which I can solve problems or win out in situations that are extremely challenging.</td>
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<td>8. If becoming a general manager in my area of expertise is more attractive to me than being in charge of a complex organization and making decisions that affect many people, I would rather leave my organization than to be put in a job that would compromise my ability to pursue personal and family concerns.</td>
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<td>9. I will feel successful in my career only if I can develop technical or functional skills to a very high level competence.</td>
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<td>10. I dream of being in charge of a complex organization and making decisions that affect many people.</td>
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<td>11. I am most fulfilled in my work when I am completely free to define my own tasks, schedules and procedures.</td>
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<td>12. I would rather leave my organization altogether than accept an assignment that would jeopardize my security in that organization.</td>
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<td>13. Building my own business is more important to me than achieving a high-level managerial position in someone else's organization.</td>
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<td>14. I am most fulfilled in my career when I have been able to use my talents in the service of others.</td>
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<td>15. I will feel successful in my career only if I face and overcome very difficult challenges.</td>
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<td>16. I dream of a career that will permit me to integrate my personal, family, and work needs.</td>
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<td>17. I would rather leave my organization than to be put in a job that would compromise my ability to become successful in my career.</td>
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<td>18. I am most fulfilled in my career when I have been able to build something that is entirely the result of my own ideas and efforts.</td>
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<td>19. I will feel successful in my career only if I achieve complete autonomy and freedom for me.</td>
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<td>20. I seek jobs in organizations that will give me a sense of security and stability.</td>
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<td>21. I am most fulfilled in my career when I have been able to make the world a better place to live and work.</td>
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<td>22. Using my skills to make the world a better place to live and work is more important to me than achieving a high-level managerial position.</td>
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<td>23. I feel successful in life only if I have been able to balance my personal, family, and career requirements.</td>
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<td>24. I will feel successful in my career only if I face and overcome very difficult challenges.</td>
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<td>28</td>
<td>I would rather leave my organization than accept an assignment that would take me away from my area of expertise</td>
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<td>26</td>
<td>Becoming a general manager is more attractive to me than becoming a senior functional manager in my current area of expertise</td>
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<td>27</td>
<td>The chance to do a job my own way, free of rules and constraints, is more important to me than security</td>
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<td>39</td>
<td>Heartwork: On problems that are almost unsolvable is more important to me than achieving a high-level managerial position</td>
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<td>28</td>
<td>I am most fulfilled in my work when I feel that I have complete financial and employment security</td>
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<td>40</td>
<td>I have always sought out work opportunities that minimize interference with personal or family concerns</td>
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<td>29</td>
<td>I will feel successful in my career only if I succeed in creating or building something that is entirely my own product or idea</td>
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<td>30</td>
<td>I dream of having a career that makes a real contribution to humanity and society</td>
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<td>31</td>
<td>I seek out work opportunities that strongly challenge my problem solving and/or competitive skills</td>
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<td>32</td>
<td>Balancing the demands of personal and professional life is more important to me than achieving a high-level managerial position</td>
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<td>33</td>
<td>I am most fulfilled in my work when I have been able to use my special skills and talents</td>
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<td>34</td>
<td>I would rather leave my organization than accept a job that would take me away from the general managerial track</td>
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<td>35</td>
<td>I would rather leave my organization than accept a job that would reduce my autonomy and freedom</td>
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<td>36</td>
<td>I dream of having a career that will allow me to feel a sense of security and stability</td>
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<td>37</td>
<td>I dream of starting up and building my own business</td>
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Avoid extreme ratings except in situations in which you clearly have strong feelings in one direction or the other.

**Part III: Additional Questions**

1. Listed below are various aspects that a given occupation /profession can provide .Read all the items thoroughly and indicate the most important aspect(s) that your current occupation /profession provides (circle the aspect(s) that you think best describes your current situation)

   1. My current occupation/Profession provides me with job security.
   2. My current occupation/Profession provides me with the freedom to do things in my own way, at my own pace, and against my own standards.
   3. My current occupation/Profession provides me with the opportunity to enhance my capabilities in the area of expertise I enjoy.
   4. My current occupation/Profession provides me with the opportunity to advance up to an increasing area of responsibility.
   5. My current occupation/Profession provides me with a conducive environment to build or create something that is my own product or idea.
   6. My current occupation/Profession provides me with the opportunity to confront and solve challenging problems.
   7. My current occupation/Profession provides me with the flexibility to balance my career and family needs.
8. My current occupation/Profession provides me with the opportunity to use my interpersonal skills to the service of others.

2. Do you prefer a work environment which is stable and predictable?
   a) Yes  [ ]
   b) No   [ ]

3. Based on your answer to question No. 2. How do you rate the desire you have towards occupation/Profession that force you to remain in one geographic area rather than being moving, because of promotion or new job assignment, in another location?
   a) Very strong desire  [ ]
   b) No desire          [ ]

4. Do you prefer a work which gives you the opportunity to stay in one specialized area as opposed to being promoted out of your area of expertise?
   a) Yes  [ ]
   b) No   [ ]

5. Based on your answer to question No.4. How do you rate the desire you have towards occupation/Profession that provides you with the opportunity to work on tasks /assignments that test your ability in your area of expertise?
   a) Very strong desire  [ ]
   b) No desire          [ ]
6. Do you prefer a work environment in which there is a close supervision by your superiors?
   a) Yes [ ]
   b) No [ ]

7. Based on your answer to question No. 6, how do you rate the desire you have towards occupation/Profession that provides you with the opportunity to do things in your own way without being constrained by rules and regulations?
   a) Very strong desire [ ]
   b) No desire [ ]

8. Do you prefer a work environment which gives you the power to supervise, influence, lead and control others?
   a) Yes [ ]
   b) No [ ]

9. Based on your answer to question No. 8, how do you rate the desire you have towards occupation/Profession that provides you with the opportunity to get a relatively frequent promotion?
   a) Very strong desire [ ]
   b) No desire [ ]

10. Do you have an internal desire that urges you to look out for ideas that would permit you to start and build your own business?
    a) Yes [ ]
    b) No [ ]
11. Based on your answer to question No. 10. How do you rate the desire you have towards occupation/Profession that provides you with the power and freedom to move in to whatever roles that would meet your personal goals
   
a) Very strong desire
   b) No desire

12. Do you prefer a work environment where in you are constantly challenged by a tough problem or competitive situations?
   
a) Yes
   b) No

13. Based on your answer to question No. 10. How do you rate the desire you have towards occupation/Profession that provides you with the opportunity where by you compete with and win out over others?
   
a) Very strong desire
   b) No desire

14. Do you have an internal desire that urges you to use your skills to make the world a better place to live and work in?
   
a) Yes
   b) No

15. Based on your answer to question No. 10. How do you rate the desire you have towards occupation/Profession that provides you with an opportunity of seeing others change because of your effort?
   
a) Very strong desire
b) No desire

16. Do you prefer a career that enables you to lead your life in your own way?

a) Yes

b) No

17. Based on your answer to question No. 10. How do you rate the desire you have towards occupation/Profession that provides you with an opportunity of developing a career that permits you to continue to pursuing your own lifestyle?

a) Very strong desire

b) No desire

Thank You Again!!!
Appendix II: variables that measure the eight dimensions of career anchors

1. Autonomy/ Independence

- I dream of having career that will allow me the freedom to do a job my own way and on my own schedule. (Item No.3)
- I am most fulfilled in my work when I am completely free to define my own tasks, schedules and procedures (Item No.11)
- I will feel successful in my career only if I achieve complete autonomy and freedom (Item No.19)
- The chance to do a job my own way, free of rules and constraints, is more important to me than security (Item No.27)
- I would rather leave my organization than accept a job that would reduce my autonomy and freedom (Item No.35)

2. Security/ Stability

- Security and stability are more important to me than freedom and autonomy (Item No.4)
- I would rather leave my organization altogether than accept an assignment that would jeopardize my security in that organization (Item No.12)
- I seek jobs in organizations that will give me a sense of security and stability (Item No.20)
- I am most fulfilled in my work when I feel that I have complete financial and employment security (Item No.28)
➢ I dream of having a career that will allow me to feel a sense of security and stability (Item No.36)

3. Technical Function

➢ I dream of being so good at what I do that my expert advice will be sought continually (Item No.1)
➢ I will feel successful in my career only if I can develop technical or functional skills to a very high level competence (Item No.9)
➢ Becoming a senior functional manager in my area of expertise is more attractive to me than becoming a general manager (Item No.17)
➢ I would rather leave my organization than accept a rotational assignments that would take me out of my area of expertise (Item No.25)
➢ I would rather leave my organization than accept a job that would reduce my autonomy and freedom (Item No.33)

4. General Management Competence

➢ I am most fulfilled in my work when I have been able to integrate and manage the efforts of others (Item No.2)
➢ I dream of being in charge of a complex organization and making decisions that affect many people (Item No.10)

➢ I will feel successful in my career only if I become a general manager in some organization (Item No.18)
➢ Becoming a general manager is more attractive to me than becoming a senior functional manager in my current area of expertise (Item No.26)
➢ I would rather leave my organization than accept a job that would take me away from the general managerial track (Item No.34)

5. Entrepreneurial Creativity

➢ I am always on the lookout for ideas that would permit me to start my own enterprise (Item No.5)

➢ Building my own business is more important to me than achieving a high-level managerial position in someone else’s organization (Item No.13)

➢ I am most fulfilled in my career when I have been able to build something that is entirely the result of my own ideas and efforts (Item No.21)

➢ I will feel successful in my career only if I succeed in creating or building something that is entirely my own product or idea (Item No.29)

➢ I dream of starting up and building my own business (Item No.37)

6. Service Dedication to a Cause

➢ I will feel successful in my career only if I have a feeling of having made a real contribution to the welfare of society (Item No.6)

➢ I am most fulfilled in my career when I have been able to use my talents in the service of others (Item No.14)

➢ Using my skills to make the world a better place to live and work is more important to me than achieving a high-level managerial position (Item No.22)

➢ I dream of having a career that makes a real contribution to humanity and society (Item No.30)
- I would rather leave my organization than accept an assignment that would undermine my ability to be of service to others (Item No. 38)

7. Pure Challenge

- I dream of a career in which I can solve problems or win out in situations that are extremely challenging (Item No. 7)
- I will feel successful in my career only if I face and overcome very difficult challenges (Item No. 15)
- I have been most fulfilled in my career when I have solved seemingly unsolvable problems or won out over seemingly impossible odds (Item No. 23)
- I seek out work opportunities that strongly challenge my problem solving and/or competitive skills (Item No. 31)
- Working on problems that are almost unsolvable is more important to me than achieving a high-level managerial position (Item No. 39)

8. Lifestyle

- I would rather leave my organization than to be put in a job that would compromise my ability to pursue personal and family concerns (Item No. 8)

- I dream of a career that will permit me to integrate my personal, family, and work needs (Item No. 16)
- I feel successful in life only if I have been able to balance my personal, family, and career requirements (Item No. 24)
- Balancing the demands of personal and professional life is more important to me than achieving a high-level managerial position (Item No.32)
- I have always sought out work opportunities that minimize interference with personal or family concerns (Item No.40)