RESEARCH NOTE
Generational preferences for work environment fit: effects on employee outcomes

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Abstract

Purpose – The examination of generational differences is an important area of inquiry for management research. Firms must recognize the influence of the values and work preferences of the next generation on organizational outcomes in order both to retain staff and to groom future leaders. It is proposed to examine the theory that firms' lack of success at employee retention may be impacted by the extent to which they understand and address generational differences in values, goals, and preferences.

Design/methodology/approach – This study used survey methodology to examine generational and gender differences amongst the work environment preferences of 234 accountants in accounting firms.

Findings – The results indicated the importance of goal orientation and system work environment fit for younger generation workers on satisfaction and intention to remain; and relationship fit on the satisfaction of Baby Boomers. Baby Boomers also experienced higher levels of overall satisfaction than younger generation employees.

Research limitations/implications – The sample is limited to accountants in the USA.

Originality/value – Generational differences significantly impact employee attitudes and outcomes in the workplace. If firms are unable to modify their cultures and work environments to adequately meet the needs of their younger generation employees, they will continue to experience high levels of dissatisfaction and turnover.

Keywords Employee turnover, Job satisfaction, Accountants, United States of America

Paper type Research paper

Introduction

The demographic shift currently under way in full-time employment in the USA is significant and well documented. At present, Generation X and Generation Y employees comprise 45 percent of today's workforce, and workers under the age of 34 will make up approximately 60 percent of the full-time workforce by 2010 in the USA (Bureau of Labor Statistics, 2004; Martin and Tulgan, 2001). The examination of generational differences among workers is a critical and underdeveloped area of inquiry for management research. Ultimately, all organizations are influenced by the values and preferences of their next generation, as managers attempt to adapt and

groom future leaders in a reciprocal process with implications for a firm's culture (Judge and Bretz, 1992), ethical issues (Dose, 1997), and human resource policies and procedures (Jurkiewicz, 2000). Failure on the part of managers to understand and adjust appropriately to generational differences and the demands of new generations entering the workplace can result in misunderstandings, miscommunications, and mixed signals (Fyock, 1990), and can affect employee productivity, innovation, and corporate citizenship (Kupperschmidt, 2000), ultimately resulting in problems with employee retention and turnover.

Research also suggests that differences between generations in the workforce can be a significant source of conflict in organizations (e.g. Adams, 2000; Bradford, 1993; Jurkiewicz, 2000; Karp *et al.*, 1999; O'Bannon, 2001). A study by the Society for Human Resource Management found that 58 percent of human resource professionals reported observing conflict among employees as a result of "generational" differences (Society for Human Resource Management, 2004). An understanding of the differences between and relationships among the preferences and motivators of generations and associated work outcomes can be used as an important building block in the development of effective recruitment materials, training methods, hiring processes, and benefits packages (Leschinsky and Michael, 2004).

The accounting industry in the USA provides an illustrative example. Research in the CPA profession indicates that 86 percent of CPAs believe there is a generation gap in the profession (Telberg, 2005). For the seventh year in a row, the 2004 annual survey of CPA firms sponsored by the AICPA's Management of an Accounting Practice Committee ranked staff recruitment and retention as a top concern of CPA firms in the USA (American Institute of Certified Public Accountants, 2003, 2004). Increased demand for entry-level employees resulting from Sarbanes-Oxley requirements, coupled with insufficient numbers of accounting graduates, has intensified competition for new and experienced hires (e.g. Bennett, 2006). PricewaterhouseCoopers reported "we beg, we borrow, we steal, we grovel, we scour the world" to find personnel, and reports of poaching are commonplace (McGee, 2005). Some firms have added services ranging from chair massages to concierge assistance to sweeten recruitment and retention packages for new employees. These efforts, however, may result in wasted resources if they do not result in employee outcomes of increased retention and satisfaction. This research serves as an exploratory study to examine which dimensions of employee fit with work environments has effects on employee job satisfaction and turnover intentions between the generations.

Generational differences

A generation is defined as an identifiable group that shares birth years and significant life events at critical developmental stages (Kupperschmidt, 2000). A generational group includes those who share historical or social life experiences, the effects of which are relatively stable over their lives. These experiences influence a person's feelings toward authority and organizations, what a person values from work, and how a person plans to satisfy those desires (Jurkiewicz and Brown, 1998; Kupperschmidt, 2000). The existence of generational differences was illustrated in research by Smola and Sutton (2002), who examined the differences in value sets between generations. Their research concluded that "our findings strongly suggest that work values are more influenced by generational experiences than by age and maturation" (Smola and

Sutton, 2002, p. 379). Our examination of inter-generational values differences references two generational categories – Baby Boomers and the new arrivals into the workplace, Generations X and Y (Kupperschmidt, 2000; Smola and Sutton, 2002). A brief description of the generations follows.

Baby Boomers were born between 1946 and 1964, and are often associated with values such as optimism, team orientation, and personal gratification (Leschinsky and Michael, 2004). They are known as independent thinkers with a "healthy disrespect for authority". Baby Boomers have wielded unusual influence over the years as the "world's largest cohort", impacting society, business, and the economy. This influence has reinforced Boomers' belief that they are "special" and that their needs will always be met. The sheer size of this generation, however, also means that its members are extremely competitive and very concerned with their own self-interests.

Generation X and Y members were born between 1965 and 1994 and were strongly influenced by the unique experiences of their childhood (e.g. recurrent layoffs since the 1980s and the development of transitory career paths, two working parents, divorce). Although considerable attention in recent years has been paid to these generations individually, they share many common characteristics and are more alike than dissimilar (research to date has not indicated any substantive differences in work environment preferences between Generations X and Y, accordingly this study treats the two generations as a single group). For Generation X and Y members, financial, family, and societal insecurity have led to a sense of individualism over collectivism (Jurkiewicz and Brown, 1998). They bring to the workplace well-honed, practical approaches to problem solving, as they are technically competent and comfortable with diversity, change, multi-tasking, and competition (Kupperschmidt, 2000). At ease with a "wired" world, they are "connected" 24 hours a day (Jennings, 2000; Ryan, 2000). They voice their opinions and have an appetite for work (Smola and Sutton, 2002). Although the descriptive differences between the Baby Boomer and XY generations have been the subject of much discussion, the influence of work environment preference differences between the groups remains empirically unverified and untested.

The importance of work environment fit

Magnusson (1981) and Caplan (1987) have suggested that one of the most important tasks in psychology may be to examine the individual's perceptions of the outer world in interaction with their expectations about environments. We have known for some time that variables in the work environment impact employee behavior (Blumberg and Pringle, 1982; Kyriakidou and Ozbilgin, 2004; Niles and Harris-Bowlsbey, 2002; Olson and Borman, 1989; Peters *et al.*, 1985). Early research on needs-press theory (Murray, 1938), field theory (Lewin, 1943), occupational choice (Holland, 1966), and the theory of work adjustment (Dawis, 1994) revealed the belief that employee behaviors do not occur in a vacuum, but in a specific and unique work environment. People placed in work environments that "fit" are more likely to intrinsically enjoy their work. The reverse is true for those placed in work environments that do not "fit". For these employees, normal daily work occurrences may be unpleasant and interpreted more negatively, thus resulting in negative outcomes such as boredom, poor work performance, and lack of satisfaction. Sub-par employee performance is often the result of psychological problems that are characteristic of a mismatch between an individual and his/her environment (Lubinsky, 2000).

Although research indicates that significant generational differences exist in values (Smola and Sutton, 2002), an unexamined question is whether there are generational differences in the relationship between work environment fit and individual outcomes. This research utilizes Moos's Work Environment Scale (WES) (Moos, 1994), a person-organization fit measure that focuses on the social climate of work environments. Social climates represent a conglomerate of attitudes, feelings, and behaviors which characterize life in an organization, and the idea that the way one perceives the environment tends to influence the way one will behave in that environment (Moos, 1987; Walsh, 1987). Existing generational research indicates that a differential sensitivity to work environment fit between the generations is likely to exist. For example, research by Smola and Sutton (2002, p. 378) indicated that younger employees were "less loyal to the company". As a result, younger employees may take the view that nothing is permanent, and may disproportionately emphasize the importance of work environments that match their preferences. They may become more dissatisfied and more willing to leave if these work environment preferences are not actualized. During the internet boom of the late 1990s, work environment was a key factor in high technology firms' recruiting and retention strategies, including diverse incentives ranging from casual dress and flexible work schedules to game rooms with ping-pong tables.

This study examines whether differences exist between the generations with respect to the relationship between the level of person-organization fit and job satisfaction and intention to remain with an organization. It hypothesizes that work environment preferences are more salient and meaningful to younger employees involved in increasingly transactional, utilitarian, and short-term psychological contracts with their employers (Atkinson, 2002). For example, research by Smola and Sutton (2002) indicated that younger generation employees desired to be promoted more quickly than their older counterparts (indicating high expectations for job challenge, success, and accomplishment). As a result, an employee's goal orientation fit (i.e. his/her desire for a work environment providing suitable levels of job challenge, participation, and strong expectations for accomplishment) is likely to be more strongly connected to satisfaction and intention to remain with an organization for younger generation employees.

With the increasingly transitory nature of work, the reduction in lifelong employment and the increase in part-time and contract work (Sonnenberg, 1997), younger generation employees are more likely to be aware of the need for constant skill development and updating (Hesketh and Bochner, 1993). Rather than passively relying on employers to take responsibility for employee career development, younger generation employees are more likely to take a more active role in their career planning and execution. As a result, it is likely that if the younger generations' preferences are not realized in the work environment, the impatience and increased mobility of younger generation employees will manifest itself in higher levels of dissatisfaction. Our first hypothesis is thus:

H1. Work environment fit on the dimension of goal orientation is more significant to the job satisfaction and intention to leave of Generation XY than it is for Baby Boomers.

We also anticipate differences between the generations on the importance of relationship-oriented work environment fit. Given the increasingly transactional and technological nature of early employment relationships (Rousseau and Ho, 2000; Rousseau and Schalk, 2000), it is possible that the expectation for (and the value placed on fit with) social interaction in the workplace is decreasing for Generation XY members. The advanced careers of Boomers, on the other hand, are likely to make them more entrenched within their organizations, while their age and family commitments may make them less mobile. In addition, their position as managers makes social interaction more important in achieving effective management. These factors may contribute to an increased need of Baby Boomers for social interaction and cohesion with cohorts. Meeting this need will, in turn, be important to Baby Boomers' satisfaction. Our second hypothesis follows:

H2. Work environment fit on the dimension of relationship orientation is more significant to the job satisfaction and intention to remain of Baby Boomers than it is to Generation XY.

Fit between the expectations for and the reality of an orderly, organized work environment, with clear expectations and control, may also differ between generations. Generation XY has been described as a "Nintendo Generation" in which work environment expectations can be described using a video game as a metaphor (Herman and Eckel, 2002). In this environment, player expectations are clear and well defined, behavior is continually measured, and players receive consistently high levels of feedback on their performance, which motivates continuing effort. Generation XY has grown up in an environment of instant gratification which they can tailor and structure to meet their desires, including quick access to money (ATMs), information (internet), entertainment and communication (television, computers, and cellphones), and even dating (online dating services). Unmet desires among the younger generation of workers for clear expectations and orderly, organized work environments that more closely resemble the structured and controlled media environments in which they have spent such large amounts of time may result in lower levels of satisfaction and intention to remain with a firm. Our third hypothesis is thus:

H3. Work environment fit on the dimension of system maintenance is more significant to the job satisfaction and intention to remain of Generation XY than it is to Baby Boomers.

Inter-generational differences in satisfaction
In research and practice, it is assumed that nearly everyone seeks satisfaction in his or her work. Further, research in the life span vocational adjustment field indicates that "as people develop and adapt, their purposes more closely match the work that occupies their time and effort; in other words, the match becomes increasingly harmonious [. . .]. Therefore, job satisfaction is expected to increase as people progress through career life stages" (Jepsen and Sheu, 2003, p. 163). However, as employees have become more disposable amid a continued move toward increased subcontracting and outsourcing, generations that possess enhanced expectations of defining one's self-worth with one's job may find more dissatisfaction. Further, the uncertain and shifting job requirements dictate that employees demonstrate more flexibility,

openness to new learning, and the ability to cope with continuous change. These requirements may be less of a frame-breaking experience for Generation XY, having been raised in a turbulent environment. As a result, we hypothesize decreased satisfaction of workers in the older Baby Boomer generation, supporting a generational differences approach as opposed to the life-span vocational adjustment approach, which anticipates increasing satisfaction over time:

H4. Baby Boomers will have lower levels of job satisfaction than will Generation XY employees.

Methodology
Sample
The sample for this study consisted of the membership of a state society of CPAs in a Western state. Survey questionnaires were mailed to current members located throughout the state and employed in accounting. Out of 1,222 questionnaires distributed, 234 responses were received, for a response rate of 19 percent. Respondents ranged in age from 22 to 58, and age was used to categorize the subjects into their generations. The sample was fairly equal in terms of gender, with 54 percent male and 46 percent female. The majority were married (approximately 71 percent) and 27 percent held a Master's degree. On average, respondents had 7.42 years of experience. *t*-Tests confirmed the lack of significant differences between Generations X and Y on all variables of interest, enabling the two groups to be combined as a single generation for purposes of further analysis and hypothesis testing. Our Baby Boomer sample consisted of 137 subjects, and Generation XY consisted of 97 subjects.

Measures
The Work Environment Scale (WES) was used to assess climate preferences of the respondents. The WES is descriptive rather than evaluative in nature, and measures employee preferences for three dimensions of work environment settings:

(1) system maintenance;
(2) goal orientation; and
(3) relationship dimensions.

System maintenance refers to how orderly and organized the work setting is, how clear it is in its expectations, and how much control it maintains. Goal orientation refers to the degree to which an environment encourages or stifles growth through providing for participation in decision-making and autonomy, maintaining a task orientation, and providing job challenge and expectations for success and accomplishment. The relationship dimension refers to the degree of interpersonal factors in a work environment, such as the social interaction and cohesion among workers, and the friendship and support provided by co-workers and management. Fit or congruence between an individual's preferences for and the reality of his/her current work environment as measured by the WES has been demonstrated as a significant predictor of employee satisfaction (Westerman and Cyr, 2004; Westerman and Simmons, 2007) in the person-organization fit literature. The WES measures subjects' perceptions of their ideal and current work environments using commensurate measurement scales. "Fit" on each dimension (goal orientation, system maintenance,

and relationship) is measured by calculating the correlation between the scale responses for the actual work environment and the ideal or preferred work environment.

Two dependent variables were utilized in this study. The first measure, satisfaction, developed by Agho *et al.* (1992), incorporates six questions relating to appreciation for work including enthusiasm, satisfaction, and enjoyment. The second dependent variable measured intention to remain with the organization in accordance with the scale of O'Reilly *et al.* (1991), utilized in prior person-organization fit research.

Results

Multivariate regression analyses were employed to investigate whether generational differences existed in the relationship between the three dimensions of work environment fit and job satisfaction and intention to remain. The regressions were performed separately on Generation XY and the Baby Boomers. All of the regression models were significant predictors of the dependent variables at the $p < 0.01$ level. As hypothesized, different patterns of relationships between dimensions of work environment fit and the outcome variables were present for each generation. The multivariate results are presented in Table I.

H1 was fully supported as goal fit was a significant predictor of both satisfaction and intention to remain with the organization for Generation XY, and not a significant predictor for Baby Boomers. The results provided partial support for *H2*, as relationship fit was a significant predictor of satisfaction (but not intention to remain) for Baby Boomers. Relationship fit was not a significant predictor of either outcome variable for Generation XY. *H3* also received partial support, as system fit was a significant predictor of intention to remain with the organization (but not satisfaction) for Generation XY. System fit was not a significant predictor of either outcome variable for Baby Boomers. *H4*, which hypothesized that Baby Boomers would be less satisfied in the workplace overall than their Generation XY counterparts, was also not supported (mean difference $= 1.56$, $p > 0.99$).

Discussion

As hypothesized, distinctly different patterns of results were found between environmental fit variables and employee outcomes between generations. The primary finding of this study is that work environment fit (specifically goal orientation and system fit) is significantly predictive of employee outcomes for younger generation employees. Goal orientation addressed the degree to which the working environment enabled career growth through the provision of decision-making opportunities, autonomy, and job challenge. For Generation XY accountants, "fit" in goal orientation seems to represent a primary factor in their career development and success as professionals, in that it was predictive of both an employee's job satisfaction and their intention to remain with an organization. Furthermore, it is likely that if these preferences for goal orientation fit are not realized in the work environment, the severe impatience and drastically increased mobility of younger generation employees will manifest itself in higher levels of dissatisfaction and turnover. The importance of system fit to employee intentions to remain with an organization also indicates that younger generation employees are more likely to leave an organization if their desires for clear expectations and orderly, organized work environments (which arguably

| | Generation XY | | | | Baby Boomers | | | |
| | Satisfaction | | Intent to remain | | Satisfaction | | Intent to remain | |
Independent variables	Beta	Significance	Beta	Significance	Beta	Significance	Beta	Significance
Relationship fit	0.017	0.886	−0.031	0.767	0.232	*0.027*	0.084	0.430
Goal fit	0.282	*0.025*	0.363	*0.001*	0.172	0.138	0.155	0.188
System fit	0.245	0.081	0.350	*0.006*	0.037	0.753	0.142	0.238
Adjusted R^2	0.218		0.382		0.127		0.086	
F	9.73	*0.000*	20.37	*0.000*	7.19	*0.000*	4.97	*0.003*

Note: Values in italics indicate $p < 0.05$

resemble the structured and controlled media environments in which they have spent such large amounts of time) are not met.

The finding that relationship fit was the primary determinant of employee satisfaction for the Baby Boomer generation, may indicate a constraint that Baby Boomers feel in regards to an increasingly volatile employment market in combination with a level of decreased relocation mobility as a result of their age. Further, they may have more well-developed family and social networks than younger generation employees. Although their ability to leave an employer may be limited, this finding indicates that relationship fit is of particular importance to the job satisfaction of Baby Boomer employees, and should be considered in the effective management of a Baby Boomer workforce.

Limitations and implications for future research

This study combined Generation X and Y into a single sample for analysis. There has been much discussion as to the conceptual distinctiveness of Generation Y; however, to our knowledge there are no empirical results reliably indicating such differences. Future research should examine whether Generation Y has unique workplace needs and demands in comparison with Generation X. As we did not measure explicitly for career stage, it is a challenge for future research to disentangle the effects of career stage and generational differences on our results. Finally, the generalizability of our results is limited by the response rate and our sample being focused on accountants. These generalizability issues, while valid, are offset, we believe, by the value added from the use of a professional sample in an area experiencing substantial staffing challenges. Future research should expand to include other occupations.

These caveats not withstanding, the results of this study have theoretical and practical implications. Additional research is needed to more specifically identify generational differences in work environment preferences and values. Of particular interest is expansion to address potential occupational, corporate culture, and national cultural effects. Consideration should also be given to further work on generational differences in job satisfaction and intention to remain and identification of specific factors impacting such differences. Such profound demographic shifts as are currently underway in the USA are not limited to this nation, and the results of this research indicate that the potential failure of firms to adjust to changed work environment preferences will affect their sustained competitiveness and ability to contribute to any country's continued economic prosperity. We believe that additional research is needed to identify more specifically the generational differences in work environment preferences and values to provide managers with the information necessary to ease the transition between generations and improve workplace productivity internationally.

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