

WorldatWork Research

The Relative Influence of Total Rewards Elements on Attraction, Motivation and Retention



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Executive Summary

This research examined the relative influence of WorldatWork's five rewards elements on individual attraction, motivation and retention, as well as the boundary conditions for these relationships. We proposed that the relative importance of each of element would differ depending on the outcome of interest. This argument is based on the premise that the nature of the relationship between individuals and organizations varies across these three behavioral outcomes (attraction, motivation and retention) due to different career stages and factors related to one's personal and professional values and interests. In particular, we predicted all rewards elements would be more important for attraction, whereas "performance and recognition" and "development and career opportunities" would be important for motivation and retention. Using policy-capturing analyses, we tested

these propositions by surveying three cohorts of professional accounting college students ($N = 633$) at stages ranging from pre-recruiting to post-hire.

Our findings revealed "development and career opportunities" were most important to attraction to all of the Big 4 certified public accounting firms. Post-hire, "work-life" and "performance and development" rewards were most important to motivation and retention. These results were robust across individual differences examined, including materialism, importance of family, academic achievement and social achievement, suggesting these individual differences do not enhance or reduce the influence of rewards on these behavioral outcomes. Further, our analyses revealed that "compensation" became less important during the job search process. Implications for organizational recruiting and retention are discussed. ■

Introduction

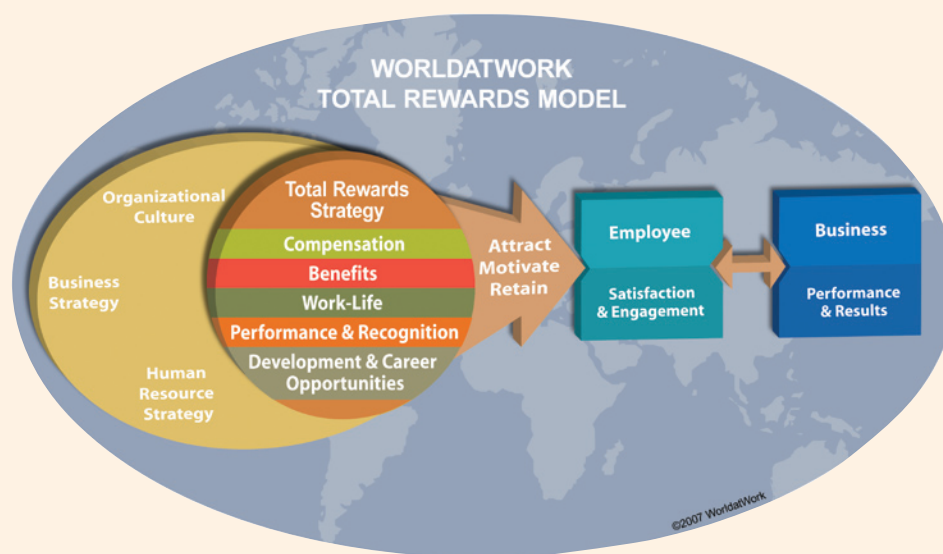
In an effort to depict what contributes to applicant attraction and employee motivation and retention, WorldatWork proposed the Total Rewards Model. (See Figure 1.) In this model, “there are five elements of total rewards, each of which includes programs, practices, elements and dimensions that collectively define an organization’s strategy to attract, motivate and retain employees” (WorldatWork, 2009). The five “elements” or categories of rewards are:

- Compensation
- Benefits
- Work-life
- Performance and recognition
- Development and career opportunities.

These rewards are portrayed as having a direct relationship on the ability to “attract, motivate and retain” employees, or applicant/employee states and behaviors. Applicant/employee states and behaviors are related to employee satisfaction and engagement, which in turn are turn related to business performance and results. “[T]he WorldatWork model recognizes that total rewards operates in the context of overall business strategy, organizational culture and HR strategy” (WorldatWork, 2009).

This report describes a series of research studies employed to empirically test the core of the WorldatWork Total Rewards Model; that is, the influence of the five rewards elements on the three behavioral outcomes. Initially, we had two primary *objectives*:

FIGURE 1: WorldatWork Total Rewards Model



- Determine the relative importance of each of the five WorldatWork rewards elements for each behavioral outcome of interest (attraction, motivation and retention).
- Identify moderators or boundary conditions for each reward-outcome relationship.

It should be noted that the nature of the relationship between individuals and organizations varies across these three behavioral outcomes. The focal group for attraction is applicants — individuals who have not yet entered into a formal employment relationship with an organization. The focal group for motivation and retention are employees — individuals who have entered into a formal relationship

with an organization. Correspondingly, our research examines research questions regarding attraction with one group of individuals and research questions concerning motivation and retention with a different group of individuals. It also is important to note that the relevant timeframe for each of these behaviors can vary quite extensively. For attraction, it can vary from a few days to multiple months. For motivation and retention, relevant timeframes can extend into decades. Our research takes a particularly close look at the recruitment/attraction phase, dividing it into time periods particularly relevant to the individuals we surveyed (e.g., pre- and post-recruitment). Our research also permits an examination of changes in the relative importance of these rewards over time. ■

Attraction and the Five Rewards Elements

The attraction of applicants is an important component to an organization's overall success (Chapman, Uggerslev, Carroll, Piasentin & Jones, 2005). As such, recruitment is extremely important because, through it, applicants learn about the organization, which ultimately influences their job choice decisions. Applicant attraction to the organization is influenced by job and organizational characteristics (often referred to as vacancy characteristics in the recruitment literature) revealed during the recruitment process (Boswell, Roehling, LePine & Moynihan, 2003). Thus, information presented to applicants during recruitment, including rewards, is critical because applicants make inferences about specific job aspects based on larger scale facts that they are given (Rynes & Cable, 2003). The following discusses the WorldatWork elements linked to employee attraction.

Compensation

When looking at specific vacancy characteristics, pay level is one that stands out as being important to most applicants (Williams & Dreher, 1992). Pay is considered one of the most effective and important job attributes in determining applicant attraction to the organization (Saks, Wiesner & Summers, 1996), particularly in the accounting profession (Hermanson, Hermanson & Ivancevich, 1995), which is the focus of this study. In fact, prior work suggests salary predicts job choice decisions better than attitudes about the organization (Aiman-Smith, Bauer & Cable, 2001). In examining specific pay preferences, Cable and Judge (1994) found that students preferred organizations with high rather than low pay, flexible rather than fixed benefits, individual rather than team-based pay, and fixed rather than variable pay.

Although compensation elements influence applicant job choices, individual differences play a role in the strength of the preferences. (Barber & Bretz, 2000) For example, prior research shows that college students with high levels of academic achievement place more importance on interesting and challenging work, whereas students with high social achievement

tend to place higher importance on pay level than low social achievers (Trank, Rynes & Bretz, 2002). Thus attracting employees is likely to be most effective if strategic methods are used to manipulate these characteristics of the job and the organization in order to make them the most appealing to applicants (Rynes & Cable, 2003).

Although the importance of compensation in organizational attractiveness evaluations has been demonstrated, there could be situations in which pay does not significantly influence the evaluations. Individuals may have a minimum requirement for salary, below which the amount factors into decisions but above which does not significantly affect attraction to the organization (Honeycutt & Rosen, 1997). In this situation, pay would not matter for jobs that offer above the minimum acceptable pay level. This is consistent with the "noncompensatory" argument of the job choice process, whereby there are likely certain vacancy characteristics (such as a minimum pay level) that lead an applicant to view a job as acceptable (Einhorn, 1971; Osborn, 1990; Tversky, 1972). In effect, there may be a reservation wage (Lippman & McCall, 1976; Reynolds, 1951) that leads an applicant to rule a job choice as viable.

Benefits

Employee benefits also influence applicant attraction. As a form of noncash compensation, by offering a large amount of benefits a company can compensate for moderate salaries (Casper & Buffardi, 2004). In support of this, Browne (1997) showed that potential employees, including men and women from different cultures, were willing to accept lower salaries if benefits of importance to the individual also were offered. Flexible (versus fixed) benefits appear particularly attractive to individuals. (Cable & Judge, 1994). Research shows that companies with flexible benefits are able to fill open positions quicker than those without flexibility, suggesting that the benefits offered do indeed affect the attraction of applicants to the job. (Barber & Bretz, 2000)

Work-Life

Organizations often implement specific benefits to help employees balance their work and home lives (Casper & Buffardi, 2004). This can help enhance recruitment and make the organization more attractive to particular applicants, as some people have a very salient family identity and will look for an organization that supports their life outside of the workplace (Honeycutt & Rosen, 1997). Some research suggests that work-life benefits are universally appealing because even employees who do not need the specific benefits offered may perceive that the organization will be supportive in other ways as well (Casper & Buffardi, 2004). This is supported by Honeycutt and Rosen's (1997) finding that all types of employees, not just parents, preferred organizations that offer flexible scheduling and career paths. In addition, information that applicants receive during the recruitment process can influence their perceptions of the organizational culture. Specifically, information about work-life benefits fosters the perception that the organization will be supportive of employees' personal needs (Casper & Buffardi, 2004).

Performance and Recognition

Research is lacking on the relationship between applicant attraction and performance and recognition. Despite this dearth of information, it is reasonable to believe that performance management, as well as how much recognition the applicants anticipate, could affect attraction to an organization. Performance feedback, for example, is a core job characteristic associated with positive psychological states and work outcomes (Hackman & Oldham, 1980). Similarly, an extensive body of research on goal setting has shown the importance of performance standards and communication of expectations (Locke & Latham, 1990). Recent research has demonstrated the importance of goal alignment and employee understanding of how to contribute to the organization's "big picture" (Boswell, 2006; Colvin & Boswell, 2007). Thus, while effective performance management systems are important to employee effectiveness and ultimately the realization of business goals and firm success, we expect performance management plays a role in attracting applicants to

Hypothesis 1:
All five rewards
elements will
be important
for attraction.

an organization. Related, individuals are attracted to organizations that are more successful, so much so that they may be willing to take pay cuts in order to be part of an organization that has a good reputation (Cable & Turban, 2003). Reputation can be based on the organization's performance, recognition it receives for its work, or company policies. By becoming part of a highly regarded company, applicants expect they will be able to perform well and achieve success.

Work recognition has been linked to higher employee morale (Robinson, Roth & Brown, 1993), as well as a sense of belonging, increased organizational commitment, and higher levels of job satisfaction (Saunderson, 2004). Applicants likely will be attracted to jobs in which they believe they will have high levels of morale and satisfaction. Also, if applicants are able to see that employees receive recognition for their work and accomplishments during the recruitment process, they may view that as a sign of a culture that supports its employees (Saunderson, 2004).

Development and Career Opportunities

Prior research has shown a positive relationship between diverse career opportunities and applicant attraction to an organization (Thomsen, Jarbol & Sondergaard, 2006), including among accounting professionals (Dennis, 2006). More generally, applicants react positively to career development and advancement opportunities (Boswell et al., 2003). Research on organizational reputation also is informative. A positive organizational reputation may increase attraction because the reputation may signal to applicants that the organization has strong opportunities for career growth and development (Rynes, 1991). In addition, individuals with high levels of social achievement are attracted to jobs in which there are strong promotion opportunities (Trank et al., 2002).

In summary, all of the WordatWork rewards elements likely influence the attraction of qualified applicants. However, no research has examined the relative influence of all five elements in the same study. Our research begins to fill this gap. We predicted all five rewards elements will be important for attraction (Hypothesis 1). ■

Motivation and the Five Rewards Elements

There are many theories to explain employee motivation (Mitchell & Daniels, 2003). Reinforcement theory and expectancy theory are the two that seem to be most consistent with using rewards to facilitate motivation.

Reinforcement Theory

Reinforcement theory is a motivational theory that emphasizes the consequences of performance (Komaki, Coombs & Schepman, 1991). It is based on the idea that if certain behaviors are rewarded, they will be repeated and by not rewarding other behaviors, the likelihood of those behaviors being repeated decreases (Mitchell & Daniels, 2003). According to reinforcement theory, for rewards to have the desired effect, they have to be valued.

Types of Reinforcement

There are two types of reinforcement: financial and nonfinancial (Luthans & Stajkovic, 1999). Financial rewards include pay for performance, profit sharing and gainsharing. Nonfinancial rewards incorporate elements such as feedback and recognition (Luthans & Stajkovic, 1999). In the WorldatWork Total Rewards Model, compensation and benefits would be classified as financial rewards, and work-life and performance and recognition would most likely be nonfinancial rewards. Development and career opportunities may act as both a financial and nonfinancial reward, as they encompass both financial and nonfinancial elements (Christofferson & King, 2006).

Types of Motivation

It also is important to note that there are two types of motivation: intrinsic and extrinsic. Both function as catalysts for behavior. Individuals engage in intrinsically motivated behavior to fulfill needs for both competence and self-determination. These behaviors are less influenced by external rewards and lead to self-regulated behavior choices (Deci & Ryan, 1985).

Individuals engage in extrinsically motivated behavior because of an expected external reward (Pinder, 1998). Extrinsically motivating rewards often are thought of as tangible, something that the individual can hold, while intrinsically motivating rewards are nonmaterial rewards such as trust or respect (WorldatWork, 2007). Rewards such as compensation and benefits are conceptualized as extrinsic motivators, while work-life and performance and recognition would be expected to be more intrinsically motivating. Development and career opportunities likely function as both intrinsically and extrinsically motivating.

In their review of the reinforcement theory literature, Komaki and her colleagues (1991) found that 47 out of 51 studies showed that the use of positive reinforcement led to increases in levels of performance. Three different meta-analyses also have shown positive effects between the use of reinforcement as a motivator and performance (Jenkins, Mitra, Gupta & Shaw, 1998; Kluger & DeNisi, 1996; Stajkovic & Luthans, 1997). A reinforcer can be anything that is valued by the employee. For example, Eisenberger, Rhoades and Cameron (1999) found that rewarding high performance leads to increased motivation in a sample of college students and a sample of incumbents. Nonfinancial or intrinsically motivating rewards, such as feedback and recognition, also lead to increases in motivation and performance (Komaki et al., 1991). Accordingly, any of the rewards elements prescribed by the WorldatWork Total Rewards Model could potentially serve as a motivating force; however, individual differences in the value placed on the different reinforcers must be taken into account (Pappas & Flaherty, 2005).

Expectancy Theory

Expectancy theory is a motivational theory based on an individual's beliefs about whether his/her effort will lead to valued outcomes (Vroom, 1964). Vroom described expectancy theory as having three major constructs:

- Expectancy is defined as “a probability assessment reflecting an individual's belief that a given

level of effort will lead to a given level of performance (first-level outcome)."

- Instrumentality refers to the "subjective assessment that a given performance level will result in one or more secondary outcomes, such as pay or promotion."
- Valence refers to the "value that an individual places on a given secondary outcome" (Mitchell & Daniels, 2003, p. 228).

Thus, rewards are perceived as motivating when individuals:

- Believe that effort will lead to performance
- Believe that performance will be rewarded
- Value the rewards being offered.

Individuals combine the outcomes of the three constructs to determine how much effort should be exerted for the task. The amount of effort decided upon is referred to as the motivational force (Vroom, 1964) and can be calculated for any reward. For example, Pappas and Flaherty (2005) found that compensation is related to motivation, but that the type of compensation (e.g., commissions, bonuses) needs to be matched to the values of the individual.

The major challenge with expectancy theory is that it is based on a precise mathematical equation and people do not actually make mental calculations in their heads every time a decision needs to be made about a course of action (Mitchell & Daniels, 2003) Another

Hypothesis 2:
Performance and recognition and development and career opportunities will be more important for motivation than compensation and benefits.

issue with expectancy theory is that no two people are likely to place the same value on each of the three constructs, which lessens the ability of expectancy theory to predict individual behavior. As stated by Bartol and Locke (2000), "expectancy theory seems to work best when conditions are highly structured so that the alternative courses of action and consequences are clearly laid out. This reduces individual variability in the types of calculations made" (p. 112). Though these issues with the utility of expectancy theory arise, the literature consistently shows that expectancy theory is useful in explaining motivation (Mitchell,

1997). Further, we speculate that expectancy theory may be more predictive for accountants who are arguably more calculative in their decision making (Collins, Holzmann, Lowensohn & Shaub, 2007).

In sum, reinforcement theory and expectancy theory are complementary in explaining the relationship between rewards elements and motivation. Both theories support the use of rewards to motivate employees and highlight the role of the value of the rewards to the employee when forecasting motivation. Any of the WorldatWork rewards elements may act as motivators to the extent they are valued by the employee; however, no single study has pitted these five against each other to determine the relative influence on motivation. Given the more direct link to performance motivation, we predicted performance and recognition and development and career opportunities will be more important for motivation than compensation and benefits (Hypothesis 2). ■

Retention and the Five Reward Elements

Research is replete with conceptual models and empirical research examining employee retention, providing important insight into why employees stay with (or leave) an organization. Research on employee turnover dates back to March and Simon's (1958) pioneering work that introduced the theory of organization equilibrium. They suggested that employees remain in the organization if the organization can provide sufficient inducement to motivate them to stay, and that perceived desirability of movement and perceived ease of movement are two primary factors that influence employee turnover. This model has evoked tremendous attention from researchers for decades, leading to rich theoretical and practical insight on this important topic.

The empirical research on employee turnover can be categorized along two general streams. First, many studies seek to examine the process through which employees leave their organizations (Hom, Griffeth & Sellaro, 1984; Mobley, Horner & Hollingsworth, 1978); in other words, how employees leave their employer. A typical study within this stream would investigate work attitudes (e.g., job satisfaction), turnover cognitions (e.g., quit intentions), and actual behaviors (e.g., search for alternatives) in relation to turnover, with the goal of modeling the process by which employees leave an organization. The other general stream of turnover research focuses on the content causing an employee to leave (Bretz, Boudreau & Judge, 1994; Griffeth, Hom & Gaertner, 2000).

These studies typically include work attitudes (i.e., job satisfaction) as an important determinant of turnover, but also focus on factors leading up to employee dissatisfaction with and ultimately turnover from the organization, such as work-related characteristics (e.g., salary, work-life conflict, supervisor relations). Because our proposed study seeks to examine how organizational practices, namely rewards elements, influence employee retention (as well as attraction and motivation), prior content-focused research ("why" employees leave/stay) rather than process models ("how" they leave) is more directly relevant.

Why do employees leave an organization? Research has discussed turnover antecedents as reflecting an individual's motivation to quit (e.g., salary) thus providing "push," versus human capital traits (e.g., age, education) that influence an individual's attractiveness in the labor market thus providing "pull" (Blau, 1994; Boswell, Roehling & Boudreau, 2006; Bretz et al., 1994). We view rewards elements as falling under the general category of "push" factors that, if perceived as insufficient by an individual, will increase the desire to leave the organization.

Interestingly, prior work on employee compensation is somewhat equivocal, often showing a weak relationship between pay levels (as well as pay satisfaction) and employee turnover (Hom & Griffeth, 1995). One explanation for this is the routine omission of a "total rewards" perspective in examining the role of compensation to employee retention. Indeed, recent research on executive-level employees argues the importance of compensation elements beyond base pay (e.g., stock options) (Dunford, Boudreau & Boswell, 2005).

Yet nonmonetary rewards elements also are important to employee retention, as supported by prior research linking developmental opportunities and performance feedback to retention (Griffeth et al., 2000) as well as showing the important role of work-life balance (Boyar, Maertz, Pearson & Keough, 2003; Good, Page & Young, 1996). Thus consistent with WorldatWork's Total Rewards Model, nonmonetary returns likely work in concert with monetary elements to facilitate employee retention.

The past decade has provided important insight to our understanding of employee turnover. One notable contribution is the concept of job embeddedness (Mitchell, Holtom, Lee, Sablinski & Erez, 2001). Embeddedness has been described as a web or net that encompasses the various aspects of a person's life (Mitchell et al., 2001). The more intricate or complex the web a person has, the more likely he/she has more responsibilities, active roles and important relationships and is thus more job-embedded.

There are three dimensions of embeddedness:

- **Links:** extent to which individuals have formal or informal connections to other people and institutions in the community and/or organization
- **Fit:** an employee's perceived compatibility or comfort with his/her organization or community
- **Sacrifice:** perceived cost of material or psychological benefits that would be forfeited by leaving the organization or community.

This latter dimension is particularly relevant to organizational rewards elements in that through rewards an organization can establish on-the-job factors that are costly for an individual to give up and/or difficult to find elsewhere, thus helping to embed (and retain) employees. Job embeddedness has been shown to add to the prediction of turnover beyond which is attributable to desirability of movement (i.e., job satisfaction and organizational commitment) and ease of movement (i.e., perceived alternatives and job search). (Crossley, Bennett, Jex & Burnfield, 2007; Mitchell et

Hypothesis 3:
Performance and recognition, development and career opportunities, and work-life policies will be more important for retention than compensation and benefits.

al. 2001). Thus, important forces bind a person to his/her job. (Yau, Lee, Mitchell, Burton & Sablinski, 2004).

Drawing on the notion of forces that may keep a person from leaving his/her job, Maertz and Griffeth (2004) proposed eight motive categories (e.g., affective, calculative, constituent or normative forces) that trigger engagement in the mental behavior of turnover deliberations and the physical behavior of actually quitting. In an empirical study, Maertz and Campion (2004) examined how different motives systematically relate to different types of decision processes. Maertz and Campion integrated the eight motivational forces as the "why" driving attachment versus withdrawal.

For our purposes, the WorldatWork rewards elements can be viewed as important motivational forces that induce positive reactions toward the job as well as embed the individual within the organization, ultimately facilitating employee retention. Like our hypothesis regarding motivation, we predicted performance and recognition, development and career opportunities, and work-life policies will be more important for retention than compensation and benefits (Hypothesis 3). ■

Attraction, Motivation and Retention in the Accounting Profession

Current research studies are targeted at understanding the attraction, motivation and retention of individuals in a highly competitive job market. These individuals pose the greatest challenge to human resources professionals or total rewards specialists. In particular, we focus on the accounting profession, but we expect our results to generalize to other highly competitive industries (e.g., health care, hospitality, energy).

Almost counterintuitively, the accounting scandals in the early 2000s resulted in increased student interest in accounting as a profession, particularly in auditing and forensic investigation. However, the regulation arising from the scandals, notably the Sarbanes-Oxley Act, has challenged certified public accounting (CPA) firms' ability to keep pace. In addition, public companies have expended millions of dollars increasing controls and strengthening internal audit departments by competing for the same employees that CPA firms seek to recruit and retain.

These circumstances also have created new opportunities for firms to rethink their rewards elements. Technology has allowed CPA firms to maintain services using fewer employees per partner, but this has put a premium on retention. In addition, CPA firms spend immense amounts on training, and it is expensive to have that expertise walk out the door.

In the past 15 years, most U.S. states have implemented laws that require a fifth year of higher education before sitting for the CPA exam. This has resulted in CPA firms focusing their recruiting on a few large schools with a reputation for providing high quality graduates from their professional programs. To compete for these students, firms heavily recruit students during their junior years for senior-year internships that almost always lead to permanent jobs.

This process potentially creates a "greenhouse" for studying attraction, motivation and retention. Those designing total rewards elements for young accountants must be nimble and responsive to the market, as "pull" opportunities in the market typically result in turnover ranging from 15% to 30% per year. It may be

that the internship accelerates the process somewhat, as firms must attract students to employment who are barely in the intermediate level of their studies, and then must actively seek to motivate and retain interns that have never actually been full-time employees.

Moderators: Boundary Conditions for the Reward-Outcome Relationships

There are a wide range of potential moderators or variables that may strengthen or attenuate the ties between the rewards elements and the behavioral outcomes of interest. These variables include individual difference characteristics (demographics, tendencies and preferences) as well as situational conditions. Our research explores both types of variables.

Importance of Rewards: Untested Recruitment Assumptions

Historically, researchers have studied the process of recruitment as an endeavor that takes place over a relatively short period of time and assumed that recruits' perceptions and values regarding what is important to them are stagnant or unchanging. Researchers also have assumed that recruits use a compensatory or "trade-off" model of organizational choice that is based on an expectancy model (Vroom, 1964). Yet, researchers have acknowledged the potentially erroneous assumption that a job seeker's "models" remain constant over the time period of actual job choice (Schwab, Rynes & Aldag, 1987). Some researchers have found evidence that the model used to make a job choice decision does not remain constant throughout the search process (Soelberg, 1967) and recruits use noncompensatory strategies when making job choice decisions (Einhorn, 1971; Osborn, 1990; Tversky, 1972). Further empirical examinations of this assumption have been hindered by the difficulties of gathering longitudinal data spanning across the job search/recruitment process.

In addition to the influence of rewards elements on attraction, motivation and retention, we examine potential changes in recruits' perceptions of the importance of the rewards elements during job search. Our longitudinal study spans the first phase of recruitment in which organizations reach out to the applicant population in an attempt to encourage applications (Boudreau & Rynes, 1985). Barber (1998) notes there are many unanswered questions concerning the initial stage of recruitment; yet, these initial reactions serve as the foundation for later applicant decisions and, thus, are crucial to the success of organizational recruitment.

Changes in Perceived Importance of Job/Organization Characteristics

Rynes (1991) advocated for studying vacancy characteristics (i.e., aspects of the job and organization revealed during the recruitment process such as rewards elements) in recruitment research, as they are important factors in applicant attraction and job-choice decisions and are potentially able to be manipulated by employers. Numerous studies have attempted to identify the factors that are most important to individuals when choosing a job (Zedeck, 1977). This research recently was summarized in a meta-analysis (Chapman et al., 2005). The most frequently studied reward element is compensation (Williams & Dreher, 1992).

Rynes and Cable (2003) called for more research on vacancy characteristics, including short-term monetary incentives, alternative work schedules and variable pay. They also called for research examining organization-level changes in vacancy characteristics; however, also relevant is the potential change in applicants' perceptions of the importance of certain vacancy characteristics over time and during the recruitment process. That is, a job seeker's preferences for work attributes, such as high pay, work-life balance and opportunities for development and advancement, are likely to fluctuate as he/she progresses through the recruitment process, because he/she is acquiring and processing information regarding various jobs and organizations (Boswell et al., 2003). There are two explanations for how a recruit's perceptions of the

Hypothesis 4:
Compensation will become less important during the recruitment process and other rewards elements will become more important.

importance of rewards may change as he/she progresses through the job search process: recruitment as an intervention and job choice stage.

Recruitment as an Intervention

Recruitment consists of a wide range of activities, including interactions with recruiters (Maurer, Howe & Lee, 1992; Taylor & Bergmann, 1987), realistic job previews (Phillips, 1998), distribution of recruitment brochures and other organizational information (Redman & Matthews, 1992), social gatherings with representatives from the organization, site visits and so on.

Traditionally, recruitment is portrayed as activities designed to make recruits more attracted to a given organization, thus the focal variables are the attractiveness of the organization, intentions to apply and actual applicant behavior. Through the act of recruiting, an employing organization also is likely to affect employees' knowledge of the organization, its competitors and how they compare to one another. During the process of recruiting, certain characteristics are likely to be presented and emphasized, thus contributing to potential changes in recruits' perceptions and ratings of importance.

The uniqueness of a particular vacancy characteristic is likely to play a role in how much attention recruits give to that information as well as how important it becomes to them and their decision personally (Barber & Roehling, 1993; Rynes, 1991). Similarly, variability in characteristics across organizations is likely to make such characteristics stand out and be treated as differentiating factors (Heneman, Ledford & Gresham, 2000). When there is very little variability in certain characteristics across organizations (e.g., all firms offer similar annual salary), then the importance of such characteristics is diminished (Reynolds, 1951; Rynes, Schwab & Heneman, 1983). Thus, recruitment can actually serve as an organizational intervention in which organizations can highlight their most attractive characteristics and attempt to alter the value recruits place on these characteristics.

Among the five WorldatWork rewards elements, compensation and benefits are likely to be relatively similar across the recruiting organizations (i.e., Big 4 accounting firms) due to the homogeneity of the focal profession (entry-level accounting). In contrast, work-

life, performance and recognition, and development and career opportunities are likely to vary.

Job Choice Stage

A comparison of the two primary methods used in past research to examine vacancy characteristics (i.e., direct estimation and policy capturing) revealed some discrepancies between what individuals reported as important compared to how they actually weighted this information when making job choice decisions (DeMeuse, 1982; Feldman & Arnold, 1978; Zedeck, 1977). This work led to the speculation that the evaluation of job attributes may not be simultaneous but rather sequential (Schwab et al., 1987). For example, individuals appear to have a minimum requirement for salary (i.e., “reservation wage,” Lippman and McCall, 1976; Reynolds, 1951), below which the amount factors into decisions but above which the salary does not significantly affect applicant attraction to the organization (Honeycutt and Rosen, 1997).

Consistent with the use of minimally acceptable standards, Osborn (1990) argued recruits use a noncompensatory strategy of organizational choice that simplifies the decision-making process and is consistent with theories about limited information processing capabilities (Cyert and March, 1963; March and Simon, 1958). Osborn proposed that the use of minimum requirements would cause attribute importance to change during the organizational choice process. He found that attributes that were most important in terms of acceptability of a job

choice were inversely related to hypothetical job choice among acceptable alternatives a few months later. Osborn concluded that job attribute importance changed during the organizational choice process and suggested that importance may depend on how far along a recruit is into the job search, highlighting the importance of different stages in the organizational choice process.

Research by Boswell and her colleagues (2003) examined the importance of various vacancy characteristics to job seekers at different points in the job search process. For example, factors such as firm reputation and industry were not mentioned by job seekers as important as they began their job search process, but subsequently became some of the most important factors influencing job acceptance. In addition, while the vast majority of job seekers indicated monetary elements as a critical factor at the onset of their search, it played a much less influential role in making job choice decisions (acceptances and rejections).

Both explanations for change in recruits’ perceptions of the importance of rewards (recruitment as an intervention and job choice stage) involve a change in the variability of job/organization characteristics. Less variability leads to a decrease in the importance of those characteristics. In summary, stronger weighting of unique and variable characteristics as well as sequential evaluation of this information support the proposition that compensation will become less important during the recruitment process and the other rewards elements will become more important (Hypothesis 4). ■

Methodology

Participants

Our focal population was three groups of students enrolled in a five-year professional program in accounting (PPA) at a large southwestern university. Students transition into the program during the second semester of a student's junior year (thus the program itself is actually 2.5 years) after a competitive admissions process in the first semester, resulting in a group of high-achieving students. These three groups were surveyed at several different times while they were enrolled in the program. In addition, one group was surveyed after graduating from the program. The groups are labeled based on the year in which they began the program, with Group 15 entering the program in January 2006 (N = 253), Group 17 entering in January 2008 (N = 255), and Group 18 entering in January 2009 (N = 218).¹ See “Figure 2: Group Demographics” on pages 17-19.

Procedure

In the current study, participants were surveyed two to three times (depending on the group) across four potential time periods: pre-recruitment, post-recruitment, pre-employment and post-hire. (See Figure 3.) For each survey, all students enrolled in the group of interest received an e-mail explaining the study and containing a link to a Web-based survey. For each survey administration, four students were randomly chosen to receive either a \$50 or \$100 reward depending on the survey period. Responses to the surveys from each time period were linked by university identification number.

For students in the PPA program, the internship is a very important part of the employment process and in the recruitment literature an internship is considered a preparatory stage of job search (Blau, 1994). Historically, 83% to 85% of the students who complete an internship are offered a full-time job with the same firm. As such, for most, recruitment for the internships is recruitment for a full-time job and therefore more of an active rather than preparatory job search. Although each group participated in the various phases of the

recruitment, internship and employment processes in a different year, survey content remained largely the same (i.e., the pre-recruitment survey was the same for Groups 17 and 18). Additionally, students were recruited to participate in every survey regardless of whether they participated in the previous survey. Each of the time periods will be further explained.

In the PPA program, students are admitted beginning in the spring semester of their junior year of college. Almost immediately, recruitment begins for internships. Recruiters/representatives of all of the Big Four CPA firms and several middle market firms provide formal presentations to the students and organize informal social gatherings. Students are then invited to participate in formal on-campus interviews. Historically, students interview with an average of six firms and receive an average of three internship offers.

The *pre-recruitment survey* took place before any of these recruitment activities began, thus gauging the opinions of individuals before they were exposed to any information from the various accounting firms. At that time, participants were asked about their perceptions of the importance of each of the specified rewards that organizations can offer. Group 17 participated in the pre-recruitment survey in January/February 2008 and Group 18 participated in this survey in February 2009. The final response rates for the pre-recruitment survey were 232 participants in Group 17 (91%) and 189 students in Group 18 (90%).

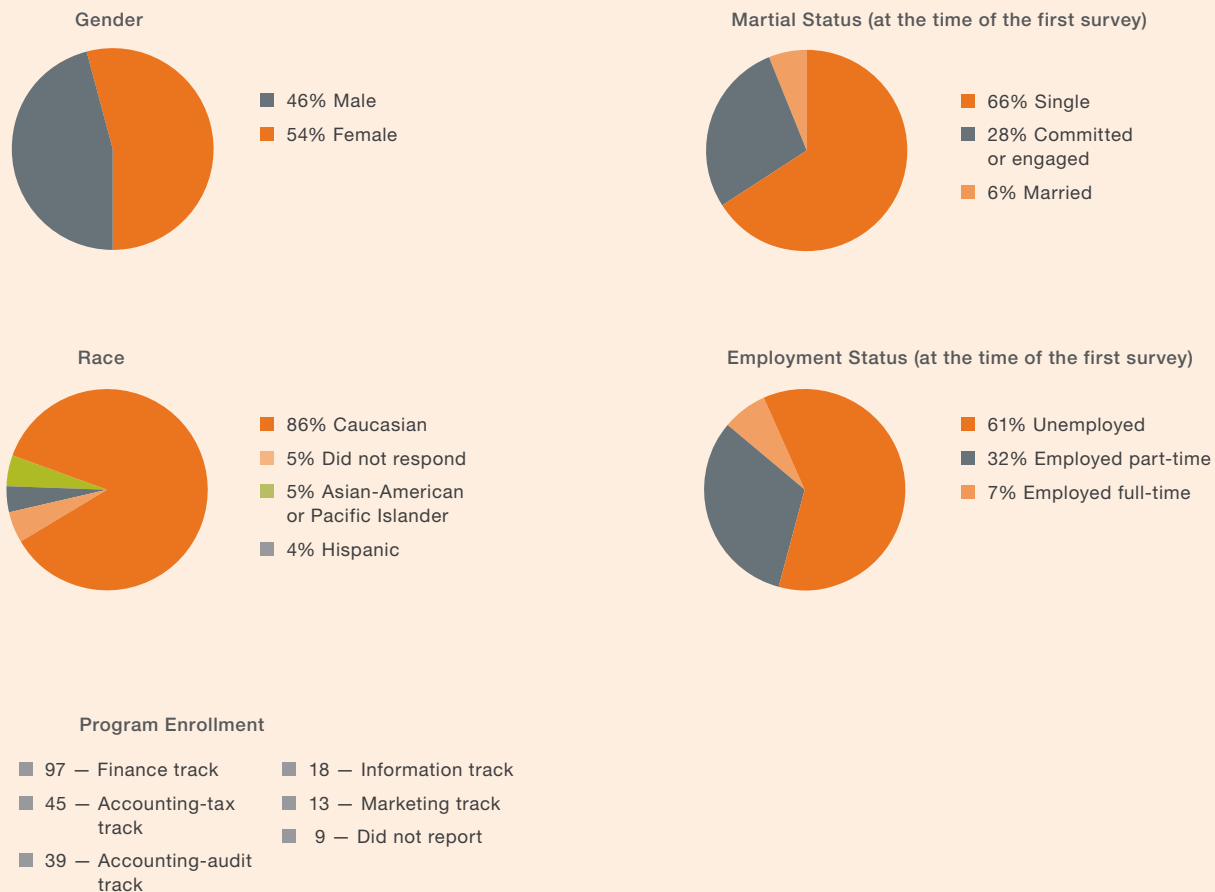
The *post-recruitment survey* was given to participants after they completed the entire recruitment and on-campus interview process but had not yet accepted an internship offer. Again, this survey asked participants to rate the importance of rewards offered by organizations in general. Additionally, participants were asked to rate the extent to which each firm was attractive as an employer with regard to each of the 24 rewards. The post-recruitment survey was given to Groups 17 and 18 in April 2008 and April 2009, respectively. One hundred eighty five students in Group 17 (73%) and 159 students in Group 18 (76%) responded to the post-recruitment survey.

FIGURE 2 Group Demographics (continued on page 18)

Group 15

N=221

Ages when the individuals were first surveyed ranged from 19 to 36, with a mean average of 22.88 (SD = 1.56).



In the year between the internship and graduating from college and entering the workforce, participants were given a *pre-employment survey*. This survey was designed to assess the importance of rewards before individuals became full-time employees of an organization. At that time, participants were again asked to rate the importance of each of the rewards included

in the study. Two hundred twelve (83%) students from Group 15 completed this survey in April 2008.

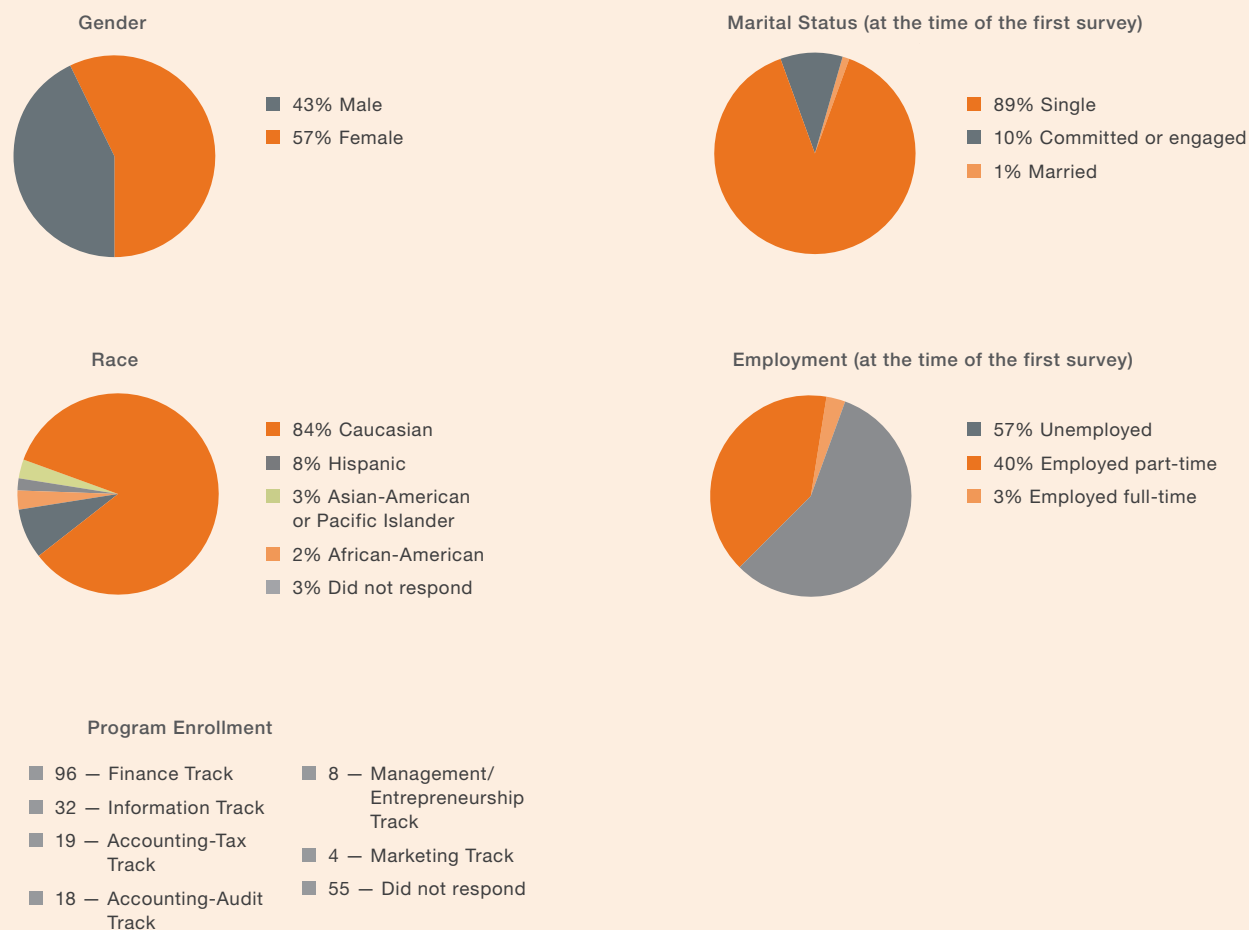
The final time period in the current study was the *post-hire survey*. This survey was given after individuals had been in the workforce for approximately six to seven months (employment began in September 2008 for most). Of the 102 individuals

FIGURE 2 Group Demographics (continued on page 19)

Group 17

N=232

Ages when the individuals were first surveyed ranged from 19 to 28 with a mean age of 20.46 (SD = 0.95).



who reported both their internship and employment firms, 78 (76.5%) indicated that these were the same company. All respondents were included in our analyses. In the post-hire survey, participants were asked to rate their *satisfaction with the rewards offered by their employing organization*. They also responded to questions regarding motivation on the job and

turnover intentions. Motivation was assessed using three separate constructs: intrinsic motivation, meaningfulness of work and job self-efficacy. Additionally, retention was assessed by asking participants about turnover intentions and their job search intensity. Group 15 completed the post-hire survey in April 2009. While this survey was sent to all students who

FIGURE 2 Group Demographics (Continued)**Group 18**

N=200

Ages when the individuals were first surveyed ranged from 19 to 26 with a mean age of 20.46 (SD = 0.93).

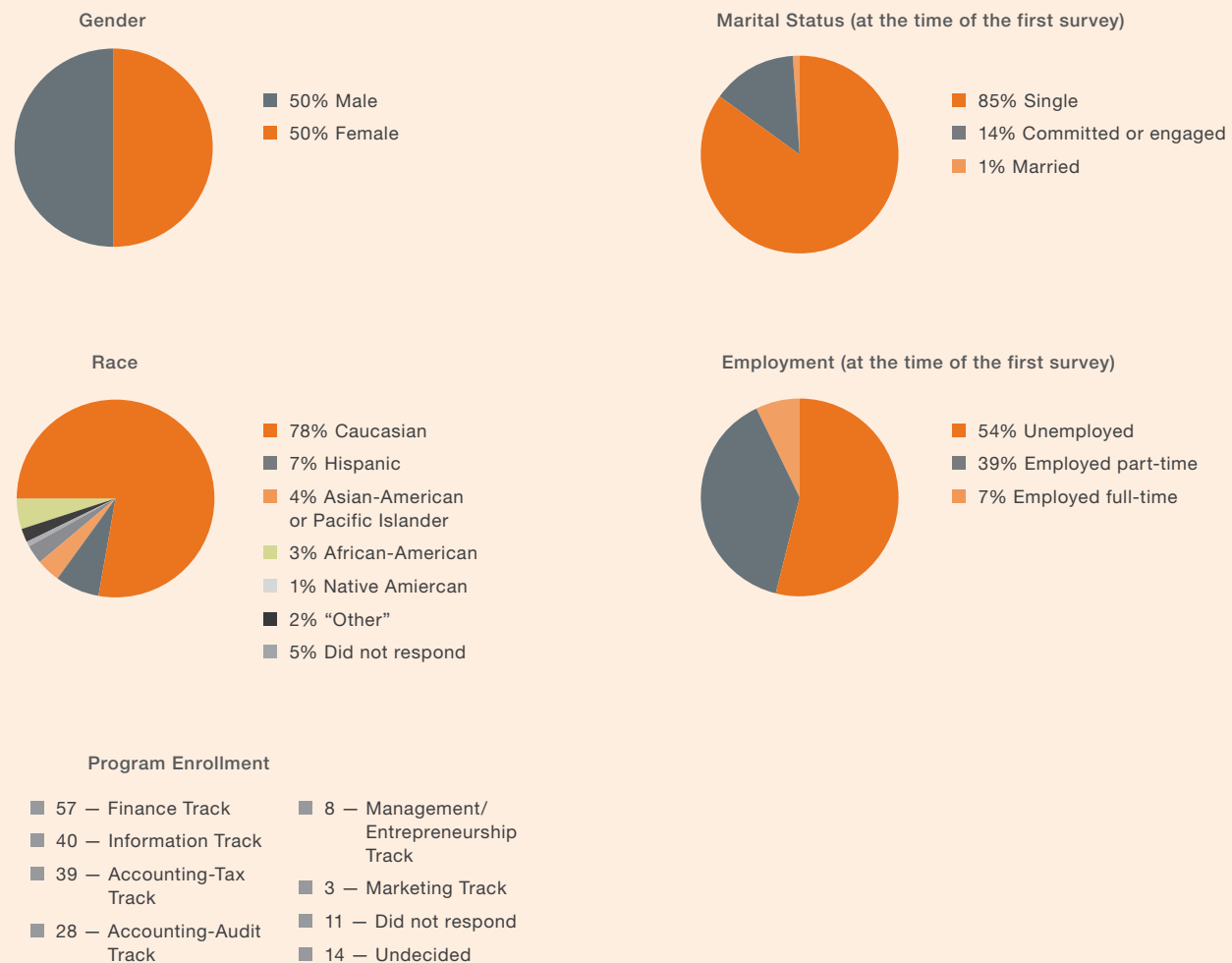


FIGURE 3 Timeline of Groups Surveyed and Constructs Measured

	Pre-Recruitment	Post-Recruitment	Pre-Employment	Post-Hire
Group 18	February 2009 (N=189) <ul style="list-style-type: none"> • Individual differences • Importance of each reward 	April 2009 (N=159) <ul style="list-style-type: none"> • Importance of each reward • Perception of rewards offered by each of the Big 4 firms • Attractiveness of each firm 		
Group 17	January 2008 (N=232) <ul style="list-style-type: none"> • Individual differences • Importance of each reward 	April 2008 (N=185) <ul style="list-style-type: none"> • Importance of each reward • Perception of rewards offered by each of the Big 4 firms • Attractiveness of each firm 		
Group 15			April 2008 (N=212) <ul style="list-style-type: none"> • Individual differences • Importance of each reward 	May 2009 (N=114) <ul style="list-style-type: none"> • Satisfaction with each reward • Satisfaction with overall reward categories <ul style="list-style-type: none"> • Motivation • Turnover/job search intentions

were enrolled in Group 15, 21 recruitment messages bounced back indicating e-mail addresses were undeliverable. A total of 114 participants (49%) from Group 15 responded to the post-hire survey.

In sum, data from Groups 17 and 18 was used to examine the role of the five rewards elements in employee recruitment/job choice, as well as how the importance of such factors may change as one progresses through the job search process. Data from Group 15 was used to examine the link between rewards elements and both employee motivation and retention. Data on employee motivation and retention was unavailable for Groups 17 and 18, as these individuals had not entered the workforce in full-time positions yet.

Rewards Measures

The measures administered to participants within each survey are presented in “[List of Rewards Included in Study, Organized by WorldatWork Elements.](#)” Various demographics questions, including gender, race, age, marital status, number of children and work experience were asked at each survey administration. Unless otherwise indicated, all items were responded to on a 5-point agreement scale (1 = strongly disagree, 5 = strongly agree).

Importance of Rewards

Individual perceptions of the importance of each of 24 rewards (see “[List of Rewards Included in Study, Organized by WorldatWork Elements](#)”) were assessed by asking participants to rate the importance of each reward. The list of rewards elements (job and organizational characteristics) was adapted from the [WorldatWork Total Rewards Inventory](#) (WorldatWork, 2008), which includes an inventory of monetary and nonmonetary elements firms use to attract, motivate and retain employees. We added three additional characteristics not captured on the WorldatWork inventory but that have been shown as important vacancy characteristics in recent research (Boswell et al., 2003; Rynes, 1991) and suggested as relevant for this profession by representatives from the university’s career service department. The additional rewards included were relocation assistance, prestige of the firm and financial support for travel to see loved ones. Participants were asked to rate how important each reward was to them on a 5-point scale (1 = not important at all, 5 = extremely important). These were subsequently averaged into the five elements defined by the WorldatWork model: compensation, benefits, work-life, performance and recognition, and development and career opportunities.

List of Rewards Included in Study, Organized by WorldatWork Elements

Compensation

- Annual salary
- Premium pay (e.g., weekend/holiday pay, on-call pay, bilingual pay)
- Individual incentive pay (e.g., commissions, internship bonus, permanent hire bonus, CPA exam passage bonus)
- Group incentive pay (e.g., team project completion bonus)
- Organizational incentive pay (e.g., stock, profit-sharing)

Benefits

- Health and welfare (e.g., medical, dental, vision, prescription drug plan, flexible spending accounts, insurance)
- Retirement (e.g., defined benefit/pension or defined contribution/401[k])
- Pay for time not worked (e.g., vacation, sick, personal)

Work-Life

- Workplace flexibility/alternative work arrangements (e.g., flextime, telecommuting, compressed work-week, job sharing)
- Paid and unpaid time off (e.g., comp time, maternity/paternity leave, adoption leave)
- Health and wellness services (e.g., employee assistance programs, on-site fitness facilities, weight/stress management programs, on-site nurse)
- Community involvement opportunities and support (e.g., community volunteer programs, matching gift programs)
- Dependent benefits (e.g., dependent care reimbursement and assistance, on-site dependent care)

- Financial support/assistance (e.g., financial planning services, adoption reimbursement, 529 plans)
- Perks/voluntary benefits (e.g., expense account, employee discounts, country club memberships)
- Culture change initiatives (e.g., team design, diversity/inclusion, women's advancement initiatives)

Performance & Recognition

- Performance development (e.g., project completion evaluations, performance planning/goal-setting sessions)
- Recognition (e.g., awards and recognition programs)

Development & Career Opportunities

- Learning opportunities (e.g., tuition reimbursement, attendance to conferences, access to virtual learning opportunities)
- Coaching/mentoring (e.g., formal and informal mentoring programs, leadership training)
- Advancement opportunities (e.g., opportunities for promotion, succession planning, job rotations, on/off ramps through career lifecycle)

Additional Items

- Relocation assistance (e.g., moving expenses, assistance selling a home)
- Prestige of firm (e.g., elite status)
- Financial support for travel to see loved ones (e.g., plane tickets to travel home on the weekend or for partner to visit when employee is working at a remote location over a weekend)

Firm-Specific Ratings of Rewards

Participants rated the extent to which each firm (Deloitte, Ernst & Young, KPMG and PricewaterhouseCoopers) was attractive on each of the 24 rewards, using a 5-point scale (1 = not at all attractive, 5 = extremely attractive).

Satisfaction with Rewards

Satisfaction with rewards offered by employed participants' current employers was measured by asking participants to indicate how satisfied they were with each of the 24 rewards on a 5-point scale (1 = very dissatisfied, 5 = very satisfied). These were then averaged into the five WorldatWork elements.

Outcome Measures

Next we describe the primary outcomes (i.e., dependent variables) examined in this study.

Attraction

Attraction to each of the Big 4 accounting firms was assessed with four items. Two items were from Rau and Hyland's (2002) attraction measure:

- "I would be interested in pursuing employment with [company name]."
- "[Company name] seems like the kind of company I would personally like to work for."

Two additional items were borrowed from Aiman-Smith et al. (2001):

- "I would like to work for [company name]."
- "I find [company name] a very attractive company to work for."

Coefficient alphas ranged from .97 - .98. *Job pursuit intentions* with each of the Big 4 accounting firms were measured with five items. Two items came from Aiman-Smith et al. (2001):

- "I would accept a job offer from [company name]."
- "I would actively pursue obtaining a position with [company name]."

Three additional items were developed for this study:

- "If [company name] was at a job fair in the [name] building, I would seek out their booth."
- "If I receive an offer from [company name], I intend to accept it."
- "I intend to pursue employment with [company name]."

Coefficient alphas ranged from .96 to .97.

Motivation

Levels of *intrinsic motivation* were assessed post-hire and measured using four items ($\alpha = .91$) adapted from Lawler and Hall (1970). This scale included the following items:

- "When I do my work well, it gives me a feeling of accomplishment."
- "When I perform my job well, it contributes to my personal growth and development."
- "I feel a sense of personal satisfaction when I do my job well."
- "Doing my job well increases my feelings of self-esteem."

Meaningfulness of work, another indicator of motivation, was measured using the three item ($\alpha = .93$) meaningfulness dimension of Spreitzer's (1995) psychological empowerment scale. Items include:

- "The work I do is very important to me."
- "My job activities are personally meaningful to me."
- "The work I do is meaningful to me."

Job self-efficacy, which also can be motivational to employees, was assessed with four items ($\alpha = .77$) originally published in Jones (1986) and subsequently adapted in both Jex and Bliese (1999) and Chen and Bliese (2002). Items include:

- "I feel confident that my skills and abilities equal or exceed those of my co-workers."
- "Based on my experiences, I am confident that I will be able to successfully perform my current job."
- "My current job is well within the scope of my abilities."
- "I did not experience any problems adjusting to my current job."

Retention

Turnover intentions were measured using three items ($\alpha = .94$) to assess each participant's intentions to leave their employing organization (Boroff & Lewin, 1997; Mitchell et al., 2001). Items include:

- "I am seriously considering quitting this job for an alternative employer."
- "During the next year, I will probably look for a new job outside my current organization."
- "I intend to leave my current organization in the next 12 months."

Five items ($\alpha = .96$) from Blau (1993) were used to measure *job search intensity*. This scale included the following items:

- “I spent a lot of time looking for an alternative job in the last 6 months.”
- “I devoted much effort to looking for other jobs in the last 6 months.”
- “I focused my time and effort on job search activities in the last 6 months.”
- “I gave my best effort to find a new job inside my current organization in the last 6 months.”
- “I gave my best effort to find a new job outside my current organization in the last 6 months.”

Individual Difference Measures

The following describes the individual differences examined as potential moderators (or boundary conditions) for the role of the rewards elements in relation to employee attraction, motivation and retention.

Importance of Family

Family importance, or family centrality, was assessed using a measure developed by the Meaning of Working (MOW) project (MOW International Research Team, 1987). This measure asks respondents to assign a total of 100 points to five different life domains based on how important these categories are to their life at the present time. The five life domains were work, family, religion, leisure and community. The importance of family score is the number of points that each individual assigns to the family category. This scale was used by Judge, Cable, Boudreau and Bretz (1995) to assess work centrality.

Materialism

Materialism was measured using the six items ($\alpha = .83$) from the success factor of Richins and Dawson's (1992) materialism scale. The items are:

- “I admire people who own expensive homes, cars, and clothes.”
- “Some of the most important achievements in life include acquiring material possessions.”
- “I don't place much emphasis on the amount of material objects people own as a sign of success” (reverse-coded).

- “The things I own say a lot about how well I'm doing in life.”
- “I like to own things that impress people.”
- “I don't pay much attention to the material objects other people own” (reverse-coded).

Academic Achievement

For Group 17, grade point average (GPA) was taken from the resumes that were submitted to the PPA program. For Group 18, participants were asked to report their current GPA during their completion of the pre-recruitment survey. In addition, for all groups, 10 items ($\alpha = .87$) from the achievement striving scale of the International Personality Item Pool (IPIP, 2001; Goldberg, Johnson, Eber, Hogan, Ashton, Cloninger & Gough, 2006) were used to measure achievement striving. The items were:

- “I go straight for the goal.”
- “I work hard.”
- “I turn plans into actions.”
- “I plunge into a task with all my heart.”
- “I do more than what's expected of me.”
- “I set high standards for myself and others.”
- “I demand quality.”
- “I am not highly motivated to succeed” (reverse-coded).
- “I do just enough work to get by” (reverse-coded).
- “I put little time and effort into my work” (reverse-coded).

Extraversion

For all groups, extraversion was measured using four items ($\alpha = .80$) from the extraversion factor of Donnellan, Oswald, Baird and Lucas (2006) mini-IPIP scales. Items include:

- “I am the life of the party.”
- “I don't talk a lot” (reverse-coded).
- “I talk to a lot of different people at parties.”
- “I keep in the background” (reverse coded).

Analyses

Data were analyzed using a policy-capturing approach. This simply regresses the responses concerning the behavioral outcome of interest (e.g., attraction) onto ratings of the five reward strategies, generating (beta) weights for each of the strategies revealing the relative importance of each strategy for each

outcome. Numerous policy capturing studies have been conducted in the past to study organizational behavior (Cable & Judge, 1994). ■

¹Group 16, which entered the program in January 2007, was also surveyed. But given when we surveyed them relative to their time in the program (post-internship, pre-employment), their data were not relevant to the research questions we examined and therefore are not included in this report.

Results

Attraction

We predicted all five rewards elements would be important for attraction (Hypothesis 1). This prediction was tested by regressing attraction (attractiveness of and job pursuit intentions with each of the Big 4 firms) on the importance of the five rewards elements. We tested these relationships both cross-sectionally (rewards and attraction at post-recruitment) and longitudinally (rewards at pre-recruitment and attraction at post-recruitment) for Groups 17 and 18, combined.² Despite some significant zero-order correlations, the importance of rewards prior to recruitment did not account for a significant amount of variance in attraction to the firms post-recruitment. Thus, we do not provide details of the longitudinal analyses here. As we elaborate upon later, the lack of significance was likely due to the fact that the importance of rewards elements changed during recruitment.

When each firm-specific rewards element is examined individually (zero-order correlations, see [Figures 4A-4D](#)), all of the firm-specific rewards elements were positively and significantly related to attraction to and job pursuit intentions with each of the Big 4 firms.

To reveal what was most important to attraction, we regressed each of the firm-specific rewards elements onto attraction to each of the Big 4 firms. As depicted in [Figure 5](#), development and career opportunities contributed significantly to attraction to all four firms. In addition, work-life rewards also was significant for attraction to PricewaterhouseCoopers. These results provide little support for Hypothesis 1. Clearly, development and career opportunities is most important to attraction to these firms and work-life rewards appear to be the second most important.

Moderators

We also examined the extent to which the relationships between the rewards and attraction depended on individual difference characteristics. We tested academic achievement, social achievement, materialism and importance of family as potential moderators of all of the relationships depicted in

Figure 5. Only materialism emerged as a significant moderator (see [Figures 6 and 7](#)). We expected materialism to enhance the relationship between the importance of compensation and attraction, such that those higher in materialism would have an even stronger positive relationship between the importance of compensation and attraction. Materialism moderated this relationship, specifically for attraction to Ernst & Young. However, despite a positive nonsignificant zero-order correlation, the nature of the interaction was not consistent with prediction. As depicted in [Figures 6A and 7A](#), the least amount of attraction (both attraction and job pursuit intensity) was expressed for Ernst & Young by the individuals with high levels of materialism reporting compensation was very important. Given the nonintuitive nature of these results and number of moderations tested, we interpret these results with caution.

Motivation and Retention

We predicted performance and recognition and development and career opportunities as well as work-life policies would be more important for motivation than compensation and benefits (Hypothesis 2). We tested this by regressing motivation with current employer (intrinsic motivation, meaningfulness of work and job self-efficacy) on satisfaction with the five rewards elements. We tested these relationships with data from Group 15 post-hire.

As depicted in [Figure 8](#), the bivariate correlations revealed that satisfaction with all five rewards elements related positively, significantly, and relatively equally to intrinsic motivation and how meaningful employees feel their work is to them. In addition, satisfaction with work-life rewards and development rewards related significantly to job self-efficacy, or confidence in one's ability to perform the job.

A different pattern of results emerged when all five rewards elements are used to predict motivation. (See [Figures 9-11](#).) Recognizing that the value or importance of a reward relates strongly to its motivating potential, we examined the influence of satisfaction

FIGURE 4A Means, Standard Deviations, Reliabilities and Correlations of Firm-Specific (Deloitte) Rewards, Attractiveness and Job Pursuit Intentions (Groups 17 & 18 combined)

	M	SD	1	2	3	4	5	6	7	8
1. Deloitte compensation	3.46	0.87								
2. Deloitte benefits	3.55	0.90	.89**							
3. Deloitte work-life rewards	3.42	0.86	.89**	.88**						
4. Deloitte performance and recognition	3.52	0.97	.76**	.79**	.86**					
5. Deloitte development	3.67	0.98	.76**	.81**	.83**	.86**				
6. Attractiveness of Deloitte	3.59	1.23	.56**	.61**	.63**	.67**	.72**	(.98)		
7. Job pursuit intentions with Deloitte	3.37	1.18	.54**	.62**	.63**	.66**	.71**	.93**	(.96)	
8. Materialism	2.73	0.71	.12	.13*	.10	.07	.11	.09	.10	(.81)

Note. n ranges from 281 to 301. Reliabilities (Coefficient alphas) reported on the diagonal in parentheses.
 ** p < .01; *p < .05.

FIGURE 4B Means, Standard Deviations, Reliabilities and Correlations of Firm-Specific (Ernst & Young) Rewards, Attractiveness and Job Pursuit Intentions (Groups 17 & 18 combined)

	M	SD	1	2	3	4	5	6	7	8
1. Ernst & Young compensation	3.71	0.81								
2. Ernst & Young benefits	3.72	0.86	.90**							
3. Ernst & Young work-life rewards	3.66	0.82	.88**	.86**						
4. Ernst & Young performance and recognition	3.71	0.89	.81**	.79**	.84**					
5. Ernst & Young development	3.92	0.89	.76**	.78**	.79**	.82**				
6. Attractiveness of Ernst & Young	3.88	1.15	.46**	.48**	.54**	.52**	.60**	(.98)		
7. Job pursuit intentions with Ernst & Young	3.64	1.18	.42**	.44**	.48**	.48**	.57**	.93**	(.97)	
8. Materialism	2.73	0.71	.07	.10	.06	.05	.09	.03	.04	(.81)

Note. n ranges from 277 to 295. Reliabilities (Coefficient alphas) reported on the diagonal in parentheses.
 ** p < .01; *p < .05.

with rewards on motivation after controlling for the importance of each respective reward which was measured approximately 13 months beforehand. This is the same as making the importance of these rewards equivalent for all. When we do this, satisfaction with work-life and performance and recognition contribute significantly to intrinsic motivation, providing some support for Hypothesis 2. However, satisfaction with rewards did not account for a significant amount of variance in meaningfulness or job self-efficacy, when controlling for individuals' prior ratings of the importance of rewards.

Similar to Hypothesis 2, we predicted performance and recognition and development and career

opportunities as well as work-life policies would be more important for retention than compensation and benefits (Hypothesis 3). We tested this by regressing retention (turnover intentions and job search intensity) on satisfaction with the five rewards elements. We tested these relationships with Group 15.

As depicted in Figure 8, satisfaction with all five rewards elements correlated negatively and significantly with turnover intentions and job search intensity. When all five rewards are used to predict retention variables after controlling for the importance of these rewards, only satisfaction with work-life policies predicted retention significantly. (See Figures 12-13.) These results provide partial support for Hypothesis 3.

FIGURE 4C Means, Standard Deviations, Reliabilities and Correlations of Firm-Specific (PricewaterhouseCoopers, PwC) Rewards, Attractiveness and Job Pursuit Intentions (Groups 17 & 18 combined)

	M	SD	1	2	3	4	5	6	7	8
1. PwC compensation	3.62	0.86								
2. PwC benefits	3.65	0.92	.92**							
3. PwC work-life rewards	3.59	0.88	.91**	.91**						
4. PwC performance and recognition	3.61	0.97	.82**	.78**	.86**					
5. PwC development	3.76	0.96	.81**	.83**	.84**	.84**				
6. Attractiveness of PwC	3.72	1.14	.52**	.52**	.59**	.55**	.57**	(.98)		
7. Job pursuit intentions with PwC	3.51	1.14	.49**	.48**	.54**	.49**	.53**	.93**	(.97)	
8. Materialism	2.73	0.71	.01	.01	-.02	.03	.03	-.05	-.08	(.81)

Note. n ranges from 269 to 292. Reliabilities (Coefficient alphas) reported on the diagonal in parentheses.
 ** p < .01; * p < .05.

FIGURE 4D Means, Standard Deviations, Reliabilities and Correlations of Firm-Specific (KPMG) Rewards, Attractiveness and Job Pursuit Intentions (Groups 17 & 18 combined)

	M	SD	1	2	3	4	5	6	7	8
1. KPMG compensation	3.54	0.91								
2. KPMG benefits	3.61	0.96	.90**							
3. KPMG work-life rewards	3.50	0.89	.92**	.90**						
4. KPMG performance and recognition	3.47	0.93	.85**	.83**	.91**					
5. KPMG development	3.65	0.98	.84**	.86**	.87**	.86**				
6. Attractiveness of KPMG	3.37	1.22	.52**	.54**	.53**	.56**	.61**	(.98)		
7. Job pursuit intentions with KPMG	3.19	1.20	.51**	.53**	.50**	.53**	.57**	.94**	(.97)	
8. Materialism	2.73	0.71	.05	.05	.03	.02	.04	.01	-.02	(.81)

Note. n ranges from 271 to 293. Reliabilities (Coefficient alphas) reported on the diagonal in parentheses.
 ** p < .01; * p < .05.

Moderators

We tested academic achievement, social achievement, materialism and importance of family as potential moderators of all of the relationships depicted in Figures 9-13, finding no support for these variables moderating the relationships as expected.

Stability of the Importance of Rewards During Recruitment

Our final hypothesis was that compensation will become less important during the recruitment process and the other rewards elements will become more important (Hypothesis 4). By examining the change in the importance of rewards, we provide an indirect

test of the influence of recruitment on the perceived importance of rewards and of the assumption that these perceptions are stable throughout recruitment. We examined the data at the individual reward level and averaged to the element level for both Groups 17 and 18.

Changes for Group 17 during recruitment (between January 2008 and April 2008) are depicted in [Figure 14](#). At the broad rewards-element level, compensation and benefits became significantly less important and work-life and performance and recognition became significantly more important, providing support for Hypothesis 4. When examining the individual rewards, 13 rewards changed significantly. Eight of these were rated significantly less important (annual

FIGURE 5 Regression of Attraction to each Firm on the Importance of Firm-Specific WorldatWork Reward Elements: (Groups 17 & 18 combined)

	Attractiveness				Job Pursuit Intentions			
	Deloitte β (SE)	E&Y β (SE)	KPMG β (SE)	PwC β (SE)	Deloitte β (SE)	E&Y β (SE)	KPMG β (SE)	PwC β (SE)
Compensation	-.02 (.14)	-.17 (.18)	.08 (.19)	-.11 (.18)	.12 (.14)	-.18 (.19)	-.08 (.20)	.00 (.19)
Benefits	.07 (.14)	-.01 (.16)	.10 (.17)	-.12 (.17)	.20 (.14)	-.00 (.17)	.17 (.18)	-.17 (.18)
Work-life	.01 (.17)	.28 (.16)	-.27 (.22)	.48 (.19)**	.03 (.16)	.20 (.17)	-.24 (.23)	.43 (.19)**
Performance	.15 (.12)	.04 (.13)	.24 (.16)	.08 (.12)	.15 (.11)	.05 (.14)	.19 (.16)	-.02 (.13)
Development	.54 (.11)**	.49 (.12)**	.48 (.14)**	.28 (.12)**	.49 (.12)**	.51 (.12)**	.40 (.14)**	.32 (.13)**
R ²	.53	.38	.38	.37	.52	.33	.33	.38
F	66.04**	34.28**	34.24**	32.56**	62.85**	27.78**	28.35**	19.17**

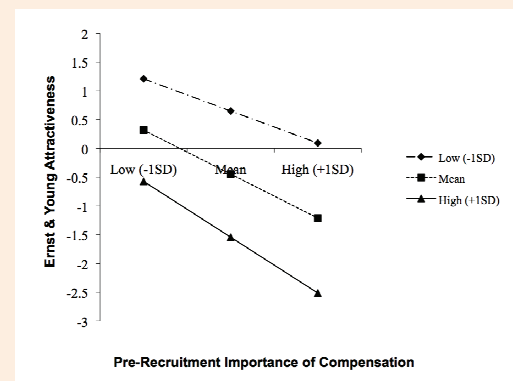
*Note. E&Y = Ernst & Young, PwC = PricewaterhouseCoopers. *p < .01, **p < .001.

FIGURE 6 Materialism as a Moderator of the Compensation Rewards — Ernst & Young Attractiveness Relationship

	β (SE)	R ²	ΔR^2
Step 1			
Compensation rewards	.06 (.12)	.00	
Step 2			
Compensation rewards	.05 (.12)	.00	.00
Materialism	.02 (.10)		
Step 3			
Compensation rewards	.02 (.12)	.04	.03
Materialism	.02 (.10)		
Compensation rewards x materialism	-.19 (.16)**		

Note. * p < .05; **p < .01 (two-tailed).

FIGURE 6A Materialism as a Moderator of the Compensation Rewards — Ernst & Young Attractiveness Relationship



salary, premium pay, individual incentive, organizational incentive pay, relocation assistance, prestige of the firm, health and welfare benefits, and retirement). Five rewards were rated as more important after recruitment (performance development, coaching/mentoring, community involvement opportunities, culture change initiatives, and workplace flexibility/alternative work arrangements).

Changes for Group 18 during recruitment (between February 2009 and April 2009) are depicted in Figure 15. At the broad rewards-element level, compensation and benefits both became significantly

less important, providing additional support for Hypothesis 4. At the individual reward level, eight rewards changed significantly. Seven of these were rated as significantly less important after recruitment than before (annual salary, premium pay, individual incentive pay, group incentive pay, relocation assistance, dependent benefits, health and welfare benefits, and retirement). Only one reward, culture change initiatives, was rated significantly more important following recruitment.

The similarity in changes that occurred for these two cohorts at two different time periods is quite

FIGURE 7 Materialism as a Moderator of the Compensation Rewards — Ernst & Young Job Pursuit Intensity Relationship

	β (SE)	R ²	ΔR^2
Step 1			
Compensation rewards	.06 (.12)	.00	
Step 2			
Compensation rewards	.05 (.12)	.00	.00
Materialism	.03 (.10)		
Step 3			
Compensation rewards	.02 (.12)	.04	.04
Materialism	.03 (.10)		
Compensation rewards x materialism	-.19 (.16)**		

Note. * $p < .05$; ** $p < .01$ (two-tailed).

FIGURE 7A Materialism as a Moderator of the Compensation Rewards — Ernst & Young Job Pursuit Intensity Relationship

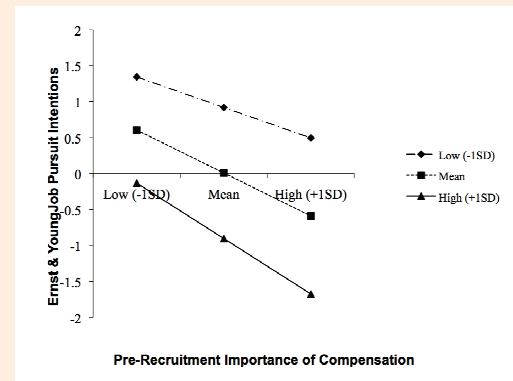


FIGURE 8 Means, Standard Deviations, Reliabilities and Correlations (Group 15)

	M	SD	1	2	3	4	5	6	7	8	9	10
1. Satisfaction with compensation	3.58	1.09	--									
2. Satisfaction with benefits	4.19	0.80	.47**	--								
3. Satisfaction with work-life rewards	3.29	1.29	.36**	.31**	--							
4. Satisfaction with performance recognition	3.59	1.00	.39**	.45**	.37**	--						
5. Satisfaction with development	3.97	0.93	.36**	.38**	.36**	.56**	--					
6. Intrinsic motivation	4.28	0.68	.33**	.34**	.35**	.38**	.32**	(.91)				
7. Psychological empowerment – meaning	3.28	0.97	.40**	.38**	.44**	.40**	.42**	.64**	(.93)			
8. Job self-efficacy	4.06	0.64	.18	.15	.29**	.17	.24*	.24**	.38**	(.77)		
9. Job search intentions	1.81	0.99	-.27**	-.42**	-.41**	-.29**	-.28**	-.48**	-.46**	-.15	(.96)	
10. Turnover Intentions	2.90	1.27	-.30**	-.37**	-.44**	-.37**	-.36**	-.44**	-.53**	-.28**	.75**	(.94)

Note. n ranges from 107 to 110. Reliabilities (Coefficient alphas) reported on the diagonal in parentheses.

** $p < .01$; * $p < .05$

intriguing. Both cohorts reported the following six rewards were significantly less important post-recruitment: annual salary, premium pay, individual incentive, relocation assistance, health and welfare benefits, and retirement and one reward was more important: culture change initiatives. These results partially support our hypothesis, confirming that compensation became less important following the recruitment process. ■

² We also analyzed the groups separately and the results were very similar; thus, we only report the combined results here.

FIGURE 9 Regression of Intrinsic Motivation on WorldatWork Rewards Elements Controlling for Pre-Employment Importance Ratings (Group 15)

		Step 1	Step 2
		β (SE)	β (SE)
Time 1	Importance of compensation	-.04 (.14)	.08 (.12)
	Importance of benefits	-.09 (.11)	-.04 (.10)
	Importance of work-life	.05 (.14)	.01 (.12)
	Importance of performance recognition	.34 (.10)**	.33 (.09)**
	Importance of development	-.04 (.15)	-.15 (.13)
Time 2	Satisfaction with compensation		.10 (.10)
	Satisfaction with benefits		.02 (.11)
	Satisfaction with work-life		.28 (.14)*
	Satisfaction with performance recognition		.35 (.10)*
	Satisfaction with development		-.11 (.11)
R^2		.11	.41
F		2.24	6.00**

Note. * $p < .05$, ** $p < .01$, *** $p < .001$.

FIGURE 10 Regression of Empowerment-Meaning on WorldatWork Rewards Elements Controlling for Pre-Employment Importance Ratings (Group 15)

		Step 1	Step 2
		β (SE)	β (SE)
Time 1	Importance of compensation	-.04 (.20)	.06 (.18)
	Importance of benefits	-.12 (.16)	-.10 (.14)
	Importance of work-life	.14 (.21)	.14 (.18)
	Importance of performance recognition	.24 (.15)*	.22 (.13)*
	Importance of development	.01 (.22)	-.08 (.20)
Time 2	Satisfaction with compensation		.22 (.14)
	Satisfaction with benefits		-.04 (.17)
	Satisfaction with work-life		.22 (.21)
	Satisfaction with performance recognition		.12 (.15)
	Satisfaction with development		.12 (.16)
R^2		.09	.36
F			4.92***

Note. * $p < .05$, ** $p < .01$, *** $p < .001$.

FIGURE 11 Regression of Job Self-Efficacy on WorldatWork Rewards Elements Controlling for Pre-Employment Importance Ratings (Group 15)

		Step 1	Step 2
		β (SE)	β (SE)
Time 1	Importance of compensation	.03 (.13)	.07 (.14)
	Importance of benefits	-.13 (.11)	-.11 (.11)
	Importance of work-life	-.20 (.14)	-.20 (.14)
	Importance of performance recognition	.29 (.10)*	.29 (.10)*
	Importance of development	.05 (.15)	-.03 (.15)
Time 2	Satisfaction with compensation		.05 (.11)
	Satisfaction with benefits		.13 (.13)
	Satisfaction with work-life		-.07 (.16)
	Satisfaction with performance recognition		.11 (.11)
	Satisfaction with development		.10 (.13)
	R ²	.11.19	
F		2.36*	2.00**

Note. *p < .05, **p < .01, ***p < .001.

FIGURE 12 Regression of Turnover Intentions on WorldatWork Rewards Elements Controlling for Pre-Employment Importance Ratings (Group 15)

		Step 1	Step 2
		β (SE)	β (SE)
Time 1	Importance of compensation	.22 (.27)	.09 (.24)
	Importance of benefits	.07 (.22)	.05 (.20)
	Importance of work-life	-.08 (.27)	-.04 (.24)
	Importance of performance recognition	-.16 (.19)	-.10 (.17)
	Importance of development	.08 (.29)	.18 (.26)
Time 2	Satisfaction with compensation		-.02 (.19)
	Satisfaction with benefits		-.08 (.22)
	Satisfaction with work-life		-.30 (.29)*
	Satisfaction with performance recognition		-.02 (.20)
	Satisfaction with development		-.23 (.22)
	R ²	.06.34	
F		1.204.33***	

Note. *p < .05, **p < .01, ***p < .001.

FIGURE 13 Regression of Job Search Intentions on WorldatWork Rewards Elements Controlling for Pre-Employment Importance Ratings (Group 15)

		Step 1	Step 2
		β (SE)	β (SE)
Time 1	Importance of compensation	.17 (.21)	.05 (.20)
	Importance of benefits	-.05 (.18)	-.07 (.16)
	Importance of work-life	-.07 (.22)	-.03 (.20)
	Importance of performance recognition	-.24 (.15)	-.17 (.14)
	Importance of development	.04 (.23)	.13 (.22)
Time 2	Satisfaction with compensation		.03 (.16)
	Satisfaction with benefits		-.07 (.19)
	Satisfaction with work-life		-.30 (.24)*
	Satisfaction with performance recognition		.00 (.16)
	Satisfaction with development		-.22 (.18)
R^2		.06	.29
F		1.23	2.75***

Note. * $p < .05$, ** $p < .01$, *** $p < .001$.

FIGURE 14 Dependent Samples T-tests Revealing Changes in Importance Ratings Following Recruitment (N = 177) – Group 17

Job/Organizational Characteristic	Pre-Recruitment		Post-Recruitment		d
	M	SD	M	SD	
Compensation (Alpha = .70/.83)	4.00	0.52	3.78	0.60	-0.22**
Annual salary	4.58	0.57	4.23	0.74	-0.35**
Premium pay (e.g., weekend/holiday pay, on-call pay, bilingual pay)	3.95	0.86	3.76	0.83	-0.19**
Individual incentive pay (e.g., commissions, internship bonus, permanent hire bonus, CPA exam passage bonus)	4.12	0.75	3.82	0.79	-0.20**
Group incentive pay (e.g., team project completion bonus)	3.50	0.90	3.41	0.83	-0.09
Organizational incentive pay (e.g., stock, profit sharing)	3.65	0.90	3.50	0.90	-0.15*
Benefits (Alpha = .69/.74)	4.38	0.59	4.18	0.64	-0.20**
Health and welfare benefits (e.g., medical, dental, vision, prescription drug plan, flexible spending accounts, insurance)	4.69	0.63	4.40	0.72	-0.29**
Retirement (e.g., defined benefit/pension or defined contribution/401[k])	4.55	0.76	4.30	0.81	-0.25**
Pay for time not worked (e.g., vacation, sick, personal leave)	3.92	0.86	3.84	0.82	0.08
Work-Life (Alpha = .81/.82)	3.52	0.65	3.63	0.62	0.11**
Workplace flexibility/alternative work arrangements (e.g., flextime, telecommuting, compressed workweek, job sharing)	4.02	0.95	4.48	0.69	0.46**
Paid and unpaid time off (e.g., comp time, maternity/paternity leave, adoption leave)	4.03	0.89	4.02	0.90	-0.01
Health and wellness services (e.g., employee assistance programs, on-site fitness facilities, weight/stress management programs, on-site nurse)	3.49	1.09	3.53	0.92	0.04
Community involvement opportunities and support (e.g., community volunteer programs, matching gift programs)	3.56	1.04	3.75	0.93	0.19*
Dependent benefits (e.g., dependent care reimbursement and assistance, on-site dependent care)	1.04	3.29	1.03	-0.09	
Financial support/assistance (e.g., financial planning services, adoption reimbursement, 529 plans)	3.36	0.97	3.27	0.95	-0.09
Perks/voluntary benefits (e.g., expense account, employee discounts, country club membership)	3.30	0.98	3.30	0.98	0.00
Culture change initiatives (e.g., team design, diversity/inclusion and women's advancement initiatives)	2.99	1.04	3.37	1.10	0.38**
Performance and Recognition (Alpha = .51/.56)	3.57	0.81	3.74	0.74	0.17**
Performance development (e.g., project completion evaluations, performance planning/goal setting sessions)	3.67	0.95	3.94	0.86	0.27**
Recognition (e.g., awards and recognition programs)	3.48	0.97	3.53	0.91	0.05

FIGURE 14 Dependent Samples T-tests Revealing Changes in Importance Ratings Following Recruitment (N = 177) – Group 17 (Continued)

Job/Organizational Characteristic	Pre-Recruitment		Post-Recruitment		d
	M	SD	M	SD	
Development and Career Opportunities (Alpha = .61/.75)	4.18	0.63	4.26	0.63	0.08
Learning opportunities (e.g., tuition reimbursement, attendance to conferences, access to virtual learning podcasts and webinars)	4.03	0.85	4.02	0.85	-0.01
Coaching/mentoring (e.g., formal and informal mentoring programs, leadership training)	3.90	0.90	4.21	0.78	0.31**
Advancement opportunities (e.g., opportunities for promotion, succession planning, job rotations, on/off ramps through career life cycle)	4.62	0.67	4.57	0.66	-0.05
Other Items (added for this study)					
Relocation assistance (e.g., moving expenses, assistance selling a home)	4.03	0.91	3.81	0.83	-0.22**
Prestige of firm (e.g., elite status)	4.17	0.83	3.91	0.90	-0.26**
Financial support for travel to see loved ones (e.g., plane tickets to travel home on the weekend or for partner to visit when employee is working at a remote location over a weekend)	3.84	1.03	3.95	0.85	0.11

Note. * $p < .05$, ** $p < .01$. Darker shading indicates a significant decrease. Lighter shading indicates a significant increase.

FIGURE 15 Dependent Samples T-tests Revealing Changes in Importance Ratings Following Recruitment (N = 133) – Group 18

Job/Organizational Characteristic	Pre-Recruitment		Post-Recruitment		d
	M	SD	M	SD	
Compensation (Alpha = .79/.83)	3.74	0.68	3.52	0.68	-0.22**
Annual salary	4.39	0.76	3.99	0.89	-0.40**
Premium pay (e.g., weekend/holiday pay, on-call pay, bilingual pay)	3.76	0.92	3.55	0.86	-0.21**
Individual incentive pay (e.g., commissions, internship bonus, permanent hire bonus, CPA exam passage bonus)	3.91	0.90	3.69	0.86	-0.22**
Group incentive pay (e.g., team project completion bonus)	3.34	0.94	3.17	0.90	-0.17*
Organizational incentive pay (e.g., stock, profit sharing)	3.30	0.96	3.18	0.88	-0.12
Benefits (Alpha = .71/.79)	4.18	0.68	3.93	0.82	-0.25**
Health and welfare benefits (e.g., medical, dental, vision, prescription drug plan, flexible spending accounts, insurance)	4.53	0.74	4.15	1.00	-0.38**
Retirement (e.g., defined benefit/pension or defined contribution/401[k])	4.36	0.79	3.98	0.99	-0.38**
Pay for time not worked (e.g., vacation, sick, personal leave)	3.66	1.00	3.66	0.94	0.00
Work-Life (Alpha = .81/.83)	3.34	0.71	3.32	0.73	-0.02
Workplace flexibility/alternative work arrangements (e.g., flextime, telecommuting, compressed workweek, job sharing)	4.10	1.01	4.00	1.09	-0.10
Paid and unpaid time off (e.g., comp time, maternity/paternity leave, adoption leave)	3.69	1.18	3.72	1.06	0.03
Health and wellness services (e.g., employee assistance programs, on-site fitness facilities, weight/stress management programs, on-site nurse)	3.32	1.15	3.35	1.06	0.03
Community involvement opportunities and support (e.g., community volunteer programs, matching gift programs)	3.45	1.09	3.48	1.11	0.03
Dependent benefits (e.g., dependent care reimbursement and assistance, on-site dependent care)	3.06	1.11	2.84	1.06	-0.22*
Financial support/assistance (e.g., financial planning services, adoption reimbursement, 529 plans)	3.02	0.96	2.99	0.94	-0.03
Perks/voluntary benefits (e.g., expense account, employee discounts, country club membership)	3.30	1.01	3.18	1.04	-0.12
Culture change initiatives (e.g., team design, diversity/inclusion and women's advancement initiatives)	2.80	1.16	3.01	1.18	0.21**
Performance and Recognition (Alpha = .61/.71)	3.55	0.82	3.61	0.86	0.06
Performance development (e.g., project completion evaluations, performance planning/goal setting sessions)	3.72	0.91	3.71	0.98	-0.01
Recognition (e.g., awards and recognition programs)	3.39	1.00	3.50	0.95	0.11

FIGURE 15 Dependent Samples T-tests Revealing Changes in Importance Ratings Following Recruitment (N = 133) – Group 18 (Continued)

Job/Organizational Characteristic	Pre-Recruitment		Post-Recruitment		d
	M	SD	M	SD	
Development and Career Opportunities (Alpha = .70/.78)	4.20	0.68	4.17	0.75	-0.03
Learning opportunities (e.g., tuition reimbursement, attendance to conferences, access to virtual learning podcasts and webinars)	3.99	0.89	3.87	0.90	-0.12
Coaching/mentoring (e.g., formal and informal mentoring programs, leadership training)	4.03	0.93	4.18	0.93	0.15
Advancement opportunities (e.g., opportunities for promotion, succession planning, job rotations, on/off ramps through career life cycle)	4.61	0.68	4.47	0.86	-0.14
Other Items					
Relocation assistance (e.g., moving expenses, assistance selling a home)	3.73	0.99	3.45	0.96	-0.28**
Prestige of firm (e.g., elite status)	3.93	0.90	3.84	0.99	-0.09
Financial support for travel to see loved ones (e.g., plane tickets to travel home on the weekend or for partner to visit when employee is working at a remote location over a weekend)	3.75	1.11	3.56	1.10	-0.19

Note. * $p < .05$, ** $p < .01$. Darker shading indicates a significant decrease. Lighter shading indicates a significant increase.

Discussion

In this study we examined the influence of WorldatWork's five rewards elements on individual employee attraction, motivation and retention using a sample of high demand, high valued applicants/employees. Our results showed that all five elements have some level of importance for attracting, motivating and retaining a workforce. Yet most importantly, we found that particular rewards elements were rated as relatively more (less) important depending on the behavioral outcome of focus. Specifically with regard to employee attraction, development and career opportunities was an important driver of applicant attraction to a firm as well as job pursuit intentions. This finding was consistent across the firms examined in this study (i.e., Big 4 accounting firms), reinforcing the link between development and career opportunities and employee attraction (Boswell et al., 2003; Dennis, 2006; Thomsen et al., 2006). In contrast, when it comes to employee motivation, our results showed that employee satisfaction with work-life balance and performance recognition positively predicted intrinsic motivation. Satisfaction with work-life was similarly the most critical factor linked to employee retention. Taken together, these findings suggest that factors important to attracting an applicant may not be the same as those fostering motivation or even necessarily preventing turnover. This offers practical insight (discussed more below) on how employers can best tailor their rewards system to best manage their workforce.

Interestingly, we found little to no support for factors such as materialism, importance placed on family or individual difference factors (e.g., academic or social achievement) moderating the relationships between rewards elements and work outcomes. While another goal of this research was to examine boundary conditions or circumstances in which some rewards had stronger relationships with attraction, motivation and/or retention in certain situations, our research revealed these relationships were independent of the individual differences examined.

Another important finding from this research was

that the rated importance of certain rewards elements changes over time, specifically as applicants progress through the job search/job choice process. Our findings revealed that recruits reported compensation elements as less important as they progressed through the recruitment process. We also found some evidence that specific rewards with work-life, performance and development, and development and career opportunities became significantly more important. Taken together, these findings suggest that the experience of and information obtained during the process of recruiting may serve to influence the importance job seekers place on particular job and organizational characteristics. Thus the attractiveness of a particular job characteristic (e.g., pay) is not necessarily stable, but rather a particular characteristic may become more (or less) important dependent on the job seeker's stage within the job search process. Integrating this finding with the differential importance of the reward elements to attraction, motivation and retention (noted above) suggests a complex and dynamic role for rewards elements in driving important work outcomes. It is not simply a matter of a particular (or even all) rewards elements being "important" but rather the importance placed on a particular reward is likely to vary across one's relationship with an employer and perhaps over one's career span.

A final contribution of this research was the identification of additional rewards (i.e., relocation assistance, prestige of the firm and financial support for travel to see loved ones) that have yet to be incorporated into the WorldatWork model. While these factors may not generalize as relevant across occupations and industries, we found these to be important factors to our sample of applicants. In particular, study participants rated prestige of the firm the most important of these three, within their top 10 when rating 24 total rewards. We would suggest WorldatWork consider including these items in the model, perhaps with relocation assistance in the benefits category, financial support for travel to see loved ones under work-life, and firm prestige reflected in development and career opportunities.

Real World Application of Research

This research has important and immediate practical implications and benefits for WorldatWork members and human resources practitioners alike. First, it prioritizes which of the five elements is most important to offer and the extent of each needed for each behavioral outcome. This facilitates decision making when an organization is strapped for resources but wants to remain competitive in the labor market. Related, this research delineates the priority of each reward for the three behaviors of interest: attraction, motivation and retention. While the bivariate correlations revealed that, in general each of the rewards elements associates positively with each of the work outcomes (attraction, motivation and retention), when included together in one analysis, certain rewards elements emerge as most critical depending on the work outcome of focus. Thus, if a given organization needs to attract a larger pool of qualified applicants, it can cater its recruiting materials based on the rewards identified as most enticing for attraction. Emphasizing opportunities for career development is likely to be key to employee attraction, at least among recruits similar to those studied here (i.e., early-career professionals). With regard to motivation and retention, fostering an environment supportive of work-family balance as well as a culture that recognizes and rewards performance are particularly critical. While factors such as compensation, benefits and employee development are still important, our results suggest these are less likely to be key differentiating factors in regards to employee motivation and retention.

Our finding that the importance placed on rewards elements varies as applicants progress through the recruitment process offers additional important insight for practitioners. There are many unanswered

questions concerning the initial stage of recruitment (Barber, 1998); yet, these initial reactions serve as the foundation for later applicant decisions, thus they are crucial to the success of organizational recruitment. Attracting employees is likely to be most effective if strategic methods are used to manipulate these characteristics of the job and the organization in order to make them the most appealing to applicants (Rynes & Cable, 2003). Finding that factors important to job choice are being shaped early in the recruitment process suggests that firms can (and do) play a role in influencing not only what job seekers learn about the company but also what the job seekers may end up looking for in a company. For example, focusing on vacancy characteristics that differentiate the firm from other hiring firms may serve to highlight to recruits the importance of that characteristic.

Finally, while this research sought to identify under what conditions the outcomes are most likely to occur, our findings revealed consistent relationships across many individual difference variables. Thus organizations may not necessarily need to take into account factors such as differences in employee personality or personal situation when designing reward systems. We do offer this implication cautiously as our moderate sample size may have prevented us from detecting significant interaction effects. There may also be other relevant individual difference variables that were not examined in this study.

In conclusion, the relative influence of the five WorldatWork rewards elements does vary by behavioral outcome. Our research examining early-career professionals revealed development and career opportunities was most important to attraction and work-life rewards and performance and development rewards were most important to motivation and retention. ■

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