

SESSION 2: ACCOUNTING, BEHAVIOR AND ORGANIZATIONS

DATE: SATURDAY, FEBRUARY 24

TIME: 8:30 – 10:00 AM

**Market Orientation Perceptions of Accounting Department Chairs,
Business School Deans, and Commercial Business Managers:
A Pilot Study**

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ABSTRACT: The market orientation strategy is based upon the acceptance and adoption of the marketing concept. The market-oriented organization recognizes the importance of coordinating the activities of all departments, functions, and individuals in the organization to satisfy customers by delivering superior value. Likewise, the market-oriented organization continually monitors customer information, competitor information, and marketplace information to design and provide superior value to its customers. Theory and empirical research suggest that higher levels of market orientation result in a greater ability of the organization to reach its objectives. This paper extends the current research on market orientation by determining and reporting perceived market orientation levels of accounting department chairs and deans within college and university schools of business and comparing their levels of market orientation to levels previously reported in the business sector. School of Business accounting department chairs and deans were surveyed by way of a national mail survey. All deans and accounting department chairs were from four year colleges or universities. 141 deans and 102 accounting chairs responded. The market orientation scores of these deans and department chairs were compared with each other and to scores reported in the literature for business managers. The paper presents details of the research process, findings, statistical inferences, and discusses the implications of the research for schools of business and academic accounting departments.