

ACCOUNTANTS BEHAVING BADLY: A MARKETING PERSPECTIVE

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Conventional wisdom suggests that there is marketing and accounting and that this is reflected in tensions and misunderstandings at the interface between these functions. This article sets out to investigate this proposition and comes to the conclusion that it is largely supported by the available empirical evidence. It goes on to explore the possible reasons for this difficulty, looking in particular at issues such as personality, professional status and organisational power plays. The authors conclude that the gap between these professions is likely to remain for the foreseeable future although it is eroding as organisational forms evolve towards flatter structures with less functional differentiation.

In this new age of computerised business operations, those in marketing management and in accounting management should review their relationships, with the goal of strengthening the corporate structure.

Kelley, *Journal of Marketing*, 1966, p. 9.

Introduction

How do we view accountants? Received wisdom is that they are cold, difficult, awkward and, if we are to believe Monty Python, very dull. In short, they are the complete opposite of marketers. Marketers enjoy the stereotypical image of the accountant as the penny-pinching bean-counter and, in turn, accountants like to portray marketers as oblivious to the financial realities of business. Like much received wisdom, this crude characterisation of accountants as bean-counters and marketers as spendthrifts is open to ridicule. It is perhaps even tempting to dismiss the stereotypes as no more than convenient labels that bear little relationship to the real world. We believe that this dismissal is too easy. After all, creating images of ourselves and of others is the most natural way for us to organise our experience; the stereotypes we create persist precisely because they contain enough truth, no more or no less, to allow them to endure. Moreover, few accountants or marketers could say that they have not encountered these stereotypes.

Allied to this, there is ample empirical research which supports the conclusion that the relationship between accountants and marketers within organisations is not always harmonious. Early evidence of conflict was documented by Maslow (1965). Ruekert and Walker (1987) found evidence of communication difficulties between accounting and marketing executives. More

recently, a study by Ratnatunga et al. (1990) found that marketers think that accountants do not understand their needs, whilst accountants feel that marketers do not adequately understand accounting methods and are unable to specify their information requirements. Moreover, no less a figure than Theodore Levitt, writing to professional marketing colleagues in 1975, could profess that executives with finance/accounting backgrounds have an almost trained incapacity to understand marketing (Levitt, 1975). Equally respected accounting professionals advise their colleagues to be constantly vigilant to the wishful thinking of marketing managers.

Clearly, there are some problems at the marketing-accounting interface. The professional press regularly exhorts accountants and marketers to devote more time to understanding each other's perspectives. However, as the opening quotation demonstrates, the problem is far from new; rather, it has been the subject of attention in academic and business circles for decades. This situation raises the question of why so little progress has apparently been made in resolving the differences between accounting and marketing. We feel that attempting to answer this question requires that we try to understand fully the nature of the problem. Thus, rather than looking at the specific manifestations of accounting-marketing dilemma within organisations, we focus instead on seeking to understand the sources of tension between accounting and marketing. We adopt the essay form here, recognising that it allows us the luxury to speculate on the phenomenon in fairly general terms and perhaps, in the process, to stimulate scientific investigation.

The Causes of Tension at the Accounting-Marketing Interface

It goes without saying that diagnosing the sources of tension between accounting and marketing is a complex research problem. The number of factors that might influence the relationship in a specific organisational context is, if not infinite, then very large indeed. Everything from an individual's managerial style, through an organisation's size and culture to industry life cycle could reasonably be hypothesised to influence the relationship. The sheer complexity of any modelling of this relationship means that we will not even attempt it here. Instead, we focus our attention on just three broad categories of influence that might shed some light on the relationship. We call these *the individual*, *the professional* and *the organisational*, but we are careful not to rank the explanatory power of any of these categories. In fact, perhaps the only thing that we can say with certainty about our categories is that they contribute to the task of unpacking the marketing-accounting relationship.

First, we ask what is known about the personality characteristics of those who enter careers in marketing and accounting. This is followed by an examination of professionalisation and socialisation within these managerial disciplines. Third, we explore how different organisational contexts might influence the marketing-accounting interface. We conclude with some observations on how the research task might be advanced further.

The Individual

The notion that our individual traits, our style, our personality – call it what you will – has a bearing on how we interact with others is hardly new. A whole research tradition within the psychology of personality attests to the importance of such characteristics in individual interaction (Jung, 1971; Mischel, 1968; Myers, 1980). For evidence of the organisational significance of personality we have only to read the newspaper reports of boardroom brawls, events which, recently at any rate, seem to be on the increase. Thus, organisational life provides a fertile ground for those interested in examining personal interaction, and within occupational and organisational psychology, a rigorous scientific tradition already exists that examines the influence of individual characteristics on organisational functioning (Vroom, 1966; Katz and Kahn, 1978; Pirvin, 1989).

There is widespread agreement that the factors influencing the interaction between individuals (and between organisational departments, to the extent that they comprise aggregations of such interaction) are myriad, covering everything from psychological type, through gender to ethnicity (Porter et al., 1985; Gardner and Martinko, 1990; Ciancanelli et al., 1990). Our concern here is not to review this vast literature but rather to ask if anything is known about the personality traits of those who pursue accounting/finance careers and those who enter marketing careers that might illuminate that particular subset of organisational interactions.

The work of J.L. Holland (1968, 1973, 1985) and I.B. Myers (1962) – see also Myers and McCauley, 1985 – stands out in this area. Holland's theory of vocational choice views vocational interests as expressions of personality and argues that individuals make occupational choices which will place them in environments that are compatible with their predominant personality characteristics. Accordingly, Holland has identified six major personality orientations, and has classified many occupations according to the types of environments they provide and the personality orientations with which they are most compatible. The six personality orientations are: realistic (R), artistic (A), investigative (I), social (S), enterprising (E), and conventional (C).

In Holland's scheme the accounting/finance specialist is characterised as conventional, enterprising and social (CES). In other words, this group is viewed as being conventional-dominant leading to a preference for activities that entail the explicit, ordered, systematic manipulation of data, such as keeping records, filing materials, organising written and numerical data according to a prescribed plan. These behavioural tendencies lead to an acquisition of clerical, computational and business system competencies and to a deficit in artistic competencies (Holland, 1985). The marketing specialist on the other hand is characterised as enterprising, social and artistic (ESA). This type prefers activities that entail the manipulation of others to attain organisational goals or economic gain, and has an aversion to observational, symbolic and systematic activities. These behavioural tendencies lead to an acquisition of leadership, interpersonal and persuasive competencies, and to a deficit of scientific competencies (Holland, 1985).

Literally hundreds of hypotheses emerge from Holland's work, and testing his theory constitutes a veritable industry within vocational behaviour research. Broadly speaking, Holland's basic thesis about the congruence between personality and the choice of career has proved to be pretty robust. Preliminary evidence suggests that those who pursue accounting/finance careers have high conventional scores, and those who pursue marketing careers tend to have high social scores.¹ An interesting study using Holland's vocational preference inventory found that it possessed strong predictive ability in the choice of major specialism (accounting/finance, information, operations research, management and marketing) among a group of intending MBA students (Martin and Bartol, 1986).

Similarly, research using the Myers-Briggs Psychological Type Indicator also supports the importance of personality in interaction. The Myers-Briggs typology classifies personality type using four dimensions: Introversi-on-Extroversion (I-E), Sensing-Intuition (S-N), Thinking-Feeling (T-F) and Judgement-Perception (J-P). In the Myers-Briggs scheme the accounting/finance specialists typically have a tendency to Introversi-on, Sensing, Thinking and Judging (ISTJ), meaning that they are characterised by decisiveness in practical affairs and procedural thoroughness, and are not likely to take chances with their own or others' money.

Studies of psychological type distributions have repeatedly shown that all managers are predominantly ESTJ and tough-minded TJs (Walck, 1992). ESTJs are action-oriented realists. However, Walck also reports that marketers score significantly higher on extroversion, intuition and perception than managers in general. In other words, if managers are tough-minded realists, then marketers have a tendency to be action-oriented innovators. Marketers typically have a tolerance for, and enjoy, complexity – they are very alert to what is likely to occur next and tend to be sensitive to possibilities. An interesting study of the

psychological type of college students (Laribee, 1994) found that both male and female accounting students were strongly TSJ (thinking, sensing, judgement) and differed significantly from other traditional-age college students. Intriguingly, senior accounting students were found to be virtually indistinguishable from professional accountants in personality.

It is evident from the personality literature that important differences in basic personality traits are observed between accountants and marketers. Accountants have a preference for sensing and judgement whereas marketers favour intuition and perception. Both groups are likely to make occupational choices that place them in environments which are compatible with their predominant personality characteristics. Furthermore, the two groups are likely to construct the world or enact the environment (Weick, 1979) in quite different ways. Thus, we speculate that one cause of tension at the accounting–marketing interface is that the two functions attract individuals that have different basic personalities. We also contend that the tension is accentuated by the professionalisation process the individual undergoes in his/her career training.

The Professional

Many occupational groups claim to be 'professional' in their pursuit of social recognition, status, privileges and market monopolies (Puxty et al., 1994). In particular, the professionalisation of a discipline may involve an attempt to translate the control of scarce resources into economic rewards (Paisley and Paisley, 1996). The public accounting industry is a good example; in Ireland as in many countries around the world, the profession has secured government regulation on both the demand side and the supply side of the industry. On the demand side, statutory regulation requires that all companies purchase services from auditors, and supply regulation restricts entry and limits competition among service providers.² Thus, careful management of a profes-

1 By far the majority of published studies examine the clearly distinct occupational choices such as law, engineering, science, medicine, social work. Many of the early studies regarded business management as a homogeneous category. However, recent studies have tried to test Holland's work at the level of sub-disciplines within business.

2 As we write, the three main professional accounting bodies in Ireland are actively challenging, through the courts, the recent decision by the Minister for Enterprise and Employment to grant audit recognition to a relatively recently-formed body of accountants, the Institute of Incorporated Public Accountants.

sion can be very lucrative for some of its participants (Maijoor and van Witteloostuijn, 1996).

While the recent literature on the sociology of professions emphasises the dynamic and procedural nature of professionalisation, there is broad acceptance that professions share three important characteristics: a body of conceptual knowledge, a set of practices or technologies specific to the professional grouping, and a collective identity resulting from formal training and the associated sub-cultural dimension (Houle, 1980). Viewed in terms of these criteria, it is reasonable to suggest that accounting is professionalised, while marketing is attempting to develop a professional status. If age commands respect, then there can be little doubt that as far as recognition goes, the accounting profession has had something of a head start on marketing. The origins of the accounting profession date back to the mid-nineteenth century when the emergence and growth of joint-stock corporations demanded formal systems of accounting and audit. In the 150 year period since then, accounting has built itself into a powerful profession, meeting each of the criteria noted above. It has a relatively clearly defined body of knowledge combined with a rigorous and demanding accreditation process. Clear codes of practice are in force, supported by agreed international procedures and standards and the profession exhibits a strong collective identity.

Marketing is trying very hard to professionalise, and important progress has been made in recent years. It is not clear that marketing has yet delineated a separate and specialist body of knowledge which it can call its own. Efforts to do so are frequently undermined by high-profile 'streetwise marketers educated at the school of hard knocks'. Also, marketing has so far failed to institutionalise a system for protecting its knowledge base by restricting it to those who commit themselves to its formal training programmes. For marketers, formal accreditation is nice to have but optional – a recognised qualification merely offers advantages for entry level positions.

Accountants have recognised that while the socialisation of professionals is important before admitting them to the profession, it cannot end there. Accountants identify with colleagues who have passed through a similar process and, in a

manner characteristic of strong professions, this leads to an identification with the profession that can supersede that with the organisation in which they are employed. Marketers do not possess the same collective identity. This is due to several factors, including the absence of a 'licence to practise' by a professional body, the variety of marketing-type certification, the relative ease of achieving a marketing qualification and even the non-existence of a common title for the marketing practitioner. Nonetheless, some movement is evidenced by the relatively recent differentiation between marketing and selling and, perhaps more pointedly, between marketing professionals and salesmen, thereby creating a kind of elitist identity for the former.

Mandatory continuing professional education, as well as providing for the updating of accountants' knowledge and skills, helps to reinforce an ongoing sense of identity. In this regard, there have been some attempts by The Marketing Institute in Ireland and the Chartered Institute of Marketing in the UK to develop continuing education programmes. While they are neither compulsory nor especially widely supported as yet, such initiatives do reflect a commitment to upgrading the practice and performance aspects of the discipline. But they are also hampered to an extent by the view that formality in education might just stifle the very enterprise necessary for marketing success.

In summary, if it is true to say that we are products of our life experience then it must also be true that accountants and marketers are constituted by their respective professional training, and relatedly by the contemporary social status of those activities. These observations point to quite different professionalisation and socialisation processes for accountants and marketers. Not only does the accountant's professional training impart an over-confidence about the expertise itself and the decisions which are consequent upon its application, but it also may engender in accountants a rather lofty tone when it comes to business decision conflicts with marketers. Accountants often bring a sense of certainty to decision-making – the professional imperative – which is not mirrored in marketing. Such like-mindedness in a profession, of course, may limit innovative perspectives and solutions.

The Organisational

The argument so far has been that individuals are predisposed, although not in some absolute deterministic way, to pursue certain types of career and that they are further socialised into specific frames of mind by their professional education and training. Now, when professionally socialised managers enter organisations, the picture becomes much less clear. A whole new set of organisations and environmental variables impact on the relationship and muddy the waters. Probably the most obvious of these is the conflict arising from the inter-function struggle for power. Such struggles are well documented and have been the focus of a great deal of research over the years (see, in particular, Hickson et al., 1971; Hinings et al., 1974).

The quest for power is endemic in organisations and the power which a particular function manages to procure is inextricably linked with its ability to control the strategic direction of the enterprise (Hickson et al., 1971; Fligstein, 1987). Business strategy is a complex construct but is generally defined as the organisation's efforts to achieve a fit with the environment within which it operates. Put simply, we are proposing that the function which purports to be able to solve the organisation's strategic problems is the one that will attain positions of power in the organisation. The struggle to attain power and the resulting power imbalance is potentially a further cause of the tension at the accounting–marketing interface.

Viewed historically, it is evident that different functions have been pre-eminent over time. A study by Fligstein (1987) of the top 100 US firms from the period 1919 to 1979 revealed the following: from the turn of the century to the 1930s, manufacturing personnel and entrepreneurs dominated large firms. From the late 1930s to the late 1950s, sales and marketing personnel became a much more important, though never dominant, group in large firms. Since then, accounting/finance personnel have dominated large firms and the stock of entrepreneurs has waned remarkably. Before finance's rise to the top, manufacturing remained the dominant group, and it continues to retain second place.

Fligstein attributes the early dominance of manufacturing and entrepreneurs to the strategic imperatives of firms at this time. He classifies strategy

into the following groups: (a) *product-dominant* – firms producing primarily one type of output, (b) *product-related* – firms producing multiple related products, and (c) *product-unrelated or conglomerate* – firms engaging in unrelated businesses. In the early part of the century, firms were typically single product enterprises; manufacturing personnel having specialised knowledge of what the firm produced were the natural winners in power struggles. As markets became more competitive, it became increasingly difficult to win by just dominating one market. Firms recognised that they could grow by entering multiple markets which, for example, has often been used as an explanation for why GM ousted Ford from its dominant position in the automotive market. Thus, what became important was entering new markets, differentiating products from competitors and gaining market share across related markets. Enter the sales and marketing personnel. This diversification strategy worked for two reasons. One, during the depression diversified firms outperformed vertically integrated firms. Two, firms found that to survive, they had to develop new products.

Fligstein proposes that the rise of sales and marketing was ended by state intervention, in other words, the emergence of a key external environmental variable. In response to a small merger movement in the 1940s, Congress enacted the Celler-Kefauver Act of 1951 which severely restricted vertical and horizontal mergers. A new strategy emerged, the conglomerate strategy, giving rise to large companies with almost always unrelated product lines. The goal was short-term growth and the best strategy to achieve such growth was acquisition. Once firms started investing in products that were too dissimilar to be considered related, the only criterion that could be used to evaluate them was financial, giving rise to the power of the finance function. Furthermore, expanded and complex accounting systems have increased the scale of organising that is possible both in terms of organisational size and in terms of the domains that are covered by a single structure (Meyer, 1986).

The dominance of large US firms by the different functions over time is significant for two main reasons. First, it demonstrates that the relative power of the functions is closely related to the strategy of the organisation. Many sources of

intraorganisational power have been suggested in the literature such as (i) the ability to cope with uncertainty, (ii) centrality, (iii) control over information, (iv) non-substitutability, (v) control over contingencies and (vi) control over resources (Hill and Jones, 1995). However, the key issue is that it is the function that claims to define and resolve the important problems of the organisation that dominates (Fligstein, 1987; Meyer, 1986). Solving the organisation's strategic problems, in essence, enables the organisation to cope with uncertainty and in turn this gives that function centrality, non-substitutability and control over information, contingencies and resources. At present, in large organisations in Anglo-Saxon countries, this position is held by finance. Consequently, the dependence of marketing on finance is an important source of tension between the two groups.

Second, it is important to consider to what extent organisational dominance by a given function is accidental or occurs by design. The American experience would suggest that the rise of the finance function has been a fortuitous one resulting from an external change in the legal environment of business. However, another strong finding of Fligstein's work is that once a function dominates in a particular sector, it tends to remain there for some time due to the mimetic behaviour of firms (Meyer, 1986). The strongest predictor of the rise of any type of organisation president is the number of those presidents already in the industry, demonstrating the pervasiveness of imitative behaviour. This implies that the marketing function will remain in a somewhat weaker position relative to finance unless it emerges as the most effective solver of organisational problems in a rapidly globalising and technology-driven environment.

Conclusion

The types of inter-functional problems encountered in organisations have been the subject of a great deal of attention in the literature for some time (see, for example, Dutton and Walton, 1966; Seiler, 1963). However, the conflict between accounting and marketing appears to have been particularly persistent. Consequently, finding ways to solve this problem will inevitably be difficult. We believe that it is important to move beyond the token recommendation that each group should listen to the other or try to understand the

other's point of view. It is clear from the enduring nature of the problem that its causes run deep. We sought here to provide an assessment of some of the key causes of tension between accountants and marketers. We have shown that the problem is a broad one, incorporating the personality of the individual and well as interactions within an organisational setting. It is also a deep one, influenced by the professionalisation process individuals undergo throughout their careers.

It might be suggested that innate differences combined with professionalisation combined with the pursuit of organisational power represent a potent mix for inter-functional conflict. However, this scenario needs to be balanced by both geographical context and likely future developments in business. It is possible to suggest that the problem is a cultural one, peculiar to those Anglo-Saxon countries that tend to relate to management in a strongly functional and disciplinary way. Locke (1996) makes the point that social economies such as Japan and Germany do not relate to management disciplines – and certainly not to functional management professions – in quite the same way we do in Ireland and the countries that have been influenced by American and British traditions. In addition, even in these countries, the evolving nature of work and organisations are also likely to reduce the reliance on the functional specialisation that underpins management professions (Handy, 1989). Teams, matrix models and flat organisations, by their nature, cannot be constrained by individuals whose allegiance is dominated by their professions and whose affinity is with others from their background.

In summary, a somewhat rosy vision of the future might suggest that problems of inter-functional conflict are on the wane. The globalisation of business means that firms in this part of the world will increasingly interact with those not organised on a strictly functional basis. Uncertainty and the need to respond to rapid change have been put forward as reasons why organisations should re-engineer and organise themselves on a process basis. Our view, however, is that the differences between accounting and marketing are deep-rooted and complex and that for the foreseeable future, accountants are likely to go on behaving badly.

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