

# Accounting Firm Cultures and Creativity Among Accountants

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Public accounting firms have undergone important changes since 1977 when the professional code of ethics was revised to allow competitive practices. Needing to control costs and risks more effectively and to achieve a distinctive image in the marketplace, firms have begun to undertake proportionately less recurring audit work and less procedural work, and more project-oriented and problem solving work.<sup>1</sup> These changes have importantly affected the internal climate and culture of CPA firms. Yet, despite Cooper et al.'s description of the "cultural aspects of accounting systems," few researchers have studied accounting firm culture.<sup>2</sup> (A notable exception by Cushing and Loebbecke<sup>3</sup> concerned the amount of structure or formalization in the audit approaches of large accounting firms.) Studies of organization culture have focused rather on industries such as manufacturing, banking, high technology, and telecommunications.

The present study investigates first the extent to which three different types of organizational culture—bureaucratic, innovative, and supportive—predominate at different levels (among partners, managers/supervisors, and senior/staff accountants) in different functional divisions (auditing, tax, and management advisory) of eight large public accounting firms. Second, it examines the degree of creativity among accountants in these different organizational positions and service areas. Third, it analyzes the relationship of culture to creativity and other job-related variables. We assumed, as researchers have proposed in studies of other industries,<sup>4</sup> that different levels in the organization's hierarchy and different functional areas could have distinct organizational cultures. In accord with the work of Kirton<sup>5</sup> who found that individuals could

differ in innovation across various functional departments within an organization, depending upon assignment, we also assumed that the degree of creativity among accountants could vary with the services they provided (i.e., auditing, tax, or consulting).

## Organization Culture

An organization's culture can be defined as the interweaving of individuals into a community and the collective programming of the mind that distinguishes the members of one human group from another: the values, norms, beliefs, and customs an individual holds in common with members of some social unit or group. Culture can be a singularly powerful organizational tool. It shapes behavior by giving organizational members a sense of identity, encourages loyalty among both staff and

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<sup>1</sup>Francis N. Bonsignore, "Creating and Changing a Firm's Culture," *The CPA Journal*, 1989, pp. 34-38.

<sup>2</sup>David J. Cooper, David Hayes, and Frank Wolf, "Accounting in Organized Anarchies: Understanding and Designing Accounting Systems in Ambiguous Situations," *Accounting, Organizations and Society*, 1981, pp. 175-191; James Jiambalvo and Jamie Pratt, "Group and Organizational Issues in CPA Firm Research," in *Behavioral Accounting Research: A Critical Analysis*, ed. Kenneth R. Ferris (Columbus, Ohio: Century VII Publishing Company, 1988), pp. 249-280.

<sup>3</sup>Barry E. Cushing and James K. Loebbecke, "Comparison of Audit Methodologies of Large Accounting Firms," *Studies in Accounting Research*, #26, 1986, Sarasota, FL: American Accounting Association.

<sup>4</sup>Paul D. Reynolds, "Organizational Culture As Related to Industry, Position and Performance: A Preliminary Report," *Journal of Management Studies*, 1986, pp. 333-345.

<sup>5</sup>Michael Kirton, "Adaptors and Innovators in Organizations," *Human Relations*, 1980, pp. 213-224.

customers, and establishes recognized and accepted premises for decision making.<sup>6</sup>

It is popularly believed that organizations have multiple cultures rather than a single, monolithic culture. Among the factors that may generate cultural differences within organizations are a segmentation of departments based on types of work or external relationships, and differing professional and occupational affiliations. As Meyerson and Martin<sup>7</sup> explain, individuals from various occupational groups, project teams, and levels and divisions within an organization tend to develop similar values and attitudes, similar patterns of behavior, and a language that is common to their particular group. Jiambalvo and Pratt believe that distinct cultures probably exist within accounting firms because of well-defined subunits (audit, tax, and management advisory) within the firms—subunits which have specialized languages, unique professional affiliations, and somewhat different external relationships.<sup>8</sup>

### Cultural Types

The concept of organizational culture is general and difficult to measure, so few writers have attempted to classify or label types of culture. Deal and Kennedy, in their popular book *Corporate Cultures*, identified four culture types based on the amount and frequency of feedback and risk taking in the organization: (1) tough-guy macho, (2) work hard-play hard, (3) bet your company, and (4) process.<sup>9</sup> None of these labels were well defined, nor did Deal and Kennedy provide any objective instrument to measure the prevalence of these types. One useful and measurable typology is that of Wallach.<sup>10</sup> She has distinguished three separate types of organizational culture—bureaucratic, innovative, and supportive—that can vary from department to department within organizations and that she considers common in varying degrees to all organizations.

A *bureaucratic culture* is structured, ordered, and regulated. Work is highly organized, compartmentalized, and systematic, and the information flow is based on control and power. In general, bureaucratic units tend

to be mature, stable, hierarchical, procedural, established, solid, cautious, and power-oriented.

An *innovative culture* creates a results-oriented environment where challenge, risk taking, and creativity are the rule. Innovative cultures are high pressure, stimulating, enterprising, and driving.

In a *supportive culture*, "family" values such as harmony, openness, friendship, collaboration, and trust are primary. The work environment is friendly and workers tend to be fair and helpful to each other and to the organization. The company supports its employees and gives them personal freedom; it is equitable, social, and relationships-oriented.

The research of Cushing and Loebbecke and Bamber and Bylinksi suggests that bureaucratic culture and hierarchical structures may be typical of auditing<sup>11</sup> and tax units, which provide well-defined services based on professional standards and tax regulations. Although creativity is possible provided it conforms to regulatory and professional standards, these units remain highly structured, procedural, and power-oriented. By contrast, Tomkins suggests that management advisory units that provide nonroutine and nonstandardized services adapted to the client<sup>12</sup> may have relatively innovative cultures. Compared to the audit environment, the environment of management advisory units is

<sup>6</sup>Tom Attwood, "Corporate Culture: For or Against You?" *Management Accounting*, January, 1990, pp. 26-29.

<sup>7</sup>Debra Meyerson and Joanne Martin, "Cultural Change: An Integration of Three Different Views," *Journal of Management Studies*, 1987, pp. 623-647.

<sup>8</sup>Jiambalvo and Pratt, op. cit.

<sup>9</sup>Terrance E. Deal and Allan A. Kennedy, *Corporate Cultures: The Rites and Rituals of Corporate Life* (Reading, MA: Addison-Wesley, 1982).

<sup>10</sup>Ellen J. Wallach, "Individuals and Organizations: The Cultural Match," *Training and Development Journal*, February, 1983, pp. 29-36.

<sup>11</sup>Cushing and Loebbecke, op. cit.; E. M. Bamber and J. H. Bylinksi, "The Audit Team and the Audit Process: An Organizational Approach," *Journal of Accounting Literature*, Spring, 1982, pp. 33-58.

<sup>12</sup>Cyril Tomkins, "Local Authority Audit Under the Audit Commission and What It Means to One Private Sector Professional Firm," *Financial Accountability & Management*, Spring, 1986, pp. 35-51.

more uncertain, affecting the formal structure of those subunits as well as the work flow patterns and relations in the team and communication patterns of the work groups.<sup>13</sup> All three divisions of an accounting firm may exhibit a supportive organizational culture. Based on the foregoing analysis, we hypothesized that mean bureaucratic culture scores should be greater among auditing and tax than among management advisory units, whereas mean innovative culture scores should be greater among management advisory than among auditing and tax units.

Types of culture can vary not only from department to department but also by hierarchical level. Top-level managers of the Federal Aviation Administration have been found to describe the organization as supporting goal accomplishment, self-expression, and teamwork; whereas controllers, at the bottom of the hierarchy, felt they were expected to avoid conflict, refer decisions upward, and behave in conventional ways.<sup>14</sup> Lower level workers generally report minimal risk taking while managers report the most.<sup>15</sup> Large public accounting firms are structured hierarchically, with partners at the top, followed by managers and supervisors, and senior and staff accountants. We expected that mean bureaucratic scores would be greater among senior/staff accountants and managers/supervisors than among partners; and that mean innovative scores would be greater among partners than among managers/supervisors and senior/staff accountants.

### Organizational Creativity and Culture

Assuming professional and technical capabilities as given, it would be reasonable to assume that successful CPA firms have creative individuals who can turn error into opportunity. Creative individuals tend to have broad interests, attraction to complexity, autonomy, intuition, high energy, and self-confidence. They are less conforming and more spontaneous and energetic than others, and they enjoy variety and change.

An organization's culture can affect its members' creativity. A highly controlled bureaucratic culture, for example, tends to fos-

ter cautious, accurate, and critical thinkers, and can limit individual creativity. An innovative culture, on the other hand, encourages individual ingenuity, originality, and inventiveness. The nature of the audit environment—including the legal concerns and the externally-imposed professional standards—would appear to foster a more bureaucratic culture than would either the tax or consulting environments. That is not to say that audit partners are less creative, but only that their environment might encourage caution.

The different hierarchical levels within a large accounting firm may also be expected to have differing needs for creativity. Within the auditing service division, for example, the partner or supervisor of the audit team controls the review process and is the creative arm of the team, determining the overall outcomes of the audit. Entrepreneurial success has been linked to creativity and the ability to be innovative.<sup>16</sup> A CPA firm is a professional firm but it is also a business, and as such is subject to entrepreneurial pressures. It would be reasonable to assume that successful CPA firm partners, regardless of function, would demonstrate creativity and innovation. These characteristics may also be present in the manager/supervisor group and the senior/staff group but may not have been developed fully. The manager/supervisor, and even more so the senior/staff level accountants, are measured more by compliance and level of production.

For the above reasons, we hypothesized that personnel in management advisory subunits would score higher on creativity tests than those in tax and auditing units, and that partners would score significantly higher on

<sup>13</sup>D. J. H. Watson, "The Structure of Project Teams Facing Differentiated Environments: An Exploratory Study in Public Accounting Firms," *The Accounting Review*, April, 1975, pp. 259-273.

<sup>14</sup>Robert A. Cooke and Denise A. Rousseau, "Behavioral Norms and Expectations: A Quantitative Approach to the Assessment of Organizational Culture," *Group and Organization Studies*, 1988, pp. 245-273.

<sup>15</sup>Reynolds, op. cit.

<sup>16</sup>Marsha Sinetar, "Entrepreneurs, Chaos, and Creativity—Can Creative People Really Survive Large Company Structure?" *Sloan Management Review*, 1985, pp. 57-62.

creativity tests than would managers/supervisors and senior/staff accountants.

### The Notion of Cultural Match

Wallach suggests that individual job performance and favorable work outcomes, including job satisfaction and involvement and propensity to remain with the organization, depend on the match or "fit" between an individual's characteristics and the organization's culture.<sup>17</sup>

For example, in innovative cultures, individuals with high levels of creativity should experience high levels of job satisfaction and involvement, and should exhibit less propensity to leave the organization than those with lower levels of creativity. This notion of "fit" should strengthen the above hypothesis, in that the self selection process should encourage the creativity levels of the more senior people in the firm, and assure a functional match between individuals and the environments in audit, tax, and consulting.

## METHOD

### Respondents and Organizations

Data for the study were obtained from a questionnaire administered on-site to a volunteer group of 122 individuals (89 males and 33 females) working in the auditing, tax, and management advisory service divisions of eight large certified public accounting firms within a major western metropolitan area. Tests at eight different firms were required to ensure a reasonable distribution of respondents by hierarchical rank. Of the respondents, 50 were senior or staff accountants, 42 were managers or supervisors, and 30 were partners; 62 worked in auditing, 28 in tax, and 28 in management advisory units. Respondents had an average age of 33.7 years, had been employed by the firm an average of 7.2 years, and had been in their present position an average of 3.1 years. Sixty-six percent held a baccalaureate degree, with 34 percent holding an advanced degree. A check of the statistical power of the sample suggested that the study's sample size did not significantly bias the findings. In addition, the sample's compo-

sition by service area (53 percent auditing; 24 percent tax; and 24 percent management advisory) was representative of the workforce of these eight large certified public accounting firms ( $X^2=.43$ ,  $df=2$ , n.s.).

### Questionnaire

Our unsigned survey questionnaire administered on-site, used various standardized scales that had been shown to be reliable by other researchers (a copy of the questionnaire is available from the first author).

To measure *organizational culture*, the "Organizational Culture Index" (OCI) developed by Wallach was used.<sup>18</sup> The OCI is described as a measure of organizational culture in three dimensions—bureaucratic, innovative, and supportive. Respondents are asked to indicate, using a four-point Likert scale, the extent to which 24 different adjectives, such as "hierarchical," "procedural," "cautious," and "power-oriented" correspond with how they see the organization. Studies by other researchers have shown that individuals are generally able to make separate but convergent judgments about their organizations. Items are grouped into three cultural profiles, each containing eight items, with scores for each profile or dimension expressed as a sum total. The reliabilities for the bureaucratic, innovative, and supportive subscales were .80, .75, and .77, respectively.

*Creativity* was determined by the 30-item Remote Associates Test (RAT) developed by Mednick.<sup>19</sup> The RAT is designed to capture the creative thinking process, defined as the forming of associate elements into new combinations which either meet specified requirements or are in some way useful. Highly creative or divergent people are able to connect effectively aspects of their backgrounds, which, on the basis of past learning, do not really belong together. More specifically, creativity, according to Mednick, involves the ability to form associations among words that

<sup>17</sup>Wallach, op. cit.

<sup>18</sup>Wallach, op. cit.

<sup>19</sup>Sarnoff A. Mednick, "The Associative Basis of the Creative Process," *Psychological Review*, 1962, pp. 230-232.

are not normally associated. As an illustrative item, respondents are presented with three words (poke, go, molasses) and asked to find a fourth word (slow) that is related to all three and serves as a specific kind of associated connective link. The RAT taps two different types of cognitive abilities that are relevant to accountants. The first concerns symbolic abilities—learning to recognize words or to operate with numbers; the second concerns semantic intelligence, which is important in situations where the learning of facts and ideas is essential.<sup>20</sup> Scores on the RAT which are expressed as the number correct have been found to be significantly tied to general intelligence.<sup>21</sup>

*Job satisfaction*, defined as a positive affective response resulting from one's job, was measured by an instrument developed by Hoppock.<sup>22</sup> The instrument consists of four questions, using a seven-point Likert scale, pertaining to the respondent's level of satisfaction with four aspects of the job, including (1) portion of time satisfied with the job, (2) level of liking of the job, (3) attitude toward changing the job, and (4) job happiness compared to other persons. The reliability coefficient obtained in the present study was .79.

*Job involvement*, defined as the "importance of work in the worth of person," was measured using a short-form, six-item questionnaire developed by Lodahl and Kejner.<sup>23</sup> Respondents are asked to rate their level of agreement or disagreement with six statements (e.g., "The most important things that happen to me involve work"). Although a low score normally indicates a high level of involvement, for purposes of this study, the scoring of the scale was reversed to make it consistent with the direction of the other measures. The short-form scale developed by Lodahl and Kejner is one of the principal and most extensively used measures of job involvement, has a reported reliability of .73, and correlates .87 with the same authors' longer 20-item involvement scale. The reliability coefficient obtained in this study for the scale was .76.

*Propensity to leave the organization* was measured by a three-item instrument using a

five-point Likert scale developed by Lyons.<sup>24</sup> It asks respondents to indicate which of three statements is true concerning (1) whether they wish to continue working for their present employer, (2) how long they would like to stay with their present company, and (3) how likely it is that they would return to the company if they had to quit work for a while. Responses are averaged to produce a mean score for propensity to leave. The reliability coefficient obtained in this study was .83.

Our questionnaire also asked for data pertaining to the respondent's sex, age, education, organizational position, and tenure.

## ANALYSIS OF DATA AND RESULTS

The mean culture, creativity, and job attitude scores by service area (auditing, tax, and management advisory) and by hierarchical level (senior/staff accountants, managers/supervisors, and partners) are given in Table 1.

Correlation analyses using the total sample also were performed; correlations significant at the .05 level of probability or better are reported. Intercorrelations among the culture subscales were nonsignificant except for a positive correlation between innovative and supportive cultures ( $r=.52$ ). As expected, job satisfaction and involvement were positively correlated with each other ( $r=.42$ ) and were negatively correlated with propensity to leave the organization ( $r=-.70$ ;  $r=-.47$ ). Also as expected, innovative and supportive cultures were positively associated with both satisfaction ( $r=.47$ ;  $r=.44$ ) and involvement ( $r=.37$ ;  $r=.32$ ), and were negatively associated with propensity to leave the organization ( $r=-.38$ ;

<sup>20</sup>J. P. Guilford, "Three Faces of Intellect," *American Psychologist*, 1959, pp. 469-479.

<sup>21</sup>H. G. Gough, "Studying Creativity by Means of Word Association Tests," *Journal of Applied Psychology*, 1976, pp. 348-353.

<sup>22</sup>R. Hoppock, *Job Satisfaction* (New York: Harper & Row, 1935).

<sup>23</sup>Thomas M. Lodahl and Mathilde Kejner, "The Definition and Measurement of Job Involvement," *Journal of Applied Psychology*, 1965, pp. 24-33.

<sup>24</sup>Thomas F. Lyons, "Role Clarity, Need for Clarity, Satisfaction, Tension, and Withdrawal," *Organization Behavior and Human Performance*, 1971, pp. 99-110.

Table 1  
**CULTURE, CREATIVITY, AND JOB ATTITUDE SCORES BY SERVICE AREA AND HIERARCHICAL LEVEL**

Scale	Service Area			Hierarchical Level		
	Auditing (n=62)	Tax (n=28)	Consulting (n=28)	Senior/Staff Accountants (n=50)	Managers/ Supervisors (n=42)	Partners (n=30)
	<u>M</u>	<u>M</u>	<u>M</u>	<u>M</u>	<u>M</u>	<u>M</u>
Culture <sup>a</sup>						
Bureaucratic	3.14 (.56)	3.13 (.48)	3.00 (.52)	3.17 (.46)	3.08 (.56)	3.00 (.57)
Innovative	3.14 (.43)	3.04 (.50)	3.25 (.46)	3.01 (.49)	3.09 (.44)	3.37 (.35)
Supportive	2.86 (.47)	2.64 (.47)	2.79 (.46)	2.75 (.47)	2.61 (.44)	3.06 (.51)
Creativity	16.02 (9.10)	16.18 (8.12)	15.00 (7.21)	15.23 (7.93)	14.85 (8.16)	18.78 (9.28)
Job satisfaction <sup>b</sup>	4.92 (.57)	4.94 (.68)	4.85 (.81)	4.87 (.70)	4.71 (.73)	5.23 (.46)
Job involvement <sup>c</sup>	2.34 (.50)	2.39 (.51)	2.47 (.51)	2.25 (.51)	2.33 (.49)	2.66 (.46)
Propensity to leave <sup>d</sup>	2.11 (.77)	2.24 (.88)	2.40 (.80)	2.43 (.78)	2.48 (.75)	1.43 (.44)

a,c=4-point Likert scale

b=7-point Likert scale

d=5-point Likert scale

$r=-.45$ ). Bureaucratic culture was negatively correlated with satisfaction and involvement, although the coefficients failed to reach statistical significance ( $r=-.13$ ,  $p=.08$ ;  $r=-.14$ ,  $p=.07$ ). Unexpectedly, creativity (RAT scores) failed to correlate with any culture variable (bureaucratic, innovative, or supportive) or with any job attitude variable (satisfaction, involvement, or propensity to leave the organization).

### Results

As predicted, partners perceived the culture of their organization as significantly more innovative and supportive than did either senior/staff accountants or managers/supervisors. Although the difference was not statistically significant, mean creativity scores were also higher for partners than for senior/staff accountants and managers/supervisors (18.78 versus 15.23 and 14.85). In addition, partners reported significantly higher job satisfaction and involvement than the other two groups, and significantly lower propensity to leave the organization.

Contrary to our predictions, there were no statistically significant differences among the three service areas in mean scores for innovative or bureaucratic culture; nor did accountants in different service areas differ significantly in creativity. Also, there were no significant differences among the three areas in job satisfaction and involvement or propensity to leave. These findings are based on the results of MANOVA and univariate ANOVAS (see Table 2) and the Scheffe multiple comparison technique using a .05 alpha level. The analysis yielded a significant main effect for hierarchical level but failed to yield a significant main effect for service area or a significant level  $\times$  area interaction (see Table 2). Because creativity was unrelated to organizational culture, examination of the culture-creativity interaction became moot.

Based on an analysis of variance, there were no differences among the eight accounting firms in types of culture, creativity, or job attitude variables. It may be that there is no significant variation in the atmosphere of the

offices in our subject city: it may also, in part, reflect a restricted range of variables due to the sample sizes for the individual firms. In addition, men and women did not differ in creativity, job satisfaction, and propensity to leave the organization, although men had significantly higher job involvement scores than did women ( $t=2.53$ ,  $df=114$ ,  $p=.01$ ).

### DISCUSSION

In discussing management accounting research, Choudhury<sup>25</sup> stresses that researchers need to pay more attention to the counter-intuitive, the surprising, and the puzzling. In our case the surprise is a negative one: that the auditing, tax, and management advisory arms of accounting firms should have such similar subcultures. A possible explanation is provided by Cooper and his associates, who note that regardless of service area, accounting systems facilitate the negotiation of a shared organizational reality "by providing the various actors with a common language and framework for such negotiations."<sup>26</sup> The results of this study suggest that the "accounting system," which in a professional firm, transcends and dominates any subcultural elements in the functional areas.

The accounting profession in general has not changed with the changing environment noted earlier in which it may also be that the problem-solving regimes established by the firms have made it possible for individuals (particularly audit partners) to overcome the bureaucratic-inducing tendency of the audit environment. Auditing departments, for example, have been moving toward more structured methodologies.<sup>27</sup> Internal accounting systems (standard operating procedures, cost accumulation and financial reporting systems, budgetary systems and records) not only encourage imitative behavior but also serve to define the issues addressed and the ways in

<sup>25</sup>Nandan Choudhury, "In Search of Relevance in Management Accounting Research," *Accounting and Business Research*, Winter, 1986, pp. 21-32.

<sup>26</sup>Cooper, Hayes, and Wolf, op. cit., p. 183.

<sup>27</sup>Cushing and Loebbecke, op. cit.

**Table 2**  
**SUMMARY OF RESULTS OF MANOVA AND ANOVAS\***

<u>Effects</u>	<u>Multivariate Tests</u>		<u>Univariate Tests</u>					
		<u>Bureaucratic</u>	<u>Supportive</u>	<u>Innovative</u>	<u>Creativity</u>	<u>Job Sat</u>	<u>Job Inv</u>	<u>Prop Lv</u>
Service Area	1.20	.86	1.91	.62	.61	.18	1.26	1.37
Level	3.09*	.96	6.25**	3.64*	1.61	3.72*	3.71*	6.95**
Area x Level	1.71	.69	.75	.40	.96	.71	2.02	1.20

\*Values of F are reported.  
\*p=.05, \*\*p=.01.

which they are addressed. The systematization of more and more professional work concentrates the need for creative, judgement driven people. That process seems to be least part of the basis of the Big 8 "white paper."<sup>28</sup> Despite the importance of educational systems in fostering creative problem-solving skills among prospective accountants, new hires in accounting firms oftentimes are assigned routine, somewhat tedious, and noncreative tasks, discouraging some creative individuals from pursuing a career in accounting. If a firm needs creative problem solving and innovation at the top of the organization, a two pronged approach would seem to be required: certainly the hiring process needs are to find and recruit individuals who are higher than average in ingenuity, originality, and inventiveness. But also, entering people must be given a variety of challenging assignments to encourage an overall view of the firm and enhance creative thinking. Based on this study that two pronged approach would appear to be justified (and required) in all three functional areas.

Finally, our study has implications for managers concerned about absenteeism and employee turnover. Since innovative and supportive cultures were significantly correlated with propensity to stay and since accounting firms tend to promote from within, accounting firms should strive to create an innovative and supportive environment—not just at the partner level, where significant emphasis is placed on judgment in making business decisions and analyzing risk, but also at lower levels where most of the turnover in accounting firms takes place.<sup>29</sup> Since an ability to work

with others, both clients and the team or group assigned to a client, is essential in accounting practice, a supportive culture, which encourages openness, collaboration, and trust, would encourage retention of talented employees at lower levels and would provide excellent training for promotion to upper levels in the firm.

Because competition between the accounting firms has intensified, competition for the best people has similarly grown. As top performers become more scarce, accounting firms would be well advised to challenge their existing firm and office environment and look for ways to create the kind of culture which will encourage the most creative people. We believe that we have demonstrated that kind of culture is as important for audit people as it is for consulting people. The challenge ought to be directed broadly from the routine company policies (do they encourage or discourage professionalism?) to the client base (does it provide a challenging, positive, growing atmosphere?) to the communications from top management (do our actions communicate the same values as our written and spoken words?). A joint challenge, across functions, might bring different perspectives to bear and could result in a stronger, more creative culture for all members of the organization.

<sup>28</sup>Arthur Andersen & Co., Arthur Young, Coopers & Lybrand, Deloitte Haskins & Sells, Ernst & Whinney, Peat Marwick Main & Co., Price Waterhouse, Touche Ross, *Perspectives on Education: Capabilities for Success in the Accounting Profession* (1989).

<sup>29</sup>Brian S. Peters, "Managing Turnover: Slowing the Revolving Door," *Journal of Accountancy*, July, 1988, pp. 124-128.