

**IMPROVING CLIENT SERVICES IN PUBLIC ACCOUNTING: INCORPORATING  
USE OF THE BEHAVIORAL STYLE PARADIGM**

**By**

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**Abstract**

Care of clients and thereby a commitment to providing the very best in client services is a major reflection of excellence on the part of a public accounting firm. Therefore, achieving the very best in effective client relationships is of major importance. A hypothetical case is used herein to highlight the importance of these relationships, and to introduce the behavioral style paradigm, with its various interactive dimensions and four basic styles, as a key to improving client services. The strengths, weaknesses and communication orientations of each of the four styles are also analyzed and applied to the case situation. Finally, the importance of understanding the primary backup styles of individuals and the key role of style flex in improving client services are thoroughly discussed and analyzed.

## Introduction

Building client satisfaction, value and retention is one of the most challenging responsibilities that a public accounting firm has. The care of clients is thereby one of the primary elements whereby the operational excellence of the firm is evaluated by the marketplace (Darling, 1999, 310). Today's accounting firms are also facing their most intensive competition ever, and one of the primary ways by which they can outperform competitors is by moving from a *product (accounting service) orientation* only, to a *client market orientation*. Clients of a public accounting firm will typically affiliate with a firm they see as offering the highest perceived value; such value being the difference between the prospective client's evaluation of all the benefits and all the costs of a service and the perceived alternatives (Kotler, 2003, 59-60). Total client value is the perceived monetary value of the bundle of economic, functional and psychological benefits clients receive from an accounting firm's services.

Today, the scrutiny surrounding the provision of accounting services has also increased enormously (Borrus and Byrnes, 2004, 52). The CEOs and CFOs of major corporate clients are also raising a number of complaints because of the requirements placed upon their firms by the new auditing procedures and expectations of the Sarbanes-Oxley Act (Henry, et al, 2005, 28). In a marketplace knowledgeable of the accounting scandals that engulfed Enron, Time Warner, Freddie Mac, and other formerly trusted organizations, J.D. Power & Associates is now evaluating the very audit services of accounting firms that are suppose to protect investors from such improprieties. During 2004, Power surveyed nearly 2,000 chief financial officers and audit committee chairpersons, asking them to rate auditing services on 13 traits essential to reviewing the books properly. Only 44 percent of the respondents said they were "extremely" or "very" confident in the accounting profession---down from 53% in 2003. Auditors are now expected to

do more work to comply with the Sarbanes-Oxley Act which has affected their responsibilities and the accompanying perceptions of them by clients. The accounting firms considered by clients to be doing well apparently did so because senior personnel handle the largest clients, and auditors have the deepest knowledge of each customer's business and industry. Based upon the data analyzed from the study, Powers believes that there is a strong correlation between accounting firms that clients say ask the toughest questions and those that received the highest scores (Byrnes, 2004, 160).

The services provided to clients therefore encompass more than only the actual financial services themselves (Henry, 2005, 108). The total bundle of values offered to a client includes the quality of interactions that take place between the personnel of the accounting firm and the personnel of the client firm. And the quality of these interactions focus on the manner by which the needs of the client are analyzed, determined and related thereto by the accounting firm's personnel---on a continuous basis. It is of major importance that these interactions be based on a foundation of *trust*, *commitment* and *caring* on the part of the accounting firm's personnel---trust being a pledge to do what is right; commitment being a pledge to provide the best possible level of service; and caring being a pledge to treat the client in a manner the accounting services provider perceives the client desires to be treated. Matthews and Walker (2004, 57), utilizing their PACE's Relationship Protection Index, suggested the use of "client review meetings" to determine what clients like and dislike about the relations with the public accounting firm.

The purpose of this article is to introduce the concept of behavioral style as a tool whereby the personnel of a public accounting firm can more effectively interact with a client. The concept of behavioral style, adapted from the principle of social style (see Bolton and Bolton, 1984; and Merrill and Reid, 1981), provides a useful paradigm for helping individuals in

an accounting firm understand themselves and the personnel in the client firm, and thereby facilitate more positive interactions. An understanding of behavioral style provides a basis for visualizing personal strengths and weaknesses of individuals, and procedures for dealing more effectively with client interactions in cross-organizational relationships. Models for interpersonal flexing---referred to here as style flex---are also introduced as techniques through which individuals can adjust their behaviors. This adjustment enables the personnel of a public accounting firm to more effectively understand and interact with their clients, thereby contributing to the achievement of the goals and objectives of both organizations.

### **A Hypothetical Case Situation**

Nine months into her new position as senior audit manager for large retail business clients of Thomas, McConnell, and Snyder, LLP, a major regional public accounting firm headquartered in Dallas, Texas, Susan Bennett (a pseudonym) realized that something was not right. The problem was not the position itself---Bennett enjoyed the challenge of client relations, development of special accounting services, revenue/profit planning, recruitment and training of auditors, and her many other responsibilities. In fact, as a very successful audit manager with the firm for several years, she had often dreamed of some day serving in a senior audit manager's position. She particularly enjoyed her new opportunities to directly affect the growth and development of her firm. In fact, the position of senior audit manager for retail business clients was fine. The problem was the new chief financial officer of one of her major clients, Roger Johnson (a pseudonym), with whom she could not seem to communicate and interact effectively.

Johnson was recruited from another department store chain on the West coast, and soon after he assumed his position Bennett met with him to discuss the audit and other accounting services that were being provided to the retail chain. The services were carefully detailed,

including their extent and timing. In addition, there was a special new service associated with a retail client's new product revenue and profit projections that her firm had recently developed in connection with a regional data base. Bennett and her audit personnel were anxious to introduce this new service to Johnson and his firm and launch it as soon as possible. She believed its implementation would be of major value to the retail chain, in its various store locations, and add to the probability of the firm's retention as a client. Throughout Bennett's presentation, Johnson<sup>1</sup> listened very intently with little apparent emotion, and seemed to understand each detail of the new accounting service. Johnson then commented that he would read through the proposal carefully and get back in contact with Bennett soon. That was two months ago. On one occasion when Bennett pointed this out, Johnson appeared somewhat annoyed and said he would respond as soon as he had time to read and carefully study the proposal.

As noted above, the purpose of this article is to introduce the concept of behavioral style as a tool whereby individuals involved with direct client services, such as Susan Bennett, can more effectively interact with their clients, thereby providing the accounting and auditing services needed. The understanding and use of the behavioral style paradigm by a person such as Bennett provides a foundation whereby relationships and communications with accounting clients can be understood and further developed in a more positive way that enhances the interaction by all parties concerned. Kaplan (2004, 382-383) argued that Sarbanes-Oxley Act "represents a potpourri of largely missed opportunities regarding the relationship of auditors and their clients." He reported a survey results that indicted about one-third of the survey respondents thought Sarbanes-Oxley Act will restore confidence by investors, about one-half of the managing partners and finance directors thought the Act will have no impact, while nine

percent thought the Act is “adequate response” to the existing accounting and reporting problems.

Some social scientists might refer to the incident between Bennett and Johnson as a communication problem or difference in personality. Others might view it as a lack of sensitivity or understanding on the part of one or both individuals. Perhaps it can best be viewed as a possible difference in behavioral style. When such differences occur, they can often cause frustration and resentment in client relationships, even leading to an individual's possible resignation or untimely departure. In a study of characteristics that make executives successful, McCall and Lombardo (1983, 28) identified the inability to adapt to individuals with different styles as a major contributor to failure in management/client interactions and decision-making. (Also see Useem, 2001, 279-294.)

Of course, the application of the behavioral style paradigm to attain personal, group or organizational goals is certainly applicable *within* accounting firms as well. Although a supervisor and a subordinate may use different methods of influence, each can help or hinder the other's attempts to fulfill important organizational goals (Meyerson, 2001, 172-174). The upward influence of subordinates is also essential to organizational effectiveness (Schilit and Locke, 1982, 139-140). In the case of two managers in an accounting organization, one reporting to the other, the subordinate manager's ability to also exercise influence upward may be an important determinant of the overall effectiveness of both administrators (Nurmi and Darling, 1997, 176). Since the subordinate manager is at a relative power disadvantage, strategic decisions and responses associated with the exercise of influence upward in the organization can take on increased significance (Useem, 2001, 7-9; and Mowday, 1978, 131).

## **Concept of Behavioral Style**

Behavioral style reflects a pervasive and enduring set of interpersonal behaviors. Rather than focusing on the innermost workings of one's personality or on one's values or beliefs, behavioral style focuses on how one acts---on what one says and does. Does a person ask questions or issue commands? Decide issues quickly or analyze the facts in detail before making decisions? Confront difficult situations directly or avoid them? Allow policies to govern or adapt policies to fit changing conditions?

People have been fascinated with behavioral differences over the ages. Early astrologers, and theorists attempted to identify these behavioral styles. In ancient Greece, for example, the physician, Hippocrates, identified four temperaments—Sanguine, Phlegmatic, Melancholic, and Choleric; and in 1921, famed psychologist, Carl Jung, who was the first individual known to scientifically study personal styles, described them as Intuitor, Thinker, Feeler, and Sensor (Keirsey and Bates, 1984, 27-30). Since then, psychologists have produced many different models of behavioral variations, some with numerous possible personality blends. Sometimes the various styles have been given abstract behavioral science names, and others have been named after birds, animals or even colors (Birkman, 1995, 37-41). However, a common model used throughout the centuries by scholars and practitioners has focused on the grouping of human interactive behavior into four somewhat distinct categories.

Blending the thoughts of several scholars, these behavioral styles may be referred to as: Analyzer, Director, Socializer and Relater. None of these behavioral styles is necessarily better or worse than any other, and one's personal behavioral style has been in existence from early childhood---a function of both heredity and early environment. Research by the authors indicates that all four styles are generally found in the populations of industrialized countries,



although not necessarily evenly. Each person has a dominant behavioral style that is reflected in how that individual works, interacts and communicates with others. This behavioral style is readily observed in other people, and is often difficult, or perhaps even impossible, to correctly identify in oneself. Therefore, observation of an individual is the key to understanding a person's behavioral style, and the best way to identify one's own behavioral style is to receive feedback from others.

### **Major Interactive Dimensions**

Researchers largely agree that two dimensions of interactive behavior---assertiveness and responsiveness---determine one's behavioral style (Merrill and Reid, 1981, 44). Assertiveness is the degree to which behaviors are seen by others as being less forceful or directive or more forceful or directive. Responsiveness is the degree to which behaviors are seen as less emotionally expressive or controlled or more emotionally expressive or uncontrolled (see Figure 1). For example, more responsive people tend to react noticeably to their own emotions and to those of others, while less responsive people are more guarded in expressing their feelings. See Figure 2 for examples of assertive and responsive dimensions of interactive behavior.

**(Place Figure 1 about here.)**

The determination of behavioral style is based almost exclusively on observable data from human interactions. Mehrabian (1971, 30-32) emphasized that types of behaviors of individuals can be grouped together in clusters. For example, a highly assertive individual exhibits not just one assertive behavior, but a pattern of interrelated behaviors. A highly responsive person does likewise with an interrelated group of responsive behaviors. Thus, the foundation for behavioral style rests on the clusters of behaviors that people exhibit in interactive situations.



**(Place Figure 2 about here.)**

### **Four Basic Behavioral Styles**

The basic interactive dimensions of assertiveness and responsiveness form the two axes of the behavioral style model. Each quadrant of this model represents one of the four behavioral styles---Analyzer, Director, Socializer or Relater (see Figure 3). Note that the analysis presented here focuses primarily on the four major quadrants of the behavioral style model. A more detailed analysis requires subdividing each of these quadrants into more precise subsets or sub-quadrants.

**(Place Figure 3 about here.)**

Although no single behavioral style functions better than any other, the authors' research on management leadership in public accounting has led to the conclusion that flexibility---the ability to get along with people whose styles differ from one's own---frequently distinguishes success or lack of success in interactive relationships with clients (Meyerson, 2001, 37-38). This is true whether one is representing the accounting firm or the client organization. Consider Bennett's situation. She may need to adjust her behavioral style one way or another to effectively work with Johnson; however, in working with her individual auditors, she may need to adjust her style quite differently.

The Analyzer behavioral style combines a low level of assertiveness and a low level of responsiveness. Analyzers tend to take precise, deliberate and systematic approaches to their work, and usually gather and carefully evaluate information and data before they act. Also, Analyzers are generally industrious, objective and well-organized. Analyzers are self-controlled and generally cautious people who prefer analysis over emotion. They also prefer clarity and

order, often are viewed as being more formal than the individuals representing the other styles, and tend to resist compromise in problem or conflict situations. Analyzer type people often find their career tracks in such fields as engineering, accounting and law.

In their behavioral style, Directors blend a high degree of assertiveness with a low level of emotional responsiveness. Such individuals tend to be task-oriented, know where they are going and what they want, express themselves succinctly, and get to the point quickly. Directors are often pragmatic, decisive, results-oriented, objective and competitive. They are usually independent, willing to take risks, and are valued for their ability to get things done. These types of individuals often find their way into positions of authority and central decision-making in organizations. Directors are firm and forceful people, confident and competitive, decisive and generally determined risk-takers in interactive organizational situations. While their impatience sometimes generates concern by others, and, in some cases, relatively high degrees of conflict, the Directors leave little doubt about who is in charge of an issue under consideration.

The Socializer behavioral style integrates high levels of both assertiveness and responsiveness. Socializers tend to look at the big picture, often take fresh, novel and creative approaches to problems, and are willing to take risks in order to seize opportunities, particularly in interactive situations. A Socializer's ability to charm, persuade, excite and inspire people with visions of the future can be a strong motivating force. Individuals with this behavioral style are often attracted to careers in advertising, sales, entertainment and the arts. Socializers tend to decide and act quickly in organizational interactive situations. They are outgoing, optimistic and enthusiastic people who like to be at the center of things and enjoy the attention typically given to them in their interactive situations. Socializers are also creative individuals who have numerous ideas and love to discuss them at length.

The Relater behavioral style combines a low level of assertiveness with a higher-than-average level of responsiveness. Individuals reflecting this style tend to be sympathetic to the needs of others and are quite sensitive to what lies below someone's surface behavior. Relaters quite often are attracted to positions in such areas as human resources, counseling, nursing and teaching. Of the various behavioral styles, Relaters are most likely to use empathy and understanding in interpersonal problem-solving situations. In addition, the Relater's trust in others often brings out the best in their colleagues. Relaters are genial team players who like stability in interpersonal relationships more than risk and who care greatly about relationships with others. They are likeable, often somewhat timid and slow to change, and generally resist direct confrontational involvement.

#### **Styles within Organizations**

Effective operational teams in public accounting are made up of and value all four types of individuals, and the most productive team in a firm will usually have a balance of individuals who reflect each behavioral style. According to management consultant Peter Drucker (1973, 616), management tasks require at least four different kinds of human beings: the thought person (Analyzer), the action person (Director), the front person (Socializer), and the people person (Relater). Drucker also suggests that finding the strengths of all four types in one person is virtually impossible. Thus, a willingness to recognize and develop individuals with each style can enable a total audit management team to reflect the assets of all four styles in their collective decision-making.

In the case illustration, Roger Johnson reflects an Analyzer behavioral style, encompassing low levels of assertiveness and responsiveness. Such individuals contain their emotions and tend to reach conclusions slowly. They gather facts, ask questions and study data.

Very often, Analyzers process information without providing visible feedback---not even a nod or a frown. They also tend to be cautious about extending friendship and showing personal warmth. Analyzers are sometimes thought of as detail persons, who are more interested in "getting it right" than in meeting deadlines, more concerned with consistency than with excitement and, because of this, may contribute to misunderstandings and stress in interpersonal settings.

On the other hand, such individuals as Susan Bennett, who reflect a Socializer style, typically are willing to take risks and seize opportunities, as well as make decisions and act quickly on operational issues. Because Socializers are outgoing, optimistic and enthusiastic, due to their high levels of both assertiveness and responsiveness, they may often generate excessive levels of interactive stress within public accounting firms. In this particular situation, Bennett needs to recognize that her behavioral style is in the opposite quadrant from that of Johnson (see Figure 3), and therefore quite different with regard to strengths and weaknesses.

Once Bennett has identified Johnson's behavioral style, she may be able to modify her own behavior to fit better with him---possibly without changing her basic style---helping to improve the client's decision-making and contribution to goal achievement, and thereby lead the interactive situation more effectively. This phenomenon can be referred to as style flex. Johnson will likely notice that things are going more smoothly and that there is a decrease in friction between Bennett and himself, but he may not be aware of what Bennett is doing. He may even believe that Bennett has become better at her job, not just better at getting along and communicating effectively with him as a client.

The responsibility for effective leadership in a public accounting firm lies with all members of management. An awareness and sensitivity to behavioral style, both one's own style

as well as the styles of others, can help to facilitate achievement of the organization's goals. The functional dynamics of an operational team are also greatly affected by the styles of its members (Kofodimos, 1991, 2), and thereby impact directly on effectiveness. Social scientists have developed new terms for the ability to get along better with other people, particularly in organizational situations. These terms are "social intelligence" and "emotional intelligence." It has recently been concluded that an individual's social intelligence or emotional intelligence may be just as important as intelligence quotient (IQ) for being successful in today's business environment. In some cases, these different concepts of intelligence may very well be more important than IQ.

According to Alessandra (1996, 21), in a recent study done at Bell Labs, a high-tech think tank, groups (teams) of electrical engineers were surveyed. These individuals were asked to name the most valued and productive engineers on the teams. Surprisingly, those who were named were not necessarily the people with the highest IQs, the highest academic credentials, or the best scores on achievement tests. The major members of those teams were the people whose social intelligence put them at the heart of the communication networks that would spring up during times of change and innovation. Goleman (1998, 7) discusses the importance of emotional intelligence in leading others. He defines emotional intelligence as managing one's own feelings to enable others to work together more effectively. (Also see Meyerson, 2001, 165-171.) An imperative to effectiveness in interacting with others in an accounting firm/client firm relationship, is the ability to manage one's personal feelings in a manner that facilitates achievement of the goals and objectives while, at the same time, interpersonal conflict is minimized among those individuals involved in the interaction.

### **Strengths and Weaknesses of Styles**

The strengths of each style are summarized in Figure 3. In addition to strengths, however, each behavioral style also has characteristic weaknesses primarily because a given behavioral style tends to be less developed in the areas in which other styles are more developed. Normally, an individual lacks the strengths of the style diagonally across the grid from his or her own style (see Figure 3). For example, contagious enthusiasm, which is a recognized strength of the Socializer, is rarely an asset of an Analyzer. Cooperativeness is one of the Relater's greatest strengths, but one of the Director's weak points. Likewise, the decisiveness of a Director may be lacking in a Relater, just as the thoroughness of the Analyzer is seldom as well-developed in a Socializer.

Some of the weaknesses of a particular behavioral style, as noted in Figure 4, result from an overextension of the style's strengths. In fact, McCall and Lombardo (1983, 26) note that a major cause of failure occurs when a manager's strength is allowed to become a weakness. The overextension of one's strength may therefore lead to ineffectiveness in an accounting firm. Thus, an Analyzer's quest for quality may become a liability when additional time is devoted to low-priority items while more important matters are left unattended. Likewise, the Director's push for short-term results can be inappropriate when it forfeits greater long-range advantages, just as the Socializer's imaginative dreams can divert attention from basic repetitive tasks that must be done daily. It should be recognized that a Relater's supportiveness can thereby be a weakness when a course of action that could have a negative impact is not challenged.

**(Insert Figure 4 about here.)**

Wise managers capitalize on their strengths and develop strategies for minimizing possible damage from their weaknesses (Drucker, 1999, 66-67). Within a public accounting firm, one way to minimize or offset individual weaknesses is to ensure that a management group

is composed of individuals whose dominant behavioral styles represent the entire behavioral style grid. There must also be willingness on the part of all members of a management group in an accounting firm to recognize the basis of their behavioral style differences, to appreciate the strengths and weaknesses of each other's style, and to work together for the benefit of the organization as a total entity and interactive system. An understanding of the behavioral style paradigm on the part of all those involved assists greatly with this interaction and facilitates a greater appreciation of the diversity within the interactive dyad among all of those involved. This is also true with regard to interactions that must occur between audit managers and client firms. Success will be realized to a greater extent if this diversity is recognized and appropriate adjustments made by the individuals involved. And research proves that the transformation of mutual appreciation and respect is truly amazing when this occurs.

### **Communication Orientation of Each Style**

The behavioral style of each of the two individuals in the case situation is reflected in the manner in which Bennett and Johnson communicate (verbally and non-verbally). Elsea (1987, 38) has noted that there are four basic communication orientations, and these four orientations correspond to the four behavioral styles: Process-Oriented (Analyzer), Action-Oriented (Director), Idea-Oriented (Socializer), and People-Oriented (Relater). Each of these orientations has a set of messages that tends to dominate interpersonal communications (see Figure 5). When an individual understands his/her own behavioral style and communication orientation, and those of other individuals, it can provide a basis for more effectively dealing with interactive issues that might arise. As an opportunity- and idea-oriented Socializer, Bennett has a tendency to want to decide and act quickly on operational issues. On the other hand, Johnson, as a control- and



process-oriented Analyzer, is primarily concerned with organizational procedures and systematic decision-making.

**(Insert Figure 5 about here.)**

According to Elsea (1987, 38-40), process-oriented Analyzers prefer logical and systematic conversations, not spontaneous off-the-cuff reactions. They are patient, have relatively long attention spans, and are usually good listeners. Analyzers are the resident conservatives of an accounting firm, communicate accordingly, and are usually uncomfortable with innovation and change, thereby often contributing to the stress-generating aspects of these situations within the organization. Action-oriented Directors usually have short attention spans, tend to interrupt the conversations of others, and tend to avoid small talk. They would rather meet in an ad-hoc fashion than sit through formal meetings. Directors are usually the doers of an accounting firm and are generally uncomfortable with those who are not actively involved with concrete achievements.

Idea-oriented Socializers are imaginative, full of new ideas, and sometimes difficult to understand. They like to challenge people around them, which may account for why their interpersonal communication skills are often not as polished as other styles. Socializers are the creative influence, often the renegades, within an organization; hence, they often make other people uncomfortable and thereby contribute to interactive stress. As Bennett once commented to a colleague: "I don't have ulcers---I'm just a carrier." People-oriented Relaters typically have a major interest in the personal lives of others and are sensitive to their moods and concerns, and the interactive dyad that is thereby created. They would rather meet and interact in social settings. Their offices are often gathering places with room to sit, coffee or tea to drink, and plants and pictures of family to look at. They are often considered the conscience of an

accounting firm and are uncomfortable with management solutions that fail to take personal and human elements into account.

### **Primary Backup Styles**

High levels of stress within the dynamics of an accounting organization bring into focus backup behavioral styles of individuals. A person's primary backup style is a predictable yet unconscious shift to more extreme, rigid and non-negotiable behaviors. Backup behaviors are usually counterproductive for the individuals using them and are very trying on interpersonal relationships. Therefore, backup behaviors serve as major contributors to interpersonal conflict in management teams and in organizational dynamics. Bolton and Bolton (1984, 42-43) note some key ideas with regard to backup behaviors that are applicable to individuals within an accounting firm.

Backup behaviors offer a way of focusing on personal needs and relieving tensions. At the same time, backup behaviors tend to increase the stress levels of other individuals. These behaviors are not the only ways to relieve stress, but they require little initial effort and often provide quick relief. When an individual operates in a backup style, a shift to a more extreme form of behavior has occurred. Seldom can a person avoid moving into his/her backup style in response to high levels of stress; but once in that backup style, actions can be taken to recognize what has happened and the appropriate corrective actions that should be taken. As shown in Figure 6, individuals under stress tend to move further out on the assertiveness and responsiveness scales. Behaviors characteristic of their dominant style become exaggerated, transforming their strengths into weaknesses. The avoidance backup style of Johnson, for example, reflected the stress generated in the interaction regarding the idea of the new

accounting service offered by Thomas, McConnell, and Snyder. Bennett must exercise a great deal of caution so that she does not respond to her client's backup style by shifting into her attack backup style. Such an action by Bennett would bring into focus the major risk of creating a non-productive cycle of stress and countervailing stress. In a hypothetical case, Peel (2003, 31) reported a failure to communicate in negotiating auditing fees with their clients that cost the public accounting firm a total of \$1.6 million. The loss could have been avoided if the public accounting firm negotiators clarified the statements made by their client.

**(Insert Figure 6 about here.)**

The rigid backup behavioral styles may be a response more to pressures inside the person than to the interpersonal situation. Operating in a primary backup mode, a person takes a non-negotiable stance toward the interaction. Regardless of other people's needs, the demands of the situation, or other factors, the individual tends to interact in a single characteristic way and no other. Thus, backup behaviors are usually inappropriate to personal interaction and effective management of accounting client services. The shift to a primary backup style usually occurs without conscious choice, thought or premeditation. Further, backup behaviors are predictable; that is, persons of the same behavioral style tend to employ the same backup behaviors.

Backup behaviors are usually counterproductive and create communication blockages. Extreme, rigid or non-negotiable behaviors undermine motivation and tend to raise other people's stress and levels of misunderstanding, thereby undercutting their productivity. The result may be even more stress for the person exhibiting the backup behavior. Usually, after an individual has moved into his/her primary backup style, tensions within the individual are often automatically reduced, or overt actions are taken by that person to directly address the tensions, and that person typically returns to a normal range of thoughts and activities compatible to his/her basic

behavioral style. However, if tension continues to build in a given situation, the individual may move into a second backup style, and perhaps even a third and fourth backup style, as noted in Figure 6.

### **Importance of Style Flex**

The use of style flex is a very important tool for effectiveness in accounting client services and relationships. The concept of behavioral style and a consideration of its elements are useful in helping to understand one's self and the interactive behaviors of others. However, it is not enough just to understand one's behavior or the behavior of clients; one must also seek to adapt the skills of style flex that can enable the parties to function in a comfort zone congruent with the situation. Style flex provides a way of interacting and communicating within the comfort zone of another person without losing one's integrity or naturalness of expression.

In short, style flex is a key to influencing another person more effectively. In the present case illustration, for example, there were a number of alternative actions (style flex possibilities) available to Bennett that she can use in order to facilitate successful interaction and communication with Johnson. These include accenting common behaviors, flexing from his/her own style, increasing or decreasing assertiveness as appropriate, increasing or decreasing responsiveness as appropriate, or flexing to the specific behavioral style of the client. All of these different flexing techniques have validity when used appropriately. Identifying and using those behaviors that Bennett and Johnson may have in common are among the most important dimensions of successful style flex. Using those actions will enable Bennett to continue to be natural and will help her to keep her own stress level relatively low. Such behaviors should constitute the major portion of style flex interactions (Bolton and Bolton, 1984, 70-71).

It is sometimes helpful to think of style flex not simply as flexing *toward* another person's style, but as flexing *away* from one's own style (see Figure 7). Each style tends to have at least one major weakness, and an awareness of this weakness may enable an individual to adjust away from his or her dominant behavioral style. For example, Analyzers can make appropriate decisions and act with reasonable haste; Directors can concentrate on listening carefully to others; Socializers can restrain their impulsiveness and desire to be talkative; and Relaters can stretch and reach toward challenging goals and demonstrate their commitment to self-determination and a results orientation.

**(Insert Figure 7 about here.)**

An increase or decrease in assertiveness may be an appropriate style flex so as to facilitate successful interaction. For example, when an Analyzer or Relater temporarily flexes his or her style toward the comfort zone of a Director or a Socializer, assertiveness should be increased. Likewise, when a Director or a Socializer temporarily flexes his or her style toward the comfort zone of an Analyzer or a Relater, assertiveness should be decreased accordingly.

An increase or decrease in responsiveness may also be an appropriate manner in which to flex one's style towards the style of another person. For example, when an Analyzer or Director temporarily flexes his or her style toward the comfort zone of a Relater or Socializer, responsiveness should be increased. Likewise, when a Relater or a Socializer temporarily flexes his or her style toward the comfort zone of an Analyzer or Director, responsiveness should be decreased. Essentially, style flex involves adding or subtracting a few key behaviors to increase or decrease assertiveness or responsiveness. Table 1 lists preferences of each style as well as guidelines for flexing toward the style of another person.

**(Insert Table 1 about here.)**

At best, style flex involves sensing the client's preferred ways of relating and communicating, modifying one's behavior to achieve congruence with some of those preferred ways, monitoring the interaction, and then responding to the feedback one receives from the other individual. Style flex must be based on respect, fairness and honesty in client relationships (Bolton and Bolton, 1984, 77). One's ability to flex behavioral style at crucial times will contribute to effective and compatible relations with one's clients, as well as lead to increased productivity and satisfaction among the individuals involved. For example, Stimpson (2003) concluded that accountants working as facilitators often are "listening more than talking, asking more than answering." Accountants who are willing to flex are being rewarded with many value-adding service contracts. It is important to remember, however, that flexing does not mean jeopardizing auditor objectivity or independence.

The problem encountered by Susan Bennett was successfully resolved. Bennett made a genuine effort to restrain her inclination to actively force action on the part of Johnson, thereby implementing a flexing mode in the direction of her client's behavioral style. She also took additional actions to assist Johnson in carefully analyzing the new accounting service, a strategy that eventually facilitated his approval and decision to use the service. She arranged some special meetings to discuss the financial implications of the service and the objectives to be achieved by using the service. That new product revenue and profit projection service enabled Johnson's department store chain to dramatically improve market share in a very competitive market.

### **Conclusions and Implications**

The behavioral style model can be a very important reference point in the process of improving client relationships by a public accounting firm. To incorporate behavioral style in interactions with clients, the idea is neither to change one's basic behavioral style nor to imitate

the other person. The best and perhaps most productive interpersonal relationships and communications between the representative of an accounting firm and its client occur when two styles become complementary, with each individual's strengths compensating for the weaknesses of the other.

In the case of Thomas, McConnell, and Snyder, LLP, such complementarily resolved the interactional problem that existed between Susan Bennett and the representative of her client firm, Roger Johnson. As Bennett learned to understand and to be more responsive to the behavioral style of Johnson, she began to use Johnson's strengths to help make their interpersonal interactions and communications more effective with fewer misunderstandings.

Bennett also shared the concepts of behavioral style with others in her operational team, within her accounting firm, and with Johnson and the financial officers of other clients. An appreciation for the behavioral strengths of others, and an understanding of their corresponding behavioral weaknesses, became more of a reality. An ability to assist others in dealing more effectively with organizational change, and providing useful models for interpersonal flexing, also helped to greatly reduce misunderstandings and tensions.

As Bennett, Johnson and others became acquainted with the new understandings and paradigms of behavioral style, and began to use them to facilitate more effective interpersonal relationships, they were all able to make more meaningful contributions to successful accounting firm/client interactions. In so doing, each of them became more valuable members of their respective organizations. When behavioral style is understood as a key to goal achievement in an organization, the synergistic result of increased operational effectiveness can become a reality.

Management researchers and practitioners will no doubt find the concepts and models of behavioral style to be valuable tools for the further research on, and understanding of, the



process of relationship development among individuals and organizations. Interpersonal misunderstandings arise due to a variety of factors, but in many cases these exist due, at least in part, to the variations in behavioral style among individuals. In various consultative situations regarding organizational management of public accounting firms, the authors have found the tools of behavioral style to be extremely valuable in helping individuals understand themselves and others, and thereby improve the effectiveness of their business and accounting practices. In helping these various organizations build more effective operational teams, the authors have relied extensively on the concepts and paradigms of behavioral style. This has also been true in various cross-cultural organizational settings of multinational firms functioning in different countries.

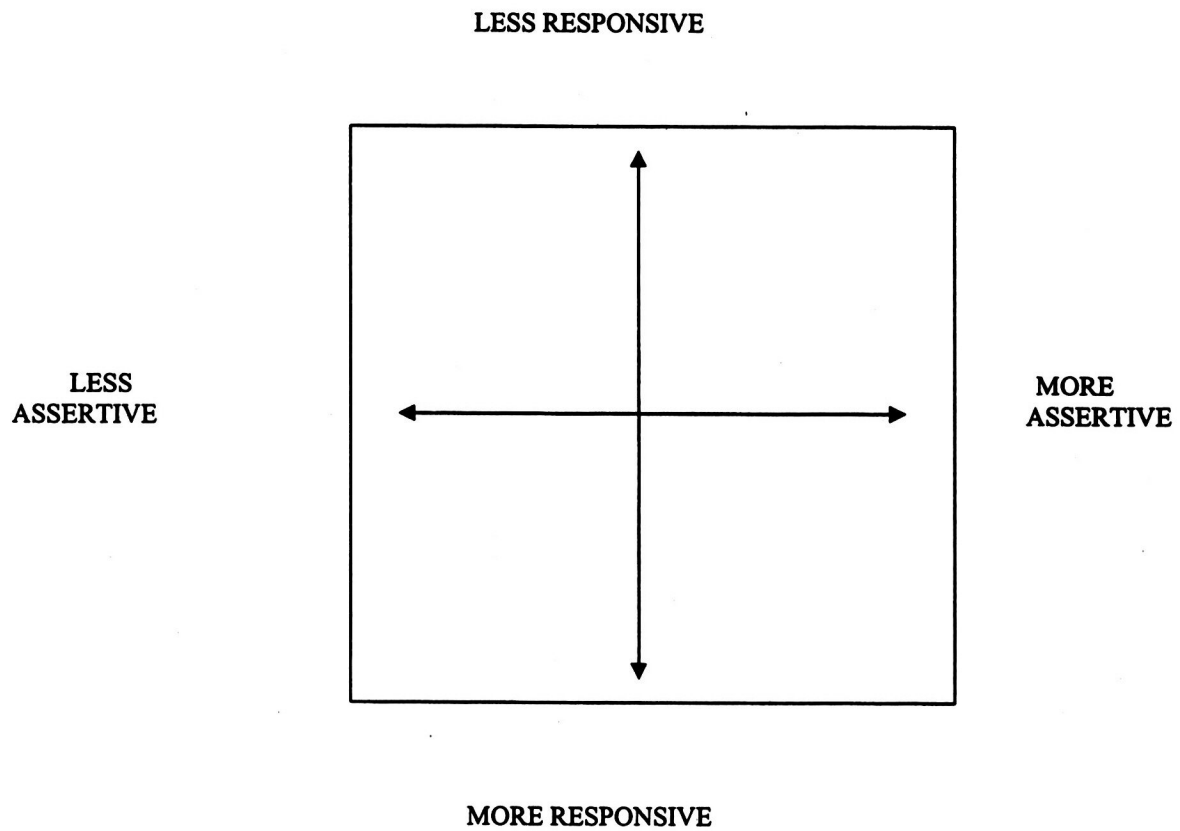
In addition, the strengths and weaknesses of the various behavioral styles provide bases for further research on effective operational management within accounting firms involving individuals with different styles. The success encountered by various flexing techniques also provides opportunities for further research. The authors welcome suggestions and responses from other management researchers and practitioners regarding their efforts in addressing the various issues in interpersonal interactions, as well as the procedures and models they have found to effectively deal with interpersonal issues in different types of organizations. The techniques used by the operational teams of accounting firms in addressing the various issues associated with crisis and conflict management are also affected by behavioral style. In addition, the use of behavioral style is strongly recommended as a means for addressing interpersonal problem situations in various organizational settings that cross cultural boundaries, an area that the authors have found to be of great interest and value in facilitating international organizational

growth and development. The authors welcome the comments and suggestions of other scholars and practitioners who have an interest in pursuing further the ideas contained within this article.

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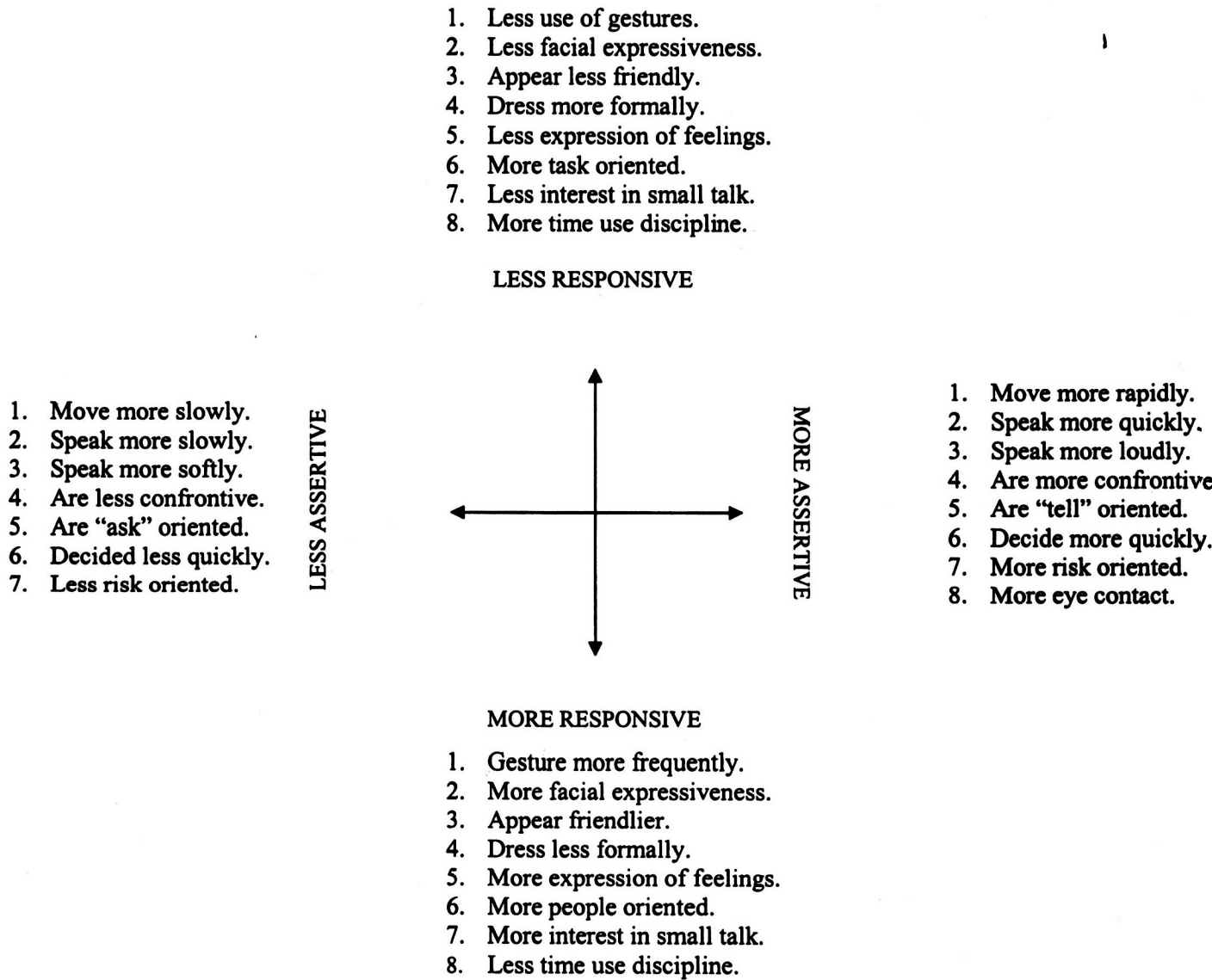
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**FIGURE 1. Major Interactive Dimensions**



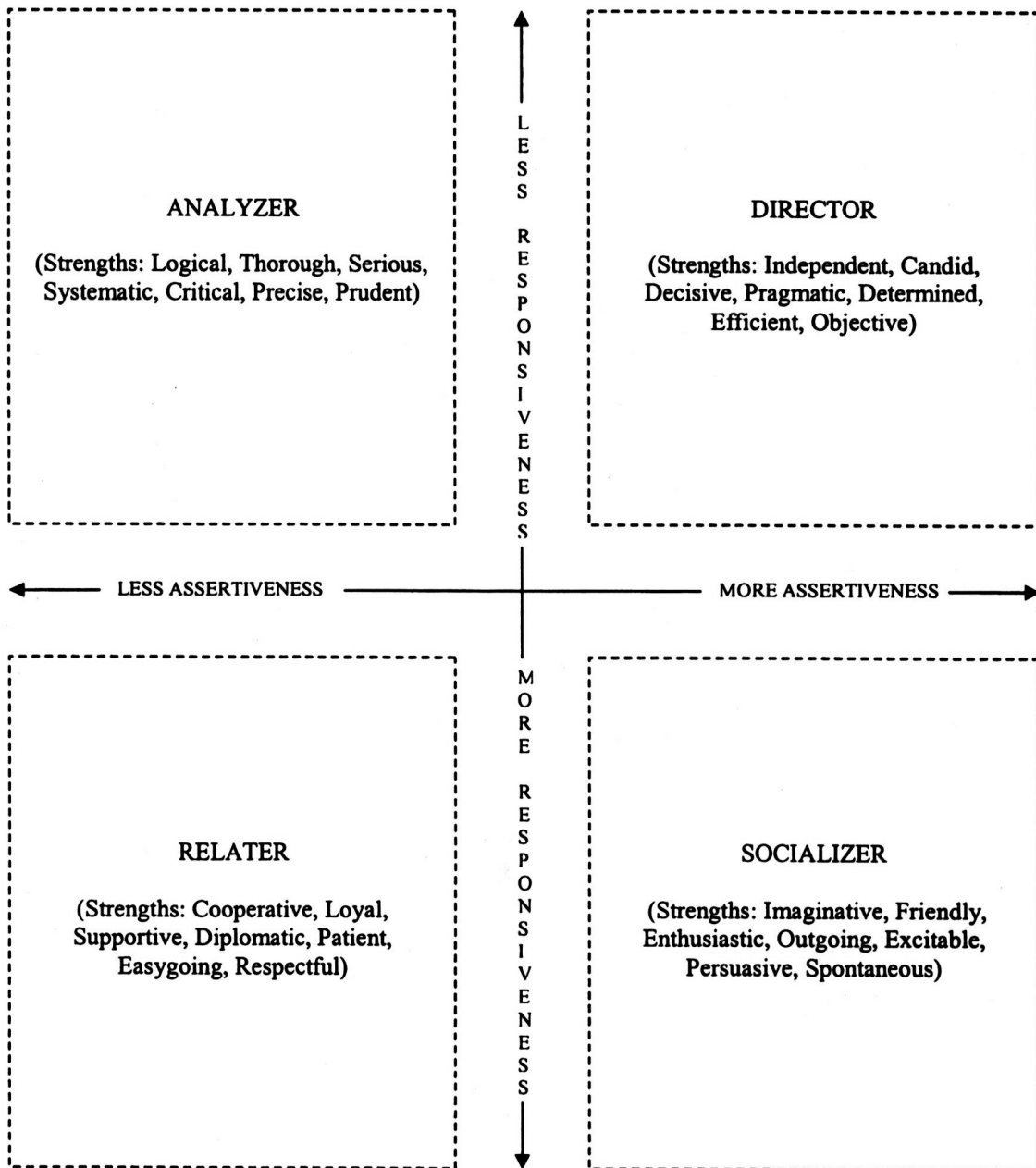
**Source: Adapted from Merrill and Reid, 1981, 53.**

**FIGURE 2. Examples of Interactive Dimensions**



**Source: Adapted from Bolton and Bolton, 1984, 18 and 21.**

**FIGURE 3. Interactive Dimensions and Strengths of Basic Behavioral Styles**



Source: Adapted from Bolton and Bolton, 1984, 24.

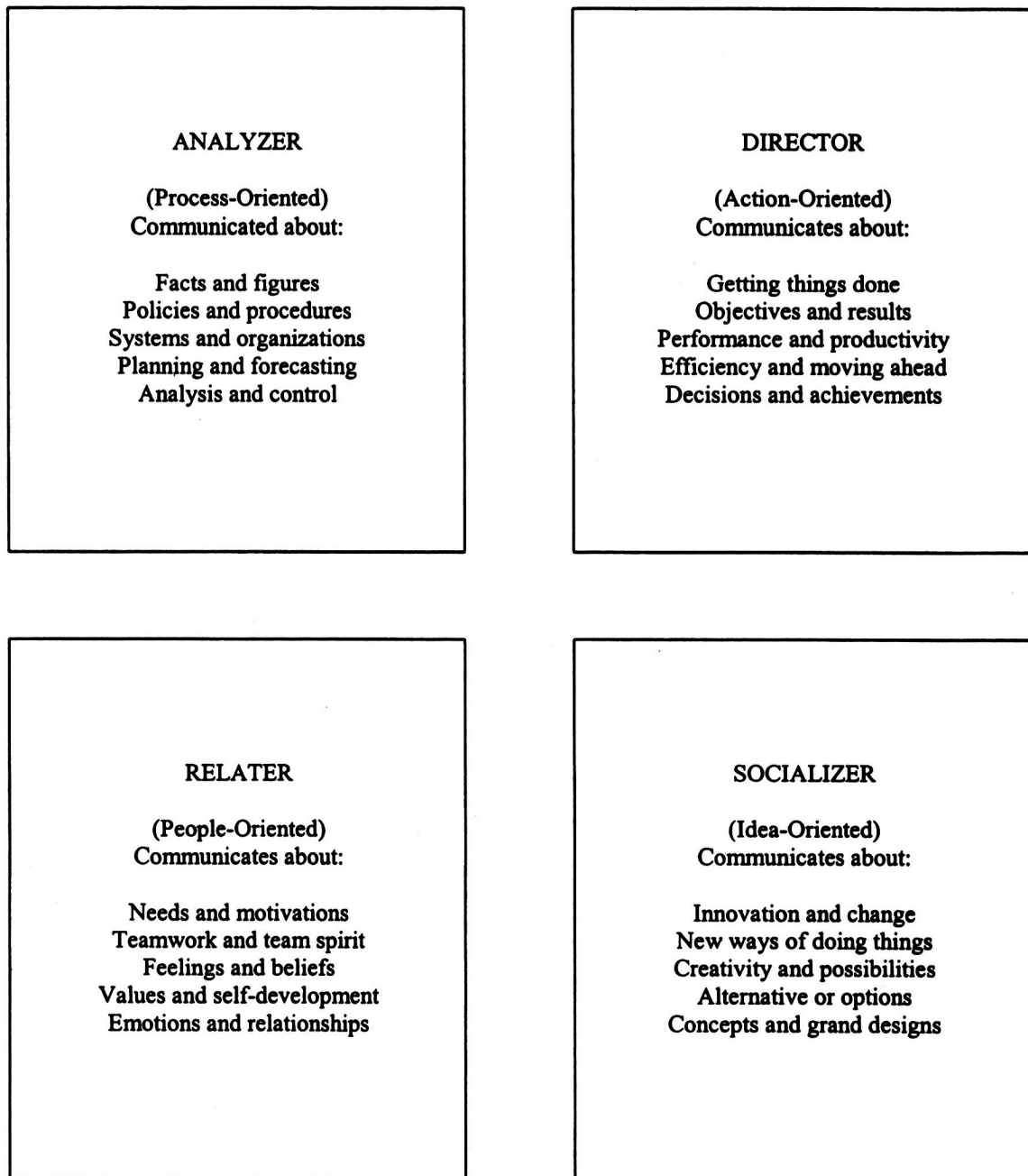
**FIGURE 4. Strengths and Weaknesses of Behavioral Styles**

Style	Strengths	(Can Become)	Weaknesses
Relater	Supportive Easygoing	→ →	Conforming Permissive
Analyzer	Precise Systematic	→ →	Exacting Inflexible
Director	Determined Objective	→ →	Dominating Insensitive
Socializer	Enthusiastic Imaginative	→ →	Undisciplined Unrealistic

Source: Adapted from Bolton and Bolton, 1984, 28.

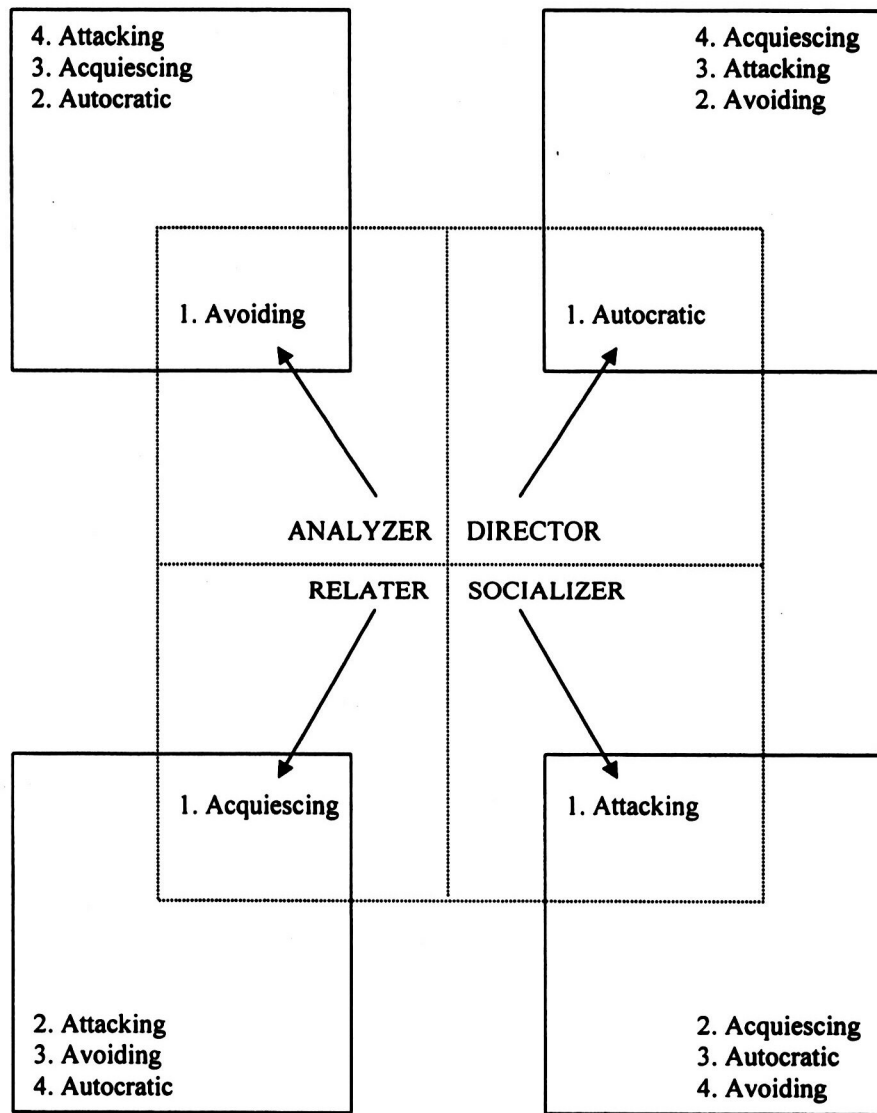


**FIGURE 5. Basic Behavioral Styles and Communication Orientations**



Source: Adapted from Elsea, 1987, 40.

**FIGURE 6. Primary and Sequential Backup Behavioral Styles**



**Source: Adapted from Bolton and Bolton, 1984, 47.**

**FIGURE 7. Flexing from a Particular Behavioral Style**

<p>If an Analyzer, <b>DECIDE</b></p> <p>A slow, systematic fact-gathering process and cautious decision-making can create stress in others. When flexing, make a real effort to decide. Don't let fact-gathering and review of alternatives be a hindrance to the progress of others. Once a decision has been made, act on it.</p>	<p>If a Director, <b>LISTEN</b></p> <p>A fast-paced, active goal-oriented approach can cause stress in others. When flexing, make a real effort to listen to others. Try to clearly understand their ideas and suggestions. Equally important, listen until the nature and strength of their feelings are understood and clearly perceived.</p>
<p>If a RELATER, <b>STRETCH</b></p> <p>A slower-paced, people-oriented, cooperative, low risk approach can create stress in others. When flexing, be sure to stretch. Demonstrate self-direction. Set and strive to achieve attainable stretch goals. Don't dodge issues. Communicate important points of view.</p>	<p>If a Socializer, <b>RESTRAIN</b></p> <p>A general tendency toward quick, impulsive decisions and actions can cause stress in others. A high energy level and verbal fluency may intimidate others. When flexing, be sure to restrain impulsiveness. Also, restrain talkativeness when others start to speak. Don't try to talk over them.</p>

**Source: Adapted from Bolton and Bolton, 1984, 71-73.**

**TABLE 1. Flexing to Different Behavioral Styles**

Flexing to Analyzers	Flexing to Directors
<p>Be on time.</p> <p>Be moderately paced; lean back somewhat; avoid loud voice.</p> <p>It is better to be more rather than less formal in clothing, speech, and manners.</p> <p>Get to business quickly; be prepared, systematic, factual, logical and exact.</p> <p>List the pros and cons of proposal and alternatives.</p> <p>Show why approach is best and has relatively little risk. Don't exaggerate the advantages.</p> <p>When possible, allow to proceed deliberately, even slowly.</p> <p>When too indecisive, encourage a decision.</p> <p>Follow up in writing.</p> <p>See that milestone dates are in action plan; and set up progress reports.</p>	<p>Be on time.</p> <p>Be energetic and fast paced; have erect posture and direct eye contact.</p> <p>Get to business quickly. Use time efficiently.</p> <p>Be specific, clear and brief. Don't over explain, ramble or be disorganized.</p> <p>From the beginning to the end, focus on results.</p> <p>Select the key facts, and use them when making case. Present facts logically and quickly.</p> <p>Provide a limited number of options.</p> <p>Stay on topic; keep the pace up; and honor time limits.</p> <p>If at all appropriate, ask directly for a decision.</p> <p>Depart quickly but graciously.</p>
Flexing to Relaters	Flexing to Socializers

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<p><b>Be relaxed and moderately paced; have a comfortable posture; speak softly and avoid harshness in voice.</b></p> <p><b>Invite conversation; draw out opinions. Listen reflectively; don't judge ideas, counter them with logic or manipulate.</b></p> <p><b>Communicate patiently; encourage expression of doubts, fears or misgivings. Facilitate decision-making without excessive pressure.</b></p> <p><b>Mutually agree on goals; negotiate action plans with completion dates; offer cooperative support where desirable; be sure to follow through on responsibilities.</b></p> <p><b>Offer assurance that decisions will have minimum risk.</b></p> <p><b>Maintain ongoing contact.</b></p>	<p><b>Be energetic and fast paced; and have direct eye contact.</b></p> <p><b>Allow time for socializing. Talk about experiences, opinions and people. To a degree, reflect fun-loving behavior.</b></p> <p><b>Socializers like arguments-to a point. Avoid becoming too dogmatic.</b></p> <p><b>Discover dreams and intuitions.</b></p> <p><b>In support of ideas, use testimonials from people seen as prominent.</b></p> <p><b>Keep a balance between flowing with the socializer and getting back on track.</b></p> <p><b>Focus first on the "big picture." Follow up with action plans and details.</b></p> <p><b>Ensure that action plans are made and followed, and that details are taken care of.</b></p>
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**Source: Adapted from Bolton and Bolton, 1984, 78-79.**