

UNIVERSITY OF DERBY

*Professional accountants' perceptions of servant-leadership:
contexts, roles and cultures*

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Abstract

Purpose

The study takes servant-*leadership* and attempts to find if there is an equivalent concept in *management*. Leadership and management have been extensively compared and contrasted in research and theory and while there are divergent views of exactly what each entails, others hold the view that they might be equal and complementary.

Design and methodological approach

The research design follows a positivist philosophy. An instrument that measures distinct leader, manager and professional role preferences is used to check the discrete operation of three contexts among a sample of members of the accountancy profession. The instrument is derived from contextualising pre-developed and pre-tested servant-leadership measuring instruments. Items from the role preference map instrument are added together with demographic details to come up with a *meta-instrument* adapted for the study. After validating it through pilot-testing, the instrument is applied in real-world research.

Findings

The research was conducted among a sample of professional accountants working in 28 countries across four continents in organisations with over 82,000 employees. Statistical analysis, employing; analysis of variance, correlations, frequencies, significances, means, variances and tests of scale reliability was performed on both the data and the instruments. The research found clear and reliable servant-*leadership*-type behaviours exhibited across the three discreet roles and contexts of leader, manager and professional.

Practical implications

Some professional accountancy courses are delivered across many countries in the world. The Association of Chartered Certified Accountants is one such professional accountancy body that offers qualifications on a global scale. However, as accountants originate from, and practice in diverse cultures and economies around the world they are trained by institutes like ACCA from a common syllabus that has elements of management as a subject.

Academic implications

Servant-leadership is a type of leadership that is theorised to be humanistic and spiritual rather than rational and mechanistic. Management practice on the other hand needs rationality and contains some mechanistic elements in typical management functions like coordinating and controlling. The implication is whether servant-leadership attributes can be exhibited if professional accountants contextualise themselves as leaders, managers or professionals.

Originality and value

The study focuses on the profession of accountants and tests the operation of servant-*leadership* behaviours from the manager, leader and professional contexts using pre-tested servant-leadership scales and applying them in specific leader and manager contexts. This approach is new in its treatment of servant-*leadership* in this fashion. A further original approach is the use of the accountancy profession. This treatment of instruments from other fields like psychology and sociology is new.

Key words; Servant-leadership, management, mastery, roles, context, accountant, professional

Dedication

This work is dedicated to Thenjisiwe, Audrey, Ashley, Sean, Samantha and to my mother Virginia (MHDSRIP).

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The Association of Chartered Certified Accountants (A.C.C.A.) assisted with access to their database of members and for this I am grateful. My supervisory team of Dr. Christine Jones and Dr. Simon Dupernex was an inspiration.

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Related conferences and papers

Conferences

1. Gande, T. (2014) Professional accountants' perceptions of servant-leadership: contexts, roles and cultures. 1st International Conference on Social Sciences & Humanities. Co-organised by the Botswana Accountancy College (BAC), Gaborone (Botswana), the University of the Azores (Portugal) and the European Scientific Institute (ESI), Gaborone (4th – 7th June 2014, Gaborone, Botswana)
2. Gande, T. (2013) Servant Leadership - Management Mastery. An exploration of the paradoxes through the cultural lenses of chartered accountants in two Southern African countries. University of Derby, School Research Event, Derby Business School, Derby, July.
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4. Gande, T. (2012) Servant-Leadership: Management-Mastery. An exploration of the paradoxes through the cultural lenses of accountants. Exchange Conference, Research Students Skills Development Programme, Cardiff University, June. See Appendix 9
5. Gande, T. (2012) Servant Leadership: Management Mastery. University of Salford, Salford Postgraduate Annual Research Conference (SPARC) 2012, Manchester, May. http://www.salford.ac.uk/_data/assets/pdf_file/0009/104967/Speed-Presentations-Group-2.pdf
6. Gande, T. (2012) Servant Leadership - Management Mastery. An exploration of the paradoxes through the cultural lenses of chartered accountants in two Southern African countries. University of Derby, New Horizons Conference, Derby, January.

Papers

Gande, T. and Jones, C.M. (2013) Leader, manager or professional? An explorative study of accountants' cross-cultural perceptions of servant leadership. *Critical Perspectives on Business Management*, Vol. 1, Iss. 1, pp.14-25, ISSN 2049-2766

Gande, T. (Forthcoming) Servant-leadership: Management-Mastery - A literature review and research agenda for a dialectic synthesis enquiry.

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CHAPTER 1. INTRODUCTION

The purpose of this chapter is to set down the introduction, aim and objectives of the research, and the research questions addressed by the study. The personal background and motivations of the researcher are outlined. The chapter proceeds with a section setting out the definition of the terms to be used in the study. It also introduces the broad theoretical framework for the areas of leadership and management in order to place the research questions into context. An initial critical evaluation of leadership and management research contextualises the study. The conceptual design of the study is also presented in diagrammatic form with an initial discussion. The rationale of the study is presented in this chapter. Assumptions underpinning the work are also set out. Proposed contributions to research are outlined next. The chapter then ends with an outline of how the rest of the study is organized.

1.0 Context – leadership, management and accountants

The challenges facing the world today require cooperation beyond the capabilities of any one profession. Global warming, hunger, food waste, environmental sustainability, poverty, disease, corporate collapses leading to massive job losses, skewed wealth distribution, the ever present spectre of nuclear war and other problems cannot be solved by scientists alone, nor by economists or even political leaders alone. These problems require cooperation of humankind at a scale beyond what any single profession is capable of. Organisations have become so vast, complex and rich beyond the worth of some poor nations. These organisations have potential to be forces for good and forces that maintain or at least sustain some of these problems. These organisations are managed and led by men and women with potential to make a lasting impact on the world. In managing and leading these organisations, professional managers need sets of principles that can act as ‘internal gyroscopes’ and ‘moral compasses’. Some of these principles can be found in management and leadership. These principles can also be agreed, since organisations ‘speak’ a common language. This language is money.

One of the professions entrusted by society to handle matters of money worldwide is accountancy. Accountants have received some unflattering images and coverage, especially as the world struggles out of the economic crises from the last decade ([ACCA, 2012](#)). Some of these images and coverage is fair. Accountancy as a profession needs to introspect.

Accountants are trained in the management and leadership arts and sciences, in addition to the core knowledge of the language of organisations, quantification, reporting and forecasting through the medium and language of money. Some of the images and coverage of accountants as complicit in the troubles the world faces today may be somewhat unfair. Accountants, at least those that identify themselves as organised professionals have something in common. They are trained to deal with ethical and moral issues and are expected to abide by professional codes of conduct that emphasise a duty of care (ACCA, 2012). As accountants take on managerial and leadership roles in various organisations with potential for immense good, this duty of *care*, or stewardship, needs to be amplified.

As managers, leaders and professionals, accountants owe a duty of care not only to their immediate clients or organisations but also to society at large. Since these organisations have potential for improving the human, social, and environmental condition at a global scale, accountancy's duty of care extends to the rest of humanity. These roles that accountants are taking on and are being entrusted with need to be performed with a duty of *care* as the first and foremost guiding principle.

1.1 Theoretical Framework

Child (2013) provides a useful review and summary of Witzel's (2012) work covering the vast view of research and theory on management over the last couple of centuries. This stretched from; (1) ancient Egypt, the Near East, China, classical Greece and Rome, (2) the '*age of commerce*', a thousand year stretch from the collapse of the Roman Empire to the sixteen century, (3) '*the age of enlightenment*' from the seventeenth and eighteenth century as influenced by rational principles, (4) scientific management and the efficiency movement, with roots in the USA and influenced by Taylor (1911), during the first half of the twentieth century and on to (5) European management thought in Britain, France, Germany during the first three decades of that century before domination by American contributions. Child notes that Witzel points that European thinkers gave qualified support to scientific management and tended to be more concerned about philosophy and the social role of management, informed by a humanistic approach and the idea of community. Current thinking about management for the past hundred years up to the present day tends to show an underlying tension between an 'organic' human-centred model of management on one hand, and a 'mechanistic' tradition of scientific management and later management science on the other hand (Child, 2013; p152).

Leadership theories have evolved from traditional schools that include trait, behavioural, relational, sceptical, cognitive, neo-charismatic, transformational situational to contingency theories (Antonakis et al (2004) in Alves et al (2005)). Trait theories attempt to find out if there are certain inherent characteristics that cause some people to become leaders. These could be gender, intelligence, personality (Derue et al, 2011; p.7; Burke and Collins, 2000). Behavioural theories attempt to find out if certain actions determine leadership qualities and outcomes. These behaviours could be transformational-transactional or initiating structure-consideration (Derue et al, 2011) and their attendant impact on managerial leadership (Dike, 2012, Larsson and Vinberg, 2010). Contemporary leadership studies include broader societal and contextual issues, such as ‘gender, organisational characteristics, ethics, cognition and intelligence’ (Alves,2005; p.10) Alongside these developments, management theories have also evolved from classical theories developed since the time of Mayo (1933) and Taylor (1911) to modern theories that can also be viewed as contingency or situational theories. Some of these theories are the Human Behaviour School, Social Systems, Decision Theory and the Mathematics School (Witzel, 2012; Peaucelle and Guthrie, 2012; Head, 2011; Weisbord, 2011; Phipps, 2011; Koontz, 1980). A critical analysis of the theoretical framework situated in the social sciences in general and in leadership and management theory in particular is presented in Chapter 2.

1.2 Preliminary literature review

Leadership and management have been compared and contrasted and there seems to be agreement that although they are different (Antonakis et al 2004; Kotter 2001; Kotter 1990; Bennis and Nanus 1985), that they may also complementary, (Gronn 2010; Nienaber 2010; Birkinshaw 2010; Nienaber and Roodt 2008; Bolden 2004; Gosling and Mintzberg 2003). *Servant-leadership* is a radical approach that is claimed to be different from the traditional trait, behavioural, situational and contingency leadership models in that it is claimed to be humanistic and spiritual rather than rational and mechanistic in that it places workers rather than shareholders at the centre of concentric circles, (Wong and Davey, 2007). However others have questioned whether this is not further glorifying leadership at the expense of management (Birkinshaw 2010). Nevertheless, a large body of research has gone into developing theories, measurement tools and relationships of *servant-leadership* with other various other leadership and organisational elements (Kool and van Dierendonck 2012; Öner,

2012; Reed, Vidaver-Cohen, and Colwell, 2011; Mehta and Pillay, 2011; Sendjaya, Sarros, and Santora, 2008; Mayer, Bardes, and Piccolo, 2008).

Of specific interest are scales recommended by their developers for cross-cultural application. These are the Servant Leadership Survey (SLS) by van Dierendonck and Nuijten (2010), the Servant Leadership Questionnaire (SLQ) by Barbuto and Wheeler (2006), the Servant Leadership Multi-dimensional measure and multi-level assessment (SLMDML) by Liden et al (2008). These instruments could be useful in measuring *servant-leadership* behaviour in various contexts. Since the investigation involves a profession that could variably be leaders or managers, a variable of professional behaviour needs to be tested, with respect to its influence (if any), on *servant-leadership* behaviour. In this regard, an instrument that attempts to check enactment of a leader, manager or professional role, called the role preference map developed by Boyatzis and Burruss (1989) is also employed in this research.

1.3 Aim, objectives and research questions

The aim of the study is to investigate perspectives of professional accountants on leadership and management through the concept of *servant-leadership* in order to inform the training of professional accountants.

Objectives

The objectives of the research are;

Review current literature on management and leadership, focusing on *servant-leadership* to investigate a possible equivalent to *servant-leadership* in *management*.

To determine the nature of the relationship between pre-developed servant leadership scales when they are applied within discreet leader, manager and professional contexts and roles. The objective is guided by the premise that there could be an equivalent to *servant-leadership* in *management*, stemming from professional training in management, personal managerial dispositions and contexts. An ancillary objective is to determine which preferences for the leader, manager and professional roles, that professional accountants' exhibit.

The third objective is to investigate specific cultural and demographic dimensions influencing accountants' perceptions of *servant-leadership* when specific servant-leadership instruments' questions are framed within the roles and contexts of leader, manager and professional.

Research Questions

The research questions of this study are intended to test the similarities and differences of servant leadership behaviours as measured by the Servant Leadership Questionnaire (SLQ) by [Barbuto and Wheeler \(2006\)](#); the Servant Leadership Survey (SLS) by van Dierendonck and Nuijten (2010), the Servant Leadership Multidimensional measure and multi-level assessment (SLMDML) by [Liden et al \(2008\)](#) when applied within the context of leader, manager and professional roles respectively. The operation of these contexts is checked against the Role Preference Map (RMP) of leader, manager and professional behaviour by [Boyatzis and Burruss \(1989\)](#). All four instruments are applied to a cross section of professional chartered accountants in multi-country settings. This approach results in a new *meta-instrument* as initially mentioned. The last two servant-leadership instruments (SLS and SLMDML) are suggested by the developers for cross-cultural application. The relationships and intersections among these four instruments are used to address the following research questions:

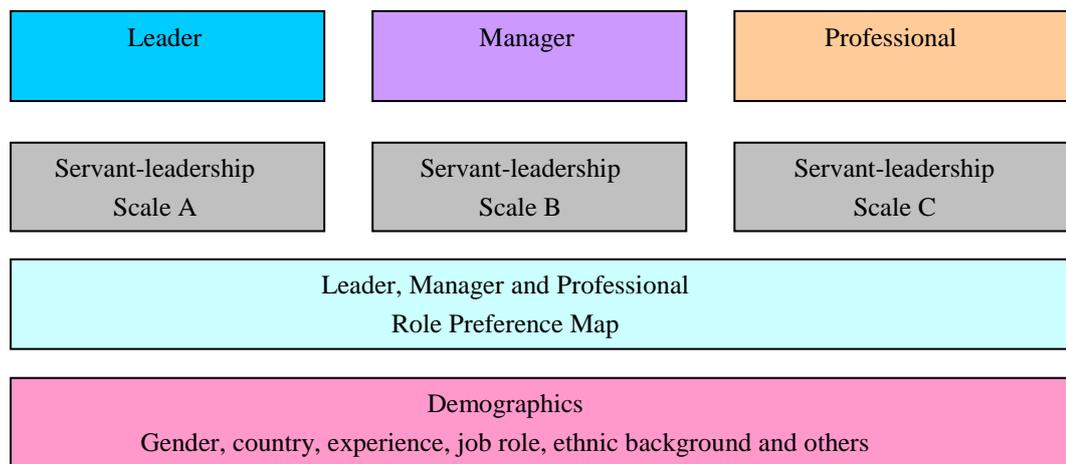
1. What is the current literature and research on management and leadership, particularly servant-leadership? This review will attempt to check if there is a probable equivalent concept to *servant-leadership* in *management* literature.
2. What is the nature of the relationship between servant leadership scales when their questions are framed and applied from the context of leader, manager and professional role among chartered certified accountants? The question is crucial to the development of an understanding of the applicability of servant-leadership across the leader, manager and professional roles in a dataset of a profession with some training in management. Some accountancy qualifications are delivered across a wide number of countries and the findings may be useful in informing professional training of accountants.
3. How do the demographic factors of gender, age, organisational culture, country, years since qualified, ethnic background, overall career experience, business category, organisation size, job category and years in a role affect these relationships?

The answers to these questions will assist to achieve the aim of investigating accountants' perspectives of servant-leadership and thereby inform the training of professional accountants.

1.4 Conceptual design of the study

The conceptual design of the study is to test servant-leadership behaviour among accountants using three servant-leadership scales framed from the context of a leader, manager and professional contexts to test whether there will be significant differences in the servant-leadership behaviour reported. This is supported by an instrument that asks the role preferences between leader, manager and professional as distinct and separate roles. This is all underpinned by demographic items that might account for any differences in the reported behaviour. Graphically, the conceptual design of the study can be depicted as in the Figure 1 below.

Figure 1: Conceptual design of the study (own)



1.5 Rationale

Accountants originate from, and practice in diverse cultures and economies around the world. However they are trained from a common syllabus that has elements of management as a subject. Professional accountants who are trained and qualify as members of an international body such as the Association of Chartered Certified Accountants (ACCA) might exhibit certain common characteristics not much affected by their national or cultural backgrounds, gender or other demographic factors. Leadership might not necessarily be superior to management, and *servant-leadership* might not be any more desirable to any equivalent concept in management. The research seeks to achieve balance in the treatment of leadership

and management. It will counterbalance the search for a ‘holy grail’ of leadership with a concurrent search for a new hypothesis, the existence of managers simply managing at a higher level when they are not necessarily leaders, or even servant-leaders. The main significance and contribution of this study will be the application servant-*leadership* concepts in a multi-country research. This will be attempted through a survey of professional accountants. This might assist in informing the training of these professionals to work in different national contexts.

1.6 Assumptions of the study

A fundamental assumption of the study is that leadership and management may be equal and complementary. Another basic assumption is that the respondents that had the patience to complete all the mandatory questions posed in this study did so truthfully and to the best of their knowledge, belief and understanding. It is also assumed that all the respondents are chartered accountants that are members of ACCA.

1.7 Proposed contributions

The study proposes to make the following contributions to research, theory and teaching of leadership, management and the accountancy profession.

1.7.1 Proposed contributions to research

Leadership and management have been extensively researched. While there is reasonable agreement that they are different, some evidence and research points to the idea that they may be equal and complementary. This study proposes to investigate if management and leadership are equal and complementary. Rather than operate at the broad ‘dichotomy’ of leadership and management however, the study aims to make a contribution at the subsidiary level of servant-*leadership* and to attempt to find if its equivalent exists in management. The equivalent is further to be considered from the context of the accountancy profession.

1.7.2 Proposed contributions to theory

Following the same reasoning and premise as in the proposed contributions to research above, the study also aims to contribute to leadership and management theory at the ‘sub-theoretical’ level. This is the level that is a step below the question of whether leadership and management are different or are equal and complementary. The theory regarding servant-*leadership* is concisely discussed and summarized in the literature as falling between that which is ‘sacred’ on one hand and the other that is ‘profane’ on the other hand (Molnar, 2007). This study, besides proceeding from the premise that leadership and management may

be equal and complementary as in the proposed contributions to research above, also advances from the further premise that an equivalent theory of servant-*leadership* may exist in *management* and that it is equal in management as much as servant-*leadership* is in leadership as both are practised by accountants trained by a global professional body. This theoretical contribution is proposed to be made from the purely ‘*profane*’ (Molnar 2007) that is, non-religiously-based side of the servant-*leadership* theoretical dichotomies. In treating servant-*leadership* this way, this approach links with the aim of the research from a religiously-neutral point of view.

1.7.3 Proposed contributions to the accountancy profession

Questions of leadership and management have been addressed and researched from various fields. Business, religious spheres, education, military endeavours and political spheres are some of the areas and standpoints from which the questions of leadership and management have been addressed. Similarly, servant-*leadership* has tended to follow some of these broad standpoints or fields. This research however proposes to make a contribution to the accountancy profession by using it as a ‘lens’ through which to address the paradox of servant-*leadership*. The proposed contribution is to be made from the use of that profession to shed light on the paradox and its situation in different contexts. Members of the profession might be called upon to exhibit or not exhibit servant-*leadership* type of behaviours as they lead and manage different and diverse organizations in various countries in these contexts and roles. Understanding how they perceive servant-*leadership* in these contexts and roles therefore adds to research on servant-*leadership* as a theory and to the profession. The hope is that the teaching and training of future members of the accountancy profession could be tempered by a consideration of the implications of imputing a sense of awareness of the ‘desirable’ characteristics of servant-*leadership*, no matter the context that students or apprentices and practitioners in the profession might find themselves in their careers to be working in.

The proposed contribution to the profession can, if achieved, be adopted by the academic community as they educate potential future members of the profession. The proposed contribution can also be adopted by the professional accountancy bodies as they train aspirant members to the profession. Thus the proposed contribution in this regard can be both from an applied and an academic point of view.

1.8 Organisation of the thesis

The chapter that follows reviews literature on management and leadership in broad terms. It commences by considering the theoretical framework of the subject area of the study. This links into the literature review and sets the agenda for the literature review. It provides an overview of broad management and leadership theoretical considerations. The chapter critiques current management and leadership research within the theoretical framework. These are presented as contrasts. Literature on servant-leadership is reviewed next, with an attempt to find an equivalent concept in management. Common themes are then drawn following a themed approach. The themes are drawn from the paradoxical nature of servant-leadership. This is loosely modelled on the Hegelian dialectic system of enquiry (McGregor, 2007) in which a thesis is presented, followed by a counter-thesis, and finally a tentative answer is presented through some form of synthesis. The synthesis derives from the methodology adopted to attempt and answer the central research questions of the study. How the attempt to answer the research questions was conceptualized is presented with a final linking up of the implications deriving from the data as gathered, analysed and presented.

The third chapter presents the methodological issues considered. Initially the ontological and epistemological standpoints of the research are presented. The choices made with regards to each of the elements of philosophy, approach, strategy, time horizon and design are discussed in turn. The plans for data collection and analysis are also presented, concluding with a reflexive consideration of the research process by the researcher. The chapter includes a summary of the methodological choices made and the results from the pilot study conducted. It outlines the process undertaken to test the instruments as adapted for this study. Anonymised respondents' comments on the instrument are included in the Appendix. The chapter also outlines the data gathering process including the major decisions taken during fieldwork. Some of the limitations of the study are considered and discussed. The fourth chapter presents the data and analysis in light of the original research questions and the literature reviewed. The chapter ties up the patterns and implications from the data within the context by way of some study hypothesis. The final chapter concludes the study, tying up all the threads into conclusions and recommendations based on the initial research questions. The chapter highlights the contributions achieved.

CHAPTER 2. LITERATURE REVIEW

2.0 Introduction

This chapter reviews the pertinent literature on leadership and management in general and focuses on *servant-leadership* and seeks to investigate if there is any evident equivalence to the concept of *servant-leadership* in *management*. It reviews philosophical, theoretical and empirical literature relating to the focus area of *servant-leadership* and attempts to investigate if there is any equivalent concept in *management*. Some practical perspectives are highlighted.

The review proceeds with drawing out common strands and themes in management and leadership in order to ascertain if a concept akin to *servant-leadership* exists in *management*. These common themes include paradoxes in the idea of *servant-leadership*. Other common themes like culture, professionalization of leadership and management, worldviews, perception, education and training are considered.

The chapter concludes by reviewing research conducted through and by accountants to surface their perceptions of *servant-leadership* and *management* and whether such investigations have revealed evidence of differing perceptions by these professionals to shed light on the paradoxes of *servant-leadership* and its equivalent if any in *management* in any organizational setting, size and geographical location. The chapter also reviews some unpublished doctoral work related to the area of the study.

Theoretical Framework

2.1 Introduction

The aim of this section is to present a theoretical framework for leadership and management, and to situate the research within this. It commences with an overview of leadership and management theories. It proceeds with a critical evaluation of management and leadership research, linking this to the theory. The chapter concludes with a summary of the position taken within the theory, both in conducting the literature review, and for some of the methodological choices made.

2.2 Management and Leadership Theory

It is useful to outline a brief history of management and leadership theory so as to contextualise current theories in these areas. Proceeding from the early 1960s, one of the first writers to systematically outline and lament the proliferation of a ‘jungle’ in management thought and theories was [Koontz \(1961\)](#). The ‘management theory jungle’ that Koontz outlined is probably akin to the ‘particle zoo’ in theoretical particle physics. Koontz argued that *general* management writing from experienced practitioners such as Fayol, Mooney, Alvin, Brown, Sheldon, Barnard and Urwick can hardly be dismissed by even the most academic worshipers of empirical research as a priori or ‘armchair’ as these discerning practitioners distilled decades of experience. Even though they may have done this without questionnaires, controlled interviews or mathematics, much can be learnt from their observations. Koontz outlined the ‘management theory’ jungle as arising from schools of thought. These schools are outlined below (Table 1) and the major source of entanglement, according to Koontz is semantics. The inability or unwillingness of management theorists to understand each other, misunderstanding of principles, the a-priori-assumption and maybe most importantly, differences in definition of management as a body of knowledge cause confusion.

On definitions, Koontz notes that ‘management’ has far from a standard meaning. For example, he considers that it may mean getting things done through and with people and asks seemingly rhetorical but quiet searching questions. Some of these questions are whether street peddlers, parents, mob leaders could be considered as managers if the entirety of human relationships are considered. Other questions relate to whether management as field could be equal to the sociology and social psychology (p.183). Koontz offers some approaches to clarification of management theory. These are meant to assist to untangle this jungle and are outlined below (Table 1). One of suggestions made is that theory must recognise that it is part of a larger universe of knowledge and theory. This advice situates management theory and probably avoids compartmentalisation of management as a body of knowledge since it appears that management borrows from other fields of knowledge and other theories.

A useful way to consider leadership and management theories is presented In Table 1 below; (adapted from [Koontz 1980](#), [Witzel, 2012](#); [Peaucelle and Guthrie, 2012](#); [Head, 2011](#); [Weisbord, 2011](#); [Phipps, 2011](#)),

Table 1: Broad classification of theories of leadership and management

Leadership Theories	Management Theories (a. Koontz, 1961, 1980)
Trait Theories	Management Process School
Behavioural Theories	Empirical or 'Case' School
Content Theories	Human Behaviour School
Contingency Theories	Social Systems School
Situational Theories	Decision Theory School
	Mathematics School

It is problematic to place servant-leadership in any class of leadership theories since it seems to have elements of each of the theories outlined. Other research has even found relationships between servant-leadership and modern leadership theories of transformational leadership, transactional leadership and leader-member exchange (LMX) theories to a lesser or greater degree (Barbuto and Wheeler, 2006).

- a. The classification of management theories has been adapted here from Koontz's original 'management theory jungle' (Koontz, 1961) which was later revisited into a further eleven distinct approaches as below. Koontz noted that the 'jungle' would get more dense and impenetrable but also expressed hope that moves and progress towards a unified and practical theory of management would be made.

Koontz, (1980) later revisited this classification of management theories or schools and according to him they had more than doubled to eleven. The additional eleven approaches are (1) the empirical or case approach, (2) the interpersonal behaviour approach, (3) the group behaviour approach, (4) the cooperative social systems approach, (5) the sociotechnical systems approach, (6) the decision theory approach, (7) the systems approach, (8) the mathematical or 'management science' approach, (9) the contingency or situational approach, (10) the managerial roles approach and (11) the operational theory approach, (Koontz, 1980: p.176).

The classification of leadership theories above is modelled on classifications by among others (Witzel, 2012; Peaucelle and Guthrie, 2012; Head, 2011; Weisbord, 2011; Phipps, 2011). These management historians have looked at the wide span of leadership and management thought, history and theories covering long periods of time. It does appear as if at some point leadership and management seem to have become separated, with the emergence of

'*leadership guru*' type of literature and '*one minute manager*' type of publications vying for space on the bestseller lists and in popular imagination.

Koontz (1980) however in particular, later revisited his 'management theory jungle' essay and put management theory and science at a focal and central point feeding from various fields of knowledge as in Figure 2 below.

Figure 2: Basic Management Science and Theory

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Koontz, H. (1980) The Management Theory Jungle Revisited. *Academy of Management Review* 1980, Vol. 5, No. 2 p.182

Figure 2 above depicts the centrality of basic management science and theory that borrows from various fields. This is one among the four steps (integration of management and other disciplines; Koontz, 1961; p.186) that Koontz advocated for disentangling the (original) management theory jungle.

A different path for negotiating the jungle is suggested by Lemak (2003). This is based on underlying assumptions of three management paradigms, the classical, and behavioural and systems approaches. Differentiation is achieved along; units of analysis, source of motivation,

human nature, focus on managerial attention, ultimate objective and the role of the manager. Unit of analysis is a consideration of whether theory is analysing an individual, work group or subsystem/ systems. A consideration of source of motivation is a look at whether one assumes that the economic needs, social needs or the survival of a system is a primary goal in theory evaluation. Managerial attention looks at whether one looks at observable behaviour, cognition or interrelatedness. The ultimate objective looks at whether efficiency, social justice or the transformation of inputs to outputs is a primary concern. Under the classical approach, the role of the manager is that of a planner-trainer, while under the behavioural approaches the manager's role is that of a facilitator team builder. Under the systems approach, the manager role is that of a synthesizer-integrator. These six assumptions make it easier to understand and teach the management discipline and also attempt to answer [Koontz's \(1961\)](#) plea to bring a classification method to the field. [Lemak](#) argues that the fundamental ideas in management are often taken for granted.

Table 2: Negotiating a path out of the management theory jungle

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[Lemak, D.J. \(2003\) Leading students through the management theory jungle by following the path of the seminal theorists. Management Decision, Vol.42, No.10, 2003, p. 1315](#)

The best path out of the management jungle he proposes; is best discovered by using the most knowledgeable guides, the authors of seminal works in the discipline (p.1324). [Lemak](#) warns about making value judgements about each paradigm without regard to the historical context from which they come. This counsel is also offered by [Dye, Mills and Weatherbee \(2005\)](#) who show, using Abraham Maslow (of the hierarchy of needs fame), that management theory, be it mainstream or critical, does a disservice to the potential of the field when it oversimplifies to a point where a given theory or theorist is misread because insufficient context, history and reflection are missing from the presentation/dissemination.

Work that proceeds this way includes the treatment of Fayol, Taylor and McGregor ([Head, 2011; Weisbord, 2011; Phipps, 2011; Peaucelle and Guthrie, 2012](#)). [Lemak's \(2003\)](#) criticism

of Koontz (1980) is that a typology using six or 11 approaches is confusing, cumbersome and not very useful. A final warning by (Lemak, 2003) is that these terms (classical, behavioural and systems), though simple, straightforward and not new in management textbooks, therefore do not represent the chronological listing of theories under their namesakes in most textbooks. They are also not all-inclusive, though representative, and particularly for teaching, that all would benefit from reading the original works, and not relying on someone else's interpretation of them (Lemak, 2003; p.1321).

The ideas proposed by Koontz (1980) echo the suggestions of different theorising approaches suggested by Suddaby, Hardy and Huy (2011). With the map in Table 3 below Suddaby, Hardy and Huy (2011), advocate that blending among non-contiguous domains is suggested. It has been proposed that 'blending concepts that are very different from or even clashing with one another exhibits high creativity' (p.243), for example Crane, (2013) on modern slavery as a management practice.

Table 3: Map of Theorising Approaches

[Place diagram here](#)

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Suddaby, R., Hardy, C., and Huy, Q.N. (2011) Where are the new theories of organisation? *Academy of Management Review*, Vol. 36, No.2, p. 241.

Four blending approaches to theorising are suggested by Suddaby, Hardy and Huy (2011) which are; (1) focusing on dissimilarities among similar domains (for example how is managing different from leading), (2) highlighting seemingly dichotomous concepts that are, in fact, mutually implicated (for example organisational resistance could be a form of organisational compliance); (3) using counterfactual reasoning, where the conventional logic is inverted (for example exploring how activists help organisations, whereas consultants work against organisations; or (4) using anomalous reasoning, comparing disparate and unrelated domains on the basis of similarity (for example organisations versus slavery) (p.243-244). However, they caution that the blending process is very challenging and risky.

Yet another approach to theorising about management proceeds from two questions; (1) what is effective management? and the attendant question; (2) what is management? (Darmer

2000). One is a functionalist management and leadership research approach aimed at finding the truth about effective management, even though that truth is situational, which is a contradiction in terms. The other is a constructivist management and leadership research approach, concerned with understanding management, not so as to improve its effectiveness, but to improve knowledge of the term and its contents. The difference might seem minor, but Darmer argues that this is only so at first glance; the seemingly small step is in fact a giant leap. Removing the word ‘*effective*’ means research is no longer prescriptive but turns to descriptive. One aims to understand management as a means to an end (effective management) while the other is aimed at understanding of management as an end in itself (what is it managers do and why).

While the terminology may currently differ, due to what Koontz (1980) calls semantics and the existence of gurus in each camp, the basic problem when theorising about management appears to be that management is approached mostly from ‘sectarian’ points of view. These include industrial engineering, political science, sociology, psychology, social psychology, mathematics, economic theory, general and applied systems theory, clinical experience of practitioners, decision theory and cultural anthropology as mentioned by Koontz (1980). There is no reason to believe that the influences of these fields is any less currently, and that other fields have not started to exert their own influences on management theory in current management theory and their classifications. The classification however is useful in this case when placed in comparison to leadership theory as above.

A central core of knowledge is argued to exist in management that is eclectic, in that it draws on pertinent knowledge derived from other fields like political science, sociology, psychology, social psychology, mathematics, economic theory, general and applied systems theory, decision theory, cultural anthropology among others. This operational approach to management is not interested in all the important knowledge of these fields, but in only what is deemed to be important and relevant to managing. This approach to conceptualising management theory, science and knowledge has links to classical management, wherein the melding of motivation and leadership theory existed. Leadership research thus tends to emphasise elementary propositions that the job of leaders is to know and appeal to things that motivate people. The simple truth is that people tend to follow those in whom they see the means and potential to satisfy their own desires. Weisbord (2011) contends that Taylor

bemoaned that managers embraced his techniques while rejecting Taylor's values since the time and motion study were an insignificant part of his total design. Considering McGregor, Weisbord further argues that McGregor disliked the fact that some managers thought that he wrote a Theory Y recipe while his intention was for further than this and meant to illustrate how expectations influence behaviour. According to Weisbord, both Taylor and McGregor were fervent believers in bringing the issues of heart and soul into the workplace (p.176).

This melding overemphasises organisation climate and the styles of leaders. The argument is that the importance of effective managing is in effect making managers more effective leaders. Knowledgeable and effective managers should design a climate for performance anyway, when goals and means of achieving them are planned, then roles are defined and structured, roles intelligently staffed, and control techniques are in place to enable self-control, thus perhaps negating the need for a 'hero-type' leader to come in and show organisation members these goals. This is the core of classical management, from which leadership seems to have been excised as a separate function. Perhaps it is from this that management and leadership became separated, and searches for theories of each went in separate strands?

2.3 Management and Leadership Research - critical evaluation

Management and leadership research requires critical evaluation, not only in terms of content, but also in terms of its theoretical and philosophical underpinnings. Critical evaluation of a research design is likely to be tempered by professional background in addition to overriding research philosophy. Thus what could pass as acceptable knowledge might appear to be determined by whether one identifies themselves as an academic or as a professional, that is, whether as a practitioner of either management or leadership.

A framework for critically evaluating the design to be utilised in research on management and leadership as a general area and for servant-leadership and any equivalent concept in management as a focus area is provided by [van Aken, 2004](#) who argues that academic management research faces an operationalisation problem, with conventional research tending to describe, being rooted on the paradigm of 'explanatory sciences' like physics and sociology. The suggested solution is that research be driven by prescription-driven research based on the paradigm of 'design sciences' like medicine and engineering. This, it is argued,

could result what could be termed Management Theory that is field-tested and based on technological rules (van Aken, 2004: p.219).

The main differences between description-driven and prescription-driven research programmes is summarised by van Aken (2004) in tabular form as below (Table 4);

Table 4: Description and prescription driven research in management

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Main differences between description-driven and prescription driven research programmes in management fields

van Aken, J.E. (2004) Management Research Based on the Paradigm of the Design Sciences: The Quest for Field-Tested and Grounded Technological Rules. Journal of Management Studies Vol. 41:2, pp.236, March 2004. Blackwell Publishing Ltd 2004.

The tensions are argued to exist not only in the field of organisation and management theory in general but to also extend to functional areas like operations management, management of technology, marketing management and human resources management but in a somewhat different situation since professional associations that publish journals and organise conferences bring together practitioners and academics. Conferences suffer less from the ‘incestuous closed loop’ (Hambick, 1994) that would make utility in research to not benefit from academics with mixed academic/professional backgrounds rather than purely academic backgrounds (van Aken, 2004: p.236). The two approaches however, can function in partnership, so long as utility-conscious academic management researchers focus on rigorous testing and grounding of their technological rules (van Aken, 2004; p.242).

The call is echoed by Parker, (2001) earlier, who identified the expanding horizons and broadening of scope of accounting related services documented through the 20th century with an apparent on-going momentum creating opportunities for both accounting educators and researchers. Parker notes the expanding array of activities pioneered by accountants and other business professionals operating from within profit and not-for-profit sector organisations and

from public accounting practice firms and canvasses as (1) strategic management, (2) change management, (3) knowledge management, (4) risk management, (5) environmental management and (6) expanded assurance services (Parker, 2001; p.435-441). Parker notes education and research implications that call for exploration of creative multidisciplinary approaches to expand the range, scope and reach of accountant's research in an iterative change process calling for adaptation to shape contemporary context, beyond the profile of the accountant as a *'beancounter'* (Parker, 2001; p.447).

Positions by Parker and van Aken call for more than a multidisciplinary-based approach to critically assessing research from a professional viewpoint. They call for 'intellectual unrest' (Kaidonis, 2009), an ability to look at the world and reality through the lenses of more than professional-training and reflex. They call for accountant-researchers to be especially critical as the profession attempts to gain more relevance in a constantly changing world.

Critical review of mainstream methodologies in leadership research studies (Alvesson and Deetz, 2000) finds two inherent flaws. The first one is an inclination to restrain variety and compel an essence on a multitude of diverse phenomena, a standardised, abstract concept of leadership that imposes unity and 'freezes' parts of what goes on in organizations under its label. The second concerns the innate difficulties with the favoured method of questionnaires. Questionnaires are deemed to overburden language with demands of clarity of meaning and further to assume that the ticks and crosses that are put in the choice alternative boxes say something definitive about how people think, feel, relate and act (Alvesson and Deetz, 2000).

The arguments being advanced by Alvesson and Deetz (2000) have found wider organised support through the Critical Management Studies (CMS) Interest Group. Outlining what the project aims to do through looking at what philosophy can do for critical management studies (CMS), Case and O'Doherty (2010) from the Centre for Leadership Studies at the University of Exeter, United Kingdom, and Manchester School of Management (UMIST) respectively, share part of an CMS Interest Group email (dated 5/6/03) that attempts to outline the CMS project as challenging how organisations have become tools for domination and exploitation. The purpose of the CMS is to enhance critical interpretations of management and society to produce far-reaching changes to structural characteristics of modern society like patriarchy, racial inequality, ecological irresponsibility and the profit motive (Case & O'Doherty, 2010; p.24)

Reverting back to Alvesson and Deetz (2000) with regards to actual conduct of research it is then proposed that these challenges be addressed by understanding the processes in which 'leadership' may occur rather than the questionnaire responses and that this applies for almost all other management phenomena. The three tasks for critical management research are thus deemed to be; (Alvesson and Deetz, 2000), (1) insight, which is a commitment to the hermeneutic, interpretive and ethnographic goals of local understandings closely connected to, and appreciative of the lives of real people in real situations. The second task is; (2) critique, which is a commitment to the analytical aspects of critical traditions which recognise the possibility of domination in local formations and to reconnect local forms and meanings to larger social, historical and political processes. The third task is; (3) transformative redefinition, which is a commitment to the more pragmatic aspects of critical thought, recognising that insight and critique without support for social action leaves research detached and sterile (Alvesson and Deetz, 2000).

2.4 Conclusions

From the above discussion and evaluation, this research on servant-*leadership* is situated within the broad leadership and management theoretical framework. However, while proceeding from an assumption that leadership and management may be equal and complementary, it attempts to argue this position from what could be termed a sub-theoretical level. It attempts to check if this particular variety of a leadership theory (servant-*leadership*) might not be another instalment in the yet apparently unsettled debate of whether leadership and management may be equal. This is informed from the constructivist (Darmer, 2000), the dissensus, local/ emergent dimension (Alvesson and Deetz, 2000; Case and O'Doherty, 2010; Mabey and Freeman 2010), and attempts to be descriptive rather than prescriptive in research approach (van Aken 2004). The second section of the chapter (from **section 2.5** below) reviews literature on management, leadership servant-*leadership*, a possible equivalent concept to servant-*leadership* in *management*, accountancy, and culture in multi-country settings.

Leadership and Management

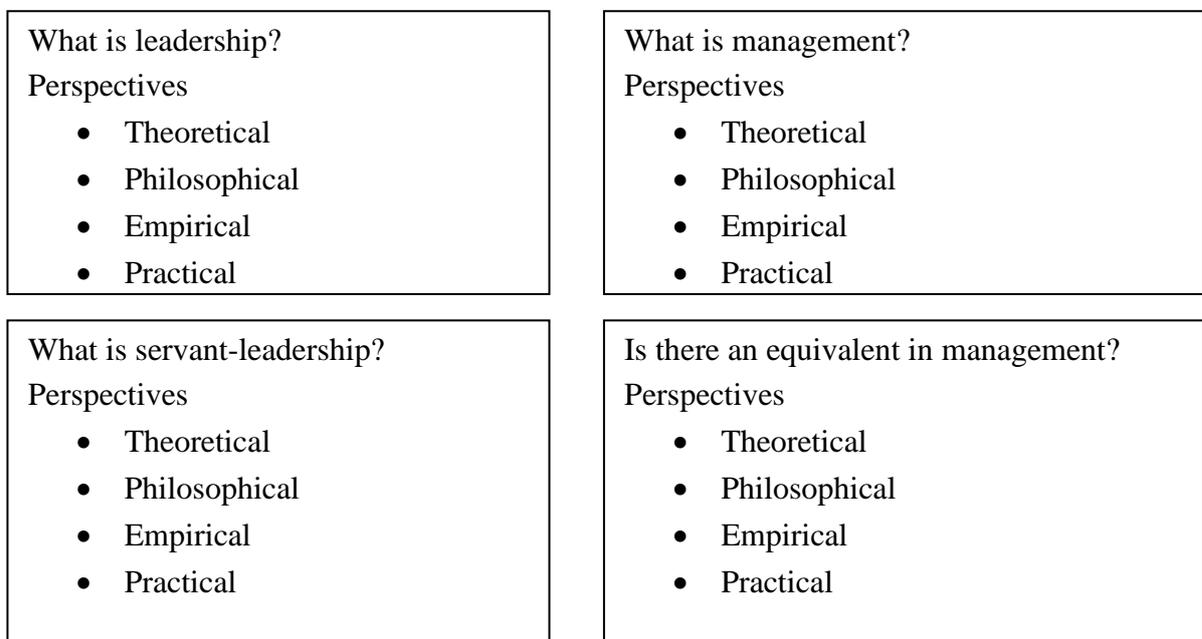
2.5 Plan of review

Leadership and management have been compared and contrasted and there seems to be agreement that though they are different ([Antonakis 2004](#); [Kotter, 2001](#); [Kotter 1990](#); [Bennis and Nanus, 1985](#)) they are also complementary, ([Gronn 2010](#); [Nienaber 2010](#); [Birkinshaw 2010](#); [Nienaber and Roodt 2008](#); [Bolden 2004](#); [Gosling and Mintzberg 2003](#)).

Embarking from the standard dictionary definitions, leadership, management, servant, servant-leadership, and master it appears that a paradox lies at the heart of *servant-leadership*. Servant-leadership appears initially as an apparent paradox due to the definitions of servant and leader. However, if the contemporary standard definition of ‘*management*’ ([Oxford, 2011](#)) is combined with a similar contemporary definition of a ‘*master*’ ([Oxford, 2011](#)); it becomes apparent that a paradox also emerges. The compound term *servant-leadership* however exists in leadership research and literature prior to and post [Greenleaf \(1970\)](#).

Graphically the plan for the discussion is depicted as below (Figure 3);

Figure 3: Diagrammatical representation of the discussion (own)



The discussion follows each of the quadrants in Figure 3, making a critical evaluation of each before drawing out common themes that guided the methodology employed to answer the research questions.

2.6 Leadership – philosophical, theoretical, empirical and practical perspectives

This section traces the historical origins of what leadership is. Employing linguistic analysis and using a European perspective, [Darling and Nurmi \(2009\)](#), traced the origins of leadership and found that it might have originated from Old Germanic language with roots in the verb ‘*laedan (or lithan or lidan)*’ which means travelling or going ahead, implying being in front of a convoy while travelling (p.204). It appears that this ‘*leading*’ role is the basis of modern common usage and perception of leadership

[Quatro, Waldman and Galvin \(2007\)](#) argue the four domains of leadership are exercised in three contexts; (1) formal classroom context, (2) job context and (3) organisational context (p.439) and go on to assert that while formal classroom training seems best suited to the analytic domain, conceptual and emotional domains are likely to be developed through job context. At the macro-level however, firm infrastructure including culture, mission and core values, means Human Resources strategies and practices like performance appraisal and multi-source feedback requiring much larger discrete formal training programs embracing the organisational context, are capable of producing ‘holistic leaders’ ([Quatro, Waldman and Galvin \(2007\)](#); p.439).

2.6.0 Distinctions, definitions and controversies

In work attempting to define what leadership is, [Bolden \(2004\)](#) asserts that though it may appear fashionable to distinguish leadership from management, evidence indicates that this distinction is misleading. [Bolden](#) considers; [Bennis and Nanus \(1985\)](#), who suggest that managers ‘*do things right*’ whilst leaders do ‘*the right thing*’; ([Grint, 2005](#)) who proposes that management is concerned with ‘*routines and the predictable*’ while leadership is concerned with the opposite, ‘*the novel and the unpredictable*’; and [Kotter \(1990\)](#) who concludes that ‘*management is about coping with complexity*’ while ‘*leadership, by contrast, is about coping with change*’. [Kotter \(1990\)](#) further asserts that ‘leadership is different from management, but not for the reason most people think. Leadership is not mystical and mysterious’ (p.1). While further asserting that leadership is not necessarily better than management, or a replacement for it, but that ‘rather leadership and management are two distinctive and complementary activities and that both are necessary in an increasingly complex and volatile business environment’ (p.1), [Kotter \(2001\)](#) considers a military analogy and concludes that ‘no one has figured out how to manage people effectively into battle; and that they must be led’ (p.4). [Bennis and Nanus \(1985\)](#) maxim has been criticized as

attempting to resurrect the traditional distinction between facts and values by demonizing management; thus (doing) *'things right'* reduces to competence or technical mastery, whereas *'the right thing'* implies desirable ends, purposes or values, or, as canonizing leadership while demonizing management, [Gronn \(2010\)](#).

A related criticism on using the influence of either leadership or management on change to differentiate leadership and management is advanced by [Alves et al, \(2004\)](#). Considering Antonakis et al. (2004) definition of leadership as 'purpose driven, resulting in change based on values, ideals, vision, symbols and emotional exchanges' and management as 'objectives driven, resulting in stability based on rationality, bureaucratic means, and the fulfilment of contractual obligations (Antonakis et al 2004); p.4), Alves et al (2004) make a distinction between 'managerial change' which can be objective and guided toward social stability and 'ideals-emotion change' which may be 'subjective and guided toward social change' (p.9). This they argue makes both leadership and management concepts grounded in practice, with a fine line dividing both.

Employing a synthesis review and also content analysis, identifying tasks constituting management and leadership respectively, [Nienaber, \(2010\)](#) found from literature review that concepts of management and leadership are intertwined. While *'management'* has French and Italian roots and *'leadership'* has Greek and Latin roots, he found that these words are synonymous. [Nienaber](#) found that all of the tasks reviewed fall within the boundaries of management, with leadership tasks overlapping with management, but however that, unlike management, leadership had no distinct task that fell exclusively within its boundary. Granted that [Nienaber](#) admits using a range of classical management and leadership theories to determine respective content, he decries the overlooking of 'simple principles', echoing [McMahon and Carr \(1999\)](#) who argue that the current generation of students are reading less of the actual writings of early scholars and more of what current authors attribute to those early scholars (p.670).

The exact criticism is offered by [Birkinshaw \(2010\)](#) who sees the distinction between management and leadership as a rather unfortunate nice play on words, and an unhelpful aggrandizement of leadership at the expense of management, despite examples of management failures like that of the Lehman Brothers ([Birkinshaw 2010; p. 5](#)) and general

management failure at the big-picture level. These failures are not helped by the lack of role models, with ‘Dilbert’ comic strips projecting self-centred halfwits as the image of managers onto the popular imagination made into best-selling business book series, reinforcing what is essentially a situation where we need reminding that ‘*leadership and management are simply two horses pulling the same cart*’ (p.9).

[Nienaber and Roodt \(2008\)](#) critique the work of [Zaleznik \(1977\)](#) as probably representing the watershed between classical management and leadership for its perceived lack of scientific rigour, basing as it did, the exalting leadership as a concept with nobler intentions than classical management on interviews with two CEOs. Zaleznik’s two respondents viewed management as mundane, repetitive and problem-solving in nature, while they viewed leadership on the other hand as engaging in transformational activities, requiring imaginative capabilities to direct affairs. The research by [Nienaber and Roodt \(2008\)](#) nevertheless concludes from its own findings that *general* management and leadership are the same (own emphasis on general). Their research was aimed at determining the views of a select group of manager-students on general management and leadership and whether or not their views correspond to classical management theory. While conceding that statistically, their findings among final-year Master of Business Administration (MBA) students at a South African university, (even though they were manager-students), could not be generalised beyond the scope of their study, [Nienaber and Roodt \(2008\)](#) nevertheless decry ‘flavour of the month gospel’ knowledge (p.48) that promotes management as buccaneering and uninformed by facts. Even though original classical management works may be unavailable in some instances, this body of knowledge which is all-encompassing and holistic, includes leadership (Fayol 1949), adding to the view that leadership and management may be similar.

The implications of the research by [Nienaber and Roodt \(2008\)](#) should be viewed from the South African context, and probably not be generalised too far. However, they are based on a group of managers receiving managing training. This makes the findings significant in that they are also partly based in the actual practice of management and leadership, rather than just in the training/education of these. A suggested way for testing leadership development among managers is offered by [Gao et al \(2011\)](#). They looked at Western leadership development and Chinese managers, exploring the need for contextualisation. They measure Chinese manager’s perception of Western theories of leadership and development by

analysing term papers of MBA students to find out which theories they would find useful in their business environment. They found that authoritarian leadership was least valued. [Gao et al \(2011\)](#) however suggest ‘pre- and post-test knowledge measurements’ together with ‘behavioural and outcome measures from actual managerial practice’ to more robustly address the questions of whether business schools have consequently switched to emphasising conducting of scientific research in place of educating practitioners (p.10). Granted, some business schools attempt to do both, that is, educate practitioners and create knowledge through research, the focus may not be equal between the two.

[McCrimmon \(1995\)](#) argues that formal authority has been eroding for decades, with the 1970s bringing to dawn a realisation that better educated workers respond more positively to ‘enriched’ job responsibilities and involvement, especially in significant decision making, and therefore effectively making management a shared enterprise (p.7). [McCrimmon’s](#) thesis, together with his later call for leadership which is ‘*thought leadership*’ ([McCrimmon 2006](#); [Harris 2010](#)) and not based on any position, seems to somehow equate leadership and management, making *servant-leadership* an option open to a leader, a manager or a professional even. This seems to displace *servant-leadership* behaviours from the leadership divide in leadership or/ and management discourse.

[Northouse \(2010\)](#) argues that the overriding function of management is to provide order and consistency to organisations, whereas the primary function of leadership is to produce change and movement. ‘*Management is about seeking order and stability; leadership is about seeking adaptive and constructive change*’ (p.10).

Further warnings are sounded that; ‘most of us have become so enamoured of ‘leadership’ that ‘management’ has been pushed into the background and that nobody aspires to be a good manager anymore; everybody wants to be a great leader’, [Gosling and Mintzberg \(2003; p.54\)](#). While there is no problem with the warnings posed by [Gosling and Mintzberg \(2003\)](#), they do tend to perpetuate management as the underdog. The higher aim for management in [Gosling and Mintzberg’s \(2003\)](#) warning is to be ‘good’ while for leadership it is to be ‘great’. They warn however that the separation of management from leadership is dangerous and promotes hubris. Hubris means extreme pride, sometimes also known as narcissism.

Psychology and management academics from the United States (Campbell, Hoffman, Campbell and Marchisio 2010) attempted an empirical and theoretical multidisciplinary integration of research on narcissism in organisations. Noting that narcissism is complex and that several disciplines do not engage in significant cross-talk they defined narcissism initially as *'a relatively stable individual difference consisting of grandiosity, self-love and inflated self-views'* (p.2). They further propose that it is useful to think of narcissism as containing three components; the self, interpersonal relationships and self-regulatory strategies. They identified the narcissist self as characterised by positivity, 'specialness' and uniqueness, vanity, a sense of entitlement and a desire for power and esteem. The narcissistic relationships on the other hand contain low levels of empathy and emotional intimacy, replaced by shallow relationships ranging from exciting and engaging to manipulative and exploitative. The third characterisation of narcissism is the strategies that include seeking opportunities for attention and admiration, bragging and stealing credit from others (Campbell et al, 2010). They note that a link between narcissism and leadership has long been recognised with early psychological treatment linking the two starting with Freud (1960). They conclude that several themes are consistent across topics and that narcissism is best thought of as a trade-off, being positive in some contexts and from some perspectives and negative from others. For example, they note that narcissism can predict positive outcomes in novel or chaotic situations, while producing negative outcomes in stable, long term contexts and after threat. The final consequence for researchers they note is that organisational selection processes that focus on short-term performance, likability, rapid leader emergence, self-confidence, or public performance are likely to select for higher levels of narcissism.

While narcissism has implications for leader selection, depending on context as above, its link to management and managers appears not to have been researched adequately. Questions could be asked for example that, if narcissistic leaders focus on the short-term and destroy systems that they and others depend on to thrive and survive, who will be called upon to fix the systems and damaged relationships? Will it be more narcissistic leaders, perpetuating the problem or it could be ethical organisation citizen behaviour-attuned managers as fixers? The implications for leadership and management and the distinction between the two can assist to clarify whether leadership and management should be treated as complementary as or different and separate.

Recently, the orthodoxy of research into leadership that presents leaders as heroic, charismatic and transformational visionaries has been challenged as encouraging narcissism, megalomania and poor decision-making on the part of leaders, often at great expense to those organisations they are there to serve (Tourish, 2013). This point of view is relevant to this research. In treating leadership and management and complementary for testing servant-leadership, this research will attempt to debunk a possible notion that servant-leadership behaviours are necessarily found only in leadership contexts. Gosling and Mintzberg warn that the separation of management from leadership is dangerous. They caution that management without leadership may lead to bland styles that dampen activity and conversely that leadership without management may encourage detached styles that promote powerful yet destructive hubris (Gosling & Mintzberg, 2003).

The idea of hubris is clearly linked with narcissism, a personality trait encompassing grandiosity, arrogance, self-absorption, entitlement, fragile self-esteem, and hostility (Rosenthal and Pittinsky (2006; p.617) as an attribute of many powerful leaders. A problem of definition of narcissism and whether narcissist leaders provide a net gain or loss, and movement of the discussion from a *good vs. bad* debate is needed for a more productive discourse about the role of this phenomenon in leadership. The study, though limited, by its own assessment, through its reliance on a small convenience sample, nevertheless makes further notable contributions to the call for a transcendental (Cardona, 2000), ‘glocal’ (Svensson, 2008) and global ‘productive management’ theory (Lutz’s of (2009) approach to leadership and management issues. Ethical leadership has been defined as leading in a manner that is respectful of the rights and dignity of others and was found to be endorsed across cultured (Resick et al. 2006).

Burns (1979) identifies two types of leadership; transforming and transactional. Transformational leaders offer a purpose that transcends short-term goals and focuses on higher order intrinsic needs while transactional leaders, in contrast, focus on the proper exchange of resources, (Judge and Piccolo, 2004).

Conclusions

This research will try to find out whether management should also not be elevated to the same ‘glory’ as leadership, by trying to find if it is possible that there might be a higher

meaning in management beyond maintaining order, managing chaos and paradoxes and balancing competing forces. Servant-leadership which is the focus of this research seems to agree with the assumptions of transforming leadership more than it does with the assumptions of transactional leadership. This initial conclusion was investigated more in the section that follows.

2.6.1 Transformational, transactional and servant-leadership

Transformational leadership and servant-leadership have been examined to check what similarities and differences exist between the two leadership concepts. The primary difference was the focus on the leader and that, although different, ‘both transformational leadership and servant-leadership offer the conceptual framework for dynamic leadership’, (Stone, Russell and Patterson, 2003; p.349; Smith, Russell and Patterson 2004). In examining the extent of overlap of the two theories and the motivation of managers to create organisational cultures using one or the other of the perspectives, servant-leadership, Smith, Russell and Patterson (2004) argue, leads to a spiritual generative culture, while transformation leadership leads to an empowered dynamic culture, within appropriate contextual factors. These are namely that high change environments require the empowered dynamic culture of transformational leadership, while more static environments are better served by the servant-leadership culture (Smith, Russell and Patterson, 2004; p.80). This possible link of servant-leadership to culture was tested in this research.

The conclusions are challenged somewhat by a study by Judge and Piccolo (2004). Presenting their findings in the Journal of Applied Psychology, Judge and Piccolo performed a meta-analytic test of the relative validity of transformational and transactional leadership. The comprehensive examination looked at a full range of transformational, transactional and laissez-faire leaders (based on 626 correlations from 87 sources). Particularly interesting is *laissez-faire*, or non-leadership (p.756), the avoidance or absence of leadership. Even though they note *laissez-faire* leadership bears some resemblance to passive leadership, or management by exception, wherein leaders that score high on this type of leadership avoid making decisions, hesitate taking action and are absent when needed, they treated it separately. Their results show that overall, ‘the absence of leadership (*laissez-faire*) is nearly as important as the presence of other form of leadership’ (p.765).

These findings would seem to challenge the findings by [Stone, Russell and Patterson \(2003\)](#) and therefore imply that servant-leadership is no greater addition to transformational leadership as *laissez-faire* leadership. That is, in situations in organisations where results are clearly linked to rewards, the practice of servant-leadership might not make as much difference as practising transformational or transactional leadership.

However concluding that although transformation leadership and servant leadership are not antithetical theories [Stone, Russell and Patterson, 2003](#) note that they are complementary ideologies as they both describe excellent forms of leadership albeit with significant points of variation in the concepts, that; while on the one hand transformational leaders tend to focus more on organisational objectives, servant-leaders on the other hand focus more on the people who are their followers (p.359).

To the extent that the servant-leader's motivation is directed more at the personal growth of the follower, and hence the servant leader's success is determined by the extent to which the follower moves toward self-actualization; the transformational leader's motivation is directed more toward obtaining success for the organisation, which will in turn reflect the leader's abilities because the success of the leader is measured by the extent to which they obtain organisational rewards, servant-leadership tends to cultivate a more static approach to the external environment than transformational leadership ([Smith, Russell and Patterson, 2004](#); p.89). This linkage of servant-leadership to the external environment was not tested.

In taking a relational perspective on leadership, that is, focusing on the relationship between a leader and a collaborator, called a partnership, an additional partnership to transactional and transformational leadership is identified, called transcendental leadership. This adds a service orientation to transformational leadership, which is purported to solve the possible manipulative side of transformational leaders ([Cardona, 2000](#); p.201). In this view a dynamic, mutual though not necessarily proportional influence and connection between a leader and a collaborator exists, which leads to added value partnerships. Thus the partnerships are defined by the motivation of the collaborators in the relationship and are a result of the values and behaviours of the leader, which makes it critical that the leader understands and practices behaviour patterns and values that encourage the creation and reinforcement of high-value added partnerships and thus '*the type of partnership that the relational leader is able to*

create will determine the quality of the collaborators' following behaviours, as well as the strength and the depth of the loyalty they show to the partnership' (Cardona, 2000; p206).

The view is echoed by [Crevani, Lindgren and Packendorff \(2010\)](#) who suggest a perspective of leadership based on daily social interactions rather than on individual leaders, and that these institutionalized notions of leadership are brought into and re-constructed in these same social interaction activities. Leadership inquiry based on this outlook may contribute to new leadership ideals that eschew heroic masculinities for less individualistic and more human constructs that emphasize the potential of leadership in every social situation, ([Crevani, Lindgren and Packendorff, 2010: p.84](#)). The same argument is echoed by [Stacey \(2007\)](#) who argues that on-going, ordinary everyday local interactions form and sustain change. This way of conceptualising organisational interactions, derived from Kant and Hegel, overturns the dominant discourse on management. [Stacey](#) concludes that leaders use close relations to enhance communication by not resorting to allegories of a hero who changes the whole but to commonplace actions of genuine leaders that seek co-creation and constant crafted organisational futures ([Stacey 2007; p. 301](#)).

Conclusion

The researcher's viewpoint is that one might substitute 'leader' in this with 'manager' and the implications might still be the same. Managers can be argued to perform these day to day interactions and take part in these local conversations. The allegory of a visionary leader might be overemphasised in theory and leadership and management discourse.

2.6.2 Transcendental leadership – mastery as a possible link

It would appear from the above that transcendental leadership has a more natural and less tenuous link to servant-leadership than both transactional and transformational leadership, insofar as servant leadership is claimed to be a humanistic and spiritual rather than a rational and mechanistic approach ([Wong and Davey, 2007](#)).

Mastery of management is a possible bridge between leadership and management. Mastery in management intuitively evokes a manager attuned to the various competing modes of management required to ensure effectiveness of contemporary organisations that are vast and complex. A master implies someone with authority over subordinates or subjects. The term master can be traced to the Latin term *magister*, for teacher, or license to teach by

(McGregor, 2007), who also offers stewardship as an alternative designation (destination?) to mastery in education.

The idea is to disengage people from the implicit assumptions that are implanted in the current graduate school infrastructure by using stewardship to provide symbols, language, metaphors, values and principles. The ethical and moral elements of stewardship imply a fiduciary role to act with honesty and care, and critically preserve ideas and scholarly resources of a discipline (Golde & Walker, 2006), in McGregor 2007). Ladkin (2008) explores the issue further by offering insights from Plato and Plotinus, approaching it from two different angles; ‘form’ and ‘measure’; ‘form’ relating to mastery . . . and that *‘mastery from a leadership perspective might also extend to other, more contextually-based areas of domain competence’* while the second aspect of mastery discussed by both Plato and Plotinus, that of ‘measure’, is about knowing ‘how much’, as opposed to being ‘excessive’ (Ladkin, 2008; p.36).

Arguing that mythology lies at the heart of culture, and that it can provide managers with clues on how to tackle modern challenges such as; (1) the increasing role of women in the workplace, (2) the feasibility of applying Japanese management techniques to American industry and most importantly for this study (3) the leadership role of managers themselves Koprowski (1983) proposed way back in the 1980s lessons that managers can employ to deal with their primitive need for power and self-aggrandizement and dealing with a manager’s dual masculine and feminine nature. Koprowski contends that managers symbolise the modern day hero expected to embody the qualities that have pervaded the heroic legends of the past. Among these virtues he argues, are courage, self-sacrifice and humility. However, before these honourable qualities can be put to use for the collective good, a manager has to reach full emotional maturity and deal with innate pitfalls that reside in the inner-self which include self-serving narcissism and a fear of one’s inherent dual nature that include masculinity and feminism, Koprowski (1983; p.51).

Koprowski (1983) argues that our ‘left-brained’ society values logic and rationality and seems to have little concern for myth as a legitimate vehicle for understanding ourselves and our social institutions. Koprowski further argues that history contains unique elements of truth that elude rational thought and categorisation. This view is echoed by Hendry (2006)

who argues for the reduction of the '*intellectual tyranny of economics*' (p. 268) and advocates for use of management history to set contemporary management practices and management ideas in context so as to overcome the dominant conception of the manager as a morally neutral technician engaged in a world of purely rational problem solving.

While this may be true and applicable to a concept such servant-leadership, claimed to have been around in one form or another for a long time (Valeri, 2007; Kriger and Seng 2005) the labelling of all modern society as left-brained might be a little too sweeping. There should be some elements in society that can live with the tension and ambiguity occasioned by both left-brained and right-brained thinking (Hampden-Turner 1994; Zohar, 2002). If such leaders and managers exist that can tap into both sides and modes of thinking, this can only be of benefit to organisations as then the *care* that has been advocated as needed in modern-day leadership and management by among others (Le Texier 2013) can be realised. The use of both left-brain and right-brain thinking could be a form of 'mastery'. Others however claim that a universal underlying structure that is biologically determined is located in the brain. The structure is claimed to account for virtually all human behaviour. The drives located in the brain are; drives to bond, to learn, to acquire and to defend (Lawrence and Nohria, 2002; in Cameron et al 2006; p. 8). Based in evolutionary biology and neuroscience, this complete model of basic human nature is also claimed to be linked to the competing values framework (CVF).

Other forms of deriving what could be called 'mastery' look at domains of management. Domains of management (see Lessem 1989) are echoed in some way by the ACES model for holistic leadership development and practice proposed by Quatro, Waldman and Galvin (2007). They are respectively the (1) Analytical, (2) Conceptual, (3) Emotional and (4) Spiritual, hence ACES. The *analytical* develops leaders that are good at understanding and managing distinct complexity and its key skills are quantitative analysis, logical reasoning and decisiveness. The *conceptual* develops leaders adept at both understanding and managing interrelated complexity and fostering creativity and has the key skills of qualitative analysis, creativity and curiosity. The *emotional* results in leaders attuned to emotional issues and its key skills are persuasive communication, empathic understanding and self-monitoring. The *spiritual* results in enlightened leaders who recognize and value spirituality and the key skills required and developed are self-reflection, integrity and meditative thinking.

The representative behavioural examples for the *analytical* leadership domain are; calculating break-even point, developing a decision tree or choosing one alternative over another. These employ theoretical and research bases of scientific management (Taylor, 1911), Theory X management (McGregor, 1960) and agency theory (Jensen and Meckling, 1976) as examples of models for thought and action. The overall aim is ‘*understanding and managing the trees*’ (p.429).

The representative behavioural examples for the *conceptual* leadership domain are; weighing and balancing the needs of multiple stakeholder groups, developing a new product or facilitating a brainstorming session. These use the theoretical and research bases of, cooperative systems (Banard, 1938), organisational social psychology-based systems (Katz & Khan, 1978) or systems thinking and organisational learning (Senge, 1990). Overall, the aim of the *conceptual* domain is an ‘*understanding and managing the forest*’ (Quatro, Waldman and Galvin 2007; p.429). Examples for *emotional* leadership domain are; aligning new employees around a vision, actively listening to an employee grievance or avoiding an unnecessary confrontation with a customer or employee. These use the theoretical and research bases of the Hawthorne studies, (Mayo in Roethlisberger & Dickson, 1966), transformational leadership (Bass, 1985, 1997 and Burns 1978), emotional intelligence (Goleman, 1995). The overall aim is an ‘*embracing and leveraging emotion*’ (p.429).

Typical behavioural examples of the *spiritual* leadership domain are; self-assessing a poor decision or behaviour, assessing personal or organisational values congruence or deeply considering the environmental impact of a new production process. These are aided by the theoretical and research bases of self-actualization in the workplace (Maslow, 1965), institutional theology and servant leadership (Greenleaf, 1970) or values-based leadership (House and Aditya, 1997). The overall aim is ‘*fostering higher-order purpose*’ (p.429).

Putting it altogether they develop a classification typology of leadership development across the ACES domains as depicted below (Table 5);

Table 5: A classification typology of leadership development across the ACES domains

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Quatro, S.A., Waldman, D.A. and Galvin, B.M. (2007) Developing holistic leaders: Four domains for leadership development and practice. Human Resource Management Review Vol.17 (2007) p.435. Elsevier.

Quatro et al. (2007) caution against leadership development activities that may create narrowly-focused leaders.

Conclusion

The researchers view is that while the model appears comprehensive in covering most of the possible contexts within which leaders can be developed, the link to actual teaching in business schools may be difficult to put into practice. This is a particular problem when the institutional (academic) and practical (business) pressures of leadership development involving business schools and organisations may need negotiating at the political and utility seams and interfaces between business schools and organisations. These and other issues are considered by [Rees and Porter \(2008\)](#), with the additional complication that management development has been re-branded as leadership development without consideration of the associated dangers. Mastery, left or right-hand thinking, emotion and the ideas regarding domains of management all appear as if they are linked by context. Context and perspective were therefore useful and crucial aspects to test.

2.6.3 Conclusions on leadership

Leadership has been researched over a long period of time and has emerged as a body of knowledge with interesting theories. Since leadership involves the study of humans in social contexts, it is difficult for its study to be completely value-free. Leadership research and thought are influenced by worldviews as much as other areas of social knowledge like politics and religion. Since leadership involves the study of human interactions, its relationship to management is interesting in as far as both attempt to assist our understanding of these social interactions in institutions, particularly commercial and economic institutions. At the level of theory however, various attempts above appear to somehow interchange leadership and management, implying that they might be related. With respect to accountants, since this is a profession with some managerial training and is involved in leadership positions in practice, this research tests out whether the assumed theoretical equivalence of management and leadership might in fact hold in practice.

2.7 Management – philosophical, theoretical, empirical and practical perspectives

In arguing that ‘management’ does not mean primarily ‘business management’ [Le Texier \(2013\)](#) uses a hermeneutic approach to analyse and trace the first meanings of this word. The first meanings, he argues, referred to the family realm, based on the principles of *care* and

self-management. Le Texier argues that managers gained power within organisations against the original entrepreneur-owners who might have run companies on the basis of family principles, and that in the process managers took ‘management’ from engineering literature and redefined to apply to it to the shop, the company and workers. This, he contends, ironically went against the logic of the family by flaunting a concept inherited from the domestic world. Managerial rationality then got rid of the principle *care* and replaced it with the principle of *control*. (Le Texier, 2013; p.22, italics in original).

In the context of this research, the leadership and management are assumed as equal, whether applied in owner (family) institutions or in formally structured organisations. The underlying testing is whether a profession that is practising the management and/or leadership applies these as equal.

2.7.1 Roots of modern day use of the term ‘management’

It is useful to trace the history of the term management. This tracing of the first systemised usage of the term ‘management’ in the 18th and 19th centuries calls for a rekindling of the principle of *care* for workers by managers. These are probably the principles that *principles-based management*, *value-based management* and others attempt to relate back to. Thibault Le Texier of Nice University in France was writing in the Management History Journal tracing the first systematised use of the term ‘management’ in the 18th and 19th centuries. Le Texier advocates the uncovering of the familial roots of modern management thought, concluding that the family has never been recognised as one major institutional origin of modern management thought. Management theoreticians and historians appear to have rejected the family way of governing, and the principle of care concealed by 20th century managers, with great implications for research, practice and society. Early attempts (Lessem, 1989) to come up with global management principles group management into four domains; primal, rational, developmental and metaphysical; with the *primal* domain covering novel and trendy concepts, the *rational*, existing and conventional wisdom and the *developmental* and *metaphysical* only becoming evident such that these domains manifest in different cultures around the globe; East, West, North and South, marked by different ages in management; corresponding to youth, adulthood, midlife and maturity; by different stages in a business development, independent, consolidated, enabling and nuclear; and by different steps of individual capabilities, instinctive, intellectual intuitive and imaginative (Lessem, 1989).

Written prior to the collapse of the Bank of Credit and Commerce, from which some lessons are drawn, the principles are intended to use personal and cultural managerial individuality on the one hand and enable acknowledgment and connecting of that same diversity to ensure global management reach on the other. Important business functions, not the traditional planning, organizing, directing and control functions; but remarkably operations and marketing, financial and human resource management are revealed as considerably untouched by at least two of the four domains; with management theory in finance and accounting and in technology and operations being almost entirely rationally based. Marketing and management are argued as straddling both the *primal* and the *rational* and occasionally touching on the *developmental* domains. The human resource function is seen as the only function in which theory has spanned all four domains, even though most of the theory in human resources management is rationally founded, [Lessem, 1989](#).

Conclusion

The idea that finance, the core area that accountants work in, is untouched by *developmental* domains is interesting and could be challenged. This research attempts to check aspects of this. Managers have to deal with seemingly diametric and opposing forces in business life, whether the organisation is profit-seeking or not. Some of these (though not in any way exhaustive) are identified by [Rhinesmith \(2005\)](#) and [Nooteboom \(1989\)](#) to which could also be added the rational versus mechanistic and the humanistic versus the spiritual paradoxes ([Wong and Davey, 2007](#)).

2.7.2 Management philosophies and culture

[Bendixen and Burger \(1998\)](#) review the socio-culturally diverse work of [Trompenaars \(1993\)](#), [Lessem \(1993\)](#), [Quinn \(1991\)](#), [Hofstede \(1991\)](#), [Khoza \(1993\)](#) and [Handy \(1991\)](#) to come up with a qualitative basis for four worlds sharing generic philosophies namely empiricism, rationalism, idealism and humanism and derive five distinct management philosophies; (1) rational management, (2) entrepreneurial management, (3) clan management; (4) market-oriented management and (5) educated versus experienced management that have varying degrees of influence on management and organisational effectiveness.

The diversity of the work reviewed covered: national, organisational and professional culture ([Trompenaars 1993](#)); the quantitative economic performance division of the world into

Western, Eastern and Third World (Lessem 1993); the competing values model based on modes of information processing (Quinn 1991); power distance and uncertainty avoidance's four organisational typologies – village market, the family, the pyramid of people and the well-oiled machine (Hofstede, 1980); *Ubuntu's* communal convivial spiritual management philosophy (Khoza,1993) ; and, the four gods of management – Zeus, Apollo, Athena and Dionysus (Handy 1991).

The combinations of the way the philosophies are embraced by managers result in a hierarchy of management cultures; (1) grey managers, (2) clansmen, (3) developmental managers (4) free marketers, (5) professional managers and (6) holistic managers operating on continuum of either management experience or management education as they strive for effectiveness (Bendixen and Burger, 1998; see Figure 3 below)

Figure 3: Hierarchy of management cultures

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Bendixen, M. and Burger, B. (1998) Cross-Cultural Management Philosophies. Journal of Business Research Vol. 42, pp. 107–114 (1998) 1998 Elsevier Science Inc. New York. Elsevier

On the extremes, grey managers are said not to subscribe to any particular philosophy and are not very effective while on the opposite end a small group of managers strongly utilize all five management philosophies and are highly effective. Managers can then progress from gray to holistic via either the management education or management experience route, with clansmen adopting a strong clan management philosophy while not embracing any other philosophy resulting in retrogression on the effectiveness scale. ‘The holistic approach to management, embracing the full span of management philosophies, is clearly indicated as being the most effective’ and through this the authors empirically tested and found support for the proposition that ‘management and organizational effectiveness are dependent on management philosophies’ (Bendixen and Burger, 1998; p.109).

Conclusion

In the context of this research, a holistic approach to, which stems from the view that accountants have some management training and education and also gain experience in management and leadership implies that some leadership skills could be picked up from managerial and leadership experience the application of which skills can be tested to check whether it makes learned management and acquired leadership skills could be deemed to be equal

2.7.3 Management domains

A review of the key skills, representative behavioural examples and theoretical and research bases was employed by [Quatro, Waldman and Galvin \(2007\)](#) and their conclusion regarding the Human Resources function, even though not expressly extended to other typical functions in an organisation like Finance and Accounting would seem to agree with [Lessem's \(1989\)](#) assertion that the function of human resources spans [Lessem's \(1989\)](#) and [Quatro, Waldman and Galvin's \(2007\)](#) domains of management theory development and application. This is particularly so if organisations are perceived of as aiming for a '*high-order purpose*' beyond Finance and Accounting's '*shareholder wealth maximization*' for example or the mere quantitative and qualitative weighing and balancing of stakeholder groups.

This view of management and leadership has implications for the functions, with finance and accountants needing more than the abstraction of money to audit the social performance of companies. Working in the 1970s, [Lessem \(1989\)](#) uses a double entry system to cover not only financial transactions but also social and psychological ones within business and produces one such account as below (Table 6);

Table 6: The psychological balance sheet

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[Global management principles. Lessem, R. \(1989\) -Prentice Hall, London](#)

The functional view of management is utilized in tandem with critical theory to critique, challenge and counter the legitimacy of the development of institutions and practices that

might be deemed oppressive. To counter the general, metaphor-like conceptualizations of management; distorted communication, mystification, cultural doping and colonization; the view of accounting as a dry, unexciting, mechanical, straightforward and rational field of management concerned as an independent and impartial observer, recorder and scorekeeper of scores in a game played by other players, with an image of objectivity, is challenged as deceptive (Alvesson and Hugh 1996). This view of management is traced to the origins of the word ‘management’ as arising from ‘*maneggiare*’, which meant to handle and train horses (Darling and Nurmi 2009).

Utilising critical theory, Alvesson and Hugh (1996) aim to challenge the legitimacy and counter the development of oppressive institutions and practices by arguing that, ‘*in management, phallogocentric values and practices are widely revered, institutionalized and appear to be normal*’ while alternative (for example feminist) values and practices are frequently marginalised and devalued (Ferguson, 1984).

Conclusion

While management and leadership cannot be adequately understood from standard dictionary definitions, the literature available further complicates the terms in that they are at times treated as synonymous, different and complementary. What appears to emerge as the common thread that ties the two meanings in the available literature is the fairly recent term ‘*followership*’ (Pekerti and Sendjaya 2010; Andersen 2009; Sy, 2010). Followership itself however does not appear to have a common meaning but intuitively appears as the common link or bridge to a deeper investigation and appreciation of management and leadership. Followership could be the glue that binds management and leadership and would need further research and theoretical framework development. This aspect is outside the scope of this research.

2.7.4 Conclusions on management

Management theory has also attempted to provide insight into social interactions of humans in institutions just as leadership theory has. However management appears, from the review above, to be somehow subordinated to leadership. Management theory however has attempted to transcend value-laden sectarian confines, by proposing certain global principles that might be applicable in a variety of contexts across the world. Management therefore

appears to offer a useful platform from which to try and balance theory of social interactions of people in institutions. Accountants as professionals practising and working in various social contexts might be assumed to have some professional behaviours that transcend values-driven social tendencies. This research attempts to measure whether these behaviours as exhibited by accountants in practice could evidence some equivalence in management and leadership.

2.8 Servant-leadership

Servant leadership is a radical approach that is claimed to be different from traditional trait, behavioural, situational and contingency leadership models in that it is humanistic and spiritual rather than rational and mechanistic and places workers rather than shareholders at the centre of concentric circles, (Wong and Davey, 2007).

Servant leaders and servant leadership have been elevated to a search for an unknown quality in leaders that sets them apart from other leaders. But is this not further glorifying leadership at the expense of management? (Birkinshaw 2010). In tracing the origins of servant leadership prior to Greenleaf and recommending areas for further research, Valeri (2007) concludes that servant-leadership, from a social science perspective, can only be considered as a concept; rather than a valid theory of leadership that can be tested with quantitative or empirical data to prove or disprove it.

2.8.1 Theoretical and empirical evidence - servant-leadership

Empirical research has attempted, through tools, scales, frameworks, factor analysis, best practice to measure servant-leadership evidence and behaviour. The research includes findings that suggest that there exists: perceptions of a positive correlation of servant leadership with both leader trust and organizational trust (Joseph and Winston, 2004); relative application of emotional intelligence to the servant-leadership concept with no clear evidence of specific ties of emotional intelligence to servant leadership or just to leadership in general (Winston and Hartsfield 2004); and three factor (vision, empowerment and service) confirmation of the original 12 factors of Page and Wong's (2000) servant leadership instrument (Dennis and Winston, 2003). Further research employed: a five-factor (empowerment, love, humility, trust and vision) construct validity for a servant leadership assessment instrument building on Patterson's servant leadership theory (Dennis and Bocarnea 2005); a conceptual framework integration of servant leadership within four domains of leadership of personality, relationship, task and process (Page and Wong, 2000);

a revised servant leadership profile based on the opponent-process model predicated on the absence of authoritarian hierarchy and egotistic pride as two main forces antithetical to the implementation of servant leadership (Page and Wong, 2003); and experiential learning as an effective means for establishing and reinforcing the basic tenets of servant leadership (Page, 2004).

Further research through discriminant analysis, has found five statistically significant items (focus on needs of the organisation/individual; inclination to lead/serve first; allegiance toward the organisation/individual; influence through conventional charismatic approaches/influence through unconventional service and control/freedom or autonomy) differentiating transformational and servant leadership (Parolini, Patterson and Winston, 2008, building on Parolini's (2007) empirical investigation). Servant leadership was found as a better predictor of leader-member exchange (LMX) than transformational leadership across five servant leadership factors of altruistic calling, emotional healing, persuasive mapping, wisdom and organisational stewardship (Barbuto and Wheeler, 2006).

Andersen (2009) argues that servant leaders are detrimental to organisational effectiveness and may even have a negative effect on organisational effectiveness (Andersen, 2009b). The argument is that the primary concern for servant-leaders is their followers, yet managers in business and in public agencies do not have followers, but have instead employees and subordinates. Andersen argues that people employed in formal organisations are not followers and that probably only religious or political leaders have followers. Andersen argues that servant leaders' efforts are not concentrated on achieving the owners' goals because they can hardly achieve them and instead may even be harmful to formal organisations (Andersen 2009; p.12)

A measure of executive servant leadership that uses a form of ethical leadership to check if a business climate in which value creation rooted in social concern is compatible with moral accountability and the production of goods and services was employed by Reed, Vidaver-Cohen, and Colwell, (2011). Best practices in servant leadership based on exceptional leadership abilities combined with humility and love was attempted by Wong and Davey (2007). A servant leadership behaviour scale based on six dimensions of voluntary subordination, authentic self, covenantal relationship, responsible morality, transcendent

spirituality and transforming influence factor-analysed and validated by experts on their psychometric properties was added by [Sendjaya \(2003\)](#). Some support for a theoretical model linking servant-leadership to job satisfaction with organisational justice and the need for satisfaction as mediators of this relationship drawn on models of justice, self-determination theory, needs-based theories of job satisfaction and servant-leadership literature was found by [Mayer, Bardes, and Piccolo \(2008\)](#).

Other research includes; inclusion of hope in the servant leadership model to extend Patterson and Winston's models ([Cerff and Winston, 2006](#)); case study support showing general morale and organisational improvement through the use of [Patterson's \(2003\)](#) and [Winston's \(2003\)](#) models of servant leadership and the servant-shepherd leadership instrument (SSLI) instrument ([Winston, 2004](#)). Some universal practice and acceptance of a self-sacrificial servant-leadership style in Australia and Indonesia using an extension of the GLOBE study of 62 societies linked to both leaders' and followers' societal profile and cultural identities was found in [Pekerti and Sendjaya's \(2010\)](#) work. Some indication that servant leaders can develop a culture of followers who are servant leaders themselves in high performing organisations emerged in [Melchar and Bosco's \(2010\)](#) study.

Positive correlation of follower's ratings of leaders' servant-leadership to follower's ratings of leaders' values of *empathy*, *integrity* and *competence* together with followers' ratings of leaders' servant-leadership being positively related to leader's ratings of their own *agreeableness* was found in [Washington, Sutton and Field's \(2006\)](#) research. A contextualised model of cross-cultural leadership appropriate for the West African context that harmonizes and integrates variable sets of servant leadership, transformational leadership and principles of divinely empowered leadership to produce the Divinely Empowered Transformational Servant Leadership Model, was proposed by [Hale, \(2004\)](#). Evidence from an examination of the succession process in a servant-led organisations showed that a positive relationship between servant-leadership principles and the succession process exists ([Dingman and Stone, 2007](#)). A six-dimensional psychometric properties-based servant leadership behaviour model (Servant Leadership Behaviour Scale - SLBS) characterized by service-orientation, a holistic outlook and moral-spiritual emphasis derived from qualitative and quantitative studies was proposed by [Sendjaya, Sarros, and Santora, \(2008\)](#). [Reinke \(2004\)](#) explored the relationship between perceptions of leadership and the level of trust

between employees and supervisors. The focus was to begin a theoretical discussion of servant leadership and to introduce an instrument for measuring servant leadership. A component of servant leadership, stewardship, was found to be a determinant of trust level, indicating that ‘service before self’ is not just a slogan, but a powerful reality that builds trust between employees and supervisors.

Conclusion

While finding that the powerful effect of the stewardship component of servant leadership lent support to the importance of ethical behaviour in organisations some limitations are apparent in this research. The use of 651 employees in a suburban Georgia county is the first limitation. Organisational culture’s powerful role in influencing how leaders behave and perceptions of trust, including cultural and racial differences of perception are variables that lacked in this study. These variables could shed more light on the strength of the connection between servant leadership and stewardship in multi-organisation, multi-cultural and multi-country and multi-racial contexts.

2.8.2 Typologies of servant-leadership

Perhaps the unsubstantiated claim, at least by what could be termed scientific rigour in management and leadership research, is the assertion that Taylor and Mayo defined management theory and that one could save themselves from reading about 99 percent of all management works once one masters the opposition between rationalists and humanists, underlined by the tensions between reason and passion and the individual and the group [Stewart \(2006; p.1\)](#).

Taking umbrage that philosophy is an inherently academic endeavour, and claiming that ‘[Epicurus](#), [Descartes](#), [Spinoza](#), [Locke](#), [Hume](#), [Nietzsche](#), and most of the other great philosophers of history were not professors of philosophy’, [Stewart](#) urges a simple three-point program namely; (1) expanding the domain of analysis, (2) hiring people with greater diversity of experience and (3) communicating, or dialogue as advocated by [Plato](#), so that philosophy reclaims its rightful place as the educator of management (and probably leadership). An attempt however, to put the empirical research on servant-leadership above into a typology is presented below (Table 7).

A notable empirical study here is the one conducted by Öner (2012). This study's purpose was to test adaptation of servant leadership survey for the first time in Turkey and to explore the relationship between perceptions of servant leadership and paternalistic leadership styles in the Turkish business context. Using self-administered surveys completed by white-collar mid-level managers in Istanbul Öner (2012) found that Turkish employees perceived a high correlation between paternalistic and servant leadership styles, strongly suggesting that leadership practices held by employees are strongly culture-specific.

Table 7: Typology of Servant Leadership Scales (own)

Typology	Tools, scales, theoretical frameworks	Authors
Theoretical refinement	SL theoretical development	Page and Wong 2000 Page and Wong 2003 Reinke 2004 Wong and Davey 2007 Mayer, Bardes, and Piccolo 2008
Factor analysis	SL factor analysis	Sendjaya 2003 Dennis and Winston 2003 Dennis and Bocarnea 2005 Parolini, Patterson and Winston 2008 Sendjaya, Sarros and Santora 2008
Comparison	SL and other leadership theory	Barbuto and Wheeler 2006 Öner 2012
Element analysis	SL and another organisational/ leadership element	Page 2004 Joseph and Winston 2004 Winston and Hartsfield 2004 Cerff and Winston 2006 Washington, Sutton and Feild 2006 Dingman and Stone 2007 Pekerti and Sendjaya 2010 Walumbwa, Hartnell and Oke 2010 Chatbury, Beaty and Kriek 2010 Hu and Liden 2011 Reed, Vidaver-Cohen, and Colwell 2011 Mehta and Pillay 2011 Kool and van Dierendonck 2012
Cases	SL case study	Winston 2004 Hale 2004 Washington, Sutton and Feild 2006 Dingman and Stone 2007 Melchar and Bosco 2010 Öner 2012

Conclusion

Despite finding that paternalistic leadership and servant leadership did not seem inconsistent in this study, a criticism that can be levelled at this study is the sweeping generalisation that paternalistic leadership will find more favour in developing countries (supported by Hertzog 2004). Paternalism in non-Western cultures is deemed benevolent and authoritarian

(Pellegrini and Scandura 2008). This assertion appears to assume that in Western contexts a directive and supportive leadership style does not work as much as in all non-Western contexts.

2.8.3 Conclusions on servant-leadership

It would appear from the typology above and the timelines of the empirical studies that servant-leadership element analysis is the most recently researched and popular type of empirical research. This is followed by factor analysis which has gone ahead to attempt psychometric properties for servant-leadership that are validated by experts from other fields of human behaviour research like psychology. Perhaps it is from these types of empirical research that a more widely accepted and generalisable theory of servant-leadership might emerge. The instruments that compare servant-leadership and other theoretical constructs, and those that highlight factor and element analysis are useful with respect to how they can assist to achieve the aim of this research. Consequently, instruments containing factor analysis, comparison of servant-leadership with another organisational theory or element, and those that have element analysis formed the basis for testing this research questions in this study.

2.9 Management equivalence of servant-leadership

If management and leadership are equal, it is reasonable to expect that there could be an equivalent to *servant-leadership* in *management*. The following section attempts to review literature on theoretical and empirical evidence on a construct in management that can be comparable to servant-leadership.

2.9.1 Theoretical and empirical evidence – management constructs

A distinction between mastering the process of ‘becoming’ a manager from ‘being’ a manager is attempted by Andersson (2010). The difference is that, while management is commonly understood to be something that is clearly identifiable; either as a collection of competencies or as a particular set of roles (as with Quinn et al 2003), there is a role played by context in managerial being and becoming. The context shapes managerial identity while at the same time it operates to attenuate the identity an individual manager wishes to become. Even though methodologically limited to a focus on five managers in two organisations, hence limiting its generalisability, the study nevertheless raises practical implications for management training; that perhaps ‘being’ a manager is based on the

acquisition of competencies, techniques and personal awareness while managerial practice is more fluid and circumstance based, that is, 'becoming' a manager. [Andersson \(2010\)](#) recommends management training as the link that bridges the gap between a fixed idea of what it is to be a manager (becoming) and how management is effectively practiced (being). Training is an important theme that appears common between leadership and management. The question here is could leaders be trained in the same way as managers are trained?

Perhaps the most well-known attempt at coming up with a framework is [Quinn et al \(1996\)](#) *Becoming a Master Manager: A Competency Framework* (also known as Quinn's Competing Values Framework). The idea uses the human resources model, the open systems model, the internal process model and the rational goal model and the opposed dimensions of flexibility versus control and internal versus external and how they pull in opposite directions to come up with eight managerial leadership roles. These are the mentor, innovator, broker, producer, director, co-coordinator, and monitor and facilitator roles. The model is based on the premise that managers have to balance internal and external oriented forces and flexibility with the need for control.

The first of the two opposed tensions on the internal versus external plane may be addressed using the Human Relations Model ([Quinn et al 1996](#)). This has the dual purpose of ensuring commitment and morale balanced against participation and openness while aiming toward development of human resources. The second internal versus external model is the Internal Processes Model, which seeks to balance documentation and information management on the one hand, and stability and control on the other while aiming toward consolidation and continuity ([Quinn et al 1996](#)).

The two models opposed in terms of flexibility and control are the Open Systems Model and the Rational Goal Model and each strives towards contradicting goals ([Quinn et al 1996](#)). The Open Systems Model balances the need for innovation and adaptation and the need for growth and resource acquisition while striving towards expansion and change. The Rational Goal Model balances accomplishment and productivity on one hand versus direction and goal clarity on the other hand while aiming towards maximization of output ([Quinn et al 1996](#)).

In aiming towards these opposed goals, dynamic and opposed tensions are experienced on the internal and external orientation and on the need for flexibility versus the need for managers to control. In balancing these opposed forces and striving towards certain goals managers are then forced to play particular roles on certain occasions. The framework proceeds to develop key competencies for eight managerial roles as below (Table 8).

Table 8: Competing Values Framework: Managerial Leadership Roles

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[Quinn et al \(1996\)](#) (2nd Ed.). **Becoming a Master Manager: A Competency Framework**. New York: John Wiley & Sons Inc.

Further to [Quinn et al. \(1996\)](#) effort at developing a competency framework to becoming a master manager research has acknowledged that it is difficult to master a broad set of competencies simultaneously ([Wu and Lee, 2007](#)) and that competencies need to be segmented into meaningful portions. They propose a fuzzy logic and a Decision Making Trial and Evaluation (DEMATEL) model based on eight multiple intelligences (IQs) of; (1) *cognitive IQ* for reasoning, learning and thinking analytically, (2) *emotional IQ* that uses one's affective state to tap the affective state of others to accomplish specific objectives, (3) *political IQ* for the manager's ability to use formal and informal power to accomplish

objectives (3) *cultural/social IQ* involving the extent to which a manager is sufficiently socialized into the cultural/social differences among organisations; (5) *organisational IQ* involving the manager's ability to obtain a detailed and accurate understanding of how organisations operate functionally; (6) *network IQ* involving ability to get things done when working with multiple interrelated organisational units; (7) *innovative IQ* involving the ability to be innovative in thinking and create novel ideas and solutions to problems and (8) *intuitive IQ* involving the ability to obtain quick insights into how to solve problems or to address situations without past experience of that particular problem and without actively or formally processing information (Wu and Lee, 2007; p.501 based on the work of Harvey and Richey, 2001 and Harvey et al, 2002). Their empirical study found that the method that worked efficiently is segmenting the eight IQs and that four IQ's, the *cognitive IQ*, *emotional IQ*, *innovative IQ* and the *intuitive IQ* are difficult to be changed through training but that they must be expanded through development (Wu and Lee, 2007; p.505).

Conclusion

In the context of this study, as the accountants being studied may be performing any of the managerial roles outlined in the models above, it is how they perceive themselves as performing these conflicting roles that is being tested from their contextual viewpoint, and whether this performance can be termed servant-leadership. In this respect, the study makes a theoretical equivalence between management and leadership constructs.

2.9.2 Growth modes in careers and life

In checking accountants' perceptions of management and leadership, specifically servant-leadership, it is important to appreciate that they are not a homogeneous group in terms of their careers and the stages that those careers might be at. Boyatzis (1993) argues that there are three growth modes throughout careers and life. These are the performance, learning and development modes. Each stage can be differentiated by some underlying themes. The themes are; theory (underlying each mode); intent, preoccupation, key abilities and that there is a best measurement methodology for each.

These are summarised in Table 9 below.

Table 9: Growth Modes in Career and Life

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Boyatzis, R.E. (1993) Beyond Competence: The choice to be a leader. Human Resource Management Review, Volume 3, No. 1, 1993, p. 4. JAI Press Inc

Even though the framework could be criticised for not acknowledging the emerging theories on the need for identification of ‘followers’ as crucial in leadership and management, since not all people can either be professionals, managers or leaders, the framework is nevertheless useful in the management and leadership debate. The comparison of each of the roles and examples of questions under each are outlined in Table 10 below.

Table 10: Comparison of Leader, Manager and Professional Roles

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Boyatzis, R.E. (1993) Beyond Competence: The choice to be a leader. Human Resource Management Review, Volume 3, No. 1, 1993, p. 6. JAI Press Inc

[Boyatzis](#)’ purpose is to show that many people in leadership positions have the competencies characteristic of effective leaders, but do not provide leadership for their organisations. This suggests that they are choosing not to use the competencies they possess, and instead enact

the role of leader or manager or professional (that is individual contributor). The intent of job mastery (See Table 9 above) through performance versus the intent of fulfilment of purpose or calling appears to echo some servant leadership principles. This is despite the fact that such people, even though they are professionals in their own right, could be ‘followers’, rather than just professionals, managers or leaders.

Some psychology work on tolerance of ambiguity (Furnham, 1994; Furnham and Ribchester, 1995, Norton, 1975 and Kirton, 1981) are possible sources of assessing proficiency in management and as they contain apparently useful tools for the resolution of paradoxes that may be encountered in management situations. The Measure of Ambiguity Tolerance’s (MAT-50) fifty questions, reviewed by Norton, 2010, and based on McDonald’s (1970) work are a possible means of assessing managerial proficiency aimed at addressing difficult management situations, especially the job-related ambiguity questions. Examples from a MAT-50 job related questions that might be used in assessing management behaviour that aims to resolve paradoxes and dilemmas check whether the uncertainties relating to communication, responsibilities, completion of work, evaluation and professions can illustrate job-related ambiguity tolerance.

Conclusion

These however cannot be easily utilised. They are not easily adaptable and also have no direct linkage to pre-developed servant-leadership measurement tools that may be adapted for this study. The questions in pre-developed servant leadership instruments can be rotated to check if there is consistency in respondent’s own assessment of their servant-leadership tendencies and their own view of their manager’s servant leadership inclinations. Boyatzis’ (1993) professional, manager or leader-role-questions aim to check at what stage and role people in organisations are in using mode for growth in careers. The question of whether they are any competent, potential servant-leaders or proficient managers in people that choose not to lead is not addressed in this study. Further, no measure of effectiveness is measured by these instruments. It is only the perception of servant-leadership from the study contexts that is to be measured, not whether such servant-leadership behaviour in those contexts is effective or not effective.

2.9.3 Conclusions on a management-equivalent to servant-leadership

There appears to be more research into development of theoretical frameworks, measures and instruments and empirical research into servant-leadership than there is into any equivalent concept in management (refer **Table 7** in section **2.8.2**). Empirical research into servant-leadership appears to be recent, that is, post the 1970s coining of the term by Greenleaf while the major departure point for research into any conceptualization of mastery in management appears to be [Quinn et al. \(1996\)](#) competing values framework (CVF) for becoming a master manager. The empirical research on servant-leadership assists understanding servant-leadership more than it does the understanding of any possible equivalent concept in management. For this particular research, empirically-tested servant-leadership research informed the investigation of whether there could be an equivalent to *servant-leadership in management*, and additionally *professionalism* through accountancy.

2.10 Common Themes

The review above can be distilled into some conceptual themes to attempt to answer the relational, correlational and conceptual questions of comparison, reflection and abstraction. Commonalities of approaches, views and research among writers and researchers are explored further. The approach is related to the broad research questions and links to the plan of the discussion as outlined and presented at the beginning. The common themes are: professionalisation of management and leadership (and the link to professional accountants), gender influences on accountant leadership/management styles, education and training of management as it related to the chosen profession accountants, authenticity as it relates to management and leadership styles, followers and followership, culture and its national, organisational and professional perspectives, ethics, leadership and management paradoxes and their link to its professional practice, agency and stewardship, bases of social life and worldviews and their link to leadership, management and professionalism. These themes are be summarised in **2.10.1** below.

2.10.1 Summary of common themes

Managers have been conceptualized as operating within a zone of acceptability to balance net present value (NPV) and their moral point of view (MPV) when faced with realities of challenges that require them to ensure that companies remain competitive while respecting the rights of others and minimizing collateral harm versus the myths they might otherwise possess before they start the practice of leading and managing ([Trompenaars and Woolliams, 2003](#)). The myth versus the reality of managing and leading has been depicted (Hill 2003) as dependant on one's basic concept, source of power, desired outcomes and key competencies

as outlined in Table 11 below. Accountants, being technical professionals, might initially approach managing and leading from the ‘myth’ of their technical competencies.

Table 11: The Reality of Managing and Leading

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Hill, L (2003) Becoming a Manager: How New Managers Master the Challenge of Leadership. (Boston: Harvard Business School Press), p. 268

In this balancing of the profit versus morality drives, managers and leaders have to use their ‘*internal gyroscope*’ not only to manage the ethical dilemmas encountered, but they also have to learn to live with the stresses and negative feelings that they inevitably experience (Hill, 2006). It is probably when this ‘*internal gyroscope*’ fails that we encounter financial and economic debacles such as Enron and other corporate failures occasioned by, among other causes, ethical malpractice (Amernic and Craig, 2004; Chandra, 2003; Adler 2002 in Blass and Weight (2005)). The balance is graphically presented by Hill (2006) as the diagram (Figure 4) below illustrates.

When expanding the zone of acceptability problems can and at times do occur. It is probably here that problems of managerial offences may occur. There are two kinds of managerial offences that increase ethical risk can either be intentional or unintentional (Petrick and Quinn 1997). Depending on whether they are of commission or omission they result in one of these consequences; (1) deliberate harm to integrity, (2) deliberate exposure to harmful risks, (3) morally negligent harm to integrity or (4) morally negligent exposure to harmful risks. It would seem that these can happen when the ‘zone of acceptability’ above is stretched, as suggested in Figure 4 below.

In the context of this study, the area of expanding the zone of acceptability is an area that accountants as managers, leaders or professionals may be called upon to exercise professional judgement. In doing this, they should hopefully be guided foremost by professional standards. This guidance should be much more than professional ethics.

Figure 4: Expanding Zone of Acceptability

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Hill, L.A. (2006) Exercising moral courage Chapter 12 (pp.267-289) in Moral Leadership: The theory and practice of power, judgment and policy. (Edited by Rhode, D.L. (2006). Jossey-Bass. A Wiley Imprint, pp. 275, 279 & 284.

Hackett and Wang (2012), attempt to bring clarity to the term ‘virtue’ by proceeding from business and political scandals that have turned the spotlight on leadership ethics in the world of business and public administration. They review Aristotelian and Confucian literatures on virtue ethics and the literatures on seven leadership styles; moral, ethical, spiritual, servant, transformational, charismatic and visionary. They found that six virtues, four of which were considered cardinal by Aristotle: courage, temperance, justice and prudence, and two considered cardinal by Confucius; humanity and truthfulness, were common to all seven leadership styles. The four characteristics of this virtue are that it is: (1) based on disposition or character, (2) acquired through learning and continuous practice, (3) expressed voluntarily and (4) defined with regard to specific situations. The managerial implications are that selection of leaders should not overly rely on assessments of knowledge, skills, abilities, personality and experience (Yukl, 2010) but should also give greater attention to assessment of character, currently typically assessed through reference checks that have inherent shortcomings (Catano et al 2010). It is important to note that the work does not equate virtue with values, commonly confused terms and that it also draws on moral philosophy and consolidates vast literatures.

The implication of this is that, although Hackett and Wang (2012) appear to focus on leadership, the virtues can equally apply to management, especially their final definition rooted in the four characteristics that they conclude underpin virtue. Some of these concepts are ethical values taught in professions like accountancy, especially learning and continuous practice, despite that the training of accountants is not specifically aimed at producing

leaders per se, but rather potential managers/leaders but primarily professionals entrusted with ensuring truthfulness in representing economic reality in financial terms.

A summary of the themes, sub-themes from literature and the conclusions regarding each is presented in Table 12 below. The table highlights the recurring issues of professionalisation of management and leadership, gender influences on leadership and management and others. These are all applied to the study context of accountants that are members of a global professional who share common managerial training but might experience different contextual leadership and management situations in practice.

Table 12: Summary of common themes

Theme	Subthemes and evidence	Summary
Professionalisation of management and leadership - accountants	<p>Accounting can be a form or moral action, conveying particular values and interest Burchel et al. 1980; Miller and O’Leary 1987; Arlington and Puxty 1981 (p.48) in Alvesson and Willmott 1996</p> <p>Post-colonial development through distinct routes of competence bodies and status bodies following the dismantling of the political imperial empire, Annisette (2000)</p> <p>Developing country continues to depend heavily on foreign education programs and accounting bodies to produce accountants locally, the consequences can be less than desirable, Wijewardena and Yapa (1998).</p> <p>Other fields have come to define accounting from the purely traditional recording and reporting, for example some insolvency work wrestled from lawyers through public recognition and state protection (Edwards, Anderson and Chandler, 2007) to broader aspects of economic and social networks like non-governmental organisations (NGOs) and international governmental organisations (IGOs) like The World Bank and the World Trade Organization, for example, Ramirez, (2009)</p> <p>The profession has ‘inter alia contrived to interpret and represent auditing problems as accounting problems’ so that it retains its aura and image of ‘independence’, from the threat of an end to its self-regulation (Sikka and Willmott, 1995; p.547). This is echoed by Mataira and Van Peurse (2010)</p>	<ul style="list-style-type: none"> • Both management and leadership tend to have become professionalised. • Accountants, through their professional training, are instructed in management techniques. Some of their training could also include leadership training, particularly the desirable aspects of servant-leadership, so as to balance their technical managerial abilities with complementary leadership attributes to make them rounded professionals able to execute both roles if called upon.
Gender influences on accountants leadership styles	<p>Calls for a more androgynous conception of leadership (Ayman and Korabik 2010), Burke and Collins (2000)</p>	<p>Empirical evidence shows self-reported gender differences in leadership styles and management skills. This suggests the leadership and management differ due to practice and inclination. However, further evidence is required.</p>
Education, training and practice of management	<p>Paradoxical tensions between students’ self-interest and altruism distinguished Birnirk and Billsberry (2008). Concepts such as self-serving management, righteous management, unguided management and altruistic management, differentiated levels of high or low self-interest on one hand and high or low self-interest on the other. Re-wiring of the corporate brain Zohar, 2002</p>	<p>There is increasing emphasis on leadership as opposed to management education and development. This is caused by rebranding of management development as leadership development. Putting people into leadership roles while they lack managerial skills at strategic and operational roles causes problems.</p>

Theme	Subthemes and evidence	Summary
	<p>Rebranding of management development as leadership development and the associated dangers Rees and Porter (2008)</p> <p>Apparently unresolved long-standing questions recurring like 'Are leaders born or made'? Orr 1985, Cawthon 1996</p>	
Authenticity	The 'self' and authenticity including links to trust Avolio and Gardner (2005); Sparrowe (2005), Wong and Cummings (2009); Duignan and Bhindi (1996); Toor and Ofori, 2008, Endrissat, Muller and Kaudela-Baum (2007); Bass and Steidlmeier (1998a, 1999); Rozuel and Kakabadse (2010); Boeree, (2006)	<ul style="list-style-type: none"> • Despite its promise as a tool or framework for further understanding of leadership, authenticity appears as fraught with context-dependant viewpoints and worldviews just as much as leadership that it seeks to enlighten. • There seems to be no agreement on what authenticity is and how it can operationalized in understanding leadership or management for that matter. Authenticity however is included in the instruments adapted for this research
Followers & Followership	There is little research on followership, however, followership research suggests that effective followers exhibit independent critical thinking; Sy 2010; Kelly (1992); Nwogu (2004); Blackshear, 2003; Meindl (1995); Carsten et al (2010); Kupers (2007); Carlopio (1994); Edward's (2004); Collinson (2006); Kilburn (2010);	A conceptual comparison of 'thought leadership' with conventional 'positional leadership' implies that the latter contains managerial elements and while servant-leadership might be inherently desirable, there could be an equivalent concept to servant-leadership in management which promotes generation of new ideas, rather than simply championing of new ideas or empowerment
Culture	Distinctions between professional culture, organisation culture and national culture Northouse (2010); House et al (2004); Hofstede (1980, 2001); Cranwell-Ward et al (2002); (Bhaskaran and Sukumaran, 2007); Hampden-Turner (1994); Trompenaars and Woolliams, 2003; Vilkinas and Cartan, 2006; Cameron and Quinn (2006); Lincoln (2010); Miroshnik, 2002; Lok and Crawford (2003)	Empirical studies have found that the different national backgrounds of senior managers, leaders and founders of business entities do not considerably influence the culture of business entities
Ethics and practice	The reality of managing and leading depends on source of power, desired outcomes and key competencies; Yukl, 2010; Catano et al 2010; Hackett and Wang (2012).; Trompenaars and Woolliams, 2003; Hill 2003	Some of these concepts are ethical values taught in professions like accountancy, especially learning and continuous practice, despite that the training of accountants is not specifically aimed at producing leaders per se, but rather potential managers/leaders but primarily professionals entrusted with ensuring truthfulness in representing economic reality in financial terms.
Paradoxes & practice	Servant-leadership has a paradox at its core. Resolution of the paradox has a bearing on whether leadership and management are treated as different or as equal and complementary Carter and Jackson (1987); Nielwold (2007); (Rosen, 1994); Rhinesmith (2005); Cameron (2006); Cameron (1986); Nootboom (1989)	<ul style="list-style-type: none"> • Paradoxes thrive in both management and leadership literature. How they are partially or fully resolved is also suggested by some research. Resolution of paradoxes on management and leadership in some instances has to borrow from other disciplines including philosophy and neuroscience.
Management paradoxes	Managers face paradoxes (internal and external) the resolution of which calls for a 'third way' compromise requiring some dialectic thinking Nootboom (1989); Trompenaars and Woolliams (2003); Smith, Binns and Tushman, 2010; Steinkeller and Czerny, 2010; Fredberg et al. 2008 Birnik and Billsberry, 2008; Kan and Parry, 2004; Poole and van de Ven, 1989; Rhinesmith, 2005; Cheal, 2008; Stewart, 2006; Nootboom, 1989; Wong and Page, 2003; Wong and Page, 2003; Martin (2004); Stohl and Cheney's (2001; Furnham (1994); Furnham and Ribchester (1995), Norton (1975) and Kirton (1981; McDonald's (1970);	<ul style="list-style-type: none"> • The resolution of paradoxes in management and leadership appears to offer some tools that could be used to resolve the paradoxes in the concepts of servant-leadership and any equivalent in management. • This can be achieved by juxtaposing servant-leadership with an equivalent concept in management, and testing to check whether behaviour that is like servant-leadership can be observed from empirical evidence.
Agency and Stewardship theories	Is there management with 'meaning', that is altruistic management? Prior attempts have been made using 'agency theory' to elevate management to stewardship level Bretton-Miller and Miller, 2009; Carrington and Johed 2007; Davis et al 1997; Walker 1989; Cardona (2000); Davies, Schoorman & Donaldson, 1997; Adler and Kwon's (2002);	Agency theory, being rooted in economics, appears to offer an explanation to management-proficiency, and the agent-owner relationship while stewardship theory, being based in social sciences, appears linked to servant-hood and attuned to the more service-oriented function than agency theory is to any equivalent concept in management.

Theme	Subthemes and evidence	Summary
	Johnson and Droege, 2004; Davis et al 2007	
Bases of social life in leadership and management (Material, Spiritual, Social and Mental)	Culture and national differences influence views on leadership and management while a distinction between spirituality, religion, basis of social life, world views influences theoretical understanding leaders and managers Whitehead (1953) & Maslow (1954); Macleod, 2007; Crossman, 2010; Dent, Higgins and Wharff, 2005; Fry, Vitucci and Cedillo (2005); Giacalone and Jurkiewicz (2003); Lee et al (2010);	<ul style="list-style-type: none"> • Whichever foundation one considers as the base of social life, most of the bases, material, spiritual, social and mental appear to have been employed to study humans in society. • The material base can be regarded as having links to disciplines including economics, accounting and management, while the social, mental and to some extent the spiritual could be construed as having links to the disciplines of leadership, especially leadership in business and other socio-economic contexts. • All views and bases offer possible and important insights into understanding of the concepts of servant-leadership and any possible equivalent concept in management. • An all-encompassing transcendental basis is probably possible, or a proxy-like estimation of the same. This implies that this research will not ask value-judgement questions on the basis of religion or spiritual belief.
Perceptions and world views on management and leadership (American, Eastern, Western, African perspectives)	A global strategy approach, while the necessity for local adaptations and tailoring of business activities (i.e. "glocalisation") and African Ubuntu; Wallace (2006); Worldview, 2006; Alves et al, 2005; Fiske and Taylor (1991); Rogers (2009); Turner, 1982; Kriger and Seng (2005); Kriger and Seng 2005; Robert Greenleaf (1972); Valeri, 2007); Kriger and Seng 2005; Wanakisa et al, 2010); Mangaliso, 2001); Karsten and Illa, 2005; Lutz (2009); Nussbaum's (2003); Inyang, 2008; Prinsloo, (2000); Winston and Ryan (2008); Molnar, 2007; Svensson (2008);	<ul style="list-style-type: none"> • It would appear as if a convergence is emerging that seeks to harness the common human values among major world cultures and practices. • The problems of leaders and managers in accountancy appear as if they could be addressed through finding common threads in perceptions of leadership and management. • This could be useful to develop a global/local understanding that respects and values the humanity in all mankind for sustainable leadership and management theories and practices rooted in the common human good, not just for business, but also for the world.

Another common theme from the review of management and leadership above is culture. Culture is also related to servant-leadership. Northouse (2010) suggests that, because it is an abstract term, culture is hard to define. He however goes ahead to define culture as, 'the learned beliefs, values, rules, norms, symbols and traditions that are common to a group of people' (p.336). Hofstede (1980, 2001) researched on dimensions of culture, specifically in the area of culture and leadership. Northouse (2010; p.339) and considers studies by House et al (2004) that generated a 'very large number of findings on the relationship between culture and leadership' and published as the Culture, Leadership and Organizations: The GLOBE Study of 62 Societies research as the strongest body of findings to date in this area.

The findings grouped countries into clusters and nine cultural dimensions: uncertainty avoidance, power distance, institutional collectivism, in-group collectivism, gender egalitarianism, assertiveness, future orientation, performance orientation, and humane orientation. The studies attempted to come up with 22 universally desirable (valued) and 8 undesirable leadership attributes (obstacles to effective leadership), 'endorsed by 17,000 people

in 62 countries' (Northouse, 2010: p.356). These are summarised by Northouse (2010) as in Table 13 below.

In an analysis of the strengths and criticisms of the findings from the GLOBE studies, Northouse (2010) discusses some of the strengths of the studies as; scope, a well-developed quantitative design, a classification that is more expansive (than the commonly used Hofstede classification system), having provided useful information about what is universally accepted as good and bad leadership and that the study of culture and leadership underscores the complexity of the leadership process and how it is influenced by culture (Northouse, 2010; p.358 and p.359).

Table 13: Universally Desirable Leadership Attributes

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Northouse (2010): Primary source: Adapted from House R.J., Hanges, J., Javidan, M., Dorfma, P.W. & Gupta, V. (Eds.), Culture, Leadership, and Organizations: The GLOBE Study of 62 Societies, © 2004, SAGE Publications, Inc.

On criticisms, Northouse (2010) suggests that the research does not provide a clear set of assumptions and propositions that can form a single theory about the way culture relates to leadership or influences the leadership process, the way the researchers have labelled and defined certain cultural dimensions and leadership behaviours (for example what '*power distance*' means nor the meaning of '*self-protective leadership*'), the way leadership was conceptualized in the GLOBE studies, the way the researchers measured leadership and lastly that the studies provide a provocative list of universally endorsed desirable and undesirable leadership attributes (Northouse, 2010; p.359 and p.360).

The question that could be posed here then is, if one presupposes that leadership and management are different, does a certain leadership style result in a particular management culture? Does one have a causal effect on the other? This question is legitimate if leadership and management are treated at par, without making one subordinate to the other. The

question arises from looking at whether the practice of a specific leadership style causes a specific type of culture to develop in practice.

2.10.2 Conclusions on the common themes

Themes that appear common in management and leadership, especially servant leadership have been addressed in sections above (section **2.10**). The review of these has been focused on the accountancy profession. However accountancy is not the only profession that formally studies some management in the curriculum for examination towards qualifying as member. Other professions study management in one form or another. In fact, professionalization of management and leadership appears to have followed the apparent theoretical separation of leadership and management. There are separate institutes for leadership in as much as there are institutes for management. The accounting profession however seems somewhat ‘neutral’ a departure point from among the professions to assist in shedding light on leadership and management. This is acknowledged as limiting the study to this slice of the professions. Further research could focus on other professions with training in formal management, and practising some manager or leader roles to check if the findings from this research can be generalised to those other professions.

2.11 Related unpublished doctoral work

In addition to trawling scholarly peer-reviewed academic journals, authoritative books, it is also important to review unpublished doctoral work linked to one’s own research. One of the crucial pieces of work in this regard has already been referred to above. The work of [Valeri \(2007\)](#) provides a somewhat thorough grounding into the origins of servant-leadership. It poses some important questions regarding whether servant leadership is a fully-fledged theory or a mere concept, the links between servant leadership and democracy, and concludes that servant leadership is essentially a form of moral leadership. Links to management are not developed so much in Valeri’s work as they are in [Molnar’s \(2007\)](#) work, also referred to above (section **2.10.1**). Molnar sees servant leadership as having potential to act as an intellectual and emotional bridge between worldviews, an important bridging structure to organisations entering new international markets. Molnar surfaces gender as an important variable on the applicability of servant-leadership. [Washington \(2007\)](#) concedes that servant-leadership is championed as a valid theory of organisational leadership while lacking crucial empirical support. The proposed remedy is to link it to transformational leadership, transactional leadership, job satisfaction and organisational commitment. Similar work by [Anderson \(2005\)](#) was contextualised in a religious educational

organisation. Utilising mixed methods research and Laub's (OLA) tool for the quantitative portion of the study, Anderson found a strong correlation between individual job satisfaction and perception of servant leadership. Echoing Washington, Drury (2004) decries the scarcity of empirical research on the 'theory' of servant-leadership, principally as the 'concept' (p. iii) may relate to other organisational constructs. Despite the confusing terminology of equating theory and constructs, Drury nevertheless found statistically significant positive and substantial relationship between the perception of servant-leadership and job satisfaction using Laub's (1999) Organisational Leadership Assessment (OLA) in a non-traditional college. Irving (2005) found a statistically significant and positive correlation for variables associated with servant-leadership and job satisfaction when analysed in reference to team effectiveness (p. iii).

Proceeding slightly beyond just servant-leadership to leadership in general, particularly leadership and *mestizaje*, the identity of a group of people, identifying a history of multiple subjectivities, in this case, Mexican/American people, Cisneros (2008) utilised a qualitative design to analyse characteristics of three Latino (Iberoamerican) public school superintendents in Texas to gain an insight into their leadership behaviours. The semi-structured interviews, direct observations and document reviews revealed the influence of *mestizaje* on professional behaviours around four themes; (1) empowering for leadership, (2) informing leadership behaviours; (3) leading for social justice and (4) school district functions in action. Three of these first themes have close links to servant leadership. More importantly, the influences of social, cultural and historical experience are also surfaced as contextual issues.

Focusing on gender, Crippen (2004) supports other researchers (Valeri, 2007; Kriger and Seng 2005) by finding pioneer women, including school teachers, journalists, suffragettes, healthcare workers and social activists in the Manitoba communities in the 1800s whose efforts are equivalent to servant leadership. Crippen uses a qualitative study that examines archival and secondary sources of information of three Manitoba women, whose life stories evidence modern servant-leadership. This is despite her argument that leadership in the 19th century has been characterised as patriarchal and hierarchical (p. x).

Also closely related to this research is doctoral work by Wells (2009) which found that the perceptions people have of accounting and accountants are inaccurate. These were found to

be either too specific, unnecessarily restrictive or alternatively as abstract and lacking in specificity as to perpetuate stereotypes that discourage individuals with the required skills and capabilities from entering the accounting profession (Wells 2009; p. xii).

Conclusion

In the context of this research, servant leadership is adopted as the link between worldviews on leadership and management in the same fashion as Molnar's work discussed above. The use of servant leadership above necessarily has to value-free and divorced from geographical, historical or even religious bases from which servant-leadership has hitherto been approached from.

2.12 Towards a resolution - synthesis

Common themes from leadership and management, particularly, servant-leadership and its possible management equivalent have been discussed above (section 2.10). Important and relevant unpublished doctoral work was also covered. This section attempts to tie it all up and synthesise the argument into a resolution of the question of whether they could be an equivalent to the paradox of *servant-leadership in management*. Paradoxes appear to equally exist in leadership as they do in management. Paradoxes for accountants as managers in multi-national firms include: *stability* versus *change*, *cost* versus *investment* and *short-term focus* versus *long-term focus* and others more fully discussed in section 2.6 above.

The servant-master relationship appears to lie at the heart of servant leadership as a philosophy, concept or theory. It supposes leadership motivated by more than the material and egoistic needs of certain 'leaders'. The German philosopher Hegel can be credited with the notion of servants/ followers being in turn masters through a process of 'dialectical syntheses. This follows the principle of considering 'the excluded middle', (Wood, 2008; p.14) using Aristotelian logic that requires that an object be thought as either having or not having a certain determination (that is that A is either B or not B). This amounts to saying there is some persistent quality or substantial character to a particular leadership figure, one resolving itself within an either/or binarism. 'Hegel's dialectical synthesis offers a partial solution to this problem. Once a substantial figure is no longer treated as a thing-in-itself, it ceases to have any quality or essence. Any subsequent quality is marked only in the process of negating its nothingness. This reciprocal determination allows Hegel to declare that all differences can be mediated in an 'identity of identity and opposition; without this opposition

'being will fade into nothingness' (Hardt, 1993; p.3, in Wood 2008; p.14-15). 'Dialectic synthesis also consolidates the place of the opposite and identifies it – the 'not B' is itself an identity. Thus the Hegelian displacement of quality or essence is only partial, since it rests on the premise that all of reality is already given, and in which each empirical figure 'through its own nature relates to the other' (p.15). From a process-as-ontology perspective the movement of negation is a false notion of difference. Hegel's "*dialectic of negation. . . fails to grasp the concreteness and specificity of real being*" (Hardt, 1993; p.4) quoted in Wood (2008; p.15).

Hegel's thesis, antithesis and synthesis triad (dialectic system of inquiry) can also be applied. The approach works with opposites that counter an original idea until a new interdependent amalgam develops that did not exist and resolves the conflict through conflict, continuous temporary resolution and construction of knowledge (in McGregor, 2007).

At the end therefore, the study might not resolve the issue of the paradoxes of servant leadership and whether there is an equivalent concept in management. It attempts to offer a 'temporary resolution', which, it is envisaged, is a modest contribution and resolution to the contradictions, paradoxes and myths inherent in the area. Dialectic synthesis is a philosophy-rooted approach that could be employed to resolve paradoxes. Other methods to resolve paradoxes exist and could be utilised in tandem.

Dialectic synthesis is not the only or best way to resolve a paradox. Depending on the type of paradox, Cheal, (2008) presents a typology of paradoxes and proposes three logics to resolve them, employing some neuro-linguistic programming. The typology of paradoxes groups them into ten types as in Table 14 below.

Table 14: Typology of paradoxes

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Basic type of paradox (secondary source Cheal, 2008; p.41, original in J. Cheal 2009 Managing Paradox

From this typology Cheal discusses three approaches to the management of the paradox informed by [Ford and Ford \(1994\)](#) as; formal logic, dialectics and trialectics. These approaches are summarised in Table 15 below. These approaches are useful in this research, since the resolution of whether there is an equivalent to servant-leadership in management is a central concern.

Table 15: Paradox management approaches

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[Cheal \(2008 p.42\)](#), Paradox management approaches; (originally adapted from [Ford and Ford 1994](#)).
([Cheal 2009](#))

The servant-leadership paradox appears as if it can be both a logical paradox and a polarity. Its components, servant (as in the dictionary definition of servant) and leader (as similarly defined) appear to be poles that are apart. It has elements of flip loops from the same definitions. The dialectic and partly trialectic approaches are both to be attempted in this research.

With particular reference to the trialectic approach, the introduction of a profession in the leader-manager dichotomy to resolve the paradox of servant-leadership is a shifting outside and beyond the two polarities of servant leadership, at least as they are situated in the leadership and management debate.

Empirical research employing a qualitative and case study methodology with 60 leaders and managers in three large organisations found that the accurate application of and interaction between leadership and management releases the social capital and helps address the tension between risk management and innovation (Borgelt and Falk, 2007). Borgelt and Falk's (2007) research found that effective organisation leadership and management can only and ever occur as components of routine daily interactions in interventions that build incrementally to achieve (or not) outcomes and outputs. These interventions can follow any of four stages; a (1) 'trigger stage', (2) 'initiating stage', (3) 'developmental stage' and the (4) 'management and sustainability stage' (p.126). At stage one a fresh situational need is identified or a new one emerges from stage four. At the second stage collective but informal processes and the enabling of stakeholders happens. This is equal to 'leadership transfer'. At the third stage formal processes related to collectively building networks, *trust* and common purpose and establishment of management processes occurs. The last stage reaffirms purpose, manages the on-going process, aims to avoid complacency and scans for opportunities and new problems. Borgelt and Falk's (2007) research found that there is considerable confusion in literature and in business practice over leadership and management. They claim that confusion stems in part from a need to appreciate that four configurations of leadership and management exist. These configurations are; (1) leadership in a Leadership Configuration (LLC), (2) Management in a Leadership Configuration (MLC), (3) Leading in a Management Configuration (LMC) and (4) Managing in a Management Configuration (MMC). These stages can be depicted in Figure 5 below.

Figure 5: Leadership/Management Configuration

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Borgelt, K. and Falk, I. (2007) The leadership/management conundrum: innovation or risk management? Leadership and Organization Development Journal, Vol. 28, No. 2, p.130

Their argument is that each configuration is influenced by the intervention purpose in producing change. In the first configuration the prevailing purpose is change, envisioning, design, gaining acceptance, strategic planning and driving a change process to its realisation. The second configuration's purpose is to make the change as identified and formulated by the LLC and requires different knowledge and skill than that used in the first stage. They claim that the process must be understood and managed here but not stifled. Management ability is required to ensure that the change process or intervention occurs. The purpose of the third configuration is to keep existing business or activity working and running well while change occurs simultaneously in other areas (LLC and MLC). The last configuration's purpose is to preserve the status quo. Borgelt and Falk (2007) argue that there is confusion about the contexts in which leadership and management should be utilised.

The interesting observation from the research and argument above is the location of *trust* as probably one of the central pillars in the transitions between the stages and in the configurations. Their research confirms the complementary relationship between leadership and management and illuminates with empirical evidence that the confusion between the two arises out of the contexts in which each need to be practiced and the way workplace interventions play out rather than in semantics (Borgelt and Falk, 2007). This research therefore used the professionalisation of management and leadership by the accountancy profession as a lens through which to view servant-leadership.

2.12.1 Accountants – professional culture and hegemony

While evidence has been found of consistency with the GLOBE Project's leadership dimensions that are culturally endorsed across a wide range of countries and cultures on what constitutes effective leadership (Wanasika et al, 2010; Wendt, Euwema and van

Emmerik, 2009; Kwantes and Boglarsky, 2007; Bryne and Bradely, 2007; Ford and Ismail, 2006; Dickson, Hartog and Mitchelson, 2003; House et al, 2002); the use of Hofstede's cultural indices in accounting research has been challenged (Baskerville, 2003) as suggesting "*an absence of sufficient consideration of the reasons behind the rejection of such a universalist approach*" in other fields like anthropology and sociology. Part of this rejection is due to the treatment of the nation as the unit of analysis and it is claimed, by critics of the use of Hofstede's indices in accounting research to run into problems in that "*cultures do not equate with nations*" (O'Leary & Levinson, 1991 in Baskerville, p.6).

The debate on the GLOBE study continues, with Hofstede himself presenting a critical summary of the debate about the GLOBE study between 2006 to date, noting that several contributors have not realised that GLOBE used three essential constructs; *value, practices and organisational culture*. So the confusion he argues is that the continuing debate does not answer his question; what did GLOBE really measure? (Hofstede 2010). As the debate settled he poses an even more fundamental question; what is the use of the GLOBE dimensions? Since this question is not answered neither, this researcher did not use the GLOBE dimensions. Instead, it is assumed that since the accountants being researched are members of a global body of accountants, the pre-labelling of countries using GLOBE indices is not necessary. Instead, while a number of countries were sampled, the underlying and distinguishing characteristic was that respondents are accountants that belong to a global body, and therefor might be assumed to exhibit certain characteristics from that common professional training that influences their management and leadership behaviour.

Cross-cultural research on accountants' exists in various forms as it relates to culture. This ranges from bi-cultural studies focusing on accountant's perceptions of unethical business practices (Karnes et al, 1990), to studies that have concluded that accountability itself is culturally determined but that accounting tended to ignore this in Aboriginal culture (Chew and Greer, 1997). Anti-social activities of accounting firms in apparent collusion with profit-focused enterprise-culture-driven companies to indulge in price-fixing, tax avoidance/evasion, bribery, corruption and money-laundering practices without regard to social norms and even laws (Sikka, 2007) has also been researched. Empirical research has concluded that accountants from linguistically, culturally and economically similar countries tend to have similar personal value structures and work environment perceptions using the valence-instrumentality-expectancy (V-I-E) model, Ferris, Dillard and Nethercott, (1980).

While these studies seem to indicate the possibility of some inter-firm and intra-firm transferability of accountants from countries with linguistic and economic similarities, further research as to whether perceptions arising from professional acculturation can transcend national and organisational comparatives is necessary. A further distinction between national, corporate and professional cultures is made (Trompenaars 1993 in Bendixen and Burger 1998). Culture is treated as an onion, with three layers; (1) the outer layer which is the explicit visual reality of behaviour, clothes, food, language or organisational documents, and deals with articulated materializations of culture, (2) the middle layer that is the norms (shared orientations of what people believe should be done or what is considered right and wrong) and values (shared orientation of what people define as things they like and desire or what is considered good and bad) and (3) the deepest layer, the level of unquestioned implicit culture resulting from basic assumptions, series of routines and methods that human beings organize to reconcile frequently occurring dilemmas and regular problems, (Trompenaars and Woolliams, 2003).

Accountants could conceivably be thought of as managers or leaders, even servant-leaders or as having mastered management, and if they are, the question can then become, is it that they have a certain professional culture, comparable to that of say lawyers. Accountants practice in diverse national and organisational cultures and might even be followers rather than leaders but they might bring a certain ‘professional culture’ to bear on their perceptions of the world, organisations and reality.

That accountants are professionals exhibiting the defining features of ‘professionals’ identified by Brint (1994); broad conception, advanced education and the specialized expertise in controlling and applying a complex body of knowledge (quoted in Moody, 2008) might not be in much dispute. Whether they exhibit a ‘professional culture’ is another question altogether, more so whether such professional culture can be evidenced. The professional acculturation process has also been argued to involve the following key points, from common original meanings of the terms ethics and morals; (1) a profession being defined by ethics as compared to a society being defined by morality, (2) becoming an ethical professional being a process and a journey, requiring continuing thought and education, (3) an intimidating expectation of professional identity emanating from socially

sanctioned power and corresponding obligations, and (4) a professional identity stabilized and enhanced by professional membership of one's professional organisations (Sommers-Flanagan and Sommers-Flanagan, 2007; p.19). In this analysis they employ Handelsman, Gottlieb & Knapp's (2005) four adaptation strategies faced when joining a new culture; assimilation, separation, marginalisation and integration.

While conceding that accounting is a 'language' (May, Mueller and Williams, (1976) in Trompenaars and Woolliams, 2003), and that accountants use the term 'reconciliation' as part of the vocabulary of their professional practice to mean looking at two sources of data to bring them to the same value, this built-in predisposition to reconciling business dilemmas may make accountants inclined to view their work as a science and not leadership, by attempting to reduce differences to zero rather than celebrating them (Trompenaars and Woolliams, 2003). This somewhat unfair criticism of the nature of accountants; (sometimes reconciliations involve more than two sources of data that do not reduce to zero), impacts on whether accountants can be objective, adapt their output (*or perception*) to suit different meanings ascribed in different cultures and subject to varying degrees of political will in different countries.

A Trompenaars study to check whether managers in different countries use analytic or synthetic styles of thinking presented managers with a series of dilemmas in an attempt to surface whether resultant cultures think rationally or intuitively. This concerns use of the left brain and right brain to control right hand or left hand means of perceiving and resolving phenomena, with no absolutely correct way, other than the fact that this divergence of functions within the brain is the source of dilemmas (atomism versus holism). Analysing phenomena into constituent parts being a left hemisphere function while synthesizing elements into a whole is a right hemisphere function and there are implications for cultural categories, with hazards either way; analysis producing rubble and synthesis producing complex and cumbersome designs. Bias in either direction was found to make it harder for organisations to function, with the synergy needed to reconcile corporate dilemmas requiring both hemispheres (Hampden-Turner, 1994: p.45).

Doyle found a bias in British business culture towards the right hand orientation. This was occasioned by 89% of the sample of the main board of companies studied being Finance directors compared to 49% marketing directors. This was attributed to the reason that the

United Kingdom did not institute business education until the 1960s and hence the majority of the professionally qualified business employees over 40 at that time were still accountants, (Doyle, 1987). The characteristics of left and right brain analytic or synthetic styles of thinking are shown in Table 16 below (Hampden-Turner, 1994);

Table 16: Left brain and right brain characteristics

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Analytic or synthetic styles of thinking – left brain and right brain: Charles Hampden-Turner (1994; p45)

The crucial point here is that, while left brain-right hand thinking *could* make accountants, right brain-left hand thinking *might* break them. If accountants fail to synthesize further and use both functions in business and society as they climb the leadership and management ladders and their perceptions and decisions impact far larger areas of political, economic, social, technological, environmental, and even legal spheres of human endeavour, the result, in their eventual overall effectiveness, could be far less than expected.

Accountants' (and accountancy's) apparent hegemony has been further researched and debated. Whether they are *benign-sacerdotalists* or *pious assailants* in their rise in British management, (Walker, 2000); their post-Enron auditing (bean-counter)/consulting (knowledge-consultant) dilemma, the deprioritisation of the public interest, (Saravanamuthu, 2004), and public accounting's state-assisted Gramscian hegemonic rise in China (Yee, 2009), are some areas that have interested academics and researchers.

Other research on use of accounting discourses and calculations in advancing the status quo in the politics of divestment debate in a Canadian university (Neu and Taylor, 1996), its appearance in a representational and reproductive role in political hegemony in Third World Sri Lanka tea plantations (Alawattage and Wickramasinghe, 2008) has been conducted.

The regulation of accounting in advanced capitalism in relation to state, market and community forces to avoid corporatism and intraprofessional hegemony in Ontario in

Canada (Richardson, 1989); accountant's unique opportunity as an Gramscian organic intellectual, to counter the maintenance of an advanced capitalist state in journalism's encounter's with the state hegemony and rhetorical ideology in Britain (Cooper, 1995); how accounting perpetuated existing institutionalized racial inequalities in the Fiji pine industry (Davie, 2005) through to corporate social accounting's emancipatory potential (Spence, 2009), has been the focus of some socio-political research.

The thread that seems to run through these studies is that accountants and accounting, in the socio-political contexts, have an obligation to introspect and can ill-afford to sit astride the 'fence' of supposed objectivity of numbers to explain away the relations and class struggles between and among humans and institutions.

Accountants, as found in various roles in industry, commerce and practice could conceivably be construed as straddling a fence. They can choose to perform the role of a leader or manager or professional (Boyatzis, 1993). Assuming that accountants have the competence, from management, leadership and technical accounting training to become any of the three roles, individual growth choices could be; (1) performance (seeking job mastery), (2) learning (seeking novelty and variety) and (3) development (seeking fulfilment of one's purpose, or calling) as suggested by Boyatzis' (1993). In that regard and Boyatzis' call to 'greatness' is particularly poignant for accountants when he asks whether a person can be operating in all three modes at any one time. Additional questions are whether functioning one mode means not finding growth and what happens to those in the development mode while working in performance-driven companies such as consulting, financial management consumer products, and or people in learning mode working in performance driven functions such as sales. Further, could a person learning and development modes but preferring a professional role (individual contributor) be swayed to move in and perform in manager or leader role (Boyatzis 1993; p.12).

The call for creation economic, intellectual and human value might mean some accountants need to be encouraged to choose leadership over followership. Recent United States-based research into the desired qualities of leaders within accounting firms found a mix of leadership style responses between transactional, transformation and servant leadership with no outright preference for any of the three styles (Early and Davenport, 2010). Even though respondents were self-reporting, the practical implications the study suggests; that half of the

managers who reported their style as initially transactional needed to embrace more servant and transformational behaviours to assist them as they transition from managers to leaders is not the least of the criticisms of this study.

A latter-day [Greenleaf](#), grandson to [Robert Greenleaf](#), himself a Certified Public Accountant (CPA), challenges the finding that the majority respondents (98% of subordinates in the CPA firms studied, [Early and Davenport, 2010](#)), as tending to parrot political correctness by asking for ‘an attitude of service to others’ when judging from their responses, and yet they do not appear to be willing to embrace those same qualities themselves ([Greenleaf, 2010](#)). While one would agree with [Michael Greenleaf](#) that the servant-leadership that his grandfather advocated for is more than just idealism, the disjoint between how leaders see themselves as employee-oriented transformational or servant-leaders (66%), and how they are experienced by their subordinates as performance-oriented transactional style bosses raises further practical implications for research into leadership, management, transition and corporate culture perceptions.

[Karnes et al \(1990\)](#) reviewed cross-cultural (national cultural) research specifically on accounting, investigating; (1) work values of professional accountants, (2) the moderating influences of culture on organizational-professional conflicts faced by professional accountants and (3) the interactional effects between national cultures and organizational cultures. However, specific research on accountants’ perceptions of *servant-leadership* and any equivalent in *management* does not appear to be extensive. [Tinkers’ \(1991\)](#) warns that the accounting profession should be self-aware and reflect if it is to assert rational authority and representation faithfulness of economic reality on an increasing sceptical society.

Conclusion

Accountants, in whichever form defined, seem to have become important players in modern society. As the profession expands and touches on various aspects of economic, social, legal, environmental, technological and political endeavour and in some situations merges into management and leadership, it is instructive to investigate the views of this profession on some of the questions raised in this literature review. A professional culture of accountants seems to exist, albeit attributed and some hegemony is emerging from this profession, which is at times is slightly resented and checked by other professions. Culture and hegemony as considered here inform this research through the need to check if a common worldview,

probably brought about from training through a common syllabus, can be empirically evidenced in the accountancy profession.

2.12.2 Accountants and business ethics

Business ethics has been considered by some to be an oxymoron. An oxymoron is a contradiction in terms. This appears linked to the ‘myths’ that [Weiss \(2009\)](#) claims are common about business ethics. Calling myths popular and unexamined notions, [Weiss](#) presents five uncritically accepted beliefs about business ethics. They are that; (1) ethics are personal, (2) business and ethics do not mix, (3) business ethics are relative, (4) good business means good ethics and that (5) information is neutral and amoral ([Weiss, 2009](#)). The second myth, that business and ethics do not mix gives rise to the somewhat oxymoronic nature of the term ‘business ethics’, at least in some existing or traditional practices and institutions. This somewhat less than charitable description stems in part from corporate scandals like Enron ([Amernic and Craig, 2004](#); [Chandra, 2003](#); [Adler 2002](#) in [Blass and Weight 2005](#)) and others before this spectacular case and also partly from the apparent difficulty in some public perception, to stick to the ‘fiction’ of the corporate veil, that is, business and the owners and or the managers as separate from the company’s they represent. [Hosmer \(1996\)](#) equates moral problems to managerial dilemmas. He characterizes moral problems in management as ethical decisions with (1) extended consequences, (2) multiple alternatives, (3) mixed outcomes, (4) uncertain consequences and (5) personal implications. While economic analysis relying on impersonal market forces, legal analysis relying on impersonal social forces can be inadequate, ethical analysis using normative philosophy relying on basic principles to make a choice between ‘right’ and ‘wrong’ is not straightforward either. This is partly due to the fact that the absence of a law is not enough to excuse some of those decisions and actions. With ethics, the problem of ethical relativism compounds the problem, with questions such as is there an eternal law, or whether there are universal principles upon which an ethical system can be constructed that is applicable to all groups within a single culture, between cultures and between times ([Hosmer, 1996](#)) making ethical analysis difficult.

Reviewing utilitarianism’s teleological theory, universalism’ deontological system and distributive justice [Hosmer \(1996\)](#) however proposes contributive liberty as a solution. Based on the primacy of a single value, rather than a single principle, and that value being liberty, rather than the justice as in distributive justice, [Hosmer](#) recommends multiple forms

of analysis when faced with a moral dilemma. The multiple analyses stretches from economic, legal, beneficency, consistency, justice, liberty for an individual to make a fundamental moral choice, with regard to career, responsibility, certain structures and systems of an organisation to resolve ethical conflicts between economic and social performance. This basis is a test of character and a measure of courage (Hosmer, 1996).

Improved management ethics appears to have benefits notwithstanding the myths that Weiss examines. Petrick and Quinn (1997), cite Kurscher's (1996) research that shows links between increased profitability and intrinsically desirable organisational order. Among these are; (1) boost in shareholder returns, (2) customer attraction, (3) low organisational polluter outperforming high ones by 80%, (4) better financial performance, higher employee morale and more customer loyalty with sound community relations that with poor community relations, (5) increased productivity and increased profitability and desirable organisational order during turbulent and competitive times – Petrick and Quinn (1997).

The benefits from improved management ethics appear realizable when an encompassing framework similar to Quinn's (1996) Competing Values Framework, for becoming a master manager, is employed. Petrick and Quinn (1997) utilize this framework to map management theories and legal theories to come up with ethical conduct and responsible responsiveness and ethical conduct and sustainable development grids. Commencing from the premise that managerial offenses that increase ethical risk can be either intentional or unintentional, as Table 17 below depicts, Petrick and Quinn (1997) discuss a particular type of ethics theory based on virtue ethics theories called professional character ethics, which appears suited to the discussion of business with a focus on accountants.

Table 17: Intentional and unintentional managerial offenses that increase ethical risk

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Petrick, J.A. and Quinn, J.F. (1997) Management Ethics: Integrity at work. Sage Publications – London.

The harm done in the four quadrants above could be argued to be still harming, but probably to a greater or lesser degree. The degree would appear to depend on the point of view of being taken. Granted that there are likely to be managerial offenses as a given in business, the matrix however offers a useful tool with which to gauge the managerial offense, looking

primarily at the intention behind the offense, and whether the harm becomes one of commission or omission.

The framework can be augmented by further work by [Petrick and Quinn](#) discussed below, which they link to the competing values framework. Managers often have to balance dynamic tensions and paradoxes on a day-to-day basis and are called upon to make judgement calls on issues that are complex in terms of their implications. The management theories analysed by [Petrick and Quinn \(1997\)](#), that are linked to the competing values framework are as depicted in Figure 6 below;

Figure 6: Management Theories and Ethics Theories

[Place figure here](#)

[Content removed for copyright reasons](#)

Petrick, J.A. and Quinn, J.F. (1997) Management Ethics: Integrity at work. Sage Publications – London. p.46

From this mapping, [Petrick and Quinn \(1997\)](#) propose these major types of ethics theories. These derive from the same opposed dimensions of control versus flexibility and internal versus external dimensions as initially reviewed prior. These can be grouped into four classes; (1) virtue ethics theories, (2) systems development ethic theories, (3) deontological ethics theories and (4) teleological ethic theories. In each group, a particular type of ethics is developed.

Under the virtues ethics theories for example, fall professional character ethics. These are virtue ethics leaning toward flexibility, instead of control dimensions and towards internal rather than external dimensions. The application of these in practice could be what led to the

profession of accountants being treated sceptically by Walker (2000) when he attempts to explain the profession's encroachment into the realms of management, at least in Britain. Walker argues that Matthews et al (1998) portray the priesthood (of members of the profession) as *benign sacerdotalists* as opposed to *pious assailants*. Walker argues for a history with room to locate the rise of the accountant in management in related socio-cultural contexts and extending it beyond the familiar accountant to embrace a wider idea of the professional sphere (Walker, 2000; p.322).

Figure 7: Classification of Ethics Theories

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Petrick, J.A. and Quinn, J.F. (1997) Management Ethics: Integrity at work. Sage Publications – London. p.46

The type of ethics that appears most suitable for testing, if at all, in this research is the ethics based on professional character. This type of ethics maintains that credential expertise, licensed monopoly, self-regulation, collegiality, altruism, trust, truthfulness, autonomy, impartiality, loyalty, independence of judgment and public service determine both the instrumental and intrinsic quality of individuals in associational communities (Petrick and Quinn, 1997: p. 53). These are closely linked with the professional standards and ethics that accountants aspire to.

Whether accountants can exhibit this type of ethics in practice appears to be disputed, at least in psychology literature. McPhail and Walters (2009) argue that stilted ethical development of accounting students and practitioners may be specifically related to their role as accountants. They claim that accountants may think differently about ethics in different areas

of their lives. However, they concede that cultural differences, the organisational setting, age, gender, positions in organisations and the nature and framing of the issue itself might need to be taken into account and borne in mind. The framework suggested for accounting for these contextual variables is suggested by [McPhail and Walters \(2009; p.37\)](#) as in Figure 8 below.

Figure 8: Modelling professional ethics: Empirical perspectives

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McPhail, K. and Walters, D. (2009) Accounting and business ethics. Routledge – Oxon.

The resolution of an ethical issue is depicted as dependent on the intersection of individual attributes, contextual attributes, and the issue attributes ([McPhail and Walters, 2009](#)). This echoes the personal courage and character advocated by [Hosmer](#) as forming the basis for facing any ethical managerial dilemma, for any profession, including not just accountants.

Where a profession fails to deal with issues of an ethical nature, the issue is likely to develop from societal expectations and awareness, through political awareness to legislative engagement and finally some form of social control and litigation as the life cycle issue development model suggested by the Regents University of California depicts ([in Weiss, 2009](#)).

The challenge then appears to be that a profession, in exhibiting and enjoying some of the characteristics and benefits of a profession, be attuned to societal expectations at all times. The characteristics of a profession suggested by [McPhail and Walters \(2009\)](#); skills based on theoretical knowledge, an extensive period of education and training, testing ability, licence to practice, work independence and autonomy, professional associations, code of professional conduct, self-regulation, public-service and altruism and high status and rewards, can all be linked to accountancy and ultimately to legitimate societal expectations that might intrude when ethical issues are not treated with the sensitivity and maybe the wisdom they deserve, resulting in curtailing of some of them. Issues can develop as outlined in Figure 9 below;

Figure 9: Lifecycle Issue Development

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Weiss, J.W. (2009) Business Ethics: A stakeholder and issues management approach with cases. Fifth Edition. South-Western – Cengage Learning. The Regents of University of California

Conclusion

While it seems intuitive that the applicability of this lifecycle is context-dependant, taking into account different societies and their levels of social and political awareness, legal environment and processes, it nevertheless is useful as a tool for analysing and attempting to predict when ethical issues in management can be taken out of a profession's hands into the larger society, leaving the cherished goals of self-regulation of any profession at risk. Issues might also develop faster than this model predicts, depending again on the information dissemination environment of any society.

Accountants cherish all the characteristics of a profession suggested by [McPhail and Walters \(2009\)](#) as much as any profession. With regards to ethical issues however, the model of lifecycle issue development as above (Figure 9) is useful in predicting when ethical issues can forestall enjoyment of those characteristics, especially independence. Ethical issues relevant to servant-leadership are how its overall practice can be balanced against the economic demands of owners of businesses, especially as the practice of servant-leadership might not easily be aligned to rational economic considerations.

2.12.3 Servant-Leadership: Management-‘Mastery’

Servant-leadership appears as a paradox as it denotes apparently contradictory concepts. If a leader is the person who leads or commands a group, organization, or country and a servant is a person; (1) who performs duties for others or who is (2) a devoted and helpful follower, ([Oxford, 2011](#)), then servant-leadership is an apparent oxymoron.

Management-mastery, while initially appearing as non-contradictory (when considered with the first meaning of mastery) could mean comprehensive knowledge of management and appear somewhat contradictory or tautological (when considered with the second meaning of mastery) if mastery means control or superiority over someone or something, which managers exercising management (controlling things or people) are defined to be performing. The archaic meaning of management as trickery or deceit appears to be exercised, at least in modern times by at least some managers or management of companies or organisations (refer Enron and other corporate scandals - [Amernic and Craig, 2004](#); [Chandra, 2003](#); [Adler 2002](#) in [Blass and Weight 2005](#)).

The literature considering the terms servants and masters on their own offers some insight into questions around servant-*leadership* and any possible equivalent in *management*. However, the pervasive influence of culture, in whichever form conceptualized and defined again complicates the matter. There can be a ‘*management culture*’ in much the same way as there can be a ‘*leadership culture*’. The management or leadership cultures have to be contextualized in the wider socio-economic-political spheres. Servant-hood and mastery do not adequately explain servant-leadership and any possible equivalent in management.

Regular dictionary definitions of the terms management, leadership, servant, master, mastery, accountant, paradox, perception, and culture do not appear to give full meaning to the signpost terms ‘servant-leadership’ and ‘management-mastery’. They do however, assist

to set the stage for a deeper questioning of the meanings that other writers and researchers have ascribed to these signpost terms and to investigate the relationships among them in their research and writing. These interrelationships, whether they are of convergence or divergence, have been attempted through the thematic approach as above (section 3.7.1).

This then probably shifts the discussion into more than two dimensions. The researcher's conceptualization of the problems of servant-leadership and any possible equivalent in management as opposed (binary) concepts is depicted as in Table 18 below;

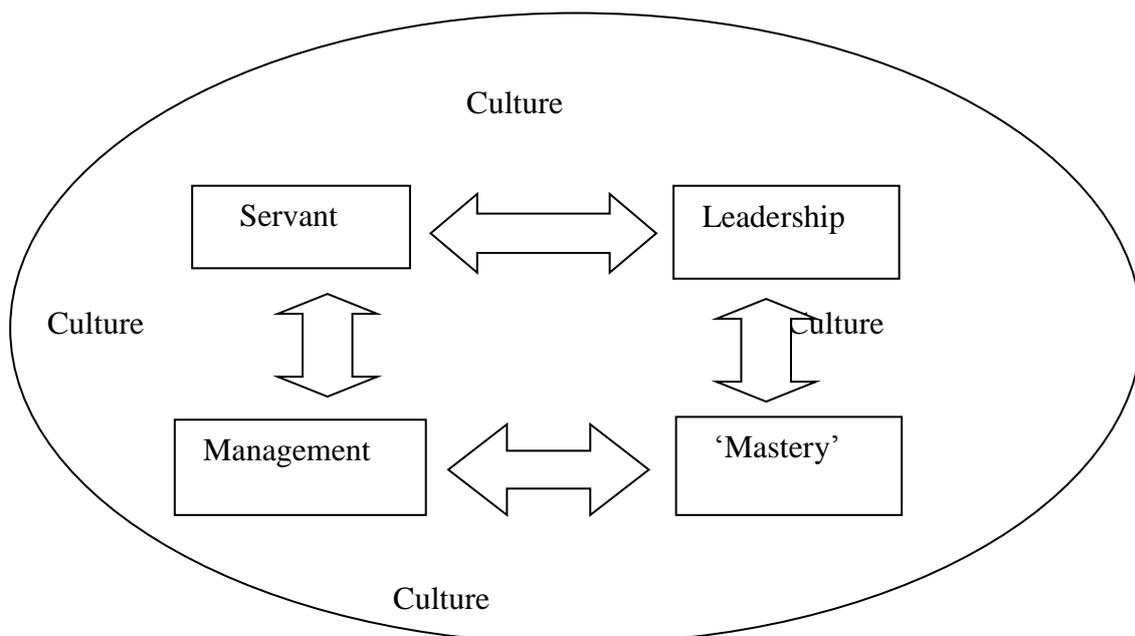
Table 18: Servant-leadership and the Management equivalent

	Servant	Leadership
Management	Servant-Management?	Leadership-Management
Mastery	Servant-Mastery?	Leadership-Mastery?

Source: (own)

Considering that the questions need to address the cultural aspects within which servant-leadership and any possible equivalent in management can be considered within a broader cultural context, a further conceptualization of the issues is considered by the researcher as depicted in Figure 10 below. The first figure (Figure 10) depicts the interrelationships among the servant-hood and leadership on one hand and between management and mastery of that same management on the other. These appear to be interrelated and practiced and experienced within broader and wider cultural contexts.

Figure 10: Research problem conceptualization (Source: own)



The second conceptualization by the researcher treats national culture and organisational culture as discrete cultures with a probable commonality of professional culture. The professional culture would intuitively appear to be subordinate to the apparently larger national and or organisational culture but exercised by any particular profession within the confines of each of the larger cultural contexts. This appears reasonable as professional cultures appear as if they can be enacted or practiced or be evident within larger national or organisational contexts and therefore cultures. The second conceptualisation depicts culture sets as intersecting between national, organisational and a professional culture as Figure 11 below shows.

Figure 11: Culture sets – further research conceptualization of the elements of culture

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[Trompenaars 1993](#) in Bendixen, M. and Burger, B. (1998) Cross-Cultural Management Philosophies. Journal of Business Research Vol. 42, pp. 107–114 (1998) 1998 Elsevier Science Inc. New York. Elsevier

[McCartney and Campbell \(2006\)](#) propose a useful model for integrating leadership and management skills linked to individual success and failure as outlined in Figure 12 below.

Figure 12: A model for individual success and failure

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McCartney, M.W. and Campbell, C.R. (2006) Leadership, management and derailment: a model of individual success and failure. Leadership and Organization Development Journal. Vol. 27, No.3, p.192

In this model, low skill level individuals are candidates for derailment due to among other reasons, abrasive behaviour towards others, rigidity, inability to adapt to the culture of the organisation and being cold and aloof. McCartney and Campbell draw on specific literature and research to back this up. Moderate skill levels point toward candidates for development. These individuals possess exceptional leadership and management skills or promising levels in both areas. Top level skills show synergistic combinations and the final three components can insure success at the executive level. The basic assumption of the model is that 'leadership and management skills are two distinct skills sets, which are sometimes even paradoxical in nature, but that possessing the flexibility to effectively balance the paradox is an essential feature of executive success' (p.197). [McCartney and Campbell \(2006\)](#) start off with highlighting the problem of semantics as causing major entanglements in the field, drawing on Koontz's (1964) '*management theory jungle*' (discussed in the theoretical framework chapter above) and conclude that their model does not resolve these problems. They propose that 'manager' is a more inclusive term when attempting to describe an individual possessing a combination of leadership and management skills but note that it is unlikely to be accepted by writers and researchers in the behavioural sciences and therefore believe the term 'leader-manager' is the most logical solution to the problem (p.200). It is perhaps pedantic to suggest 'manager-leader' as alternative. The model is useful though in its attempt at treating leadership and management as complementary.

Conclusion

If a professional culture is common and operates between and within an organisational culture on the one hand and a wider national culture on the other hand, how large the area of commonality is might appear to be determined by how influential and pervasive the professional culture is. Stated differently, if a professional culture mediates organisational culture and national culture, could the influence of the professional culture be increased or decreased, much like the 'zone of acceptability' ([Hill, 2006](#)) of exercising moral courage can be expanded in management as previously referred to above?

2.12.4 Measuring 'servant-management'/ management-'mastery'

Instruments that measure servant-leadership behaviour that exist in the literature are summarised in Table 19 below. These date from 2003 to 2011 (see section **2.8.2.** above typologies of servant leadership). The analysis in Table 19 below adds to an initial analysis by [Sendjaya et al \(2008\)](#). It attempts to fill the apparent gaps that could be bridged by this

study with additional questions that cover: operation of distinct manager, leader, professional roles in respondents, perceived organisational culture, gender, the number of year's respondents have been qualified as professional accountants, cross-national and cross-cultural work experience and others.

Conclusion

The resultant instrument was a *meta-instrument* that assisted to answer the research questions and achieve the stated aim of the research. These additional items designed into the data gathering instrument are also informed from the common themes as discussed above (section 2.10). The names of the subscales of the additional analysis below cover some of the themes covered in the themes. Some of these are: *courage, stewardship, conceptual skills, behaving ethically, emotional healing, empowerment, forgiveness* among others. The last three instruments in Table 19 below formed the basis of the design. In addition to the recommendation by their developers for further testing and application in cross-cultural research, they were also the latest instruments available at the time the methodology of the research was finalised. Further details are discussed in the methodology chapter.

2.12.5 Criticisms of psychometric tests

Psychometric tests could conceivably be used by the researcher to test a single reality for the participants, the leaders, the managers. Psychometric tests for measuring servant-leadership could suffer from 'social desirability' (SD) bias (Harzing et al 2009; Randall, Huo and Pawelk 1993; Podsakoff et al, 2003), and the 'dubious reputation' approach (Kaiser and Hogan 2010). Issues of SD bias are more fully discussed under the general limitations of the study (Chapter 3 in section 3.11) including measures taken in this study to mitigate these limitations. With respect to dubious reputation, by not estimating the likelihood that managers and leaders might engage in unethical behaviour, psychometric servant leadership instruments might focus on the low end of the integrity continuum. However, the use of three instruments (see **Table 19** below and **section 3.13.2** in Chapter 3) that include independently developed instruments goes towards mitigating these criticism including threats to common method bias (Podsakoff et al, 2003). These include both the procedural and statistical remedies suggested. Procedurally a combination of more than one servant-leadership instrument was used, underpinned by a managerial, professional and leadership behaviour measuring instrument (Boyatzis Role Preference Map). In addition, pilot-testing was done

prior to actual administration of the resultant instrument. Statistically, measures of reliability (Cronbach's alpha were additionally employed.

Conclusion

A single reality would have to account for the different social, political, economic, technological, environmental and legal contexts. The study and its results can be tested from a single reality using common objective tools that of necessity have to depend on the circumstances of each of the participants. So for example, the 'reality' that an accountant faces in a small rural practice might be different from the 'reality' that a similarly qualified accountant faces in a multi-department large multinational organisation. However, since they both trained and qualified from the same accountancy body, there could be some common understanding of 'reality' that they share in their managerial, leadership and professional practices.

2.13 Study definitions

From the literature review above – the following definitions of leader, manager and professional apply for this study. These are used as viewpoints, contexts, roles and perspectives from which to pose the research questions in this study.

A leader is not a position, but a role and state of mind anyone can assume in any organisational or institutional setting to influence others in the achievement of the organisations or institutions goals.

A manager might be a position, but it is also a role and state of mind that can be assumed by anyone at any level in an organisational or institution so as to influence, through certain agreed processes, the achievement of organisational or institutional goals.

A professional is a skilled individual trained in certain disciplines and able to command a range of knowledge gained from such training to assist in influencing the achievement of organisational or institutional goals as either a manager or a leader or as both a manager and a leader. In other words, a professional can perform the roles and assume the states of mind required of both a leader and a manager.

Servant-leadership therefore denotes a skilled individual able to influence the achievement of organisational goals by assuming the roles of a manager or a leader or a professional as and when circumstances required. Mastery in management would therefore imply skill with equivalence to elements of servant-leadership.

Accountants are professionals skilled in accountancy and finance. Their training involves elements of leadership and management. Accountants practice their skill in different countries with various cultures. Perhaps their training allows them to practice some generic professional skills and leadership and management practices that do not reflect specific gender influences, age, years of service, influences of different organisational cultures, business categories.

Since the servant-leadership measuring scales are adapted unchanged for this study, a definition of the sub-scales like *courage*, *empowerment* (see **Table 19** below) and others are not considered necessary as the elements that cover these have been addressed in the themes as above (section **2.10**). The instruments also each measure servant-leadership and so specific study definitions at sub-scale level would be unnecessary.

Table 19: Summary of eight measures of servant leadership

Note ¹	Servant Leadership Behaviour Scale <i>Sendjaya, Sarros & Santora, 2008</i>	Organizational Leadership Assessment (OLA) <i>Laub, 2003</i>	Revised Servant Leadership Profile (RSLP) <i>Wong & Page, 2003</i>	Servant Leadership Questionnaire (SLQ) <i>Barbuto & Wheeler, 2006</i>	Servant Shepherd Leadership Scale (SSLS) <i>Whittington et al, 2006</i>	Multi-dimensional & Multi-level Servant Leadership <i>Liden et al, 2008</i>	Executive Servant Leadership Scale (ESLS) <i>Reed, Vidaver-Cohen & Colwell, 2011</i>	Servant Leadership Survey (SLS) <i>Van Dierendonck & Nuijten, 2010</i>
Items	35	60	97	23	30	28	25	30
Subscales	6	6	10	5	4	7	5	8
Name of subscales	<ul style="list-style-type: none"> • Voluntary subordination • Authentic self • Covenantal relationship • Responsible morality • Transcendental spirituality • Transforming influence 	<ul style="list-style-type: none"> • Displays authenticity • Shares leadership • Values people • Provides leadership • Builds community • Develops people 	<ul style="list-style-type: none"> • Leading • Servanthood • Visioning • Developing others • Team-building • Empowering others • Shared decision-making • Integrity • Abuse of power • Egotistic pride 	<ul style="list-style-type: none"> • Altruistic calling • Emotional healing • Wisdom • Persuasive mapping • Organisational stewardship 	<ul style="list-style-type: none"> • Other centeredness • Facilitative environment • Self-sacrifice • Affirmation 	<ul style="list-style-type: none"> • Emotional healing • Creating value for the community • Conceptual skills • Empowering • Helping subordinates grow & succeed • Putting subordinates first • Behaving ethically 	<ul style="list-style-type: none"> • Interpersonal (employee) support • Community building • Altruism • Egalitarianism • Moral integrity 	<ul style="list-style-type: none"> • Empowerment • Standing back • Accountability • Forgiveness • Courage • Authenticity • Humility • Stewardship
Content validation	Yes <ul style="list-style-type: none"> • Literature review • Semi-structured interviews • Expert panel 	Yes <ul style="list-style-type: none"> • Expert panel 	Yes <ul style="list-style-type: none"> • Literature review • Personal experience 	Yes <ul style="list-style-type: none"> • Literature review • Expert panel 	N/A	Yes <ul style="list-style-type: none"> • Literature review 	Yes <ul style="list-style-type: none"> • Literature review • Composite reliability • Psychometric properties 	Yes <ul style="list-style-type: none"> • Literature review • Expert judgment • Items empirically differentiated • Conceptual interpretation • Psychometric properties
Factor analyses	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Items available	Yes			Yes	Yes	Yes	Yes	Yes
Cross-cultural application		Organisational culture				Suggested	Suggested ²	Yes ³
Copyright								Open access

¹ The light grey shaded area represents the initial analysis by [Sendjaya, Sarros and Santora, \(2008\)](#), p.411. Additional measures, items and analysis (own)

² Larger samples and variety of industries suggested as data for development of the tool was self-reported by adult learners and alumni of an American college.

³ Two countries were involved in this study, the United Kingdom and the Netherlands

2.14 Overall conclusions

It would appear from the review of literature on leadership and management, that the paradoxes in the concepts, theories and postulations specifically on servant-leadership and a possible equivalent in management can be illuminated by the perceptions of one of the pervasive professions to emerge in the business, social and, political and economic spheres in current times; that of accountants. The clarification that the perceptions of this profession might offer, albeit with certain potential professional biases should help illustrate how the paradoxes can be resolved as the profession moves from being ‘mirrors’ of economic and financial reality, to actors and players in the management and leadership of business and society in a variety of contexts, businesses, economies and political situations that they practice in. The perception could be tempered by a certain professional culture (optimistically of objectivity) since this characteristic, achieved from a common accountancy (and management) training utilising a common language, is supposed to temper and condition their world-view. The perception would need to take into account the various circumstances of background, professional socialization and training and investigate whether this has an effect on the perceptions of the paradoxes under investigation. Common professional training and practice and the aim that the research has to be based in more than one country, in order to make comparisons means that certain characteristics that are common among the respondents need to be gathered. These are gender, age, years of experience, multi-country work experience to check cultural influences, organisational culture, and years since qualified. These are some of the elements arising from the common themes above (sections 3.7) that may be included in the methodology and design for the data-gathering. Background, training and socialization in the profession influence perception and the extent to which they might influence perception also needed to be factored in. Due to the fact that the research was to be based in more than one country it needed to take into account timing of the administration of the data gathering adopted.

CHAPTER 3. METHODOLOGY

3.0 Introduction

This chapter justifies the methodology followed in this study. It commences with setting out the context, the choices and justifications with regards to philosophy, research approach and time horizon choices. It continues with the formulation of the research problem, the research design issues considered, the plans for data collection, analysis and presentation and ends with a critical discussion of the qualitative, quantitative and mixed designs issues and challenges that emerged in research choices, as well as the stance adopted to address and overcome these as they apply to this research. The limitations of the research are also considered. It ends with a justification of the final methodology adopted.

3.1 Context

Leadership and management have been compared and contrasted and there seems to be agreement that though they are different they may also be complementary, [Kotter \(1990\)](#). However when ‘servant’ is added to ‘leadership’ a paradox is created. The paradox is further compounded when it is considered in juxtaposition to management, specifically when the question is posed that if there is *servant-leadership* is there and equivalent in *management*? [Quinn et al \(1996\)](#) attempted through a framework known as ‘Becoming a Master Manager: A Competency Framework’ (also known as the Competing Values Framework – CVF) to derive a set of competencies for a ‘*master manager*’. The research problem in this context above can be approached from either of the extremes positivist or the interpretivist perspectives as discussed in section 4.2 below.

3.2 Ontology, Epistemology and Philosophy debates and positions taken

Ontological and epistemological debates covering leadership and management were covered extensively in the first section (section 2.0) of chapter 2 covering the theory of leadership and management. This section makes the link between those ontological and epistemological positions taken and how they influenced the methodology for this research. [Devinney et al \(2013\)](#) define ontology as a constant questioning of ‘*what we study*’ and epistemology as ‘*what we think we know about what we study*’ (p.24). [Crevani et al \(2010\)](#) call epistemological assumptions ‘*what we can know and may want to know about*’ (p.79). Some of these choices for understanding the social world may be serendipitous and fortuitous ([Davies 2008](#)), while others argue for autobiographical material as a rich source of methodological practice that links epistemology, ontology and methodology ([Haynes 2006](#); [Davies 2008](#)). [Brennan \(2008\)](#) helps shed light on debates surrounding the existence and nature of a ‘gap’ between theory and practice in management. Employing three cognate

fields, economics, nursing and marketing, Brennan actively debates theory and practice in all three fields, highlighting implicit ontological assumptions made in formal mathematical methods employed by orthodox neoclassical economists for example, and identifies lessons for the field of management research. The lessons from economics are particularly relevant here. Brennan's suggested solution to ontological and methodological problems arising in this field that lead to excessive mathematisation, which he calls an inappropriate ontology based in a 'natural science' (mechanical) analogy are (p.523); the use of heterodoxy rather than orthodoxy. By this he means, competing ontological bases must be accommodated paying attention to ontological presuppositions. Proceeding from this therefore, since management and leadership deal with aspects of social reality, this research does not develop what Brennan calls abstract theory, from an academic researcher point of view, leaving practitioners to develop context-specific theory-in-use, as these serve different purposes. Rather, an instrumental '*blue-skies research*' approach (Brennan 2008; p.523) was attempted, which may by chance, develop ideas for practice. In this way, the research ontology and epistemology are not designed to pander to any possible hegemony in the field, as argued in the theoretical debate on management and leadership earlier in Chapter 2 (sections 2.2 and 2.3).

The researcher's background as an accountant and experience in the study, knowledge and practice of leadership and management and their probable effect on the ontological, epistemological and methodological assumptions and choices made are acknowledged. The probable effect of bias and how these have been mitigated are further discussed later on in this chapter (section 3.11).

Based on Kuhn's (1970) view of revolutions in science, Bryman and Bell (2007) define a paradigm as a cluster of beliefs and dictates which, for scientists in a particular discipline or field, influence what should be studied, how the research should be done and how the results should be interpreted (Bryman, 1988). They note that the characteristics of a paradigm are that: (1) paradigms are incommensurable, that is, they are inconsistent with each other because of their divergent assumptions and methods, (2) disciplines in which no paradigm has emerged as pre-eminent, such as the social sciences, are deemed pre-paradigmatic, in that they feature competing paradigms, and (3) the problem with the term is that it is not very specific (Bryman and Bell, 2007). Darmer (2000) proposes that, according to Guba paradigms differ on three different levels; ontology, epistemology and methodology.

According to this differentiation positivists display ontology of realism while neo-positivists have one of modified realism. The epistemology of neopositivism is modified objective, ‘*as it does not believe humans can be completely objective*’ (Darmer, 2000; p.342), which positivists do, but rather that researchers aim to be as objective as humanly possible. The relation between the researcher and the researched is the concern of epistemology, while methodology is concerned with how the researcher gathers knowledge. A neo-positivist approach is adopted in this research, because a form of modified controlled experiment is attempted in a field in which the researcher has no entire control. The researcher planned to control only the data gathering instruments, how they were administered and their relationship to each other, but the researcher could not control the whole quasi-experiment as responses were generated in the organisational settings and contexts of the respondents.

Though attacked as ‘too vague’ by Mintzberg (1978), paradigm was defended by Morgan (1979) as operating on three levels; (1) *philosophical level*, which reflects basic beliefs about the world, (2) *social level* which provides guidelines about how the researcher should conduct his or her endeavour and (3) *technical level* which involves specifying the methods which should ideally be adopted in conducting research (Burrell & Morgan, 1979 in Easterby-Smith, et al, 1996). Specifically for management research, Easterby-Smith et al (1996) apply Burrell and Morgan’s (1979) distinction of a paradigm to differentiate between a positivist and a phenomenological orientation as follows;

Figure 13: Research paradigms – positivist and phenomenological

[Place diagram here](#)

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Easterby-Smith, M., Thorpe, R. and Lowe, A. (1996) Management Research: Anintroduction, SAGE Publications – London, p.27

Easterby-Smith et al, (1996) note that even self-confessed extremists in social sciences hold the two main philosophies (phenomenology and positivism) inconsistently, by not only holding on to one position or the other, but that in the management field, many researchers adopt a pragmatic view that deliberately combines methods drawn from both traditions. They point to variants like interpretive sociology (Habermas, 1970), naturalistic inquiry (Lincoln and Guba, 1986), social constructionism (Berger and Luckman, 1966), qualitative methodology (Taylor and Bogdan, 1984) and ‘new paradigm’ inquiry (Reason and Rowan, 1981), each with a somewhat dissimilar bearing in the application of phenomenology and in the features of positivism that it finds most objectionable (Easterby-Smith et al, 1996: p. 24), as alternatives.

Hassard (1991) writes on multiple paradigm analysis as a methodology for management research through use of Burrell and Morgan’s (1996) four paradigms for organisational analysis. The paradigm approaches use an intersection of subject-object debates in the ‘theory of social science’ with consensus-conflict debates in the ‘theory of society’ to produce four paradigms; functionalist, interpretive, radical humanist and radical structuralist. The paradigms for organisational analysis take into account major theoretical positions in economics, philosophy, politics, psychology and sociology (Hassard, 1991). These disciplines can be argued to have relevance and connection to management and leadership since they deal with human interaction in organisational contexts. The paradigms are as in Table 20 below. The objective/sociology of social change is suitable for this study.

Table 20: Four paradigms of social theory

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Craig-Smith, N. and Dainty, P. (1991) Editors. The Management Research Handbook, Routledge – London. Hassard, J.S. (1991) Multiple paradigm analysis: a methodology for management research

Two methods of inquiry are proposed that have parallels with the thick and think description (Geertz, 1973), deep and surface structure (Chomsky, 1965), emic and etic (Pike, 1967),

logic-in-use and reconstructed logic (Kaplan, 1964), acquaintance with and knowledge about as variously construed by James (1918), Dewey (1933), Schultz (1962, 1967) and Meron, (1972), Evered and Louis (1991) (in Craig-Smith and Dainty (1991) editors; p. 16). They label these *inquiry-from-the-outside* and *inquiry-from-the-inside* and contrast various dimensions under each of them as presenting a choice for the researcher as detailed below.

Table 21: Modes of enquiry

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Craig-Smith, N. and Dainty, P. (1991) Editors. The Management Research Handbook, Routledge – London. Hassard, J.S. (1991) Multiple paradigm analysis: a methodology for management research, p.16

From-the-inside-inquiry's key feature is immersion of the researcher within the organisational setting. Another critical feature that characterises this mode of inquiry is the degree of physical and psychological immersion of the researcher (Evered and Louis, 1991; in Craig-Smith and Dainty (1991) editors; p. 16-17). On the other hand, *from-the-outside-inquiry* is similar to positivism. The analogies for this type of inquiry are antipositivistic, phenomenological, ethnomethodological, experiential, existential, ideographic, participative, anthropological, qualitative, dialectic, pragmatic, subjective, intensive, soft and unscientific (Evered and Louis, 1991 in Craig-Smith and Dainty (1991) editors). The researcher has attempted to adopt an approach that is *from-the-outside-inquiry* by alienating themselves from the subject/field and becoming a full-time researcher.

In terms of the researcher's relationship to the setting, detachment and neutrality has been attempted through estrangement techniques that are discussed further. The researcher's role is as an onlooker with a priori knowledge of the subject area. While the modes of inquiry in Table 21 should not be approached as mutually exclusive, that is, that in choosing one the other becomes unavailable; measurement and logic were used as a validation measure. The aim of the inquiry is some universality and generalisability but also tempered with situational and contextual relevance. Similarly, the nature of the data and its meaning is both factual and contextually embedded, thus spanning both a *from-the-outside* and the *from-the-inside* inquiry modes above.

Evered and Louis (1991) conclude that the ‘new science (human action science) that is gradually emerging is likely to be more actor-based, experientially-rooted, praxis-oriented and self-reflective than the current image of (positivistic, objective) science. They further claim that it is likely to integrate both the ‘pragmatic’ thinking of thinkers like Peirce, James, Dewey and Mead, which they term American and the ‘critical’ thinking of Marx, Dilthey, Husserl, Weber, Heidegger, Gadamer and Habermas, which they term the German. It is also likely to develop from inquiry from the inside and bridge toward the precision and generalizability of inquiry from the outside (Evered and Louis, 1991). This research was focused on accountants as a profession. The researcher is a member of this profession with some practical experience in management. This experience was balanced with critical thinking to apply both a pragmatic (problem-solving) and critical (self-reflexive) approach to the research questions. Both these have been addressed (see section 3.11).

The comparison by Bennett (1991) in Craig-Smith and Dainty (1991) (editors) of management and research and that both involve decision-making linked to objectives is relevant to this research. This is because problems that arose during the course of research as much as they arise in management practice and needed to be solved, and for this information was obtained, alternative solutions sought and evaluated, and the solution chosen was implemented and monitored. Management is regarded as a similar decision-making process to research, and the stages in management decision-making are virtually the same as those the researcher has to go through. Bennett (1991) however notes major differences, regarding; (1) *time*, which is short in management while researchers usually have more time, (2) *experience*, where managers are experienced in the problem area and the complexities while the researchers might have the benefit of considerable research-based experience, (3) *urgency*, in that solutions to managerial problems might be required in a short-time period whereas on the other hand the research-based approach to a problem might be longer time period and, (4) *impact*, where the solving of managerial problems impacts colleagues, the manager making the decision, either at the time of the decision or in future, the fate of people, profits and others whereas in research, the problems might provide a base for the future with some real implications in the ‘real world’, that are minimal, barring the researcher’s career prospects and reputation, (Bennett, 1991; p. 70-72).

The overriding principle in choosing a philosophical position in research however, as argued by [Williams and May, \(2000\)](#) especially, in the area of philosophy and social research, is that the encounter between philosophy and the practicalities of research be considered dynamic, such that philosophy should have the capacity to illuminate, but need not duly dictate research practice. Considerations should be not just the technical, but also have moral, epistemological and ontological considerations (p. 23). So in the context of this project, these have been addressed (see section **3.11**) to enhance the value of this research.

3.2.1 Positivist, interpretivist extremes and positions in between

[Bryman and Bell \(2007\)](#) contemplate an epistemological position that advocates the application of the methods of the natural sciences to the study of social reality and beyond. They consider this as positivism (p. 16). The central idea to positivism is that the social world exists externally and that its properties should be measured through objective methods rather than being inferred subjectively through sensation, reflection or intuition ([Easterby-Smith, Thorpe and Lowe, 1996; p. 22](#)). The assumptions are that; (1) reality is external and objective and (2) knowledge is only of significance if it is based on observations of this external reality ([Easterby-Smith, Thorpe and Lowe, 1996: p. 22](#)) – based on [Comte's \(1963\)](#) position that there is no real knowledge but that based in observed facts. The implications are that; independence, value-freedom, causality, hypothetico-deductivism, operationalisation, reductionism, generalisation and cross-sectional analysis, are the central tenets of positivism, even though these are a collection of points associated with the positivist viewpoint rather than simply the view of any single philosopher ([Easterby-Smith and Thorpe, 1996](#)).

This project, though to some extent quasi-experimental in attempting to test an equivalent to *servant-leadership in management*, operates in the social world of accountants in practice. In attempting to answer the question of whether the social world can be studied according to the same principles, procedures and ethos as the natural sciences they illustrate an epistemological issue as a concern with the question of what is (or should be) regarded as acceptable knowledge in a discipline. A paradigm that [Burrell and Morgan \(1979\)](#) advocate for use to find out about the nature of organisations (drawing on [Kuhn 1970](#)) contains assumptions that are 'objectivist'. The objectivist paradigm is based on the assumption that '*there is an external viewpoint from which it is possible to view the organisation, which comprises of consistently real processes and structures*' ([Bryman and Bell, 2007; p. 25](#)). By this they mean objectivism emphasises that social reality and meanings attached to it are

divorced from the participants and that social phenomena and categories used in everyday dialogue about it is separate from both the phenomena and the social actors (Bryman and Bell, 2007; p. 22).

Documenting a personal journey to arriving at a final research philosophy, Pansiri (2009) makes the important point that one must have a broad understanding of different paradigms and their application to research. Pansiri's choice of methodological approach, premised on pragmatism, was shaped by reflection on various philosophical readings, own life, beliefs, past learning and experiences (Pansiri, 2009; p.84) and in exploring the journey and evolution that doctoral students and their work take to successful completion of a doctorate, Pansiri offers counsel that the research issues are not static and that they evolve as the research matures over three years (Pansiri, 2009; p. 88).

Proceeding from this therefore, it would appear that, approached initially from the purely positivist philosophy, leadership and management, in either variation or form, whether *servant-leadership* or any possible equivalent in *management* can be argued to be a study of human interactions in certain social settings and therefore to be approached from an epistemological basis that is inductive and accounts for the socially-constructed multiple realities of the principal participants. The principal participants: the leaders, the managers, the followers even, and the researcher, can interpret their different 'realities' according to various social, political, economic, technological, environmental and legal contexts. This makes the study and its probable results subjective, depending on the circumstances of each of the participants.

This view though is not immune from what Quatro et al (2007) call the entangled web of philosophical, theological and even religious differences. They propose that in reality a great deal of philosophical and even doctrinal harmony among varied spiritual and religious traditions exists as they relate to management and leadership practice and research. They argue that leaders and institutions continue to resist the spiritual domain of leadership practice and development even though 78% of the world's population claim to be adherents of the five world religions of Hinduism, Judaism, Buddhism, Islam and Christianity (Quatro et al, 2007; p. 430). Though focused on leadership development and cautioning against development of leaders that are narrowly focused, the position taken by Quatro et al (2007)

nevertheless raises implications on analytical, conceptual, emotional and spiritual domains as important in leadership effectiveness. By extension, this leads to a consideration of wider ontological issues since no single reality can be tested in leadership and management. Further extended, an equal stance on a positivist, objective and deductive scientific testing and an interpretive socially constructed, inductive and subjective testing can be made on epistemological bases in management and leadership.

In the context of this study, the desirable qualities in servant-leadership are empirically tested from the context of management as it is practised by trained accountants in multi-cultural and multi-national settings.

The guiding epistemology, that is, the theories of management and leadership knowledge, that can count as acceptable knowledge in the field would then be informed by the theories of the nature of social entities (Bryman and Bell, 2008). In this research, the position that organisations and the people, systems, cultures and structures resident in them, are dependent on specific contexts and circumstances is a primary underlying assumption. This has long been accepted in the field from Taylor, to Mayo through to Maslow. These sign-post theories of management and leadership have in one form or another highlighted specific sets of circumstances or contexts as informing their theoretical foundations. They have also highlighted the socially constructed nature of organisations, the subjectivity of organisational actors and the multiple realities they face in their various interactions.

In this research interpretivism is taken to denote an alternative to the ‘positivist orthodoxy’ and is predicated on the view that a strategy is required that respects the differences between people and the objects of the natural sciences. The differences therefore require that the social scientist seizes the subjective meaning of social action (Bryman and Bell 2007; p. 19). This view can also be presented as implying that the world and reality are not objective and exterior but that they are socially constructed and given meaning by people (Husserl 1946 in Easterby-Smith, Thorpe and Lowe, 1996). That is, if reality is taken as being socially constructed, rather than objectively determined, the role of the social scientist should not be to gather facts and measure how often certain patterns occur, but to appreciate the different constructions and meanings that people place on their existence (Easterby-Smith, Thorpe and Lowe, 1996; p. 24). So, applied to this study the subjectivist paradigm is that;

‘an organisation is a socially constructed product, a label used by individuals to make sense of their social experience, so it can be understood only from the point of view of individuals who are directly involved in its activities’ [Bryman and Bell, 2007](#); p. 26)

From the purely interpretivist philosophy, leadership and management, in general and servant-leadership or any equivalent in management in particular, can also be disputed to be a study of human interactions subject to scientific testing through use of methods that are deductive and therefore objective.

Besides the extremes of what may be called pure positivism and pure interpretivism lie the realism, objectivism, subjectivism, pragmatism, functionalist and, radical structuralist radical humanist philosophies ([Saunders, Lewis & Thornhill, 2009](#)). Realism shares two features with positivism; an acceptance that natural and social sciences ought to use the same methods for data collection and description and also an obligation to consider external reality separate from descriptions about that reality ([Bryman and Bell, 2007](#); p. 18).

There are two streams of realism according to [Bryman and Bell, 2007](#); (1) empirical realism which is the position that through use of appropriate methods, reality can be understood, and (2) critical realism, which is a specific form of realism whose manifesto is to recognise the reality of the natural order and the events and discourses of the social world and holds that we will only be able to understand, and so change, the social world if we identify the structures at work that generate those events and discourses.

3.2.2 Best fit with objectives

[Williams and May \(2000\)](#) claim that [Brown \(1994\)](#), is comfortable with joining [Rorty \(1987\)](#) in equating science and politics. [Williams and May \(2000\)](#) warn against treating philosophy and research as a simple dichotomy, for example, treating philosophy as ‘abstract’ and the daily business of research as ‘technical’ (p. 194). The decisions taken in research, however informed, have philosophical implications such that if philosophy is to have an impact upon practices, it needs to at least recognise the contexts in which scientists and social scientists work. The philosophy adopted in this research is pragmatic. Some ethnographic characteristics are present as the researcher is part of the profession being studied. However a realist’s outlook informs the practical elements of the design, particularly the use of an internet-mediated questionnaire to obtain multiple-entry into various organisations in the countries selected. The realism comes from adopting the least intrusive method possible in

the circumstances. The ethnographic characteristic derives from the acknowledgement that the researcher is a member of a profession being studied. Additionally the researcher has lived and worked in some of the countries, both as an accountant and as a researcher. Some estrangement techniques discussed later on (see section **3.11**) in this chapter aim to reduce the occurrence of bias that might arise from the professional empathy that is likely with this stance.

3.3 Approach

The approaches to research that follow the pure positivist and interpretivist philosophies would result in the stages outlined in Table 22 below to arrive at findings that are either generalisable or not generalisable.

A deductive approach formulates a hypothesis and uses analysis of data collected and findings to either accept or reject the hypothesis. It commences from a universal rule and uses this to explain a single case. The approach has less risk of presuming explanation in that if the general rule always holds true then the current case under consideration also should. It does however suffer from appearing to avoid explanation through arbitrary statements (Alvesson and Skoldberg 2009; p. 3).

An inductive approach can follow themes and factors, processing to data collection and findings that are then analysed to develop a theory. Single cases are used as the starting point and a connection is assumed from the observed to the general. This is a hazardous method as it moved from singular facts to some generalised truth (Alvesson and Skoldberg 2009; p. 3).

The major differences between the deductive and inductive approaches are whether a hypothesis is formulated and then accepted or rejected or whether themes and factors are utilised for data collection so as to accumulate findings for analysis and eventual theory development and in the generalisability or otherwise of the findings (as shown in **Table 22** below).

This research did not formulate a hypothesis initially; it followed themes and factors and proceed to data collection. The major challenge is to design a data collection basis that gathers data that can be utilised for possible theory development depending on the findings and analysis of that data. Management, leadership and professionalism have been argued

previously to be processes that occur in certain context-driven environments and it would appear that the inductive process approach in this research was the most appropriate.

Table 22: Deductive and Inductive Processes

Stage	Deductive process	Inductive process
1	Theory	Theory
2	Hypothesis	Themes and factors
3	Data collection	Data collection
4	Findings and analysis	Findings and analysis
5	Accept or reject hypothesis	Theory development
5	Generalise findings	Not generalisable

The inductive process has been followed, as themes and factors have been outlined in the literature review and these have been utilised to detect the gaps identified in the current literature and other questions arising from the review itself. However, under analysis, it became necessary for some hypotheses to be formed and the process was iterative between the two processes. The testing of hypotheses in this fashion however, may only arise from an interpretation and analysis of the data. This inference is termed hypothetico-deductivism. A hypothetico-deductive model is where hypotheses are derived from a theory and then these are tested via observation (Williams and May, 2000). Brown (1994; p13) explains that hypothetico-deductivism proceeds from theory to observation, and when observation is made probably a theory is valid. It has been argued to be problematic as a research design since theory must precede empirical analysis and when observable hypotheses are derived from propositional theory, they are tested with empirical data in a controlled experiment (Ketokivi and Mantere, 2010).

As a starting point, themes and possible factors, such as age, experience, organisational context, personal world views and others detailed in the data gathering instrument section below (section 3.9.2), might serve as possible sign-posts for exploring and explaining the specific respondent's beliefs and attitudes as they relate to the phenomenon being investigated. The inductive phase in this study has already generated the themes discussed Chapter 2 (sections 2.10) of the literature review chapter. The next phase considered the strategy to be employed to achieve the research objectives.

3.4 Strategy

A framework for matching research questions with a research strategy developed by Marshall and Rossman (1995) and utilised by Remenyi et al (2005) is a useful starting point.

The framework looks at the purpose of the study, the research questions and matches these to a research strategy with typical evidence collection techniques. The purpose of the study can be *exploratory*, *explanatory*, *descriptive* or *predictive* as detailed in Table 23 below.

Table 23: Matching research questions with strategy

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Marshall and Rossman (1995) in Remenyi, D., Williams, B., Money, A., and Swartz, E. (2005) Doing research in business and management: An introduction to process and method. Sage Publications – London, p.108

The framework is silent as to the philosophy adopted, so its use could be taken to leave the philosophical questions and decisions as having been taken already by the researcher. As applied in this study, **Covaleski and Dirsmith (1990)** suggest a double-looping on oneself, the seeing of one as a temporary member of the social context being studied, as one of the constructive reflexivity strategies that are useful to address self-doubt in qualitative research, particularly for the everyday accounting researcher. They found the researcher, what is studied, the approach employed and the setting to be interlinked, in direct contrast to the accepted scientific stance that these are separate (**Covaleski and Dirsmith 1990**; p. 566).

While suggesting that leadership may be one of the most intensively studied phenomena in the field of organisational behaviour, [Mumford et al \(2009\)](#) note that leadership studies follow a reasonably straightforward paradigm. The paradigm proceeds from a construct that is held to account for certain aspects of leader behaviour being defined. Subsequently a set of behaviours to be applied in describing the leader with regard to this construct is generated and scaled. The scales are then used to predict the various outcomes of leadership. This is relevant in this study because the professional accountants were asked to consider themselves as managers, leaders and professionals and then answer questions that highlighted their preferences in each context.

[Brown & Keeping \(2005\)](#) however note that this paradigm is now being questioned and challenged, for example the construct validity of the information provided by the surveys. This questioning has resulted in new methods for survey-based studies of leadership, which they outline as; (1) survey studies, (2) attribute studies, (3) experimental studies, (4) qualitative studies and (5) historiometric studies ([Mumford et al 2009](#)). Historiometric studies use historic information based on the track record that leaders leave that can be reflected in archival data ([Rowe et al 2005](#)), speeches given by the leader ([Fiol et al 1999](#)), historical biographical material ([Strange & Mumford 2002](#)) and leader autobiographies ([Welch 2001](#)) that help to quantify historic observations bearing on leadership behaviour and performance ([Simonton 1991](#)). Since this research is attempting to investigate a number of professionals in different organisational contexts, it was not practical to apply neither autobiographical research nor historiometric research.

[Mumford et al \(2009\)](#) proceed to highlight what constitutes a viable leadership study. A viable leadership study has key characteristics; (1) formulate a theory with regard to some distinct aspects of leader behaviour or performance, (2) specify the level at which this theory operates and conducts studies at the appropriate level, (3) observations to be taken or measures to be applied are carefully specified in relation to the theory and level and (4) right variables are measured and appropriate controls applied ([Mumford et al 2009](#); p. 120). While conceding that these ‘rules’ are hardly surprising, they counsel that ‘the devil is in the details’, and that the details must be evaluated with respect to the theory of concern and the method being applied. All the steps outlined above have been followed in this study. Initially the broad theories of leadership and management have been reviewed and debated in the

second chapter. Secondly, *servant-leadership*, considered sub-theoretical, that is as operating at a level lower than a comparison of leadership and management has been specified. The research question is focused on whether there is an equivalent in management, to servant-leadership, if leadership and management are considered as equal and complementary. This satisfies the second step above. The third step is that data is to be gathered based on this hypothesised equivalence of servant-leadership to something in management. The fourth and last step, measuring of the right variables including appropriate controls, is that the role preferences and the demographic details were gathered and employed as data and control variables. Employing Mumford's four steps above therefore, this research methodology and approach is viable.

A major influence in the research design is the need to capture the cultural elements inherent in the research questions. Cross-cultural business research has been proposed as a mark, to a certain extent, of the historical end of the colonization process (Usunier 1998). Arguing that the West has had a profound impact on the shaping of what in the future could be a world culture through the imposition of western social, political and technological models on other peoples, Usunier posits that in the universal process of cultural homogenization, language remains intact as the key cultural differentiator while other sources of cultural differentiation disappear gradually.

In this process, Usunier argues, management research that is international must be the domain of open-mindedness in business research, and that this calls for methodological ecumenism, that is, the combination of qualitative and quantitative research methods, and in some way a promotion of unity among 'churches' in a scientific world which are at times in quasi-religious conflict (Usunier 1998; p. 167). Some sort cross-cultural equivalence is therefore a goal to aim for. The categories of this cross-cultural equivalence highlighted by Usunier are outlined in Table 24 below. While it is possible to aim for most of the equivalences outlined, it is close to impossible to satisfy all of them. However, to avoid anecdotal evidence, embellishing and some respondent-bias, a mix of action research and some discourse analysis should be possible. Other possible strategies suggested by Saunders, Lewis and Thornhill (2009) involved the use of; 'experiment, survey, case study, action research, grounded theory, ethnography or archival research' (p. 102).

Table 24: Categories of cross cultural equivalence

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Usunier, J.C. 1998 International and Cross-Cultural Management Research; p. 106 – Sage Publications, London

The purpose of the study is both exploratory and explanatory. One of the objectives of the study is to investigate whether formal management or experience in different contextual settings causes different perceptions towards an equivalent of *servant-leadership in management*. Since *management-mastery* itself is not a concept that has been formally empirically researched, the study's purpose is also to explore the variables within different contexts of the respondent's environments as possible variances that identify a possible equivalent to *servant-leadership in management*. The matching of the research questions with the strategy, employing [Marshall and Rossman's \(1995\)](#) framework (purpose of study, research question, research strategy and evidence collection matching) is to use multi-site case studies. This has some ethnographic characteristics in that the researcher is a member of the profession being studied. The evidence was collected using an internet-mediated survey questionnaire. In some respects it is a quasi-experiment as it aims to use pre-developed servant leadership behaviour measuring instruments in specific contexts. The research strategy is therefore a case study of accountants employing a survey.

3.5 Choice of methods

The choices considered included a single method, mixed methods or multi-methods ([Saunders, Lewis and Thornhill 2009](#)). Specifically for the social sciences, [Bryman \(2008\)](#) studied 232 articles sourced through the Social Sciences Citation Index (SSCI) that used mixed methods over a period from 1994 and 2003. The articles covered; sociology, social psychology, human, social and cultural geography, management and organisational behaviour, and media and cultural studies and were coded as to *rationale* and *practice*. The '*rationale*' was the reasons given for mixed the methods approach before the findings were typical examined or coded. '*Practice*' was the ways in which qualitative and quantitative

research were practically combined, that is, the author's reflections on what they felt, had been gleaned from the combination in retrospect, and any other ways in which the authors combined methods that were not reflected in the authors accounts.

Bryman's analysis found that out of triangulation, offset, completeness, process, different research questions, explanation, unexpected results, instrument development, sampling, credibility, context, illustration, utility, confirmation and discovery, diversity of views and other (either unclear or unstated). Bryman's analysis found that enhancement rates were highest percentage-wise (and number of articles coded) between both *rationale* and *practice* at 31.5% (73 articles) and 52.2% (121 articles) respectively (Bryman 2008; p. 610). Enhancement means the building upon qualitative and quantitative findings. It entails a reference to making more of or augmenting either the qualitative or quantitative findings by gathering data using a qualitative or quantitative approach (Bryman 2008; p. 609).

Mixed methods are becoming far more common. This is due to: (1) a growing preparedness to thinking of research methods as techniques of data collection or analysis that are not as encumbered by epistemological and ontological baggage as is sometimes supposed and; (2) a softening in the attitude towards quantitative research among feminist researchers, who had previously been highly resistant to its use. Bryman however cautions that mixed methods research is not intrinsically superior to mono-method or mono-strategy research (Bryman 2008; p. 624).

The points to accept as weaknesses perhaps are that firstly mixed methods research must be competently designed and conducted. Poorly conducted research in spite of how many methods are utilised remains a problem. Secondly, mixed methods research must be appropriate to the research questions or the research area because more is not necessarily better. Use of mixed methods must merge with the research questions since it is likely to consume more time and resources than relying on one method. This appears to be a cost benefit approach. Thirdly, mixed methods research may dilute the research in any area since resources would need to spread. The 'trained incapacities' (Reiss 1968) of the researchers may act as a barrier to integration. This means and acknowledges that not all researchers have the skills and training to carry out both qualitative and quantitative research methods. Lastly, the users of mixed methods research should explore what the combined set of findings indicate and ideally mixed methods research should be more than the sum of its

parts (O’Cathain et al 2007). That is, there should be synergy in the decision to employ and practice mixed method research. Bryman notes in other separate research (Bryman 2007; Bryman et al 2007) that problems of integration of findings can arise.

In conclusion, the point is that mixed methods research is subject to the same or at least similar considerations and constraints as any other method or design and the outcomes of combining can be both planned and unplanned. Deeper dives (Zaltman 2008) in (Bryman, 2008) are not possible within the timeframe of a full-time research degree, especially one that attempts to cover a number of countries across different continents. Reliance on a mono-method guided by pre-developed and expert-tested measuring instruments was employed to attempt to get these ‘deeper dives’. The mono-method is justified in the sections that follow.

3.6 Time horizon

The time horizon for research is a choice between whether to carry out a ‘cross-sectional’ study or conduct a longitudinal study (Saunders et al 2009; p.102). A longitudinal time horizon gathers data at different points in time (Saunders et al 2009). It can be used to test phenomena at a certain point in time and then retest the same phenomena at a later date for confirmation. Research time horizon decisions with implications for sampling are fundamentally a choice between cross-sectional and longitudinal design, where one either samples across a large number of organisations or situations or focuses on a smaller number of situations and attempts to investigate them over a period of time (Easterby-Smith, Thorpe and Lowe 1996, 2002).

Largely due to the fact that the research had to be undertaken during the course of full-time enrolment for a research degree (3 years), and cost implications, the time horizon adopted was a cross-section of the target population. Data was planned to be gathered from the target population once. Studies that sample widely in the sense that they select different organisations in different contexts can also be considered cross-sectional (Easter-Smith et al. 2002).

3.7 Techniques and procedures

The section below outlines the data collection and data analysis considerations. It covers the problem formulation, including a summary of the key literature review issues and ends by highlighting the originality in the study formulation.

3.7.1 Problem Formulation, literature review outcomes, research aims and objectives

This research problem's link with the theory and methods available to solve it arises from the initial paradox presented by the term *servant-leadership*. The paradox comes from a juxtaposition of terms that appear at first contradictory. However, the initial review of the literature has identified threads among researchers and theorists that servant-leadership is in effect not totally paradoxical, but rather a humanistic and spiritual approach as opposed to a rational and mechanistic approach (Wong and Davey, 2007). It may follow that an equal initially paradoxical concept, that of management-mastery could arise from the same process utilised to come up with the theory of servant-leadership. If this process applies to management-mastery, the next step would be to find a method to test such in practice. The methods available to test out the existence or otherwise of a concept in management equivalent to servant-leadership would of necessity commence in literature review before proceeding to testing in practice. Testing perceptions of servant-leadership is a possible way to resolve the paradoxes and to surface possible equivalents in management practice. This can be achieved through gauging the perceptions of compatible professionals in the field and in practice. A quasi-experiment that uses pre-tested and pre-validated instruments that measure servant-leadership by asking them from distinct leader, manager and professional contexts could shed light on this.

Therefore, while the theory shows existence of a model that has been characterized as humanistic and spiritual, a method can be devised that tests the existence of a counter-paradox, which might or might not turn out to be either rational and mechanistic or even practical. If the counter-paradox is perceived, reported by respondents and exists in practice, it is reasonable to expect that some means or methods have been devised by managers and leaders in practice of dealing with the paradox.

The detailed literature review in Chapter 2 concluded with an identification of the possibility of investigating the unique perspective that accountants can bring to bear on the paradoxes in servant-leadership and management-mastery. This perspective is not least because accountants have emerged as one of the ubiquitous professionals in organisations in modern time but also that their training and practice of professed objectivity provides a viable and focused area of inquiry.

3.7.2 Originality

The combination of servant-leadership measuring instruments, modifying them to the research context in this research by further adapting them to specific contexts of leader, manager and professional, and then applying them to a sample of respondents in a profession in multi-country, multi-organisational contexts is new. The contexts are further checked by an additional instrument (the role preference map). The resultant data-gathering instrument includes organisational culture and specific demographic details. This approach results in a new instrument specific for this research. Additionally, the instrument is pilot-tested to check it for internal consistency prior to application, resulting in a *meta-instrument* that is applied in real-life to a cross-section of professionals in a real-life setting. This overall design has not been attempted before at this scale in this particular combination.

3.7.3 Reliability and Validity considerations

A detailed discussion of the research strategies that were considered for study was introduced in section 3.4 above and is considered further throughout this chapter. The underlying research positivist philosophy adopted discussed in section 3.2 above informed the ultimate choice of strategy employed.

The philosophical issues around social science have been debated above (section 3.2). The research objectives of the study were outlined together with the strategy adopted for this research. The research objectives outlined in the initial chapter and reinforced above require that quantitative techniques be employed to evidence specific perceptions, albeit self-reported pertaining to the research questions. Issues of rigour, validity, reliability, bias and the strengths and weaknesses of quantitative research are considered in the sections below. Perhaps the caution here should not be a descent into whether the debate becomes one of a choice between *rigour* and *rigor mortis* (Easterby-Smith et al 1996; p. 105) as one of their colleagues is quoted as having remarked, but focus on practicality and utility. Practicality and utility, a form of pragmatism, are the guiding principles in this design.

Validity is a measure of evaluating research. Johnson and Duberley (2003) make a distinction between external validity and internal validity. Internal validity refers to ‘*whether or not what has been identified as the cause actually produces the effect*’ while external validity is ‘*the extent to which the research findings can be extrapolated beyond the immediate research sample*’ (Johnson and Duberley 2003; p. 46). Threats to internal validity

can arise from history, testing, instrumentation, regression, mortality, maturation, selection, and selection by maturation interaction, ambiguity about causal direction, diffusion of treatments, compensatory equalisation of treatments and compensatory rivalry.

Threats to external validity arise from; *selection* (findings being specific to the group studied), *setting* (findings being specific to or dependent on the particular context in which the study took place), *history* (specific and unique historical issues may determine or affect the findings) and *construct effects* (the particular constructs studied may be specific to the group studied (Le Compte and Goetz, quoted in Robson, 1993) (Johnson and Duberley 2003; p. 49-50). Validity can also be ascertained from the correct operational measures for the concepts, ideas and relationships being studied, also known as ‘construct validity’, (Remenyi et al 2005). In this study, this was achieved by use of instruments developed from psychology and applied in research on leadership, management and professionalism.

Construct validity is, ‘*the degree to which a measuring instrument accurately measures a theoretical construct or trait that it is designed to measure*’ and is considered to by many to be the most important type of validity (Jackson 2012; p. 72). To meet the test for construct validity two steps need to be covered by the researcher; (1) carefully identify ideas, concepts, relationships and issues which are to be studied, and (2) demonstrate that the selected measures to be used in the research therefore address the ideas, concepts, relationships and issues being studied (Remenyi et al 2005; p178).

Criterion validity on the other hand is ‘*the extent to which a measuring instrument accurately predicts behaviour or ability in a given area*’ (Jackson 2012; p. 72). There are two types of criterion validity, used depending on whether the test is used to estimate present performance (*concurrent validity*) or to predict future performance (*predictive validity*) (p. 72). Some indicative questions regarding validity that were considered are presented in Table 25 below.

Table 25: Indicative questions regarding validity

[Place table here](#)

[Content removed for copyright reasons](#)

Remenyi, D., Williams, B., Money, A., and Swartz, E. (2005) Doing research in business and management: An introduction to process and method. Sage Publications – London, p.115

In this study, the transparency of the research process is made clear in this chapter. This assists to answer the indicative questions above. Issues of empathy of the researcher with the researched are addressed more fully in section 3.11 below. Validity can be internal and external validity, (Johnson and Duberley 2003; Russo 2003; Conger (1998), while reliability is the consistency of the results obtained in research. It is whether another research could replicate the original research or the same researcher could replicate the original research at a different time, Johnson and Duberley (2003). There are different approaches to reliability (from Kirk and Miller 1986), namely, quixotic, diachronic and synchronic, as described in Table 26 below.

Issues of reliability and validity attempt to address the problem that Schriesheim et al (1993) (quoted in Johnson and Duberley 2003) describe when they point out that, ‘unless a measure is reliable it cannot be valid’. Threats to reliability arise from subject error, subject bias, observer error and observer bias (Johnson and Duberley (2003); p. 50).

Table 26: Reliability types

Place table here

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Kirk and Miller, 1986 in Johnson, P. and Duberley, J. (2003) Understanding management research: An introduction to epistemology. Sage Publications – London

The major problem from this study is the self-reporting. Servant-leadership behaviour was inferred from perception of the respondents. Servant-leadership behaviour in the contexts being tested in the study could be measured by asking the colleagues of the respondents to rate the professionals’ behaviour in these contexts. This however was going to make the study complex and cumbersome. To enhance the validity of the mass-quantitative data generated; measurement tool triangulation was utilised.

Three servant-leadership tools were used, contextualised in manager, leader and professional roles, underpinned by a fourth tool that measures whether those same manager, leader or professional roles are evident in the self-reports. Use of statistical analysis should assist to eliminate some of the validity, reliability and bias problems likely to be encountered.

It is possible, after allowing for the same parameters as used in this investigation to *repeat* this study with members of related professional associations. This can be done with members of accountant's bodies like ICAEW and CIPFA. Others professional bodies of accountants in Asia, Europe, South America and Australia can also be researched to check whether similar or comparable *findings* could be obtained. It is also possible to repeat the research with other professions for example professionally-trained engineers or doctors, after allowing for peculiar professional characteristics. The fact that other professions practice what could be called 'hard' sciences, should not undervalue the 'soft' science of social sciences, as both sciences deal with man, society, and cultures.

While the results are difficult to generalise to other managers that are not accountants, and who, it might even be argued, have superior managerial and leadership training and potential than accountants, the generalisability of the findings could be extended to other professional accountants that are not necessarily ACCA-trained.

Generalisability of the findings beyond the profession of accountants is not attempted however this could paradoxically be the study's strength. Since the findings sample a particular set of professionals in specific settings, culturally and organisationally and nationally, they are particular to that set of professionals. This has implications not only for the professional association/body in terms of how they train their future members, but also for how they can influence, if at all, certain organisational behaviours that the profession values. Objectivity is one of the values that the accounting profession values, and while objectivity could be conceived as being rationally and mechanistic-rooted, there is room for practice of a more humanistic and spiritually-based objectivity ([Alvesson and Hugh 1996](#); [Albach and Bloch 2000](#)).

Conventional triangulation was not employed in this research. Conventional triangulation could involve the use of both interviews and a survey. Instead, triangulation through use of different measurement instruments was employed. Some categories of triangulation are; (1) theoretical, (2) data, (3), investigator, and (4) methodological, with triangulation of theories involving borrowing models from one discipline and utilising them to explain situations in another discipline to provide data insights [Easterby-Smith et al \(1999a; 2002\)](#). Data triangulation involves collecting data over different time frames or from different sources

(Easterby-Smith, Thorpe and Lowe 1996). This data form of triangulation was not used in this study as the timeframes do not allow, and the sufficiency of expert-validated instruments was relied on to enhance validity. Pilot-testing of the instrument and Cronbach's alpha (Field 2009; Cronbach 1951) was used to test internal consistency of the questionnaire. The use of psychometrically-validated instruments from psychology, implying use of models from another discipline as above, is a further method to enhance validity and results in triangulation.

3.8 Research Design

A framework for considering research design choices and issues is proposed by Easterby-Smith et al (1996) as involving choices of independence, samples, theories, experiments or fieldwork and between verification and falsification. Graphically, the choices are illustrated as in Table 27 below;

Table 27: Research design: Choices and issues

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Easterby-Smith, M., Thorpe, R. and Lowe, A. (2002) Management Research: An introduction, Second Edition, SAGE Publications – London, p.43

Easterby-Smith, M., Thorpe, R. and Lowe, A. (1996) Management Research: An introduction, SAGE Publications – London

The first four are said to relate fairly directly to the basic dichotomy between the approaches of positivism and social constructionism approached, with the last (verification versus falsification) debate located in the positivist paradigm (Easterby-Smith, Thorpe and Lowe 1996). With regards to the researcher's involvement, the traditional assumption in science is that the observer should be independent from the phenomena being studied but researcher independence is harder to sustain in social sciences (Easterby-Smith, Thorpe and Lowe 1996). This means that other methods like action research and cooperative inquiry (Reason 1988) might be considered more appropriate.

The choice of experimental designs compared to fieldwork hinges on considerations that experiments are harder to conduct within real organisations and that there is no 'captive population' for example in a university with undergraduates, from which to draw volunteers.

The alternative, which is fieldwork, is aligned to positivist methods using quantitative techniques or open-ended questions or fieldwork aligned with the phenomenological philosophy, for example ethnography where the researcher is embedded or immersed in a setting and becomes part of the group or phenomena under study so as to elicit and understand meanings and significances (Easterby-Smith, Thorpe and Lowe 1996).

The ‘problem of induction’ (Popper, 1959) describes the verification-falsification dilemma that no matter how much data one obtains in support of a scientific theory or law, it is not possible to reach a conclusive proof of the truth of that law (Easterby-Smith, Thorpe and Lowe 1996a; p. 39; 2002; Williams and May 2000). However, in this study, no hypotheses were developed initially because one should always look out for evidence to disconfirm a hypothesis or view. Recognition of the researcher’s own views and experiences, called ‘critical subjectivity’ (Reason, 1988) means allowing the researcher to be weighed down or swept along by them (Easterby-Smith et al 1996). The criteria for the choice should be guided three central concerns; (1) personal preference of the researcher, (2) aims and context of the research and (3) the question of whether the research can stand up to outside scrutiny. While they advise that the third concern is shared by all researchers, they also point out that these are technical issues of sampling, theory, validity, reliability and generalisability with meanings varying according to the philosophical views adopted (Easterby-Smith et al 1996).

The world view of the researcher, or the institution and the politics around management research influence choices to be made. With these as the context, the researcher stakeholders involved, like the academic community and commercial sponsors if any and the subject of the study, four archetypal research models in management research can emerge as possible and feasible to apply in this research. For this research, a mixture of the ‘private agent’ and ‘appropriate technology’ was employed. These researcher archetypes are briefly described in Table 28 below. The researcher is a self-funded research student with limited research resources. Own ideas were employed from the beginning. Appropriate technology being the use of internet-mediated questionnaires hosted by the university was employed.

They conclude that, before tackling the important ethical issues around each of the archetypes with striking theoretical issues expected to come from the military model, detail and small-scale processes and issues being the focus of private agent archetype, wrongdoings to be the focus of the investigative type while the appropriate technology type of research would use

ethnography to bring out the practical procedures of management and managing in cultural context (Easterby-Smith et al 1996; p. 61).

Table 28: Researcher archetype

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Easterby-Smith, M., Thorpe, R. and Lowe, A. (1996) Management Research: An introduction, SAGE Publications – London, p.61

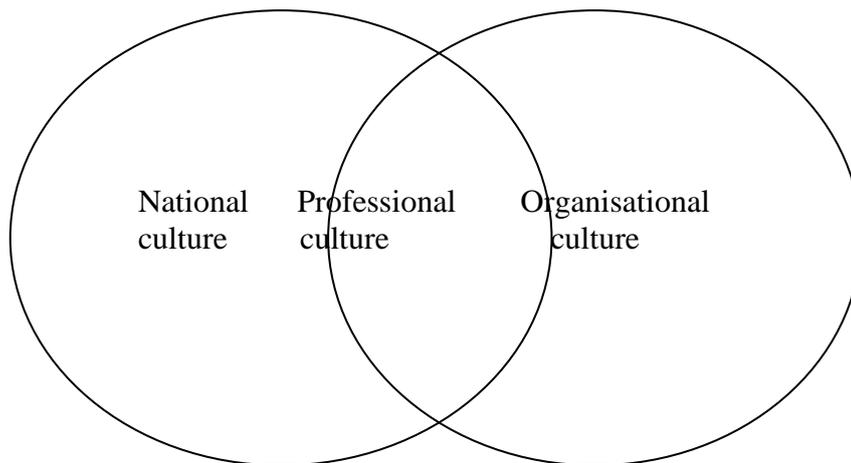
The research was small-scale in nature due to limited resources, and ethnographic in the sense that the researcher focused on a profession that they are a member of.

3.8.1 Research problem description

The research problem is conceptualised, from a cultural perspective as depicted in Figure 14 below. Is there a professional culture among professional chartered certified accountants that influences their perceptions of the paradox of *servant-leadership* and any equivalent in *management*, in light of the national and organisational cultures that they operate in? If there is a professional culture that influences this perception of the paradox in servant-leadership and any possible equivalent management, how evident and powerful is this professional culture and how do national and organisational cultures interact with and influence this professional culture?

The accountants are at different stages of their professional careers, with some being pure technical professionals of their discipline and others who have taken on more managerial and leadership roles in their various organisations, societies and countries.

Figure 14: View of culture (Source: own)



The question could then be how much flexibility a professional culture has in influencing the organisational culture. It might appear initially that the national culture might not be that easily amenable to professional influence, notwithstanding how ubiquitous that profession could be, and that there are more chances and possibilities of a professional culture influencing an organisational culture instead. Even then, the reach and pervasiveness of the influence is problematic to quantify.

3.8.2 Justification

The philosophy adopted is positivist, employing quantitative methods, within a pragmatist outlook. This is because the realities to be examined are multiple. The perceptions of the professionals to be researched are tempered by differing historical backgrounds and current socio-economic realities.

The choice of a quantitative positivist-based methodology is made from largely a pragmatic approach. The behaviour that is being assessed is social, both from the point of view of the organisations in which the respondents operate and from the wider national context.

3.8.3 Strengths and limitations

This research did not combine methods through; (1) triangulation to see how far the ensuing data are mutually reinforcing, (2) preparation where qualitative research is conducted to prepare for quantitative research, (3) expansion and complementarity so that one set is employed to expand upon the other set, and in tandem (4) different issues, where both sets of data are collected in relation to different research questions and topics (5) general patterns plus meaning whereby quantitative data are employed to provide general patterns while

qualitative data provide insight into the meanings that leaders behaviours have for followers (Bryman, 2004; p.759-760).

It combined data gathering tools in a quantitative approach. Employing Easterby-Smith et al. (1996, 2002) research design framework above on choices and issues, this research has these characteristics; the research is independent, the sample is small, it tested theories, it is both an experimental design with fieldwork and used both verification and falsification. Principally, it was mono-method (quantitative), employing validated instruments from other fields (psychology) in some form of convergent triangulation.

3.9 Planning and data collection, research process, population, sampling procedures

The process of this research, as discussed prior, followed a mono-method approach of accumulating data through use of survey-generated responses. The population from which the respondents were drawn is the professional chartered certified accountants registered and qualified with the Association of Chartered Certified Accountants (ACCA) of United Kingdom. ACCA is a global body of professional accountants with over 154,000 members worldwide, (ACCA, 2012).

Table 29: Population to be studied & sampling frames

Sampling Frame	Criteria	Details	Number
Population	ACCA membership	United Kingdom	43,704
		MENASA *	3,893
		Sub-Saharan Africa	9,964
		Europe and Americas	96,776
		Total	154,337
First	Commonality Subscription to AB Direct** Cultural/colonial Language	Countries of initial focus	Number
		United Kingdom	67,729
		Botswana	432
		Zimbabwe	235
		Total	68,396
Second	LinkedIn ACCA (Official members)		13,725
Final	LinkedIn ACCA (Fellows & Associates)	Other	535
		Pakistan	137
		United Kingdom	94
		Ireland	46
		Singapore	27
		United Arab Emirates	26
		Total	865

Sources: 1. The Association of Chartered Certified Accountants - ACCA (2012)
2. ACCA website search
3. LinkedIn Corporation (2013)

* Middle East, North Africa, and South Asia

** AB Direct is the official ACCA electronic email subscription listing

An estimate of the population from which the sample was drawn is shown in Table 29 above. Since the respondents were self-selecting, this sampling technique is non-probabilistic (Saunders et al 2009; p.213). At the second and final stages was sampling non-probabilistic. The decisions regarding expanding responses from the initial focus group are further discussed in sections below.

3.9.1 Scope

The sampling frame chosen is of qualified and registered chartered certified accountants working and practising as professional accountants in any industry, country or capacity. Demographic details of age group, gender, country, perceived organization culture, number of years qualified as a ACCA member, ethnic background, overall career experience (number of countries worked in prior), business category, current organisation size, job category and number of years in current role were captured as mandatory fields in the online questionnaire. These details form part of the demographic details for descriptive statistics.

3.9.2 Instrument

The link between the objectives, variables to be measured, how the variables are to be measured and how analysis was done is presented in Table 30 below.

Table 30: Data table: Objectives, variables, measurement and analysis (own)

Objective	Variables	Measurement	Analysis
Perceptions of servant leadership	Country, age, experience, firm/organisation culture	Measurement instruments employed.	<u>Descriptive/ Predictive:</u> correlations, cross-tabulations, frequencies, ANOVA, ANCOVA, cross-country comparisons
‘Mastery’ of management through professional training and practical experience	Country, age, experience, firm/organisation culture	• Servant Leadership Scale (SLS) van Dierendonck & Nuijten (2010);	
Cultural determinants to perception of servant leadership	Country, age, experience, firm/organisation culture	• Servant Leadership Questionnaire (SLQ) Barbuto and Wheelers’ (2006); and	
Servant-leadership and its possible equivalent in management (‘professionalism’) assessment tools’ predictive strengths	Country, age, experience, firm/organisation culture	• Role Preference Map (RPM) Boyatzis & Burruss, 1993)	

The basic instrument for gathering data was be a survey. A social survey is defined by Buckingham as ‘... a technique for gathering statistical information about the attributes, attitudes or actions of a population by administering standardised questions to some or all of its members’ (Buckingham 2008; p. 13). There are four philosophical principles of

positivism on which a quantitative survey research is usually grounded that can be challenged. In each case, determinism, the point that the testing of theories against evidence, though problematic, is not an impossibility and that all social research is fallible can be employed as a defence. Phenomenologists, Marxist's and feminists attacks of quantification of findings in social research as anti-humanist and oppressive mindless tabulation of data or a disregard of individual idiosyncrasies can be defended by the argument of fallibility of all social research (Buckingham, 2008).

The four philosophical principles of positivism, in four watered-down assumptions, on which quantitative survey research is usually grounded, are that (1) it is possible to discover facts about people's actions, attitudes and attributes by asking them questions and recording their answers systematically, (2) the facts gathered can be used to test our theories, (3) survey responses represent 'observations' which can validly be measured and analysed using statistical procedures, and (4) questionnaires, the instruments for collecting facts in social surveys, are not inherently biased (Buckingham, 2008; p.36).

This is despite the fact that the main characteristic of questionnaires, questions that are simple, specific, and closed, sit at the end of what Gillman, (2010) calls the structured end of the verbal data dimension. Other data gathering tools on this dimension on the unstructured to structured scale are as in Table 31 below;

Table 31: The verbal data dimension

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Gillman, B. (2010) Developing a questionnaire (Second Edition). Real World Research Series. Continuum Books – London.

The question of more or less structure is a compromise to be kept in mind, through balancing time, effort, money in the quest for originality, discovery and validity of the verbal data. Questionnaires are therefore just one of a range of ways of getting information from people (Gillman, 2010). Cautioning that the danger in cross-cultural management research is a quest for the Holy Grail, which is doomed to failure, because it results in very complex designs which are hard to implement, Usunier (1998) advises a start from a more limited research

question and then finding robust ways to address the issue, and possibly finding collaborators in other cultures and having with them a truly equal cooperation. The researcher in international management then must be ‘cultural translator’ that transfers meaning across cultures. Such collaboration, though desirable is not possible in this research.

3.9.3 Instrument design

The design of the questionnaire in overview is conceptualised was discussed in Chapter 1. The specific professional cultural dispositions that might influence the perception of respondent’s managerial and leadership behaviour were addressed in the detailed questions themselves. Similarly, the explicit professional cultural outlooks that influence perception of the respondents’ managers managerial and leadership behaviours were also attended by the comprehensive questions in the managerial quadrants. The first part of the questionnaire recorded, for analysis and probable within-data triangulation, statistical inferences that are that emerged from the data.

The actual questions are adapted from [van Dierendonck & Nuijten’s \(2010\) Servant Leadership Scale \(SLS\)](#) and [Barbuto and Wheelers’ \(2006\) Servant Leadership Questionnaire \(SLQ\)](#) for the servant leadership issues, while [Boyatzis and Burruss’ Role Preference Map \(RPM\), \(in Boyatzis 1993\)](#) was used for additional questions to account for the professional, manager or leader role that respondents in the sample are likely to be playing at any point in time in their various career progressions in different contexts .

The servant-leadership scales chosen had, among others the following characteristics; (1) empirical differentiation, (2) some cross-cultural validation, (3) content validation through literature review and (4) factor analyses and attempted to fall into the ‘profane’, that is non-secular ‘school of thought’ classification of [Molnar’s \(2007\)](#) view of servant-leadership research dichotomies. The aim was to attempt to avoid what could be termed ‘value-judgement’-based servant leadership measures.

The additional questions were determined through the work of [Boyatzis \(1993\)](#) utilising the framework as discussed in the literature review. Due to the fact that the subjects to be surveyed can be leaders, managers and professionals in their own right, in addition to being managed and lead themselves, the roles of leader, manager, and professional need to be properly contextualised in the data gathering instruments. A copy of the permission to use is shown in Appendix 6.

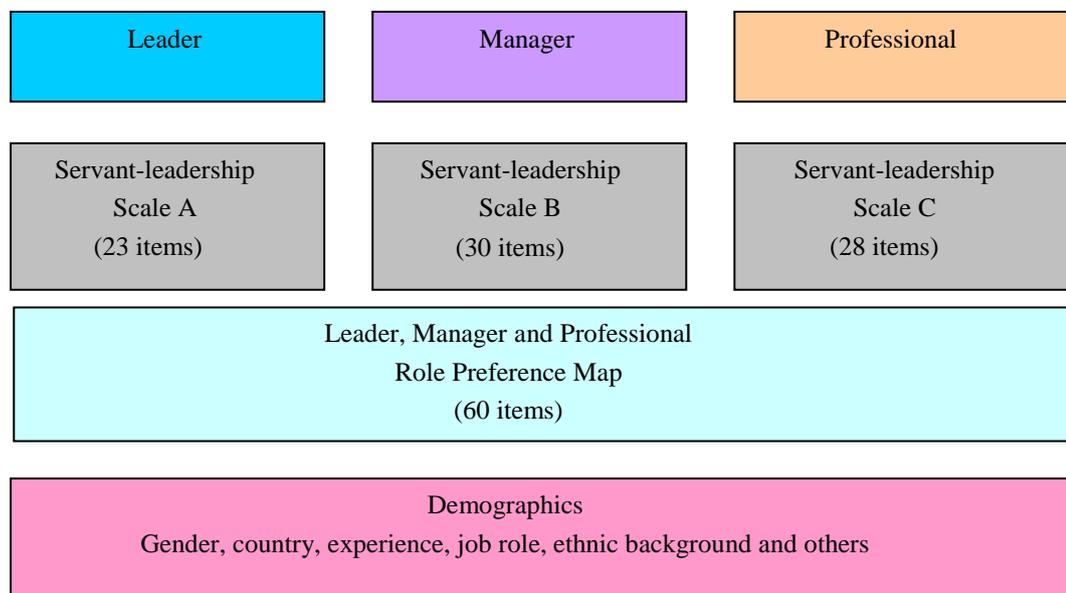
An analysis that builds on [Sendjaya, Sarros and Santora's \(2008\)](#) summary of five measures of servant leadership and extends it by including three critical issues that are relevant to this study; sample size used in the study, item availability, cross cultural application, validity and permission to use (copyright – see Appendix 3, 4 & 5) is used to choose [van Dierendonck & Nuijten's \(2010\)](#), 8 sub-scales multi-dimensional and multi-level servant leadership model in the Table 30 (see section **3.9.2** above). [van Dierendonck & Nuijten's](#) model is the only one among those analysed that has open access and involves some cross-cultural validation involving two countries, four studies, eight samples and some 1,571 participants ([van Dierendonck & Nuijten's \(2010\)](#)). For these reasons, it was employed in this study, modified for the management context and cultural elements that this study seeks to investigate. Cross-cultural and multinational use is suggested by [Reed, Vidaver-Cohen, and Colwell \(2011\)](#) as desirable in future research that aims to account for the culture variable. This is applied in this study through use of demographic items, in light of findings by [Hale and Fields \(2007\)](#) that national differences in servant leadership exist. Even though the authors acknowledge that it is cross-sectional, hence lacking somewhat in predictive validity on the causal relationship between servant-leadership, well-being and performance, even though a relationship between these was established, a longitudinal design measuring causality between these over time is recommended. The lack of multi-level data for analysis is also noted as a limitation and also as an area for future research.

However, further reasons for choosing [van Dierendonck and Nuijten's SLS](#) are that; (1) it contains a heterogeneous composite sample of people working in diverse professions in profit and not-for-profit sectors, and thus avoids mono-sample bias, (2) confidence from the data generated by the tool meets psychometric qualities (these include courage, empowerment and others as shown under subscales in Table to gauge *servant-leadership* from the perspective of the follower in a reliable and valid way and further that (3) the SLS' eight dimensions proved to be stable over several samples in two countries.

The additional questions posed focused on these aspects; (1) culture, whether national, organisational, professional, (2) paradoxes, resolution of (3) perception, (4) open-ended questions, (5) awareness of servant-leadership as a concept/theory or (6) countries operated and practiced in and operating and practising in. Open-ended questions would not be easily integrated with [van Dierendonck & Nuijten's \(2010\)](#) questionnaire. Paradoxes are intrinsically tested by framing [van Dierendonck & Nuijten's \(2010\)](#) questionnaire from a

different context. This is in spite of the authors warning to avoid changes in the wording, the response scales or even in deletion of the items since this may affect the validity of the tool. The authors however are silent on addition of items. If country/national and organisational culture variables are taken care of using the demographic characteristics and awareness of servant-leadership as a concept and theory are implicit in the questions and explicitly specified in the introduction note, this leaves issues of professional culture to be accounted for in the additional questions. The demographic questions come last and cover age, sex, and country, number of years' experience, organisation type and size. These questions aim to capture the cultural factors that are variables in determining any differences in the resultant self-assessment. The resultant design is as depicted in Figure 15 below;

Figure 15: Conceptual design of the study (own)



The numbers under each scale indicates the number of items (questions) posed under each of the three perspectives and contexts of the study. The specific questions are shown in **Appendix 10** (as read with **Appendix 11**). The subscales for the three servant-leadership scales, (for example emotional healing, empowerment, courage and others) are adapted unchanged for this research from the instrument developers (see **Table 30**). The definitions of leader, manager and professional as applied in this study were shown in section **2.13** of the literature review.

3.9.4 Design principles for online questionnaire

The advantages and disadvantages of questionnaires are covered by [Gillman \(2010\)](#) utilising a continuum of ‘verbal data dimension’ that stretching from ‘unstructured’ to ‘structured’ as

above (Table 31). The unstructured end involves listening to other people's conversations, a kind of verbal observation, while at the structured end structured questionnaires are described as simple, specific, and closed questions. The tension between originality and discovery and validity of the verbal data can be answered by compromise, mediated by the economy of time, effort and money in gathering the data.

Table 32: Arguments for and against questionnaires

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Gillman, B. (2010) Developing a questionnaire (Second Edition). Real World Research Series. Continuum Books – London. pp. 6-8

Despite these disadvantages, questionnaires, or social surveys remain a popular tool to try and discover facts about a populations in descriptive research and to try and find evidence about some likely cause of people's behaviour and attitude in analytical and explanatory research (Buckingham and Saunders 2008; p. 13). This could be due to certain tools and means to improve survey questions, for example general principles recommended by Fowler, Jr. (1995) covering asking about first hand experiences, asking one question at a time, uniformity of question wording for every respondent and consistent alignment and understanding towards the task among people answering the questions for better measurement, among others.

Specifically for internet surveys some general guidance on the design of online questionnaires is suggested (Thomas 2004; Dillman 2000) to take into account among other things monitor size, screen display configuration, full screen or partial (tiled) screen view effects, scrolling and lines wrap. Variations in computer equipment being as close to that observed among cars on a highway is an additional consideration. Consideration at design, for the hardware and software of the respondents, should be had to operating systems, browsers, restraint in use of colour, among others.

This allows the designer to factor in the age and power of respondents' computers to match a possibly powerful and latest design so that each question is presented in a conventional format similar to that normally used on paper self-administered questionnaires. Thomas (2004) suggests pre-notifications as a way to try and increase response rates to email or web-based questions, follow-up reminders. While she suggests that short web-based questionnaires might not need an incentive, longer and tedious questionnaires, depending on the topic, might need incentives. Placement of demographic questions is suggested at the end of the questionnaire, because if they appear earlier, potential respondents might decide not to continue, but however if they answer questions and reach the last page, because they have already invested so much time answering the questions, they might continue with the demographic questions.

However if they return the questionnaire without these questions completed, this may in many cases be better than a total non-response (Thomas, 2004; p. 71). Incomplete responses to the survey were all excluded from the analysis in this study. Including these would have skewed the analysis as the instruments were adopted in their entirety as not with respect to the individual items in them.

While some of the principles are useful for this study, others are not applicable in this particular study as the sample derived is assumed to have homogeneity, at least in technical skills that are important for accessing and interacting with the questionnaire. Orientation towards a task in a similar way for example, as suggested by Fowler, Jr. (2008) would be problematic to ensure. This is because although all respondents are accountants, how they approach electronic surveys (the task in the study) could be different. Catering for individual orientations was problematic.

However, the following principles were adopted.

Table 33: Principles for designing and constructing surveys

Place table here

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Fowler, Jr., F.J. (1995) Improving survey questions: Design and evaluation. Applied Social Science Research Methods Series Volume 38. Sage Publications – London

Thomas, S.J. (2004) Using web and paper questionnaires for data-based decision making: From design to interpretation of the results. Corwin Press – a Sage Publications Company, Thousand Oaks, California.

The respondents are likely to have different orientations to the tasks of leadership and management, depending on their particular circumstances like length in the profession, managerial experience and others. However, since their training can be assumed to give each an equal technical grounding in the fields of management and leadership, dealing with questions on these areas should not be problematic for the respondents.

3.10 Data, capturing, recording, transcribing, reducing, analysis and presentation

Considerations of capturing, recording, transcribing, reducing and presenting of data were dealt with as in this section. Data capture for responses was achieved through an automated web-driven questionnaire. A time-limit within which the questionnaire was available was determined initially as four weeks from the date of launch in June 2012.

The Lime Survey software hosted on the university website recorded only the universal resource locator (URL) of the participants. No other contact details like email were captured to ensure anonymity of respondents. However, in agreement with the Association of Chartered Certified Accountants (ACCA) United Kingdom, who sent out the link to the survey to their members in the United Kingdom, Zimbabwe, Botswana and India, contact details (Email addresses) were captured by their survey software so that respondents could be furnished with an executive summary of the research a couple of weeks after the end of the survey period at the end of May 2012 initially. Transcribing into the analysis software (SPSS) as tested at the pilot stage was planned for soon after the survey closure date. Appendix 7 shows a screen shot example of the administrator view of the LIME software.

The mass-internet driven questionnaire data was reduced to a form for analysis through the SPSS software. The mass data from the internet-mediated software was easily presentable using analytical tools available in SPSS. Frequency distributions, analysis of variance (ANOVA) between variables were hypothesised as causing any variances in the data. For example, each of the units of demographic details, age, sex, country, industry and others were used to check if they are significant in explaining variances in the frequency distributions for the choices to the questionnaire items on servant leadership, equivalent behaviour and perception in a manager context or other variable. One variable was held independent while others, deemed dependent for the particular check were analysed for any significant variance. Correlations between and among elements were also attempted.

A variable is an event or behaviour that has at least two values (Jackson, 2012; p. 10). The types of correlation coefficients and the type of data they apply to are summarised by Jackson (2012) in Table 34 as below;

Table 34: Types of coefficients

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Correlation coefficients (p. 163)

Jackson, S.L. (2012) Research Methods and Statistics: A critical thinking approach. Fourth Edition International Edition.– CENGAGE Learning, Wadsworth, United Kingdom, p.163

Frequency distributions allow dispersed data to be grouped to make it more manageable and organised (Russo 2003). The tool used for these purposes was the Statistical Package for the Social Sciences (SPSS) software, lately called Predictive Analytics Software (PASW). This allowed two main statistics; (1) *descriptive statistics*, including cross tabulation, frequencies, descriptives, descriptive ratio statistics, compare means, ANOVA and ANCOVA, correlation (bivariate, partial, distances), nonparametric tests and explore and (2) *tests to predict numerical outcomes and identify groups*, such as factor analysis, K-means cluster analysis, hierarchical cluster analysis, two-step cluster analysis, discriminant, linear and ordinal progression, and nearest neighbour analysis, to be employed (PASW Statistics Base 18, 2010).

Descriptive statistics for both demographic and actual questionnaire data were also employed. For demographic data examples of such descriptive analysis were minimum years of experience since qualifying as a chartered accountant, maximum years practising and mean or average years in industry or practice. The mean and standard deviations for these were also calculated. The aim of descriptive statistics is to ‘extract useful information from unorganised data’ (Russo (2003); p. 9). While the techniques can be applied to data obtained either from samples or from the entire relevant population, these numerical manipulations are useful in describing and summarising data sets. When descriptive index is obtained from a sample, which applies in the case of this particular study, the index is a *statistic*, as opposed to a *parameter*, when an index is calculated on the entire population (Russo 2003). This is useful as it allows *inferential statistics* to be employed to attempt some tentative generalisations from the sample data, of those characteristics, to the entire population, or at least those sections of the population with similar characteristics. Other techniques used in conjunction, to obtain numerical indices that summarise the most useful information in the

sets of data available are measures of central tendency (measures of location) and measures of spread (measures of dispersion or of variability), (Russo 2003).

Distribution-free or non-parametric statistical tests that do not assume sampled observations are either normally distributed and or have homogeneous variances were used. Correlation indices measure the strength of the relationship between two variables, where these variables can be measured using different types of numerical scale was used. If a linear relationship between two variables is observed, then some degree of concordance between them can be expected and covariance can be calculated (Russo 2003). For example, where the number of years in the profession is related in a linear and positive way to mastery of management, or to servant-leadership experience, a covariance between these two variances was explored.

While the SPSS software can provide the tool for calculating all of these indices and analyses, the prompt was from the initial data itself in terms of what it means in real terms, guided by reasoned interpretation of meaningful relationships between its elements.

The study was initially planned to cover the United Kingdom, Zimbabwe, Botswana and India. ACCA assisted with emailing a web-link to the questionnaire through their e-magazine (AB Direct in the month of June 2012). One copy of the link was received by the researcher. It could not be ascertained which portion of the ACCA membership in these countries subscribed to AB Direct. A low response rate prompted the researcher to use the online network of professionals (Linked In), identifying at random those professionals that were under the official ACCA (Fellows and Associates) group and contacting some of them directly via the Linked In messaging facility, social email (Google) and the official university email to invite participants. The ACCA Fellow and Associates group consisted of 865 accountants in locations as listed in **Table 29** above. Anonymity was achieved through emailing an assurance that no personal or company data was going to be captured by the survey software. To further boost responses, the researcher posted a link to the survey with a brief description of the research being carried out on the researcher's profile on Linked In. The action boosted responses somewhat and allowed for the randomness of responses to be captured by interested members of ACCA on the website.

The university LIME survey software captured the universal resource locators (URLs) of participants and a screener question allowed the separation of those participants from the initial target four countries and those from the rest of world. This separation/distinction was however not considered important for analysis purposes. The sampling procedure therefore became convenient and non-probabilistic in the second month (July 2012) that the web-link to the questionnaire remained active.

3.11 The self – researcher bias, reflexive and reflective issues

This section highlights the overall considerations before conclusions and overall justifications made in the methodology are presented. The first and most crucial point to make is that the researcher is an accountant. The researcher might then intuitively be considered biased in this regard, by choosing to research accountants. The second point to concede is that a ‘common method’, that is, internet-mediated questionnaires with self-reporting has been employed. This might be argued to be prone to common-method bias. It could similarly be argued that the subject area of the study itself, servant-leadership and any possible equivalent in management, are valued-laden, in that they border on the realm of world-views and extend beyond a mere rational area of human behaviour in organisational contexts.

The biases that could arise are social desirability bias, or the use of rating versus ranking as it particularly involves cross-cultural research (Harzing et al 2009; Randall, Huo and Pawelk 1993). Social desirability bias arises when survey researchers present dilemmas to respondents that are ethical, and asks them what they would do, resulting in respondents’ answers not only being influenced by their actual values and desires, but by what those individuals perceive to be desirable within society (Randall, Huo and Pawelk 1993). Various approaches including pre-testing, pilot-testing and social desirability scales imbedded within research instruments are recommended (Randall, Huo and Pawelk 1993) and also taking care in interpretation of the results to what is known (Gorrell and Egelstone 2010). However, cost and time are the major constraints that militate against use of elaborate methods to assist in overcoming the problem of social desirability bias.

While the following analysis aims to go some way towards surfacing possible sources of bias arising mainly from the self, that is the researcher in this study, any further sources of bias should be assessed from the introspection below, which is aimed at pointing out the choice

of the subject area for research. This introspection is not aimed at reducing or mitigating the bias arising from the self (see [Pronin and Kugler 2006](#)). The aim of the introspection is so that any bias blind spots ([Pronin and Kugler 2006](#)) should be used in assessing this self-assessment of bias. Pronin and Kugler (2006) however point out that ‘*whether we choose to define bias according to behaviour or introspection, fairness dictates that we apply the same definition to others that we apply to ourselves*’ (p. 577).

The self-identified possible sources of bias are each addressed in turn and specific safeguards against their effects on the study are presented in Table 35 below. The research can be considered to be ‘ethnographic’ in some respects. The researcher is an accountant qualified with the institute whose members are the ‘subjects’/participants/respondents in the research. The researcher has also practiced as an accountant in business for more than 14 years.

Table 35: Possible sources of bias, types and reduction mechanisms (source: own)

Source of bias	Type of bias	Mechanisms to counter the effects of the bias
Self	<ul style="list-style-type: none"> • Professional bias • Prior-knowledge • Prior experience bias • Interpretation 	<ul style="list-style-type: none"> • Use of both modes of enquiry (Evered and Louis 1991); from-the-inside, as a member of the profession being studied and from-the-outside, as a member of the academic/research community removed from the day-to-day experiences of the profession being studied (researcher as a full-time research student thus removed from the context). • Even though a priori knowledge of the subject matter is acknowledged through professional training and experience (see Johnson and Duberley (2003); p. 65 and Alvesson and Deetz (2000) above), the use of mechanisms in subject-related, respondent-generated method and overall sources of bias below appear to outweigh the bias that could be generated by the self.
Subject	Pre-knowledge (a prior knowledge)	Prior knowledge and some experience in leadership and management is assumed at both the self and respondent level, through training (professional curriculum) and real-life business experience see Johnson and Duberley (2003)
Respondent	<ul style="list-style-type: none"> • Social desirability • Professional bias • Cultural bias (national and organisational) 	<ul style="list-style-type: none"> • Use of more than one instrument ; (a) Servant Leadership Scale (SLS) van Dierendonck & Nuijstens’ (2010) (b) Servant Leadership Questionnaire (SLQ) Barbuto and Wheelers’ (2006); and • (‘c) Role Preference Map (RPM) Boyatzis & Burruss (1993) • Use of instruments generated in an area of expertise external to the profession (psychometric/ psychological properties of the instruments determined by Human Resources management specialists and psychological experts) • Cultural bias, stemming from national and organisational contexts, is countered partly by the use

Source of bias	Type of bias	Mechanisms to counter the effects of the bias
		of multiple countries, thereby ensuring a mix of organisational 'cultures' and contexts.
Paradigm	<ul style="list-style-type: none"> • Paradigm paralysis • Method-bias malaise 	<ul style="list-style-type: none"> • Accepting rigor/relevance trade-off to maximise research goals (McKnight 2011)
Method	Common method	<ul style="list-style-type: none"> • Use of expert-generated/validated instruments • Use of multiple sites/countries
Overall	Review mechanisms	<ul style="list-style-type: none"> • Intra-university, an examiner external to the Faculty and the supervisory team were be used for review prior to confirmation to full PhD candidacy; • Inter-university, an examiner external to the university were utilised for the viva voce examination.

The researcher thus faces the challenge of abandoning the natural attitude that takes conventions and everyday behaviour of the researched for granted as obvious and normal (Gobo, 2009). The researcher takes the risk of not likely to see the fundamental issues and social structures on which that culture rests, precisely because of familiarity with those issues and structures to which the researcher belongs (Gobo, 2009).

Suggesting that there are two research strategies, non-participant observation and participant observation that the ethnographic research can adopt, Spradley, 1980 (in Gobo, 2009) argues that participation and involvement can be considered on a scale as in Table 36 below.

Table 36: Participation and involvement
Place table here

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Spradley (1980) in Gobo, G. (2009) Doing ethnography. (Translated by Adrian Belton). Sage Publications – London.

Participation is the degree of the researcher's identification with the group studied while involvement is the emotional resources deployed by the researcher (Gobo, 2009). The ethnographic researcher aims to strike a balance between participation and observation, involvement and detachment (Gobo, 2009) being overt or covert in participation (Hammersley and Atkinson, 1997) while employing a multi-layered reflexivity without turning inward into complete self-absorption bordering on the self-indulgent and narcissistic (Davies, 1999). To this end, practical ways to suspend the natural attitude, called estrangement techniques, are required. Estrangement is a cognitive state where the natural

attitude, ‘thinking as usual’ is suspended and the ethnographer is forced to see ‘sets of activities’ in supposed social facts in a different light (Gobo, 2009).

Being a member of the profession that one is researching is challenging, but the estrangement techniques utilised in this particular research are at two levels, as outlined next. Initially the researcher is removed from the ‘natural’ setting physically, changing from a practising accountant working in industry and commerce to a full-time research student and thus carrying out the research from a university rather than from the field. The second level of the estrangement techniques involved the researcher enrolling at a university out of the native country whose fellow citizens and fellow professional accountants were researched, Zimbabwe. Another level of estrangement achieved at the same time is physical removal from the second country that the researcher practiced part of their professional career in, Botswana.

Table 37: Estrangement techniques employed (Source own)

Estrangement level	Estrangement techniques	How achieved
Physical	Researcher not in the ‘field’	Conscious/Methodological
Physical	Researcher based in the UK for three years	Fortuitous/conscious
Emotional	Acknowledging theoretical interests	Conscious
Intellectual	Acknowledging theoretical knowledge	Conscious

The techniques employed in Table 37 above, albeit that some are fortuitous and some conscious, address some of the participation and involvement concerns that are likely to result in bias or empathy with the researched. The researcher is to some extent a ‘passive’ participant, still retaining the lifelong association with the profession studied. The researcher’s involvement also borders on the low to no involvement at all, being a full-time student for the duration of the research period.

Gobo (2009) suggests that explicitly stating the circumstances of the knowledge production process means that reports on the following aspects of the research process should be included in the ethnographic researcher’s text. These are; theoretical interests, substantive interests, affective relations and the cultural and ideological background, methodological notes, theoretical knowledge, techniques, the resources and constraints, contacts and the indexicality of the research report, implying recognising the contingency of one’s data (Gobo 2009; Pronin and Kugler 2006). While some of the circumstances suggested have been

addressed in this section, affective relations and cultural and ideological background, that is, the researcher's emotional attitude to the topic studied and any personal problems in adapting to the field are best addressed in a separate chapter on personal reflections at the end of the research.

The introspection above should assist reviewers to ascertain any non-conscious influences, self-perception, introspection illusions, bias blind spots that [Pronin and Kugler \(2006\)](#) identify as some of the tools, over and above behavioural information, that might assist peers and reviewers to consider this self-assessment of possible sources of bias by the researcher. Thus in turning back on itself, then turning back on its turning ([Siegle 1986](#) in [Chau and Witcher 2008](#)), this reflexivity aims to achieve both types of reflexivity; epistemic reflexivity and methodological reflexivity ([Johnson and Duberley 2003](#) in [Chau and Witcher 2008](#)). The epistemic reflexivity has of necessity, to be less than radical, by choice, otherwise it would border on more of a political, and narcissistic statement ([Orr and Bennett 2009](#)) about how both the researcher and the participants both can claim intimate knowledge and experience of the subject matter being studied, management and leadership. Other methods, such as xenoheteroglossic autoethnography (XHAE) to cover critical issues of cultural rapport within the self, cultural rapport with the others, data gathering, data analysis and communication and trustworthiness ([Minowa, Luca and Maclaran 2011](#); p. 5), as they pertain to multi-site ethnography, appear embedded in the overall university research assessment framework covered briefly above.

3.12 Pilot Run and data gathering

A pilot run of the survey was conducted in LIME software between 15 February 2012 and 29 March 2012. The main purpose of the pilot run was to check if there were any ambiguities in the questions as adapted from the three servant leadership instruments to be employed in the contexts of leader, manager and professional in the actual data gathering. The survey link was tested by 15 users in and outside the university and responses were captured in the LIME software. Comments were solicited from the respondents in terms of the time it took them to complete the survey, the user-friendliness or otherwise of the survey software, whether there were ambiguities in the questions and general comments.

Some of the anonymised comments are presented in Appendix 8. The overall conclusion from the pilot run was that the survey was a viable method of gathering the data required.

The actual responses were uploaded into the Statistical Package for Social Science (SPSS) analysis tool to test that upload of data from the LIME survey was working. Some initial test analyses were also conducted to check that the SPSS software could cope with data coding, variable notations and other manipulations that would be required in the analysis of the actual data.

The pilot survey showed that the method chosen to gather data was viable. The questionnaire appeared to solicit unambiguous responses from the respondents. The time it took respondents to complete the survey appeared reasonable and manageable for application in a real-world setting. The data gathering had to be augmented by efforts from the researcher in terms of using other databases and links online (mainly *Linked In*, the network of professionals online). This not only boosted responses from the initial target countries but also added a variety and richness to the data in terms of countries involved and taking part. Improved cross-sectionalisation was therefore achieved. It was decided to deactivate the survey on 31 December 2012. The LIME software was being discontinued as a data-gathering tool by the university. It was also felt that the increased responses from a cross-section of countries and organisations were adequate.

3.13 Limitations

The limitations of this are discussed and addressed in the research and methodology at two levels. The first set of limitations relate to general limitations surrounding the study while the second set addresses some statistical, design limitations.

3.13.1 General limitations

The principal limitation of this study from the point of view of the researcher is its reliance on self-reported data. The findings could be made richer if there were third-party reports of the behaviours reported here. However, this limitation is somewhat compensated for by the use of not only three independent, expert-validated servant-leadership data gathering instruments, but also by their adaptation to different contexts and the high internal reliabilities reported. The variety of the backgrounds of the respondents, both in terms of their countries, organizational cultures and roles also mitigates somewhat the influence of systematic bias in the self-reports.

The other limitation is the number of respondents that took part. Even though a large number of respondents started the survey but abandoned it midway, even if these abandoned

responses (41) had been full responses, the total number of responses would still have been low in relation to the population that was hoped would participate. However, since the study is exploratory in nature, a better more compact design of the instrument and its application in the specific contexts, focused probably on a few countries so that it achieves high significance in terms of the total population would go some way towards replicating the findings of this study while avoiding its limitations.

3.13.2 Statistical and design limitations

The study suffers from some ‘common method variance’ (CMV) bias (Podsakoff et al, 2003). It uses an online questionnaire applied to members of a specific profession. Gorrell and Egelstone (2010) suggest that where questionnaire items are abstract, the Cronbach’s alpha as a measure of reliability of a questionnaire may also be affected by CMV. Although they criticise Harman’s single factor test as insufficient and lacking sufficient foundation, their suggested alternative, use of a marker variable, the other ways of reducing common method bias, meaning, collecting more data, or conducting further work on the topic using other methods are suggested. This would extend the study to multi-method research employing multitrait methods techniques. Role Preference Maps (Boyatzis and Burruss’ 1989) though are partly used in this research. While it is cross-sectional the research can be enhanced by use of other methods which time and cost do not allow. This is suggested to confirm or disconfirm this study’s findings without suffering from the CMV limitation.

Another limitation is that servant-leadership itself as a concept might suffer from ‘social desirability’ (SD) bias. Defined as a tendency of individuals to deny socially undesirable traits or behaviours and to admit socially desirable ones (Gorrell and Egelstone 2010; Randall et al 1993; p. 186), SD bias cannot be totally ruled out in this study, as it is cross-national and cross-cultural. These types of studies are argued to be more prone to SD bias. Some suggested methods to reduce the limitations of SD bias have been included in this study, for example forced choices. This study used servant-leadership instruments developed mainly in the United States. Other means of reducing SD bias however, especially the checking of whether use of SD scales developed in the United States can be transported to other cultures, are suggested. This is beyond the scope of this research.

3.14 Overall conclusions and justifications

From the philosophical, strategy and design positions and debates above the overall choice depended on the particular aim of the researcher, the researcher, the researchers' context and personal preferences, the wider socio-political circumstances surrounding the research, the practicalities involved, cost issues, efficiency and time involved to conduct reliable and plausible research. The overall philosophy is positivist. A pragmatic but critical realist stance is adopted, rooted in the positivist mentality, but taking into the account the issues above in operationalizing and delivering the research. The approach is inductive, as the purpose research is both exploratory and explanatory, making the strategy a case study, employing a survey. In part it is also quasi-experimental, in the adoption of the servant-leadership measuring instruments in specific contexts. The method used is a single method, using multiple instruments. The time horizon of the research was cross-sectional, meaning that data was gathered once from a representative sample of the target population.

CHAPTER 4. PRESENTATION AND ANALYSIS OF FINDINGS

Introduction

The key findings from the literature review were that while leadership and management have been differentiated by some authors, there are those that believe that it may be equal. The study takes servant-leadership and adopts a pragmatic positivist methodology for primary research to answer the research questions outlined in Chapter 1 (section 1.3).

4.0 Overall general description of the findings

The survey to gather data was sent electronically to the full population. Professional accountants self-selected themselves to respond to the survey. Section 5.1 below presents and discusses the key demographic profile of the respondents who participated in the survey.

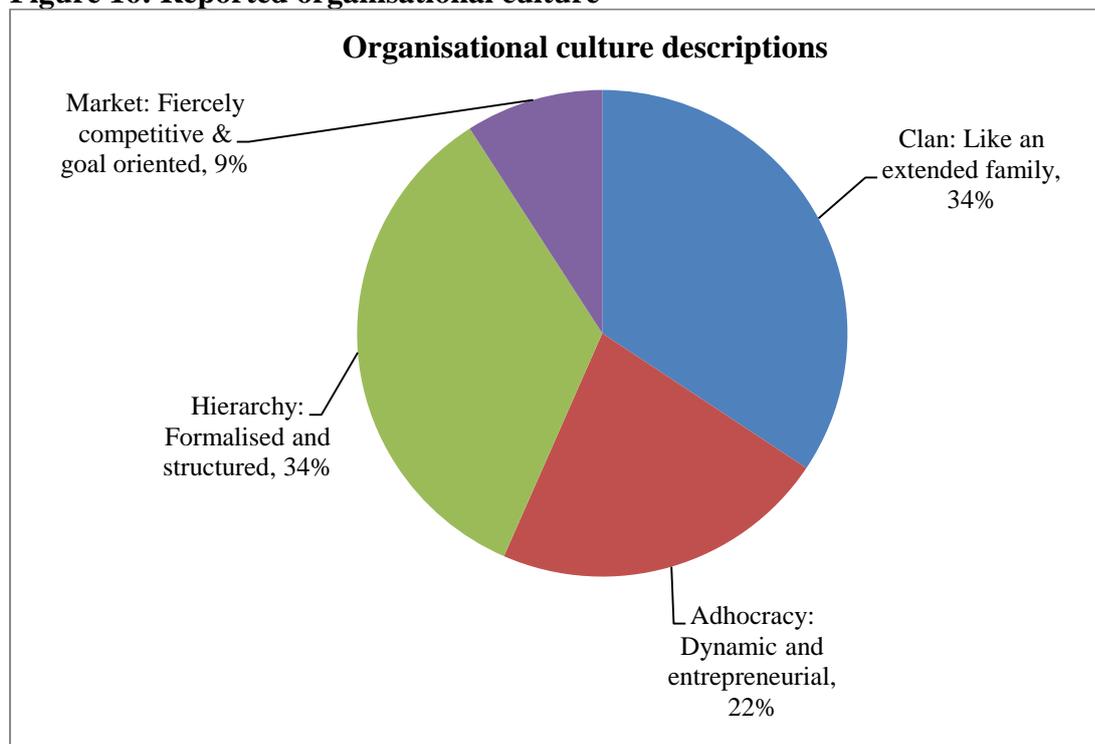
4.1 Descriptive statistics (demographics)

The demographic characteristics of the full responses are summarized in the tables in Appendix 13. Mandatory responses were required for the demographic variables in the questionnaire. These were gender, age, heir view of their own organisational culture, the country the respondents were based in, ethnic background, overall career experience, business category, organisation size by number of employees, business category, job category, years in role and years qualified with ACCA. The respondents to the survey consisted of 99 men (79%) and 26 women (21%). The age distributions comprised all the categories as shown in Appendix 13. These categories (18-24; 25-31; 32-38; 39-45 and 45 years plus) are shown in detail in the Appendix 13. The categories roughly correspond to the statistics reported by ACCA to the Public Oversight Board, which show that in 2011, ACCA members, one of the seven (7) bodies monitored by the Board, had 68% members below 44 years ([Financial Reporting Council 2012; p.15](#)). The bulk of the respondents comprised the combined age group that ranges from 18 to 45-year group (113 or 90%) with the remainder (12 or 10%) being 46 years old and above in age. As at 31 March 2012 ACCA's membership by gender comprised 55% males (56% as at 31 March 2011) and 45% female (44% as at 31 March 2011), [ACCA \(2012; Financial Reporting Council \(FRC\) 2012; p.14](#)). The sample is representative of the age and gender profile of ACCA members as reported by ACCA itself and as reported to the regulatory authority.

Information was also asked about the respondents' perception of the *culture* in their respective organisations. The question on perceived organisational culture was designed to show whether some types of organisational cultures might be conducive to servant-leadership and its postulated equivalent in management and professionalism. The classification of organization cultures are fully described in Section 3.7.5 of Chapter 3 in the literature review. The tables in Appendix 13 also summarise the responses of respondents as they perceive culture in their organisations. The first classification, in summary called the *clan culture*, was reported by 43 (34%) of the respondents as descriptive of the culture in their organisations, while 28 (22%) of the respondents answered that the *adhocracy culture* best described their organisations. The *hierarchy culture* was used to described the organization culture by 43 (34.4%) of the respondents. An organisational culture that was used as least descriptive of the culture in the respondents' organisations was the *market culture* which 11 (9%) of the total respondents' used to describe the culture in their organisations.

The key managerial competencies, orientation and some of the tasks involved for each organisational culture type are described in Appendix 12. The pie chart in Figure 16 below shows the percentage of respondents to total that used these descriptions for the culture in their organisations.

Figure 16: Reported organisational culture



The analysis of responses received by *country* is also summarized in the Tables in Appendix 13. The question to check the country in which the respondents were currently based at the time they completed the survey was a mandatory question that had to be responded to by the participants. This was a similar requirement for all the questions in the data-gathering instrument.

The United Kingdom, Botswana and Zimbabwe had (18) 14%, (13) 10% and (17) 14% of the total respondents in the initial target countries, making up 38% of the total responses. Responses were received from an additional 25 countries on the African, American, European and Asian continents. The rest of the respondents were from other countries such as The Maldives, Germany, Bahrain, the United Arab Emirates, Malaysia and the United States of America. The majority of the respondents from the rest of the world that were not from the initial target countries are from the African continent. They make up in total 33 (26.4%) of the respondents. Of this group, Malawi leads with 9 (7%) of the respondents, followed by South Africa with 6 (5%) of the respondents. Canada, Congo, Germany, Ghana, Israel, Kenya, Lesotho, Malaysia, Maldives, Saudi Arabia, Senegal, Tanzania and Uganda each had one respondent each (1%) taking part. Outside of Africa, Pakistan is the leading country in terms of respondents at 25 (20%) to total.

The majority of the respondents were qualified Chartered Certified Accountants with the Association of Chartered Certified Accountants (ACCA) for up to 5 years (81 or 65%) followed by those qualified between 5 to 10 years from the date of the survey (28 or 22%), and a further 11 (9%) qualified between 11 and 15 years. Three (3) respondents were in the group of 16-20 years qualified with ACCA. Only two respondents (2%) had been qualified with ACCA between 16 and 20 years since the date of the survey.

In terms of *ethnic background*, there was a preponderance of Black-African chartered certified accountants' respondents. The majority of the respondents, 73 (58%) were Black-African in terms of ethnic background, and 28 (22%) were Pakistani, while 10 (8%) were White-British in terms of ethnic background. Other ethnic classes (Asian, non-Chinese, Indian, Mixed race, White-other and other) made up the difference.

Overall career experience as measured by the number of countries worked in was mostly local (one country) and regional (two countries) at 68% cumulative percentage as the table

shows. More overall career experience might correspond to wider experiences of management and leadership styles that could influence the professionalism of accountants. Those with local, single country experience however led at 57, (46%). Considered another way, 54%, or 68 of the respondents had more than single-country working experience as the table indicates.

The classification of *business categories* employed by the Association of Chartered Accountants (ACCA) was adopted. The classification has 22 distinct business categories as depicted in the Research Instrument. Responses were received from participants in 21 of these classes, with manufacturing/industry/engineering leading with 20 of the 125 (16%) respondents classifying themselves as working in this business category. There were no responses from one class, 'not-employed'. The Financial Reporting Council (FRC) Professional Oversight Board report shows that 82% of ACCA members are in public practice and industry and commerce, with the remainder (18%) being in the public sector, retired, or other categories (FRC, 2012; p.13). The percentage of respondents in the public sector (see notation local government and national categories under the business category table in Appendix 13) is 6.4%, showing that the remainder of 93.6% was in the non-public sector. The sample for this study is therefore representative of the business category profile of ACCA members.

Similar to business category classes as above, the Association's classification of *organization sizes* was adopted. This uses 13 groupings linked to number of employees, depending on whether the organization is a firm in accountancy practice or not, further broken down by number of directors/partners for the companies in practice. Responses were received from all the classes, with three (2.4%) being self-employed. The bulk of the respondents however, were from non-practice firms ranging in size from those with between 1 to 10 employees to those with over 2,000 employees. These made up 92 (74%) of the total respondents.

The ACCA *job category* classifications were again adopted. This has 26 classes. Respondents described their job roles using 21 of these classifications. The bulk, (43/34%) described their job categories using the Non-practice: Internal Auditing job category

classification, followed by 20 (16%) that used the Non-practice: Information Technology job category. Details of the job categories are shown in the Tables in Appendix 13.

The highest number of respondents, 58 (46%) have been in their roles for up to three years, followed by 44 (35%) who have been in their current roles for between 4 to 7 years. Those who have been in their current roles for between 8 and 10 years made up 7% (9) of the total, with the balance, (14 or 11%) having been in their current roles for over 11 years. The bulk of the respondents (89%) have been in their jobs for up to 10 years. This overall level of experience could also influence leadership and management perceptions and style. That influence might also affect the professional disposition of the accountants.

4.2 Organisational culture cross tabulations

Cross tabulations were effected with culture as the focus point. The discussion and analysis that follow uses culture-types as the cornerstone. The detailed cross tabulations themselves are in Appendix 13.

4.2.1 Clan culture

The cross-tabulation of culture and gender shows that *clan culture* is the most frequent culture reported in the organisations of the respondents in the study. The clan culture is used by 43 of the 125 (34%) respondents in total to describe the culture in their organisations. The clan culture was reported by 27 of the 99 (27%) male respondents. The pattern however differs among the female portion of the respondents. The female respondents reported the clan culture as the most descriptive of the culture in their organisations. This is supported by 16 out the 26 (62%) female respondents. It appears that with regards to gender, the female respondents perceive the culture in their organisations more as clan, relatively, to the total female respondents, as compared to the male respondents. The *clan culture's* orientation is *collaborative* (see Appendix 12) and the critical management competencies that relate to it include managing teams, interpersonal relationships and the development of others. It could be female professional accountants find collaboration easier than their male counterparts and are likely to invest more in managing interpersonal relationships and the development of others.

In terms of organisation size and culture cross tabulation, the *clan culture* was most indicated as descriptive of organisational culture in non-practice (2001+ employees) firms, followed

by non-practice firms (11-50 employees) at 9 (21%). It was least reported by respondents in organisations with 2-3 directors/partners (1), and the self-employed (1). None of the respondents in the 100+ directors/partners category used the clan culture as descriptive of their organisational culture.

The *clan culture* was again the most popular description of organisational culture used by the respondents under the countries of operation/organisation culture cross-tabulation of the participants in the study. These types of cultures were cited by 43 of the 125 respondents as most descriptive of the culture in their organisations.

In terms of job category and culture cross tabulation, the non-practice (internal auditing) job category had the highest number of respondents (16 out of 43 or 37%) reporting the clan culture as most descriptive of their organisation culture followed by the non-practice (information technology) job category at 8 respondents. The job categories least reporting the clan culture as representative of the culture in their organisations were the non-practice: company secretarial (1), non-practice: financial management – treasurer-ship (1), non-practice: general practising services (1) and practice: management consultancy (1), with 2% equally to total for the same group each.

The clan culture is described as like an extended family emphasizing teamwork, employee involvement, empowerment, cohesion, participation and organisation commitment to staff and independent teams. Lincoln says clan cultures are tied tradition and loyalty and leaders take on a mentor-parent role with responsibility to empower and enable involvement, commitment and loyalty (Lincoln 2010; p. 4-5, refer Cameron & Quinn 2006).

This description is linked to some of the characteristics of servant-leadership, especially empowerment, in a number of both theoretical and empirical literature (Winston and Hartsfield 2004; Wong & Page 2003; Dennis and Bocarnea 2005; Liden et al 2008; Anderson 2005; Carsten et al 2010; Hale 2004; Cisneros 2008; Carsten et al 2010) as discussed in sections **2.8.1** and **2.8.2** (theoretical evidence of servant-leadership) and **2.8.1 and 2.7.3** (followers and followership) of the literature review chapter. McCrimmon's (2006), idea of 'thought leadership' and its implications on management, leadership, followership and professionalism were discussed in sections **2.12.1** and **2.10.1** in the

literature review. McCrimmon however argues for more than face value empowerment with his ‘*thought leadership*’ idea, the number of times the clan culture was chosen by the respondents as descriptive of the culture in their organisations might mean that the culture could be receptive of servant-leadership style behaviours.

4.2.2 Adhocracy culture

The second most used culture type in total was the *adhocracy culture*. This was used by 28 of the 125 (22%) respondents, as analysed in total. The adhocracy culture was the third ranking of the four culture descriptors used for organisational culture descriptors by the female portion of the respondents. Women were initially excluded as ‘undesirables’ in the older professional accountancy bodies like ICAEW which trained and then ‘exported’ members on the basis of privilege (Annisette 2000). The newer accountancy bodies like ACCA, CPA were founded and grew on the basis of competence (Annisette 2000). Gender has been found recently to have a bearing on leadership styles (Burke and Collins 2000) as in section 2.10.1. It could be that the later inclusion of women in management, leadership and especially the professions, more specifically for ACCA-trained accountants, might explain some these differences. The *adhocracy culture’s* orientation is *creative* (see Appendix 12) and the critical management competencies that relate to it include managing innovation, managing the future and continuous improvement.

The adhocracy culture was reported by the majority of the respondents, (6 out of 28 or 21%) in the non-practice: internal auditing, as being most descriptive of the culture in their organisations, followed by the non-practice (information technology) job category 5 or 18%. This pattern is similar to the clan culture in terms of these job categories reporting these cultures as highest and second most descriptive of their organisation’s culture respectively. The adhocracy culture was least used as representative of the description of the culture in the organisations of the respondents by the job categories of; Proprietor/ Managing Partner/ Partner/ Sole Practitioner (1), Finance Manager/Senior Analyst/ Internal Auditor/Finance Officer/ Accountant (1); and practice: management consultancy (1), job categories, at 4% each to total using that description as the culture for their organisations.

The adhocracy culture was reported as indicative of the organisational culture in 7 instances of the 28 organisation sizes reporting it by respondents in non-practice (251-2000 employees) and followed by those in non-practice (2000+ employees) and non-practice (51-

250 employees) firms at 4 each. The 2-3 director/partners (1) and the 10-99 directors/partners (1) organisation sizes reported the least instances of this type of culture with 1 instance each out of the 28.

The adhocracy organisational culture on the other hand is adaptable, entrepreneurial and fosters creation through shared ideals for innovation, non-rigidity, trialling and taking initiative where leaders are expected to be far-sighted and risk-oriented (Lincoln 2010; pp. 4-5, refer Cameron & Quinn 2006).

This is supported in servant-leadership literature reviewed principally through van Dierendonck & Nuijten's (2010) servant-leadership measurement instrument. The instrument is applied in the manager context in this study. Two questions are asked under the "courage" subscale. These are (1) *'I take risks even when I am not certain of the support from my own manager'* and (2) *'I take risks and do what needs to be done in my view'* (see Appendix 10). These are the only two questions asked under this subscale. Courage was discussed under section 3.3.2 of the literature review. The view that courage (Koprowski (1983) might be one of the characteristics that could be part of 'mastery' as a possible link between leadership and management as exercised by skilled professionals was considered. It is noted further down that this is strongly positively correlated to the subscales *'standing back'*, *'empowerment'* and *'forgiveness'* under this scale as applied from the manager context.

However, the classifications of managerial actions by Petrick and Quinn (1997) regarding whether certain managerial behaviour, such as risk taking falls under intentional or unintentional managerial offenses that increase ethical risk must be borne in mind. Even though risk taking is a feature of adhocracy culture, probably required to foster innovation, it is whether such actions could result in deliberate harm to integrity, or in deliberate exposure to harmful risks that matters. Here omission or commission might determine whether such risk taking behaviours are intentional or unintentional managerial offences, when such behaviour goes wrong. On the other hand, morally negligent harm to integrity or morally negligent exposure to harmful risks, depending on whether it is by omission or commission, would determine if that managerial action is an intentional or unintentional offence. The linkage of this managerial *'courage'* to the Aristotelian cardinal of virtue (Hackett and Wang (2012) and the exercising moral courage within some zone of acceptability (Hill 2006) is crucial. Hosmer (1996) also equates moral problems to managerial dilemmas as tests of character and a measure of courage.

4.2.3 Hierarchy culture

The hierarchy culture was reported by 43 of the 125 respondents as descriptive of the culture in their organisations as analysed by gender. The pattern differs across genders with the male portion of the respondents reporting the hierarchy culture (37 out of the 99 male respondents) as the most descriptive of the culture in their organisations. The hierarchy culture was the second most frequently description of the culture by the female portion of the respondents (6 out of 26). The *hierarchy culture's* orientation is *controlling* (see Appendix 12) and the critical management competencies that relate to it include managing acculturation, managing acculturation, managing the control system and managing coordination. Managing the control system, a prominent preoccupation of finance through budgeting and managing coordination of several sections through the medium of finance could explain why this description of perception of organisation popular.

The hierarchy culture was used most by the non-practice: internal auditing (15 out of 43 or 35%) job category respondents as most descriptive of the culture in their organisations. This was followed by the non-practice: information technology (5) job category. The hierarchy culture was least used by the Account Executive/ Finance Executive/ Audit Assistant (1), non-practice other (1), practice: insolvency (1); practice: information technology (1) job categories at 2% each respectively to describe the culture in their organisations.

The hierarchy culture was reported in 13 out of the 43 (30%) instances in the non-practice (2000+ employees) category while the least instances of this culture was reported in one instance each in the 2-3 directors or partners (1); the 7-9 directors/ partners (1) and the 100+ director/partners organisation sizes.

The hierarchy culture is characterised as a formal structured organisation that values effectiveness, dependability and standards. Here the culture favours responsive and lean operations governed by a lot of rules, policies and procedures with little room for employee discretion in the hierarchy. Leaders are then required to be good at organising and managing costs down ([Lincoln 2010; pp.4-5](#), refer [Cameron & Quinn 2006](#)).

From the above characteristics the core elements of a hierarchy culture appear to be coordination and organisation. Coordination and organisation appear intuitively as typical managerial preoccupations while hierarchy has been observed as antithetical to the

implementation of servant leadership (Page and Wong 2003). They are however crucial questions (see role map preference discussion below and the data gathering instrument, especially questions 13 & 15) as items chosen in helping to determine whether one is playing leader, manager or a professional role (Boyatzis and Burruss 1989). It is however interesting to note that, by gender, women ranked the hierarchy culture second in their descriptions of their organisational cultures (6 out of 36), compared to first (37 out of 99) for the male respondents, although in total for both genders the hierarchy culture ranked at par with the market culture (43 of 125). Molnar's (2007) suggested that gender is an important variable on the applicability of servant-leadership. The implications for this could be explained by Crippen (2004) who supports other researchers (Valeri 2007; Kriger and Seng 2005) in finding pioneer women; including school teachers, journalists, suffragettes, healthcare workers and social activist in the Manitoba communities in the 1800s, whose efforts were equivalent to servant leadership. Crippen uses a qualitative study that examines archival and secondary sources of information of three Manitoba women, whose life stories evidence modern servant-leadership. This is despite her argument that leadership in the 19th century has been characterised as 'patriarchal and hierarchical' (Crippen 2004; p. 3). In a related vein, this difference could highlight what others argue are the different styles of leadership that women can bring. These are 'relational oriented, nurturing and caring' styles, and they are markedly different from the 'aggressive, competitive and task-oriented' styles more readily associated with male managers (Omar and Davison (2001) in Jogulu and Wood (2006); p. 246; Burke and Collins (2000)). Gender-based perception of organisational culture and its influence on perceptions and practice of servant-leadership however are beyond the scope of this study.

4.2.4 Market culture

Among the four culture types, the one that was used by the least number of respondents as descriptive of the culture in their organisations was the market culture, as analysed by gender cross tabulation. This culture is described as 'fiercely competitive and goal oriented' (Andersson 2010). This could explain why servant-leadership-type behaviours are evident in all the responses across the three contexts, (of leader, manager and professional) that these servant-leadership behaviours were asked/framed from. The market culture-type was least used by the male portion of the respondents to describe the culture in their organisations. For the male portion, 10 out of the 99 used this culture descriptor, the lowest instances across the four types. Across the female portion of the respondents, only 1 of the 26 respondents used

the market culture as descriptive of the culture in their organisations. The same conclusions drawn for the total study respondents, that the market culture least described the culture in their organisations, could explain the pattern of servant-leadership behaviour reported across the three role types of leader, manager and professional. The *market culture's* orientation is *competing* (see Appendix 12) and the critical management competencies that relate to it include managing competitiveness, energizing employees and managing customer service. It could be that professional accountants find managing these 'softer' non-technical aspects slightly removed from their usual focus, hence its low popularity as a description of organisational culture across the respondents in the study.

The market culture was a type of culture least used by the respondents in all countries. It however featured among the respondents based in the United Kingdom, Botswana, Zimbabwe, Mozambique, Pakistan, Senegal, the UAE and South Africa. It is noteworthy to mention that out of the 13 African countries from which the respondents are based, five countries, Zimbabwe, Botswana, Mozambique, Senegal, and South Africa, used the market culture as the most descriptive of the culture in their organisations. It could be that there could be a link between economic development of different African countries and the cultures in the organisations.

The market culture was most used by the non-practice: internal auditing (6 out of 11 or 55%) job category to describe the culture in their organisations. The job categories that least used this culture-type to describe the culture in their organisations were the Chief Executive Officer/ Chief Executive/ Chairman/ President (1), practice: general practising services (1), and the non-practice: management accounting (1) respectively. This information is summarised in the cross-tabulation in Appendix 13.

The market culture was most reported in 5 out of the 11 instances (45%) in the non-practice (251-2000 employees) categories by organisation size, and least of all in one instance each in non-practice (2001+ employees) and 4-6 directors/ partners (1) organisation sizes.

An organisation with a market culture is considered as aggressively competitive and focused on goals. Efficiency, profitability, growth in market share and winning are valued and hence leaders push staff, are tough and demanding ([Lincoln 2010; pp. 4-5](#), refer [Cameron & Quinn 2006](#)).

The principal characteristics of leaders in a market culture are that they are hard-driving, tough and demanding competitors. This was the least popular description of organisational culture by respondents across both genders. Despite the counsel that none of the four organisational cultures is necessarily better than the other (Lincoln 2010), it appears intuitive that this organisational culture would not augur well for the practice servant-leadership behaviour, despite the study contexts, (leader, manager or professional) adopted.

4.2.5 Towards a professional culture

While it is clear that the clan and hierarchy culture emerged as equally descriptive of the culture in the various organisations that the respondents reported, the results are somewhat mixed. Perhaps there is a commonality of culture that runs through the underlying collective characteristic of all the respondents being professional accountants (Karnes et al 1990). This would be tempered by Tinkers' (1991) warning though that as the profession still aims to assert rational authority and representation faithfulness of economic reality on an increasing sceptical society, some reliable characteristics of a professional culture might need to be evidenced. Research by Matairea and Van Peurseem (2010) in New Zealand found interesting results in this attempt, although it focused on discipline. This was covered in section 3.7 of the literature review under professionalisation. The applicability of this to an international association like the Association of Chartered Certified Accountants (ACCA) is possible. For ACCA however, the global nature of the association might call for a professional culture that accommodates the differences among its membership worldwide.

4.3 Other cross tabulations

The bulk of the male respondents, 34 of 99 (34%) responded as working in non-practice job categories in internal auditing, followed by 14 (or 14.1%) in non-practice in information technology. The least represented of the job categories among the male sample were the Account Executive/ Finance Executive/ Audit Assistant (1), non-practice: taxation (1), non-practice: other (1) and the practice: other (1) category types. Among the female sample, the majority of the 26 total female respondents (9/35%) were also in non-practice (internal auditing) job categories. Non-practice information technology as a job category, as in the male group, was the second highest ranking job category with 6 (23%) representation. The least numbers came from the other ranges of job categories with a representation equal to one each for Chief Executive Officer/ Chief Executive/ Chairman/ President (1); Chief Finance Officer, Chief Operating Officer/Audit Director/ Executive Director/General Manager/ Commercial Director (1); non-practice: company secretarial (1), non-practice:

financial management – treasurer-ship (1), non-practice: general management (1); non-practice: management accounting (1), non-practice; taxation (1) and practice: information technology (1) respectively. The gender and job categories cross-tabulating table in Appendix 13 highlight these patterns.

The manufacturing/ industry/ engineering business category was the most represented in the male group of respondents with (16 out of 99), 16% representation, followed by practice (other firm) with 11 (11%). The least represented business category among the male group of respondents were, leisure/ tourism/ travel (1), pharmaceuticals and health care (1), practice (Association of Authorised Public Accountants – AAPA) firm (1) and practice – mixed (chartered certified/chartered) firms (1) coming in at 1.0% to total of that group equally each.

Across the female group of respondents, the manufacturing/ industry/ engineering category had the highest number of representation (4 out of 26 or 15%) each. The least represented business categories among the female group of respondents were education (1), local government (1), non-practice (other) (1), practice (chartered certified firm) (1), practice (other firm) (1), professional services (1), and retail/consumer (1) coming in at 4% to total of that group equally each.

One of the notable results is the gender and job role cross-tabulation. It is found here that the highest levels of *Chief Executive Officer/ Chief Executive/ Chairman/ President; Chief Finance Officer, Chief Operating Officer/Audit Director/ Executive Director/General Manager/ Commercial Director* feature both genders. However, the ratio is skewed with females having 1 representative in this sample, compared to 5 for males. The third highest level of seniority is *CFO/ COO/ Finance Director/ Audit Director/ Executive Director/ General Manager/ Commercial Director*. Here again females are represented, with an almost similar distribution, just one respondent compared to the 7 for their male counterparts.

4.3 Conclusions on demographics

The demographic characteristics of the respondents show a richness of variety in terms of their potential significance to the findings and analysis of the subject matter of the survey. However despite the various ways in which they can be analysed, regard must be had to those factors that have statistical significance. To this end, the demographic characteristics on their own were subjected to a significance test on their own. Tables 74 and 75 at the end of the chapter show this analysis in full. It employs Pearson correlations, showing

correlations between the demographic variables separately from the Pearson correlations between those same demographic variables and the servant leadership scales.

Pearson's coefficient (r) is the '*most commonly used correlation coefficient when both variables are measured on an interval or ratio scale*' (Jackson 2012; p. 159). Alternative correlation coefficient's can be used, depending on the type of data collected in the research study. The others are the; (1) Spearman's rank order correlation coefficient, (2) the point-biserial correlation coefficient and (3) the phi coefficient (Jackson 2012). Spearman's rank order correlation coefficient is used when one (or more) of the variables is measured on an ordinal (ranking) scale (Jackson 2012; p. 162). Since the variables of servant-leadership behaviour measured in this study were not ranked ('*Not at all*', '*Once in a while*', '*Sometimes*', '*Fairly often*' and '*Frequently, if not always*'), it is appropriate to use the [Pearson](#) coefficient rather than the [Spearman](#) coefficient.

The demographic variables that were significant at the 0.01 level (Pearson's) were; gender, age, years qualified, ethnicity, culture, years in role and organisation size. At this level of significance, gender and culture had a negative correlation. Age and years qualified, age and years in role, years qualified and organisation size, years qualified and years in role, and ethnicity and organisation size had positive correlations.

The demographic variables which were significant at the 0.05 level (Pearson's) were: age, culture, business category, organisation size, job category, ethnicity and years in role. At this level of significance, age and job category, culture and ethnicity had negative correlations with each other. Age and business category, age and organisation size, business category and organisation size, organisation size and job category, and organisation size and years in role all had positive correlations.

For the sake of consistency, [Pearson's](#) correlation, which was used for the other sections of the responses, was also employed. From that analysis (correlations, covariances and significances of demographic variables) a summary of those demographic characteristics with statistical significance are summarised in Table 72 at the end of the chapter.

4.4 Leader perspective

The first perspective and context from which servant-leadership was assessed was the leader perspective. The definition of a leader adopted for this study is given in section 3.10 of the literature review. Servant-leadership perceptions were measured through self-reported responses to [Barbuto and Wheelers' \(2006\)](#) 23-item Servant Leadership Questionnaire (SLQ). The instrument was adapted and questions were framed from a *leader* perspective. All the 23-items of the scale were used and responses were asked from a *leader* perspective on a 5-point (Likert) item response scale (Not at all = 1, Once in a while = 2, Sometimes = 3, Fairly often = 4 and Frequently, if not always = 5).

The 23 items are reduced by [Barbuto and Wheeler \(2006\)](#) to subscales of 5 items of servant leadership behaviour namely; *Altruistic calling*, *Emotional healing*, *Wisdom*, *Persuasive mapping* and *Organisational stewardship*. **Appendix 11** links the individual research questions to these instrument subscales. Self-reporting on the 23-items under this scale framed from within the context and perspective of '*As a leader*' (and then all the 23-questions following under this) were assessed using SPSS. The subscales were assessed using Pearson correlations. When the instrument's individual items were grouped according to the developer's subscales, significant subscale correlations were found as the Table 38 below indicates. Subscale item correlations ranged from 0.175 (between "*altruistic calling*" and "*organisational stewardship*") to .615 (between "*wisdom*" and "*persuasive mapping*") using the Pearson's correlation.

Table 38: Servant Leadership (Leader) Questionnaire Inter-correlations

Subscales	1	2	3	4	5
1. Altruistic calling (4)					
2. Emotional healing (4)	.340**				
3. Wisdom (5)	.232**	.361**			
4. Persuasive mapping (5)	.181*	.424**	.615**		
4. Organisational stewardship (5)	.175	.390**	.420**	.477**	

Note:

** Correlations significant at 0.01 confidence level (2-tailed) (N=125)

* Correlations significant at 0.05 confidence level (2-tailed) (N=125)

The numbers 1 -5 in the shaded top column represent the corresponding numbered subscale

The instrument has content validation from both literature review and expert panel review (see [Sendjaya, Sarros and Santora 2008](#) and own extended analysis in the literature review). It however makes no recommendation for cross-cultural application. The overall reliability of this part of the questionnaire was further tested as below (see **Table 39**). The positive correlation between '*altruistic calling*' and two other subscales, '*emotional healing*' and

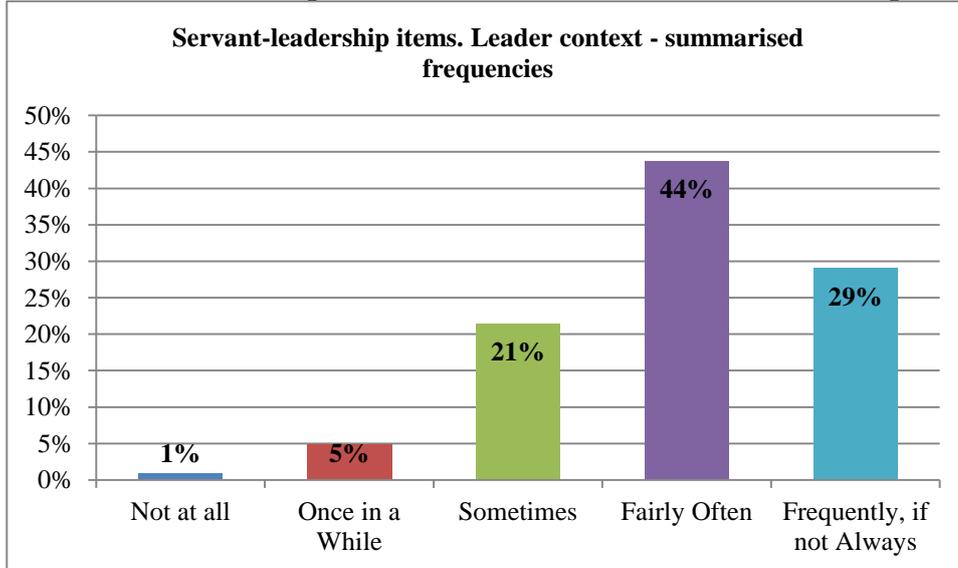
'wisdom' is noteworthy. Altruism is an apparent paradox in itself, especially when self-interest cannot be ruled out. Despite the seeming impossibility of arguing for this 'non-existence underdog' (Sesardic 1997 in Birnik and Billsberry 2008), others (Davis et al 2007; Le Texier 2013) have proposed that this behaviour exists and is reconcilable with rational economic behaviours. This argument advances from a *sociological perspective* of stewardship theory which hypothesizes that humans act within numerous social systems with varying membership effects that determine which behaviours are educed (Bretton-Miller and Miller 2009; Carrington and Johed 2007; Davis et al 1997).

Agency theory has assumed that employers and employees have different goals, and act in a self-interested manner. However, Johnson and Droege (2004) argue that this view of agency theory with its roots in economics arose from the Western context which has assumptions of market-based relations inherent in an individualistic society with moderate uncertainty avoidance, low power distance and masculinity suppositions. They argue that collectivist feminist cultures high in power distance are more likely to view relationships from social or authority-based perspectives, and that national cultural characteristics mitigate the self-interest assumption of agency theory in certain cultural contexts (Johnson and Droege 2004; p. 332). While interesting, the argument by Johnson and Droege cannot be supported by this research's findings. This is despite the fact the majority of the respondents had non-western, that is, Black-African ethnic background. This altruism is particularly relevant to a profession like accountants that aims to work in the public interest (Petrick and Quinn 1997; p. 53). Despite doubts as to whether accountants can exhibit this type of ethics from their training, at least in psychology literature (McPhail and Walters 2009), the empirical observations here seem to indicate that this behaviour, or intention at least, exists in practice.

4.4.1 Servant-leadership behaviour (frequencies) – leader context

Servant-leadership behaviour was reported mostly in 44% of the instances (fairly often), followed by 29% (frequently, if not always) when servant-leadership behaviour was measured under the leader context. Servant-leadership was reported 'sometimes' in 21% of the instances. The least instances of servant-leadership behaviour under the leader context were reported in 1% of the instances (not at all) followed by 5% instances (once in a while). Figure 17 below depicts the distribution of the frequencies.

Figure 17: Servant-leadership behaviour – leader context (summarized frequencies)



4.4.2 Scale Reliability

The servant-leadership scale's (Barbuto and Wheeler 2006) reliability was assessed using Cronbach's Alpha. All the 23 items in total had a score of .881. This is a good reliability value, being slightly greater than 0.8 (Field 2009). However Schmitt (1996) considers the uses and abuses of coefficient alpha and argues that there is 'no sacred level of acceptable or unacceptable level of alpha' and that 'presenting only alpha when discussing the relationships of multiple measures is not sufficient, inter-correlations and corrected inter-correlations must be presented as well' (p. 353). Schmitt (1996) argues that the usual presumption of using .07 as a cut-off value is short-sighted. The argument is that, with reliability equal to .070, validity has an upper limit of .84 (that is the square root of .70), as opposed to 1.00, and that even with a reliability as low as .49, the upper limit of validity is .70. The higher level recommended by Field however, is chosen in this study. However, subsequently, the item inter-correlations are presented as well (Table 39). For the sake of consistency, this treatment is applied to all the three servant-leadership scales in this study.

Table 39: Reliability of Barbuto and Wheeler's (2006) scale applied in the leader context

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.881	.882	23

The item scale had the following further statistics for mean, variance and standard deviation. The scale in total had an F-value of 13.393 with a significance value of 0.000 between items in terms of the ANOVA (Hotelling's T-Squared Test). When using ANOVA, the underlying

F distribution is actually a family of distributions, each based on degrees of freedom between and within each group (Jackson, 2012). The F-ratio is ‘*the ratio of between groups’ variance to within-groups variance*’ (p.500).

F-ratios greater than 1.00 can be used to reject null hypotheses. For an F-ratio to be significant, that is, show a statistically meaningful effect of an independent variable, it must be substantially greater than 1. In order to determine whether they are large enough, obtained F-ratios need to be compared with a value for the combined variance (F_{cv}). If an F-ratio is approximately 1, then the between groups variance equals the within-groups variable and there is no effect of the independent variable (Jackson, 2012). These tests and their interpretation are consistently applied for the study contexts outlined below.

Table 40: Scale Statistics

Scale Statistics			
Mean	Variance	Std. Deviation	N of Items
90.94	102.044	10.102	23

The scale had a mean of 90.94, with a variance of 102.044, a standard deviation of 10.102 for all the 23 items in it. Its grand mean was 3.95. The reliability reflected by the low standard deviations is good notwithstanding the fact that [Barbuto and Wheeler’s \(2006\)](#) servant-leadership scale’s items were all clearly framed from the leader perspective.

Table 41: Summary Item statistics

Summary Item Statistics							
	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	3.954	3.464	4.440	.976	1.282	.084	23
Item Variances	.697	.453	.939	.486	2.071	.025	23
Inter-Item Covariances	.170	-.083	.625	.708	-7.576	.013	23
Inter-Item Correlations	.246	-.119	.779	.898	-6.576	.023	23

The 23-items (individual questions in the instrument) were assessed for item means, variances, covariances and correlations as Table 41 above shows. Considered together with the scale statistics in Table 40, the low variance in the item statistics in Table 41 above indicate that the instrument as used from this perspective can be relied upon as effectively measuring the behaviours being assessed from this context and perspective.

4.5 Manager perspective

The second perspective and context from which servant-leadership was assessed was the manager perspective. The definition of a leader adopted for this study is given in section **3.10**

of the literature review. Servant-leadership perceptions were measured through self-reported responses to [van Dierendonck and Nuijens' \(2010\)](#) 30-item Servant Leadership Survey: Multidimensional Measure (SLS). The instrument was adapted and questions were framed from a *manager* perspective. All the 30-items of the scale were used and responses were asked from a *manager* perspective on a similar 5 (Likert) item response scale (Not at all = 1, Once in a while = 2, Sometimes = 3, Fairly often = 4 and Frequently, if not always = 5).

The 30-items are reduced by [van Dierendonck and Nuijens \(2010\)](#) to subscales of 8 items of servant leadership behaviour namely; *Empowerment, Standing back, Accountability, Forgiveness, Courage, Authenticity, Humility* and *Stewardship*. **Appendix 11** links the individual research questions to these instrument subscales. Self-reporting on the 30-items under this scale framed within the context of 'As a manager' (and then all the 30-questions following under this) were assessed using SPSS functions. The subscales were assessed using Pearson correlations. Significant subscale correlations were found as Table 42 below indicates.

Table 42: Servant Leadership (Manager) Questionnaire Inter-correlations

Subscales	1	2	3	4	5	6	7	8
1. Empowerment (7)								
2. Standing back (3)	.547**							
3. Accountability (3)	.074	.136						
4. Forgiveness (3)	-.005	.115	.469**					
5. Courage (2)	.301**	.220*	.144	.263**				
6. Authenticity (4)	.376**	.355**	.337**	.265**	.367**			
7. Humility (5)	.453**	.427**	.138	.003	.191*	.395**		
8. Stewardship (2)	.500**	.368**	.142	-.046	.160	.356**	.586**	

Note:

** Correlations significant at 0.01 level (2-tailed) (N=125)

* Correlations significant at 0.05 level (2-tailed) (N=125)

The numbers 1 -8 in the shaded top column represent the corresponding numbered subscale

Sub-scale correlations ranged from -.005 (between “*empowerment*” and “*forgiveness*”) to .586 (between “*humility*” and “*stewardship*”). The instrument has content validation from literature review, expert judgment and the items are empirically differentiated (see [Sendjaya, Sarros and Santora 2008](#) and own extended analysis in the literature review). In addition it has conceptual interpretation and psychometric properties. Two countries, the United and the Netherlands were involved in its development ([van Dierendonck and Nuijens 2010](#)).

The Servant Leadership Survey’s most important feature is that it is the first instrument to include elements from servant leadership literature (drawn from [Greenleaf 1996](#)) that can be

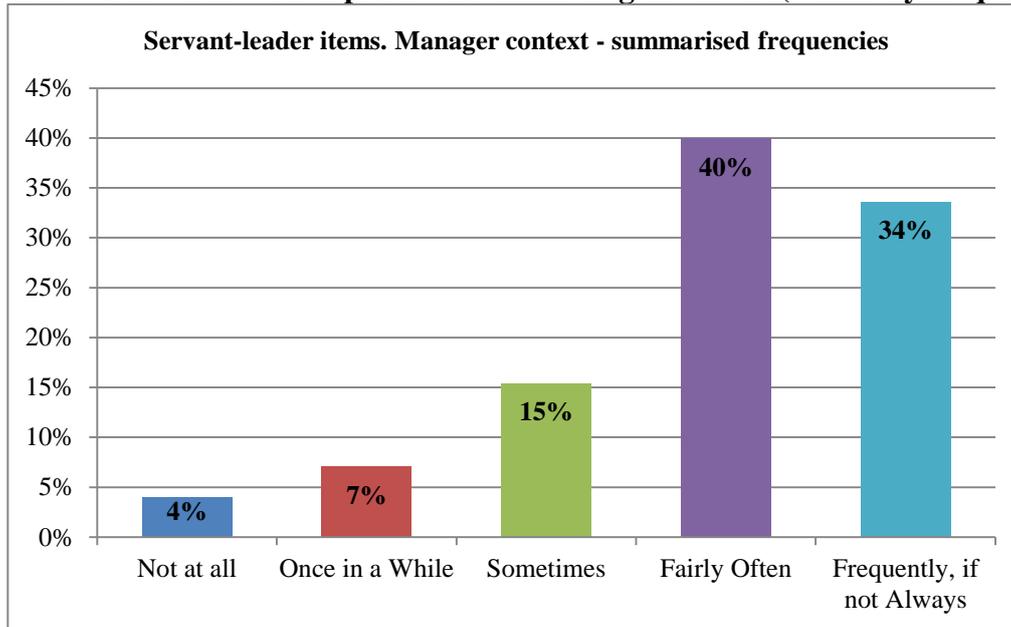
psychometrically distinguished (Liden 2008). It not only measures the ‘servant’ but also the ‘leader’ part of servant leadership.

The high positive correlation between ‘*authenticity*’ and, ‘*empowerment*’, ‘*standing back*’, ‘*accountability*’ and ‘*forgiveness*’ is indicative of high internal reliability of the instrument as adapted for this study and applied in this context and perspective. Laub 2003 provides one of the first empirically tested effects of authenticity in servant-leadership reviewed in this study. Others have theorised this as an important aspect of not only servant-leadership, but of leadership in general (Avolio and Gardner 2005; Sparrowe 2005; Wong and Cummings 2009; Duignan and Bhindi 1996; Toor and Ofori 2008; Endrissat, Muller and Kaudela-Baum 2007; Bass and Steidlmeier 1998a, 1999). The significant correlation of *authenticity* from a leader perspective, to *empowerment*, *standing back*, *accountability* and *forgiveness* as shown in Table 42 above, indicates validity of the reported behaviour. Authentic leaders would need to empower others, stand back, take accountability even when things go wrong and will be called upon to genuinely forgive when things have not gone as desired, within certain bounds.

4.5.1 Servant-leadership behaviour (frequencies) – manager context

Frequencies of reported servant-leadership behaviour under the second (manager) perspective and context from which servant-leadership were assessed. Servant-leadership behaviour was reported the most in 40% of the instances (fairly often), followed by 34% (frequently, if not always) when servant-leadership behaviour was measured under the manager context. The least instances of servant-leadership behaviour under the manager context were reported in 4% of the instances (not at all) followed by 7% instances (once in a while). They were reported ‘sometimes’ in 15% of the instances.

Figure 18: Servant-leadership behaviour – manager context (summary frequencies)



Combined together, the instances of ‘fairly often’ and ‘frequently, if not always’ show that servant leadership behaviour was reported in 74% of the instances under the manager context and perspective. These combined instances are high indicating more instances of professional accountants perceiving themselves as exhibiting behaviour related to servant-leadership when they contextualise themselves as managers.

4.5.2 Scale Reliability

The servant-leadership scale’s reliability was also assessed using Cronbach’s Alpha. All the 30 items in total had a score of .862. Bases on standardized items, this reliability increases slightly to .883. This is a good reliability value, being greater than 0.8 (Field 2009).

Table 43: Reliability of van Dierendonck and Nuijten’s (2010) scale (manager context)

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.862	.883	30

The item scale had the following further statistics for mean, variance and standard deviation. The scale in total had an F-value of 75.409 with a significance value of 0.000 between items in terms of the ANOVA (Tukey’s Test for nonadditivity), with residual F- value of 1.182 (non-additivity), at 0.277 significance. Residual non-additivity under sum of squares was .747. This is less than the 1.234 of Tukey’s estimate of the power to which observations must be raised to achieve additivity (Tukey 1949). Tukey’s test for non additivity is used a ‘test of

whether a set of items are nonadditive' (Tukey 1949; p. 47). It checks that there is no multiplicative interaction effect within the set of items, Garson (2012). Items are not additive if the test returns a finding of significance.

Table 44: Scale statistics

Scale Statistics			
Mean	Variance	Std. Deviation	No. of Items
117.62	137.755	11.737	30

The scale had a mean of 117.62, with a variance of 137.755, a standard deviation of 11.737 for all the 30 items in it. Its grand mean was 3.92. This reliability is good despite the fact that van Dierendonck and Nuijens (2010) servant-leadership scale's items were all clearly framed from the manager perspective and context.

Table 45: Summary Item Statistics

Summary Item Statistics							
	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	3.921	2.128	4.648	2.520	2.184	.381	30
Item Variances	.764	.278	1.483	1.205	5.330	.129	30
Inter-Item Covariances	.132	-.333	.899	1.231	-2.701	.015	30
Inter-Item Correlations	.201	-.337	.721	1.058	-2.142	.026	30

The 30-items (individual questions in the instrument) were assessed for item means, variances, covariances and correlations as Table 45 above shows. Taken together with the scale statistics in Table 44, the low variance in the item statistics in Table 45 above indicate that the instrument as used from this perspective can be relied upon as effectively measuring the behaviours being assessed from this context and perspective.

4.6 Professional perspective

The third perspective and context from which servant-leadership was assessed was the professional perspective. The definition of a professional adopted for this study is given in section 3.10 of the literature review. Servant-leadership perceptions were measured through self-reported responses to Liden et al. (2008), 28-item Multi-dimensional and multi-level Servant Leadership (MDML) instrument. The instrument was adapted and questions were framed from a *professional* perspective. All the 28-items of the scale were used and responses were asked from a professional perspective on a similar 5 (Likert) item response scale (Not at all = 1, Once in a while = 2, Sometimes = 3, Fairly often = 4 and Frequently, if not always = 5). The 28-items are reduced by Liden et al (2008) to subscales of 7 items of servant leadership behaviour namely; *Emotional healing, Creating value for the community, Conceptual skills, Empowering, Helping subordinates grow and succeed, Putting subordinates first* and *Behaving ethically*. **Appendix 11** links the individual research

questions to these instrument subscales. Self-reporting on the 28-items under this scale framed from the context of ‘*As a professional*’ (and then all the 28-questions following under this) were assessed using SPSS scale reliability (Pearson) functions. The subscales were assessed using simple statistics. When the instrument’s individual items were grouped according to the developer’s subscales, significant subscale correlations were found as Table 46 below indicates.

Table 46: Servant Leadership (Professional) Questionnaire Inter-correlations

Subscales	1	2	3	4	5	6	7
1. Emotional healing (4)							
2. Creating value for the community (4)	.460**						
3. Conceptual skills (4)	.511**	.455**					
4. Empowering (4)	.504**	.313**	.481**				
5. Help subordinates grow & succeed (4)	.567**	.492**	.572**	.507**			
6. Putting subordinates first (4)	.536**	.477**	.500**	.579**	.621**		
7. Behaving ethically (4)	.416**	.383**	.509**	.387**	.446**	.527**	

Note:

** Correlations significant at 0.01 level (2-tailed) (N=125)

* Correlations significant at 0.05 level (2-tailed) (N=125)

The numbers 1 -7 in the shaded top column represent the corresponding numbered subscale

As applied in this study the Pearson correlations in the table ranged from .313 (between “*creating value for the community*” and “*empowering*”) to .621 (between “*Helping subordinates grow & succeed*” and “*Putting subordinates first*”). All the subscale correlations for this instrument were significant at the 0.01 level (2 – tailed). The instrument has content validation from literature review and its cross-cultural implementation is suggested by the developers (see [Sendjaya, Sarros and Santora 2008](#) and own extended analysis in the literature review).

In developing a multidimensional measure of servant leadership [Liden et al \(2008\)](#), found the scale to be a significant predictor of subordinate organisational commitment, community citizenship behaviour and in-role performance. The effects held at individual level even when controlling for transformational leadership and LMX (p. 175). This indicates that the instrument, as applied in this study has both construct validity ([Jackson 2012](#); [Remenyi et al 2005](#)) and criterion validity (concurrent), as a measure of present behaviour and to some extent as a measure of future behaviour (predictive) ([Jackson 2012](#)).

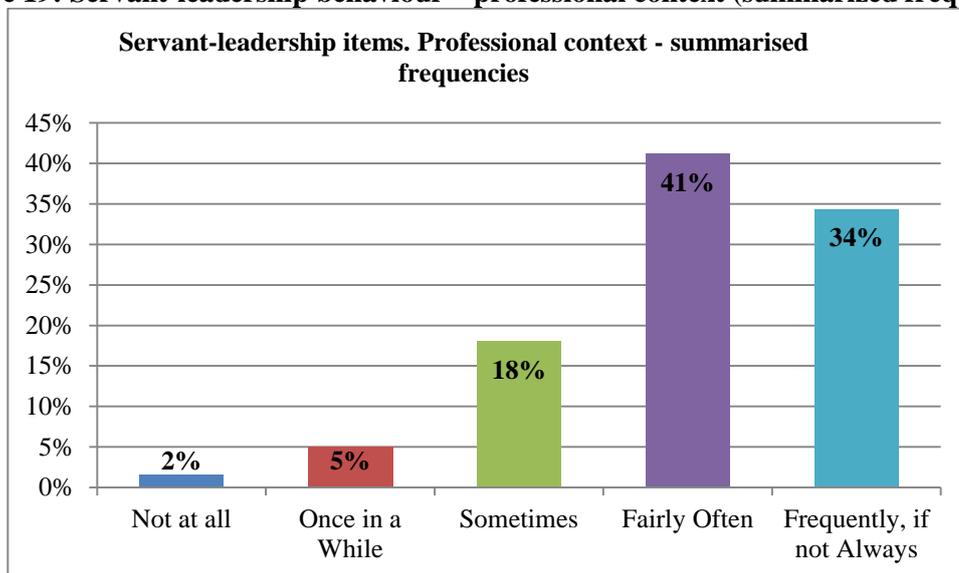
It is interesting that of the three contexts in which servant leadership instruments are applied in this study, that is, from the leader, manager or professional, in terms of correlations

between the subscales, the professional context had the highest number of subscale correlations compared to the correlations between the servant leadership subscales in the leader and manager contexts and roles. This could be due to the multi-dimensional multi-level nature of the instrument itself. The preponderance of high positive correlations between the instrument's subscales within the professional context and perspective is worth noting. This might indicate more reliance in measured servant-leadership than in the other contexts in this study. Under the professional context and perspective however, no particular correlations appear more important than others.

4.6.1 Servant-leadership behaviour (frequencies) – professional context

Frequencies of reported servant-leadership behaviour under the professional context and perspective were assessed. Servant-leadership behaviour was reported the most in 41% of the instances (fairly often), followed by 34% (frequently, if not always) when servant-leadership behaviour was measured under the professional context. The least instances of servant-leadership behaviour under the professional context were reported in 2% of the instances (not at all) followed by 5% instances (once in a while). They were reported 'sometimes' in 18% of the instances. Figure 19 below depicts the distributions of the frequencies of reported servant-leadership behaviour within the professional context and perspective.

Figure 19: Servant-leadership behaviour – professional context (summarized frequencies)



4.6.2 Scale Reliability

The scale reliability was also assessed using [Cronbach's](#) Alpha. All the 28 items in total had a score of .920. Based on standardized items the reliability increases slightly to .926. This is a good reliability value, being greater than the recommended level of 0.8 ([Field 2009](#)).

Table 47: Reliability of Liden et al. (2008) scale applied in the professional context

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.920	.926	28

The item scale had the following further statistics for mean, variance and standard deviation.

Table 48: Scale statistics

Scale Statistics			
Mean	Variance	Std. Deviation	N of Items
112.47	182.413	13.506	28

The scale had a mean of 112.47, with a variance of 182.413, a standard deviation of 13.506 for all the 28 items in it. Its grand mean was 4.02. The scale in total had an F-value of 13.122 with a significance value of 0.000 between items in terms of the ANOVA (Hotelling's T-Squared Test = 448.286). The scale in total had an F-value of 33.192 with a significance value of 0.000 between items in terms of the ANOVA (Tukey's Test for non-additivity), with a residual F-value of 40.852 (non-additivity), at .000 significance. Residual non-additivity under sum of squares was 21.023. Tukey's estimate of power to which observations must be raised to achieve additivity is equal to 2.775 in this case (Tukey 1949). Tukey's test checks that there is no multiplicative interaction between cases and items, Garson (2012). The results for this study indicate that the additivity level was acceptable.

Table 49: Summary Item Statistics

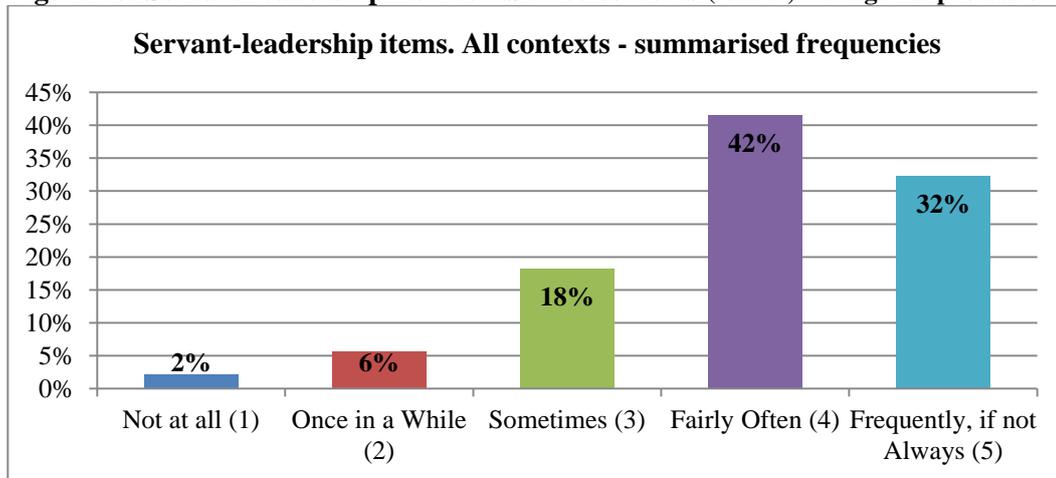
Summary Item Statistics							
	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	4.017	3.024	4.624	1.600	1.529	.138	28
Item Variances	.735	.387	1.413	1.026	3.650	.091	28
Inter-Item Covariances	.214	-.020	.662	.682	-33.533	.009	28
Inter-Item Correlations	.308	-.036	.705	.741	-19.549	.013	28

This level of reliability is good despite of the fact that Liden et al (2008) servant-leadership scale's items were all clearly framed from the professional perspective and context. The high reliability of the instrument using Cronbach's alpha (Table 47), the low standard deviation of the scale (Table 48) and the low variance in item (individual questionnaire questions) statistics above (Table 46) all indicate that the instrument as adopted for this study in this context and perspective was reliable in measuring the required data.

4.7 Relationships across all the three servant-leadership scales

The relationship of reported servant-leadership behaviour across all the three role contexts and perspectives were assessed. The reported servant-leadership behaviour across the three scales shows servant-leadership behaviour being reported fairly often (42% instances), followed by frequently, if not always (32% instances). Servant-leadership behaviour is least reported (not at all), 2 % of the time. In other words, overall, across all contexts servant-leadership-like behaviour was reported in 74% of the instances (fairly often and frequently, if not always).

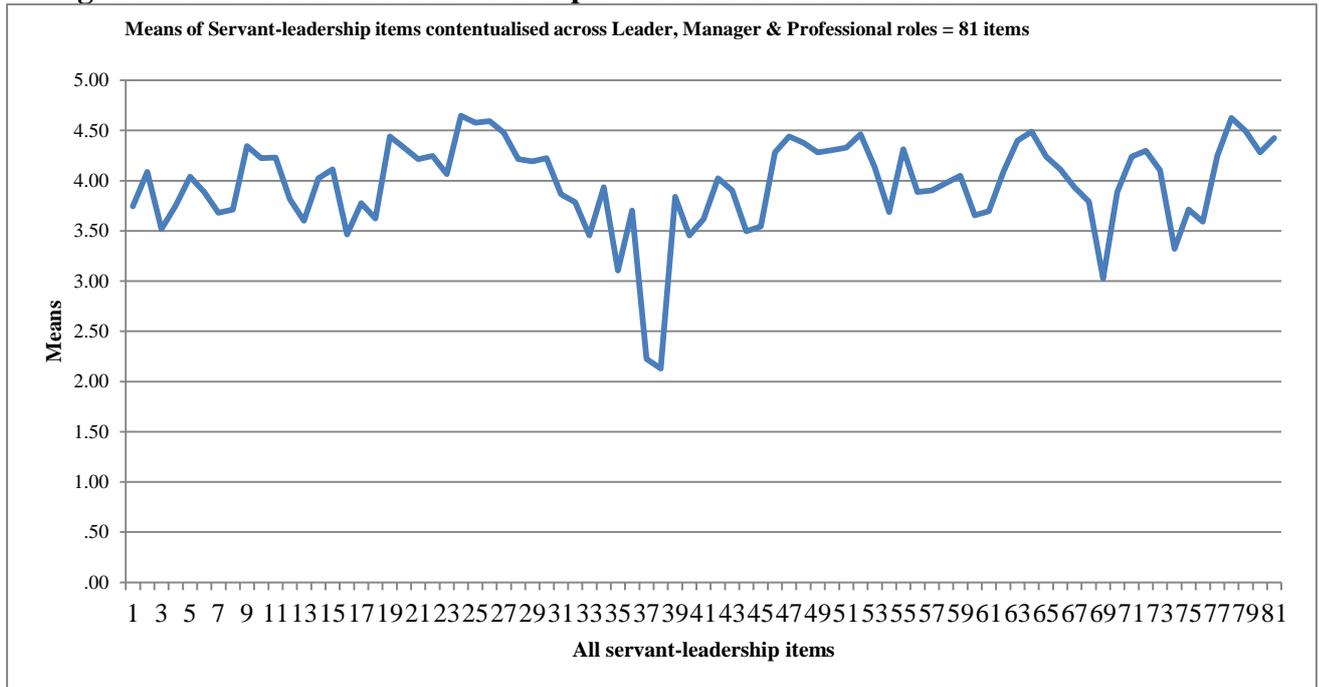
Figure 20: Servant-leadership - all items/three contexts (leader, manager & professional)



The means of the scores across the three scales across all the individual items are depicted in Figure 21 below. This combines all the 81 items across the three contexts and perspectives; that are 23+30+28 for [Barbuto and Wheeler \(2006\)](#); [van Dierendonck and Nuijten \(2010\)](#) and [Liden et al \(2008\)](#).

The means of all the 81 scores range from 2.13 (manager – forgiveness (item 2)) to 4.65 (manager – empowerment (item 1)). The lowest mean is found under the manager context, which sought answer to an item on forgiveness. The full range of the means is displayed in Figure 19 above. The means fluctuate almost evenly within the 3.00 to 4.50 range across all the 81 items. However there is a huge dip to a lowest point of just above 2.0 under the manager context. This particular item is ‘forgiveness’. The question that was asked under the manager context here is ‘*As a manager, I maintain a hard attitude towards people who have offended me at work*’. This question was adapted from [van Dierendonck and Nuijten’s \(2010\)](#) servant-leadership measurement scale. It was posed from the manager perspective in this study.

Figure 21: Means of servant-leadership items across all the contexts



While it would not be useful to analyse responses to this particular question in isolation, the fact that it had the lowest mean score is telling. Barring the effects of possible contamination with social desirability bias (Gorrell and Egelstone 2010; Randall, Huo and Pawelk 1993), this has possible implications and links to the overall behaviour reported. The respondents, if they genuinely avoid a hard attitude to being offended at work, might be exhibiting a forgiving nature. The standard deviations of all the 81 scores range from .528 (manager – empowerment (item 1)) to 1.218 (manager – forgiveness (item 2)). The full range of the standard deviations is displayed in Figure 22 below.

Figure 22: Standard deviations of servant-leadership items across all the contexts

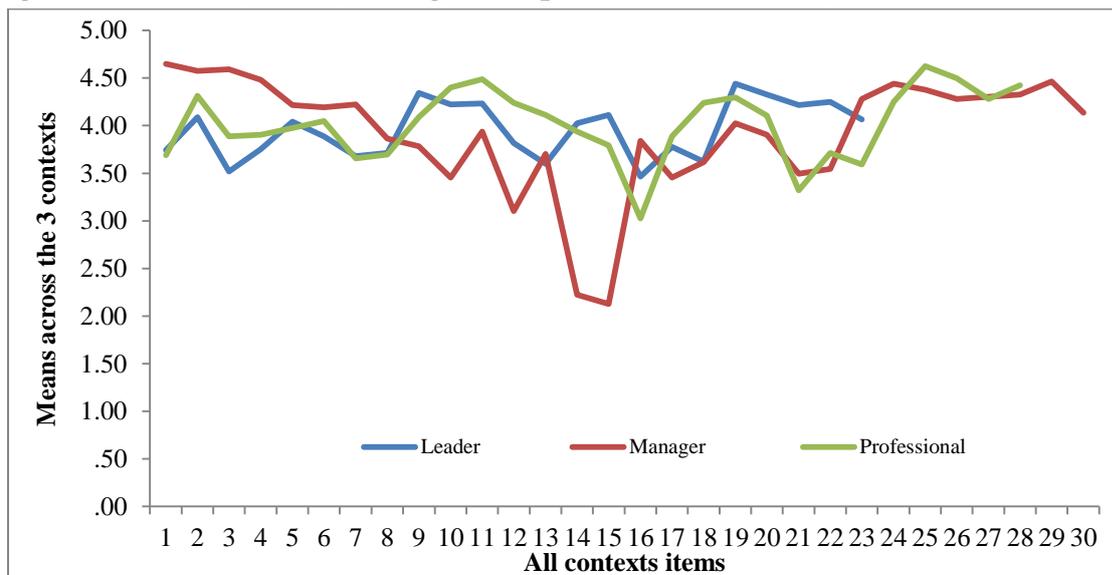


The same specific items under the standard deviation and variance had corresponding items of highest and lowest scores of variance and standard deviation respectively. This is to be expected. There is consistency in the behaviour being measured as the deviations do not fluctuate highly.

4.7.1 Interrelationships

The means of the servant-leadership questions framed across the leader, manager and professional contexts showed a relatively even pattern across the contexts. Although the questions were clearly contextualized for the distinct roles (leader, manager and professional) the fact that they were being asked from the same sample could explain the evenness of the patterns. Applying the servant-leadership questions in a different sample or at a different time could yield different results. The effects of the time, personal growth and development may affect the results when the questions are posed to the same sample at different times and stages in their careers. If the questions are asked to a different sample, the peculiar characteristics of the ‘control’ sample would be problematic to account for. Nevertheless, assuming that the respondents clearly understood the different contexts within which the questions were being asked, the relationship of the means across the roles and contexts of leader, manager and professional as shown in Figure 23 below point to the possibility that servant-leadership behaviour can be evidenced in respondents when they think of themselves as leaders, managers and as professionals, discretely.

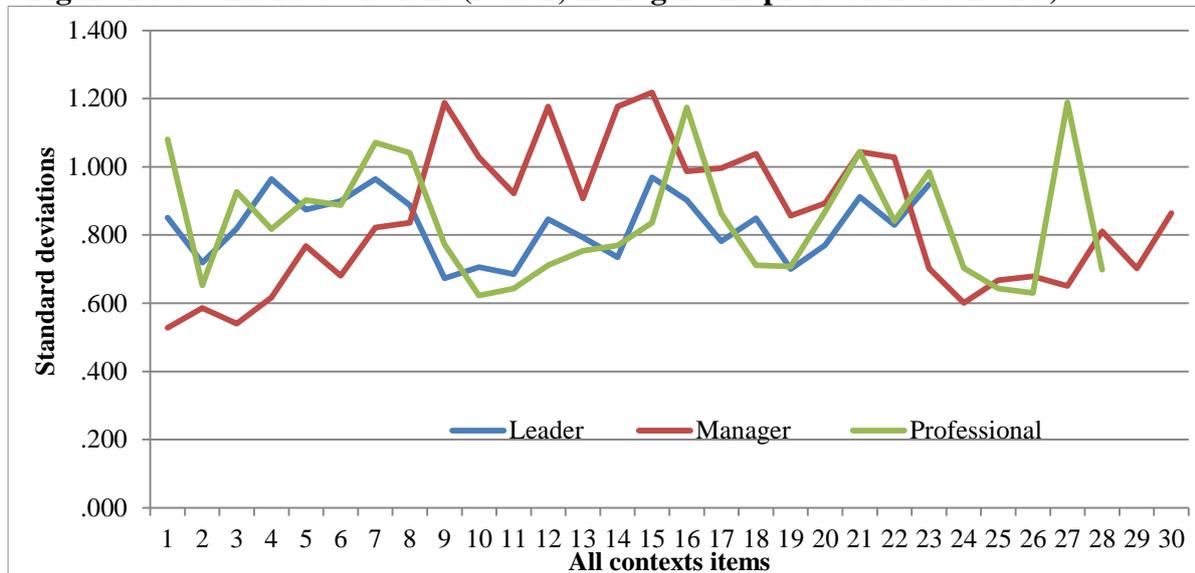
Figure 23: Means (leader, manager and professional contexts)



The means for the scores across the three contexts, leader, manager and professional are superimposed against each in Figure 23 above. The lowest mean for the leader context-

framed questions was 3.46 and the highest was 4.44. The lowest mean for the manager context-framed questions was 2.13 and the highest was 4.65. The lowest mean for the professional context-framed questions was 3.02 and the highest was 4.62. The means are fairly evenly distributed, indicating consistency in the reported behaviour.

Figure 24: Standard deviations (leader, manager and professional contexts)



In terms of standard deviations and variances, a similar pattern was observed as the graph of the three contexts above indicates (Figure 24). The lowest standard deviation of the responses to the leader context-framed questions was .673 and the highest standard deviation was .969. For the manager context framed questions, the lowest standard deviation of the responses was .582 and the highest standard deviation of the responses in this context was 1.218. With regards to the responses to the servant-leadership questions framed from the professional context, the lowest standard deviation observed was .622 while the highest standard deviation to the servant-leadership questions framed from the leader context was 1.189. This has possible implications for the theory and concepts of servant-leadership in that, the behaviour and characteristics of servant-leadership might be desirable in any context, not just in that of leaders, but also of managers and professionals, equally. The further implications of this are discussed in the final conclusion and recommendation chapter.

4.7.2 Patterns of frequencies

The patterns of servant-leadership behaviour as reported across the three contexts shows some interesting patterns as summarized in Table 50 below. Frequencies of instances of

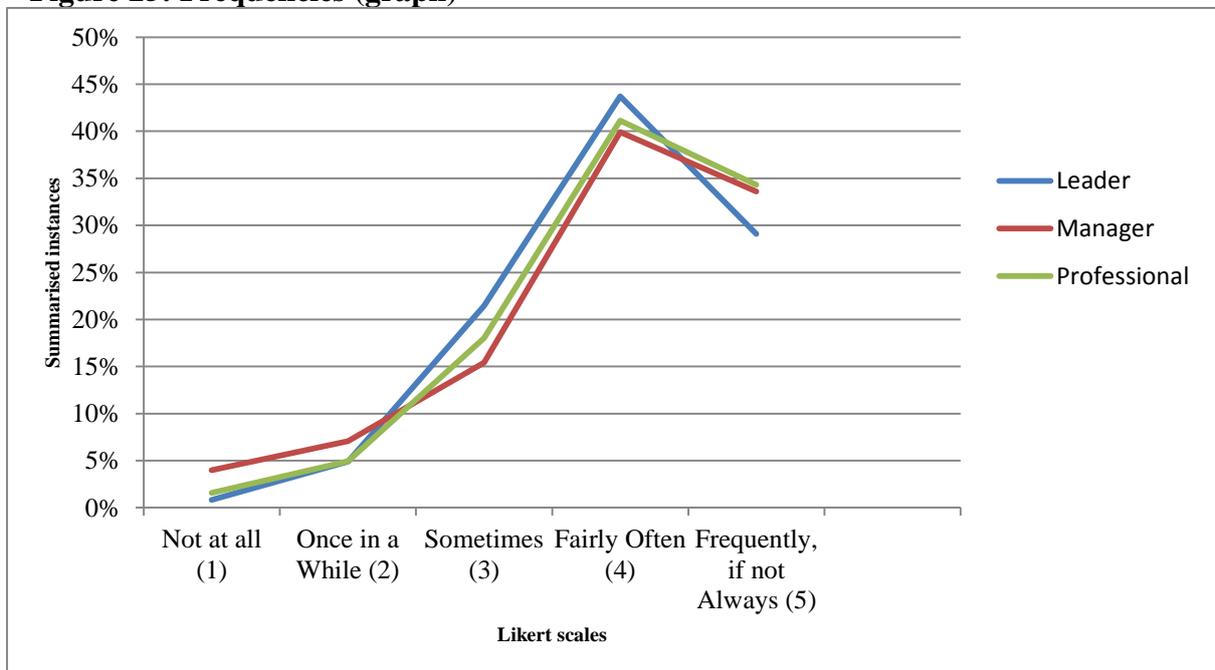
servant-leadership behaviour reported show a tendency of increasing across all the contexts from instances where it is ‘*not at all*’ reported increasing to instances when it is reported ‘*fairly often*’.

Table 50: Frequencies (summarized)

Context	Frequencies (summarized)				
	Not at all = 1	Once in a while = 2	Sometimes = 3	Fairly often = 4	Frequently, if not always = 5
Leader	1%	5%	21%	44%	29%
Manager	4%	7%	15%	40%	34%
Professional	2%	5%	18%	41%	34%

However the rates of the increase are slightly different across the contexts. Under instances of ‘*frequently, if not always*’, the highest Likert-scale measure used in the study, the instance increase from 29% under the leader context, followed by 34% each under the manager and professional contexts. Under instances of ‘*fairly often*’ the instances fall from the highest under the leader context (44%) to 41% under the manager context and falling slightly to 40% under the professional context. It is noteworthy to highlight that the highest instances fall under ‘*fairly often*’ in all the three contexts. The patterns in Table 50 above are represented in the graph in Figure 25 below.

Figure 25: Frequencies (graph)



Focusing on the ‘*fairly often*’ scale it appears as if servant-leadership behaviour increases slightly when respondents contextualize themselves as leaders. The implications for this are discussed under the conclusions, but they raise an important question of what to call this servant-leadership behaviour (under the context of leader). Moving from ‘*not at all*’ through

'*once in a while*', to '*sometimes*', '*fairly often*' and '*frequently, if not always*', frequencies of servant leadership behaviour follow a fairly similar pattern, with the frequencies under the manager context leading initially.

The pattern changes between '*once in a while*' and '*sometimes*', when instances of frequencies of servant leadership behaviour under the leader context overtaken both those in the manager and professional contexts. The instances peak at the highest point under '*fairly often*' at 44% under the leader context, before falling to below the manager and professional context under '*frequently, if not always*' at 29%. Table 50 and the graph above (Figure 25) depict these patterns. In other words, servant-leadership behaviour is reported fairly often and frequently, if not always combined, in 73% (44%+29%) instances under the leader context, in 74% (40%+34%) instances under the manager context and in 75% (41%+34%) of the instances under the professional context. This indicates that behaviour that is equivalent to servant-leadership is being exhibited across the three (leader, manager and professional) roles, contexts and perspectives.

4.7.3 Factor Analysis

Factor analysis using the Principal Component Analysis Extraction Method was attempted in SPSS, and only cases for which organisational culture was described as *market culture* were used in the analysis phase. This was a check of whether a new servant-leadership factor might be developed from this particular study. Ten (10) components were extracted and a pattern matrix ran against all the servant-leadership items. The rotation method used was Promax with Kaiser Normalisation. The rotation converged in 22 iterations still using only cases for which organisational culture was described as *market culture* in the analysis phase. The final component correlation matrix is shown below. Even though the initial objectives were not to identify which factors could result in a new instrument for measuring servant-leadership, the ten (10) components extracted in Table 51 below are illustrative.

The market culture emerged among the four cultures used with 10 components with correlations as indicated in the note (a) under Table 51. This line of analysis was not pursued further than this.

Table 51: Component Correlation Matrix

Component Correlation Matrix ^a										
Component	1	2	3	4	5	6	7	8	9	10
1										
2	.122									
3	.344	.117								
4	.147	<i>-.115</i>	<i>-.077</i>							
5	.053	<i>-.011</i>	.043	<i>-.086</i>						
6	.162	.121	<i>-.018</i>	.058	.093					
7	.194	.029	<i>-.080</i>	.146	.173	.109				
8	<i>-.036</i>	.120	.167	<i>-.095</i>	<i>-.040</i>	<i>-.165</i>	<i>-.079</i>			
9	.178	.228	.105	.203	.235	.080	.017	<i>-.089</i>		
10	.013	.036	.143	<i>-.070</i>	.201	-.088	<i>-.153</i>	.102	<i>-.143</i>	

Extraction Method: Principal Component Analysis.

Rotation Method: Promax with Kaiser Normalization.

a. Only cases for which **Culture = Market** are used in the analysis phase.

4.8 Role preferences (Leader, manager, professional)

In order to check the distinct framings of the questions on servant leadership as adapted for the above scales, namely as contextualised across the distinct and discreet leader, manager and professional roles, the Role Preference Map (RPM) by Boyatzis and Burruss (1989) was employed. The RPM was developed by Boyatzis and Burruss (1989) as a method to explore role preferences. The Map uses 20-items for the self-version of the instrument to ask a person to choose and rank three choices describing his/her most characteristic behaviour, feelings or views. Each of these choices represents a choice by a person enacting one of the three roles of leader, manager or professional. Typical responses for enacting each role, the professional or individual contributor (for example accountant), the manager and the leader are argued to represent distinct, different and mutually exclusive behaviours for these roles.

The roles are argued to encompass all of the possible roles within organisations (Boyatzis 1993). All the 20 questions were posed as requiring responses from each respondent. The three roles being enacted by each response had to be indicated from among three choices (*most characteristic = 1; somewhat characteristic = 2 and least characteristic = 3*).

Simple statistics were used to assess the behaviours being exhibited across the three roles and competencies for each. The scoring sheet developed by Boyatzis and Burruss (1989) is adapted for the analysis as in the table below. Coding labelled (a.) (b.) or (c.) in the table below corresponds to the three questions under each of the 20 questions. The scores were tallied up using simple statistics based on the scoring sheet recommended by the developers of the instrument as in the table below. Section D in **Appendix 10** shows the detailed questions.

The manager role scored highest at 255 points under the **decisiveness** grouping of items followed by the professional role at 249 points under this grouping with the leader role scoring the least at 169. In terms of the items grouped under **insight**, the scores were much more evenly distributed across the leader, manager and professional roles. However, the professional role had marginally the highest score at 413, followed by the leader role at 370 and the manager role scoring the lowest under the insight classification of items at 361. The margin of difference is slightly higher on the items are grouped under **socialised power**. The professional role still leads under this grouping at 380 points followed by the manager role at 367 with the leader role coming last under this group with 287 points. In terms of grouping of the items under **integrity**, the professional role leads at 385 followed by the manager role at 368 points with the leader role coming last in terms of preference at 360 points.

Overall, the professional role scored the highest points in terms of it being the preferred role with a total of 1,427 points followed by the manager role at a total of 1,351 points and the leader role coming last at 1,186 points. Table 52 below summarises these patterns.

Table 52: Role Map Preference Summary Score Sheet

	The leader role		The manager role		The professional role	
Decisiveness	7.c	64	7.a	91	7.b	74
	12.c	55	12.b	84	12.a	90
	14.a	50	14.b	80	14.c	85
Decisiveness score		169		255		249
Insight	3.b	70	3.a	70	3.c	72
	5.c	88	5.a	72	5.b	92
	10.c	76	10.b	67	10.a	102
	15.c	89	15.a	72	15.b	54
	20.a	47	20.b	80	20.c	93
Insight score		370		361		413
Socialised power	2.a	53	2.b	60	2.c	93
	9.a	67	9.b	84	9.c	82
	11.b	57	11.c	90	11.a	51
	17.a	55	17.b	64	17.c	85
	18.a	55	18.b	69	18.c	69
Socialised power score		287		367		380
Integrity	4.c	75	4.a	64	4.b	93
	6.a	84	6.b	78	6.c	69
	8.c	52	8.b	57	8.a	92
	13.a	76	13.b	82	13.c	60
	19.a	73	19.b	87	19.c	71
Integrity score		360		368		385
Total Role Score		1,186		1,351		1,427

The full list of the individual questions is shown in Appendix 10.

4.8.1 Scale Reliability

The scale's reliability was also assessed using Cronbach's Alpha. All the 60 individual items in total had a score of .948. This reliability did not change much when all the items are standardized. This is despite the fact that the developers of the instrument do not recommend using all the items under the leader, manager and professional perspectives to check the preferred role preferences. This is a good reliability value, being greater than 0.8 (Field 2009).

Table 53: Reliability of the Role Preference Map

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.948	.949	60

The item scale had the following further statistics for mean, variance and standard deviation. The scale in total had an F-value of 16.408 with a significance value of 0.000 between items in terms of the ANOVA.

Table 54: Scale Statistics

Scale Statistics			
Mean	Variance	Std. Deviation	N of Items
92.91	413.255	20.329	60

The scale had a mean of 92.91, with a variance of 413.255, and a standard deviation of 20.329 for all the 60 items in it. Its grand mean was 1.54.

Table 55: Summary Item Statistics

Summary Item Statistics							
	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	1.545	1.272	2.344	1.072	1.843	.054	60
Item Variances	.443	.239	.689	.450	2.884	.014	60
Inter-Item Covariances	.103	-.147	.336	.484	-2.287	.003	60
Inter-Item Correlations	.237	-.326	.562	.888	-1.721	.014	60

The means for this data gathering instrument ranged from 1.272 to 2.344 with a variance of .054. The inter-item covariance's had a mean of .103 and inter-item correlations of .237. On the basis of the details outlined above, the instrument appears reliable. Considered together, the low standard deviation (Table 54) and the low variance in the item variances (Table 52) imply that reliance can be placed on the operation of the roles that the instrument was measuring. These roles are distinct and operate discreetly.

4.8.2 Frequencies – means (role preferences)

Across the leader, manager and professional role preferences (see section 2.10 of the literature review and 4.9.3 in the methodology) the means of the scores are represented in Figure 26 on all the 60 items. The means vary between the lower ranges of a minimum of 1.27 to a maximum of 2.34. The highest mean is for the role preference map item (LPM 7c). The item with the lowest mean was LPM 10a. This item asked the question, ‘*I try to; (1) seek information, (2) ask others’ their view, or; (3) consider other’s views*’. **Appendix 10** (section D) and **Appendix 11** show the detailed questions and codes. The respondents had to choose whether this was; (a) *most characteristic*, (2) *somewhat characteristic* or (3) *least characteristic* of them. Of these, **insight** scores for this instrument, as suggested by the developers to indicate enactment of leader, manager or professional roles, item **10a** had the highest points (102) indicating professional role enactment, compared to item **10c** (76 points) indicating leader role enactment and **10b** (67 points) indicating manager role enactment. Item **7c** asked the question, ‘*In conversation, I, (1) engage others, (2) respond to others or (3) dominate*’. The respondents had to choose whether this was; (a) *most characteristic*, (2) *somewhat characteristic* or (3) *least characteristic* of them. This item is included by the developers of the instrument among those that should be analysed to check whether a respondent is exhibiting leader, manager or professional behaviour under the **decisiveness** class. Item **7c** had the second highest score at 64 points under the leader behaviours, behind items **7a** (with 91 points) under the manager role and **7b** (with 74 points) under the professional role. It ranked second best under this class (**decisiveness**) indicating leader behaviour behind manager and professional role points.

Figure 26: Means for role preferences (60 items)



The means for the role preferences are depicted in Figure 26 above and they are fairly even within the 1.25 to 2.25 range.

Table 56: Correlations of demographic variables

Demographic item	Gender	Overall career experience	Organisation size	Job category
Culture	-.247**			
Business category	.012	.159		
Job category	.055	-.148	.222*	
Years in role	.149	-.110	.209*	0.140

** Correlation significant at the 0.01 level (2-tailed)

* Correlation significant at the 0.05 level (2-tailed)

The correlation of these three items is measured at both the 0.01 and at the 0.05 significance level (2-tailed). It is worthwhile to note that *culture* and *gender* were negatively correlated at the 0.01 significance level (2-tailed) at -.247 Pearson value. On the other hand *job category* and *organisation size* were positively correlated with a value of .222 at the 0.01 significance level (2-tailed). *Organisation size* was also positively correlated to *years in role* at .209 Pearson value. These two positive correlations are significant at the 0.05 level (2-tailed). The mean and standard deviations of the business category and the job category are excluded from the discussion as they would not add any value to the analysis. Due to their statistical significance as in Table 56 above, these items could be utilised in the analysis of the leader, manager and professional perspectives of the subject matter of the findings, and in the analysis of the leader, manager and professional role preferences.

Additionally paired samples T-tests were performed. The purpose of these tests was to check whether there were any particular pairs of demographic variables with high significance. Gender and culture, overall career experience and business category and job category and organization size were the pairs with no significance (.000) (2-tailed) at 95% confidence interval of difference. However, for the sake of consistency, the [Pearson's](#) correlation as above was used to develop further hypothesis for testing despite the relationship from the paired sample test results in Table 67 below. The paired sampled tests attempted to find out if a different degree of confidence could be placed on any specific pairs of the demographic variables. The 95% level of confidence was adopted as it is one of the highest levels available in SPSS. No particular pairs showed any particularly outstanding levels of significance as Table 54 below shows.

Table 57: Paired Samples Test for demographic characteristics

		Paired Samples Test					t	df	Sig. (2-tailed)
		Paired Differences							
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	Gender - Culture	-1.062	1.187	.132	-1.324	-.799	-8.051	80	.000
Pair 2	Age - Ethnicity	.864	3.368	.374	.119	1.609	2.309	80	.024
Pair 3	Overall career – Bus. category	-9.370	5.887	.654	-10.672	-8.069	-4.324	80	.000
Pair 4	Job cat - Org size	5.790	5.378	.598	4.601	6.979	9.691	80	.000
Pair 5	Years qualified - Years in role	-.346	1.097	.122	-.588	-.103	-2.835	80	.006

4.8.3 Role Map Preferences - sub-scale relationships

It is apparent from the summation of scores (see **Table 58** below) for each role preference that the professional role is preferred among the respondents. This role had an overall score of 1,427 points compared to the manager role that had 1,351 points. The least preferred role was the leader role with 1,186 points.

This analysis is based on the overall score for each role using the analysis table recommended for the instrument by the authors and developers of the instrument. The details of the scores are in Table 52 presented above. The analysis tool contains factor groupings regarding *decisiveness*, *insight*, *socialised power* and *integrity* for analysis. Table 52 above is summarised in Table 58 below for an analysis along these groupings of role preferences.

Table 58: Role Preferences Summary Table

	The leader role	The manager role	The professional role
Decisiveness	169	255	249
Insight	370	361	413
Socialised power	287	367	380
Integrity	360	368	385
Total Role Score	1,186	1,351	1,427

On *decisiveness*, the manager role had the highest score at 255 followed by the professional role (249 points) and the lastly the leader role (169 points). The professional role score highest at 413 points on *insight*, followed closely by the leader role at 370 points with the manager role coming last at 361 points.

A summary of the scores in percentage terms relating to the roles as presented in the detail above is shown in Table 59 below;

Table 59: Leader, Manager and Professional Role Preferences Summary

Grouping	Leader	Manager	Professional	Total
Decisiveness	14%	19%	17%	17%
Insight	31%	27%	29%	29%
Socialised power	24%	27%	27%	26%
Integrity	30%	27%	27%	28%
Total	30%	34%	36%	100%

This result appears consistent with expectations, as leaders and professionals could be argued to have greater insight whereas managers might not need to have fine details of issues, especially in a hierarchical and formalised organisation. On *socialised power*, the professional role scored highest at 380 points followed by the manager role with 367 points and the leader role coming last at 287 points. In terms of *integrity*, the leader role scored the highest number of points at 385 followed by the manager role at 368 with the leader role coming in last at 360 points.

4.8.4 Role Preferences perspectives – relationships with demographics

The demographic variances were each subjected to ANOVA tests against the servant leadership items for each of the contexts as in Table 56 below.

Table 60: ANOVA tests rankings

	L	R	M	R	P	R	O	R
Gender	8	6	8	8	6	7	22	9
Age	9	5	21	2	10	6	40	5
Culture	6	7	13	6	13	4	32	6
Years qualified	3	7	8	8	17	3	28	7
Ethnicity	18	1	24	1	20	1	62	1
Overall career experience	6	8	11	7	10	6	27	8
Business category	13	2	20	3	20	1	53	2
Organisation size	11	4	16	5	19	2	46	3
Job category	12	3	16	5	13	4	41	4
Years in role	9	5	19	4	12	5	40	5
Scale total	23		30		28		81	

Key/Legend

- L – Leader
- M – Manager
- P – Professional
- O – Overall
- R – Rank

Data reduction processes were carried out and from the resultant ANOVA values (sum of squares, DF values, mean squares, F-values and significance values each of the demographic variable across the three contexts), a filter was applied to take out those items with an F-value below 1. A summary of that procedure resulted in the rankings as in Table 60 above.

Under the leader context, *ethnicity* ranked highest with 18 out of the 23 items of the servant leadership measurement scale having an analysis of variance (ANOVA) F-value above 1 followed by *business category* with 13 out of the 23 items of servant leadership items with an analysis of variance (ANOVA) F-value above 1. The demographic variable under the leader context with the lowest number of servant leadership items with an analysis of variance (ANOVA) F-value above 1 was *overall career experience* with 6 out of 23 items with an ANOVA F-value above 1.

In terms of the manager context, *ethnicity* ranked highest with 24 of the 30 items of servant leadership measurement scale having an analysis of variance (ANOVA) F-value above 1 followed by *age* with 21 each out of the 30 items of servant leadership items with an analysis of variance (ANOVA) F-value above 1. The demographic variable under the manager context with the lowest number of servant leadership items with an analysis of variance (ANOVA) F-value above 1 were *gender* and *years qualified* with 8 out of 28 with an ANOVA F-value above 1.

Under the professional context, *ethnicity* again ranked highest with 20 of the 28 items of servant leadership measurement scale having an analysis of variance (ANOVA) F-value above 1. *Business category* also had 20 items followed by years qualified with 17 out of the 28 items of servant leadership items in the scale with an analysis of variance (ANOVA) F-value above 1. The demographic variable under the professional context with the lowest number of servant leadership items with an analysis of variance (ANOVA) F-value above 1 was *gender* with 6 out of 28 items.

Across all contexts of leader, manager and professional, *ethnicity* ranked highest with 62 of the 81 combined items of servant leadership measurement scales having an analysis of variance (ANOVA) F-value above 1 followed by *business category* with 53 out of the 81 items of servant leadership items with an analysis of variance (ANOVA) F-value above 1. The demographic variable across all the contexts with the lowest number of servant

leadership items with an analysis of variance (ANOVA) F-value above 1 was *gender* with 22 out of 81 combined items with an ANOVA F-value above 1. The summary ranking is depicted in percentage terms below. The presentation shows the total servant-leadership measurement rankings under each of the contexts and in total across all the scales in Table 61 below.

The significant correlations among; overall career experience, organization size and job category on one hand with business category, job category and years in role on the other hand as in Section 5.1 above point to a possible re-framing of the research questions as a series of hypotheses.

Table 61: ANOVA items (F=>1 value) percentage to total ranking

	L	R	M	R	P	R	O	R
Gender	35%		27%	10	21%		27%	10
Age	39%		70%		36%		49%	
Culture	26%		43%		46%		40%	
Years qualified	13%		27%		61%		35%	
Ethnicity	78%	1	80%	1	71%	1	77%	1
Overall career experience	26%		37%		36%		33%	
Business category	57%		67%		71%	1	65%	
Organisation size	48%		53%		68%		57%	
Job category	52%		53%		46%		51%	
Years in role	39%	10	63%		43%	10	49%	

Key/Legend

- L – Leader
- M – Manager
- P – Professional
- O – Overall
- R –Rank

The servant leadership items were added up to an index for each of the contexts to come up with an overall scale item. A similar procedure was also performed for all the role preference map items to come up with an overall scale index. Considered together, in that they were measuring related behaviour (servant-leadership) - the three scales had a [Cronbach](#)'s alpha of .894 across the leader, manager and professional contexts. This goes up slightly to .897 if items are standardized. The item-total statistics are presented in Table 62 below.

Table 62: Item Total Statistics

Item-Total Statistics					
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
SL - Leader	232.9012	486.365	.777	.613	.882
SL - Manager	206.5432	437.176	.783	.621	.883
SL - Professional	210.7037	363.886	.839	.704	.926

It was evident that the scale still had reasonably high reliability even when corrected for total item correlation. Consequently, a matrix of all the demographic variables against the three servant-leadership measurement scales and the role preference map measurement scale was developed so that the demographic items could be considered as independent variables against the scales for the purpose of developing study hypotheses in future research.

The top five ranking demographic factors (by ANOVA F-value \Rightarrow 1) on the servant-leadership items are summarized using simple statistics in Table 63 below;

Table 63: Summary of Demographic variables and servant-leadership items (Leader, Manager and Professional contexts)

Context	Leader	Manager	Professional
Ethnicity	17		24
Business category	13	22	
Job category	10		
Years qualified	8		21
Overall career experience	8		
Culture	7		
Organisation size	7	20	
Ethnicity		20	
Years in role		18	
Age		15	
Job category		15	
Culture		11	
Business category			17
Organisation size			15
Job category			15
Culture			10
Overall career experience			10

In terms of role map preferences a check reveals that *ethnicity* had the highest number of items (41/60) remaining after filtering to include only those individual items with an F-score above 1.

Table 64: Summary of demographic variables and the role preference map (RMP) items

Demographic item	Number of items (60 items)	Ranking
Ethnicity	41	1
Organisation size	34	2
Years qualified	29	3
Years in role	28	4
Business category	24	5
Overall career experience	23	6
Culture	22	7
Age	20	8
Job category	19	9
Gender	15	10

The top five ranking demographic items, in descending order were; *ethnicity*, *organisation size*, *years qualified*, *years in role* and *business category* as Table 64 above shows. Gender had the lowest ranking. The significant correlation among; gender, culture, age, years qualified, career experience, organization size and job category, business category, job category and years of experience are outlined in **Appendix 14** but are not explored further. Significant numbers of respondents would make this a worthwhile area for further research. The scale correlations to the demographic variables were also investigated to check for significance as in **Appendix 15** but were not explored further as it is not intended to generalise from this sample.

4.9 Conclusions

The analysis above produced some interesting results at the study level that have implications that might lead to a finer-grained development of a servant-leadership scale encompassing the various roles that can be found in organisations employing accountants. Low F-values for some of the individual items measuring servant-leadership framed from within the contexts of leader, manager and professional roles respectively were observed. However, since the development of such a scale is beyond the scope of this study, the conclusions on the findings are discussed in greater depth within the context of the original research questions and conclusions drawn regarding only these in the final chapter.

The findings present a rich variety of factors for interpretation. For example, the significance of the demographic characteristics alone could be determined and used as the starting point for analysing the subject matter aspects of the data. The growth, development and performance mode implications (Boyatzis 1993; refer section 2.9.2 and Table 9 and 10

under the literature review chapter) of the role preference map could be utilized as the framework for concluding and tying up the analysis.

The conclusions on the findings in the next chapter however are framed within the context of the original research questions, whether there is a significant difference if servant-leadership questions are framed from the leader, manager and professional contexts in turn. The second research question is what the influences of demographic factors are on the servant-leadership measures. These are; age, gender, role and the other demographic factors presented above. This to determine whether there is an influence arising from these factors on servant leadership questions framed from a leader, manager and professional context that could clearly be discerned when those related servant-leadership questions are framed from each context in turn. The overall aim of the research was to investigate cross-cultural and cross-national perspectives of professional accountants on leadership and management through the concept of servant-leadership in order to inform the training of professional accountants.

CHAPTER 5. CONCLUSIONS AND RECOMMENDATIONS

5.0 Overall conclusion

It appears from the data presented in the preceding chapter and the analysis of such data that servant-leadership behaviour can be observed even when servant-leadership instruments are applied from specific leader, manager and professional roles, perspectives and contexts. To support the operation of these separate roles, perspectives and contexts, the role preference map was utilised. The roles of leader, manager and professional are clearly distinct in how much they are preferred by the respondents. In addition, demographic details of age, gender, ethnicity, organisational culture and others were employed as control variables in the sample.

5.1 Restatement of the study problem

The basic study problem was that since servant-leadership was introduced to the collective consciousness of leadership and management theorists and has been extensively empirically researched, a Hegelian questioning of the paradox that is servant-leadership, which juxtaposes servant leadership against an equivalent concept in management has not been systematically attempted, tested and empirically researched. The research questions posed to achieve the aim and objectives of the study are outlined in Chapter 1 (section 1.3).

While this study does not make any claims for generalisations beyond the scope of the findings arising from the particular type of researched respondent accountants, it nevertheless offers interesting explorative findings. These findings point to a possible re-framing of the servant-leadership construct arising from the premise that leadership and management may be equal and complementary (Gronn 2010; Nienaber 2010; Birkinshaw 2010; Nienaber and Roodt 2008; Bolden 2004; Gosling and Mintzberg 2003). These findings are that behaviour that is measured with pre-validated and pre-tested servant-leadership instruments is indicated when those instruments are applied from this particular research's leader, manager and professional roles, contexts and perspective.

5.2 Review of the Data Analysis Procedures

The servant leadership instruments used in the study had high levels of observed reliability. The first instrument adopted from [Barbuto and Wheeler \(2006\)](#) had a Cronbach's alpha score of .881 across its 23 items. This instrument was adapted and framed from the leader context and perspective.

The second instrument employed was [van Dierendonck and Nuijstens \(2010\)](#) 30-item instrument. This showed reliability of .862 using Cronbach's alpha. All the 30 servant-leadership items in the scale were framed from the manager context and perspective.

The third instrument adopted was [Liden et al. \(2008\)](#) servant-leadership instrument. This showed a reliability of .920 and all the 28 items in the instrument were adopted and framed from the professional context and perspective.

The last instrument adopted was [Boyatzis and Burruss \(1989\)](#) role preference map. This has 60 items that measure preferences for each of the leader, manager and professional roles. This instrument had the highest reliability of .948 using Cronbach's alpha. The recommended threshold for instrument reliability using [Cronbach's](#) alpha is .8 ([Field 2009](#)). The instrument's reliabilities are summarized in Table 65 below;

Table 65: Summary of instrument reliabilities

Instrument	Measuring	Context	Number of items	Reliability (Cronbach's alpha)		Suggested level of reliability
Barbuto and Wheeler, 2006	Servant-leadership	Leader	23	.881	.882 *	.8
van Dierendonck and Nuijstens, 2010	Servant-leadership	Manager	30	.862	.883*	.8
Liden et al, 2008	Servant-leadership	Professional	28	.920	.926*	.8
Boyatzis and Burruss, 1989	Role preference	Leader, Manager, Professional	60	.948	.949*	.8

* Standardised items

The Statistical Package for Social Sciences (SPSS) was utilized as the basic analytical tool. It proved robust in terms of the requirements and demands placed on it. The tool was used for both the coding, descriptive analysis including cross-tabulations, and also for more complex analyses including correlations, comparing means, analysis of variances (ANOVAs). Additional basic Microsoft Excel (spread sheet) filtering and sorting was employed in addition to the SPSS analysis. This further analysis was done to aid in data reduction, particularly the filtering of F-values (ANOVA) obtained from SPSS.

5.3 Summary of Findings, Discussion and Conclusions

The demographic variables that ranked in the top five for servant-leadership responses framed from the **leader** role context and perspective, in descending order are; *ethnicity*, *business category*, *job category*, *years qualified* and *overall career experience* tied, *culture*

and *organisation size* tied after filtering to include only those items with an F-score above 1. *Years in role* had the lowest number of items (2/23) of servant-leadership responses framed from the leader role context remaining after filtering to include only those items with an F-score above 1 as shown earlier.

In terms of the servant-leadership responses framed from the **manager** role context and perspective, *business category*, *ethnicity* and *organisation size* tied, *years in role*, *age* and *job category* tied and *culture* were the top five ranking demographic variables that had the highest number of items to total items in the measurement scale (out of 30) remaining after filtering to include only those individual items with an F-score above 1.

For servant-leadership items framed from the **professional** role context and perspective, *ethnicity*, *years qualified*, *business category*, *organisation size* and *job category* tied, *culture* and *overall career experience* were the top five ranking variables that had the most ANOVA F values above 1 in that measurement scale (out of 30) remaining after filtering to include only those individual items with an F-score above 1. In terms of servant-leadership items framed from the professional role context, *years in role* had the least number of items to total in the scale (5 out of 28) remaining after filtering to include only those individual items with an F-score above 1.

The conclusion from the data and analysis is that servant-leadership-like behaviour is exhibited by accountants when servant-leadership instruments are applied from the distinct leader, manager and professional roles and contexts. This servant-leader type behaviour is correlated to the *business category* in which the accountants work and practice. It appears that *ethnicity* has some further influence on the role preferences. This is linked to the high number of respondents in one particular ethnic-group (Black-African) as pointed out in the analysis chapter (section 4.1 in Chapter 4).

There is a distinct preference for the professional role among the three roles of leader, manager and professional within the group of accountants that responded (see section 4.8 in the Analysis chapter). This preference affirms and underscores the fact that the respondents might be identifying themselves as (professional) accountants first and foremost, then as

managers or leaders next. *Organisation size* appears to be the demographic factor that is most correlated to the role preference choice among the leader, manager and professional roles (see **Appendix 14**).

5.4 Interpretations within the Literature review context (empirical perspectives)

The overall result from the findings which is that servant-leadership behaviour is apparent even when questions are framed within specific leader, manager and professional contexts can be interpreted within the context of the literature as discussed in chapter two. Two concepts from the literature lend themselves easily to this. These are [Birnik and Billsberry's \(2008\)](#) different forms of management and [Bendixen and Burger's \(1998\)](#) hierarchy of management cultures. These are discussed in detail in chapter three (sections **2.7.2**). One concept says there is a hierarchy of management cultures that differs in levels of effectiveness depending on which route between management experience and management education is taken towards a most effective 'holistic manager'. The other concept is that different forms of management exist that differ in low to high levels of self-interest or altruism. The specific types that appear to have a link and relevance to the conclusions from the findings are discussed further in sections **5.4.1** and **5.4.2** below.

5.4.1 Altruistic or righteous managers

Servant-leadership behaviour was evidenced across the three roles, perspective and contexts of leader, manager and professional, using three different servant-leadership scales with high instrument reliability. Given that servant-leadership has altruism and stewardship as some of its lynchpin characteristics ([Barbuto and Wheeler 2006](#); [Reed, Vidaver-Cohen and Colwell, 2011](#)) and whilst recognising the fact that the servant-leadership behaviour reported was self-reported, according to [Birnik and Billsberry's \(2008\)](#) different forms of management this might mean that the accountants in this survey exhibit either altruism or righteousness specifically as managers. The difference between these particular forms of managers stems from the degree of self-interest.

If the accountants have high levels of self-interest then the servant-leadership behaviour reported, at least under the manager context, could be termed to be evidence of righteous management. If however, the servant-leadership behaviour reported from the manager context is free from self-interest, then according to [Birnik and Billsberry \(2008\)](#) then the accountants might be exhibiting altruistic management tendencies, which in part support the research question that servant-leadership behaviour could be evident in certain managerial

behaviour. This means that promoting servant-leadership as a distinct theory or concept without contextualizing it from the manager or the additionally from the professional framework in this case, further promotes leadership at the expense of good and desirable manager behaviour that is in part altruistic (Birkinshaw 2010; Gosling & Mintzberg 2003). Such a management style echoes the call by Le Texier (2013) for a return to *care*. Care characterised the early meaning and origins of the word of the word ‘management’ and its practice and is rooted in the familial origins.

The features of servant-leaders from research and theory are characteristics that organisations require from their managers and professionals for the good of the organisations and for society as a whole. Servant-leadership should therefore be overly promoted at the expense of good management, as other theorists have cautioned (Gronn 2010; Nienaber 2010; Birkinshaw 2010; Nienaber and Roodt 2008; Gosling and Mintzberg 2003). Due to the limitations of this study discussed earlier (section 3.11) and below (section 5.7), chiefly that the servant-leadership behaviours exhibited are self-reported, this might make this interpretation hold with the proviso that self-interest in reporting cannot be effectively ruled out. But if the self-reported behaviours are genuine, objective and free from self-interest, the warnings by theorists (Gosling and Mintzberg 2003; Gronn 2010), that leadership and management may be equal and complementary and that their separation is unnecessary and the need to temper the promotion of servant-leadership as another leadership theory that further promotes leadership at the expense of management need to be heeded.

5.4.2 Grey, Professional or Holistic managers

Servant-leadership behaviour was reported across the specific roles, perspectives and contexts of leader, manager and professional by accountants that took part in this study. Professional accountants have some management education from their studies and also gain management experience in various roles in their careers. Bendixen and Burger (1998) employ management education and management experience as the differentiator of the types of management culture in their framework. The framework is discussed in detail in the literature review chapter above (section 2.7.2). In addition however, they add another dimension of effectiveness. No data was collected in this study that might evidence how effective the accountants are in their management roles. It therefore means that the servant-leadership behaviour reported under the manager contexts, perspective and roles cannot be

judged as either effective or ineffective according to the framework by [Bendixen and Burger \(1998\)](#).

If the behaviour is effective, then with the range of management experience reported in this study and the fact that these professionals have management education, assumed in equal measure, the behaviour reported can be termed to be holistic management. The representation of most levels of management from technical professionals to Chief Executive-type roles in the respondents' profiles means that some evidence of the holistic management outlined by [Bendixen and Burger \(1998\)](#) is evident. If however on the other hand, the servant-leadership behaviour reported, especially for the servant-leadership questions framed in the manager role, perspective and contexts is effective, and assuming that the accountants have an equal degree of management education from their training and management experience, then the management culture reported can be either be deemed as 'clansmen', grey manager or professional manager behaviour.

'Grey managers' have low levels of effectiveness and lean more towards management experience. Professional managers have marginally higher levels of effectiveness and lean towards both management education and management experience.

Empirical research ([Northouse 2010](#); [Rozuel and Kakabadse 2010](#)) notes that effectiveness as a manager is related to leader and manager effectiveness and a self-view that should be related to authenticity. The effectiveness of the servant-leadership behaviour reported in this study has not measured, making this a constructivist approach to theorising if the servant leadership behaviour reported differs across the three contexts in the study ([Darmer 2000](#)).

Any further interpretation using [Bendixen and Burger \(1998\)](#) framework needs to take further account of the reported organizational cultures using [Lincoln's \(2010\)](#) adaptation of [Cameron and Quinn's \(2006\)](#) extended competing values framework (as quoted in [Lincoln, 2010](#)). Evidence for these organisational cultures was reported by the respondents to greater or lesser degrees among the *clan*, *adhocracy*, *market* and *hierarchy* types. The specific details of the particular cultures were highlighted in the literature review chapter. Clan organisational cultures have an orientation towards collaboration while adhocracy organisational cultures are likely to be oriented toward being creative. On the other hand,

hierarchy organisation culture are controlling in their orientation while market culture are competing.

The four organisational culture types are differentiated by the internal focus and orientation versus external focus and differentiation on one hand. Another competing perspective on which they differ is their level of flexibility and discretion allowed versus a tendency towards stability and control. The full details of the reported cultures are presented and analysed in the findings chapter above (section 4.2). From the findings from this sample, the *clan* and *hierarchy* cultures were equally popular as they were used equally by a combined 86% of the respondents to describe the culture in their organisations.

The two cultures differ in terms of their orientation (collaborative versus controlling), due to their approach to flexibility and discretion allowed versus the need for stability and control. The critical managerial competencies required are managing: teams, interpersonal relationships and the development of others (*clan*); and managing; acculturation, the control system and coordination (*hierarchy*) (see **Appendix 12**). From the findings, it would appear that professional accountants might perceive and managing control systems and coordination as core areas of their core professional orientation. Managing control systems is a core competency of accountants and coordination is achieved through financial budgets that quantifiable plans of actions expressed in monetary terms. On the other hand, managing teams, interpersonal relationships and the development of others have links to the elements of servant-leadership especially '*putting subordinates first*' and '*helping subordinates grow and succeed*' (see section 4.6 in the findings chapter) that had significant subscale correlations under the professional context.

5.4.3 Professionals with servant-leadership-type behaviours

Across the three contexts, perspectives and roles in which servant leadership behaviour was measured using three different and reliable scales, the demographic variable that ranked twice as having the highest with relationship (measured by ANOVA) to the behaviour across the three contexts was *ethnicity*. Ethnicity ranked highest in the leader and professional contexts, perspectives and roles. It also emerged as the highest ranking of all the demographic variables across the three contexts. Coupled with the finding that respondents were 58% Black-African, this could have implications when looked at in terms of the *ubuntu* culture. The links between *ubuntu* and servant-leadership were discussed in the literature

review (sections 2.7.2 and 2.10.1). The review covered work that sheds light on what the concept of ubuntu means (Khoza 1993; Wanakisa et al 2010; Mangaliso 2001; Karsten and Illa 2005), including the suggestions that this African concept offers hope for cross pollination (Prinsloo 2002) of the convivial spirit that the concept offers. If it is ‘exported’ in the same fashion as Japanese ideas of Total Quality Management (TQM), with the caveat that servant-leadership should not be seen as a Western concept (Winston and Ryan 2008), this study adds further to the literature and empirical research, in terms of the servant-leadership/ubuntu type behaviours exhibited by the Black-African accountants that took part in this research, from the various organisations and countries in which they are operating.

The conclusion here is that these mainly Black-African accountants are exhibiting genuine *ubuntu* behaviours wherever they are working and that their ‘natural’ inclination for this type of spirit and way of working is not diluted nor dimmed by working in cross-cultural settings in the various countries in which they operate.

Under the manager context however, the demographic variable that featured highest in ranking is *business category*. Based on the fact that ‘*Manufacturing/ Industry/ Engineering*’ (see section 4.1 under demographics in Chapter 4) ranked highest as the business category with the most respondents in this study, the implications are that the *manufacturing/industry/engineering* business category and industry is better managed and served, at least from the point of view of accountants, with the servant-leadership type or the stewardship-type behaviours. This echoes the overall conclusion of this research. This is notwithstanding that servant-leadership is implied from some literature (Wong and Davey 2007) as humanistic and spiritual rather than rational and mechanistic and that accounting and accountants are supposed to be rational (Alvesson and Hugh 1996). The humanistic and spiritual implications of the behaviour reported in this research can co-exist in the rational and *mechanistic manufacturing/ industry/ engineering* business categories and environments. Whether this is an effective mix is beyond the scope of this research.

5.4.4 Professionals with servant-leadership-type behaviours – Hegel dialectic

The instances of increasing frequencies of servant-leadership behaviour reported highest within the context, perspectives and roles of the professional were noted under Chapter 4 (section 4.6.1). The Hegel dialectic system of thinking can be useful to make sense of the results. The Hegel dialectic was discussed under the literature review. It is re-stated here to

assist in making conclusions in light of the findings. The Hegel dialectic proceeds by presenting a thesis, countered by an antithesis and concludes with a synthesis. The starting premise in this instance is that leadership and management may be equal and complementary (Gronn 2010; Nienaber 2010; Birkinshaw 2010; Nienaber and Roodt 2008; Bolden 2004; Gosling and Mintzberg 2003).

Similarly, at the sub-theoretical level, at which servant-leadership is considered an anti-thesis was proposed. This follows from the premise that leadership and management may be equal and complementary. The antithesis was that there should be an equivalent concept in management, which was tentatively called ‘management-mastery’. However, dialectic differs from ambivalence and paradox (Cameron 1986; p. 545).

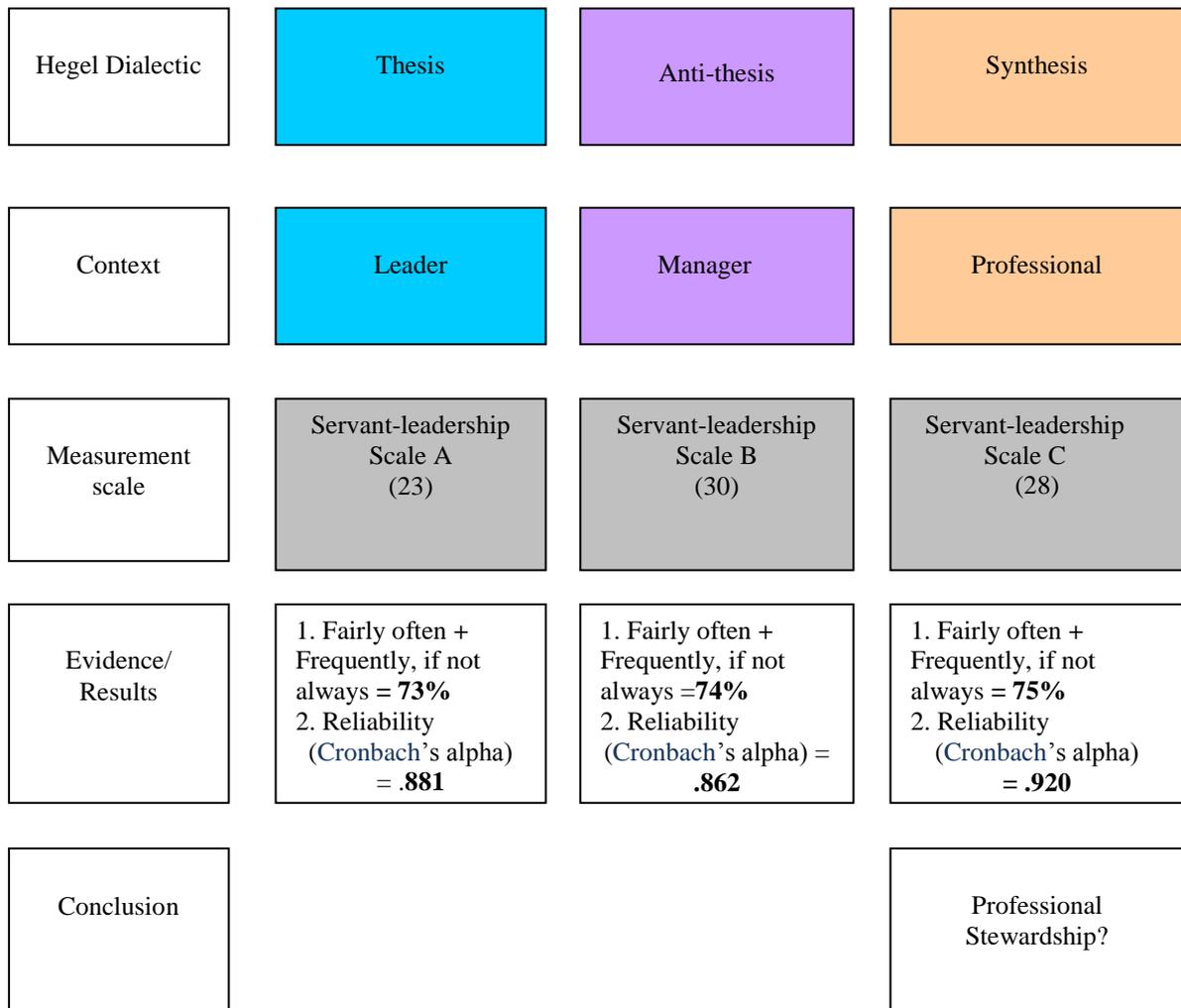
The conclusion that follows is not uncertain. It is an attempt to reconcile the paradox of servant-leadership through dialectic. From the empirical findings above (section 4.7.1), it would appear as if a synthesis can be made, especially in light of the findings that servant-leadership behaviour is showing as increasing and highest under the professional context compared to the leader and manager contexts. It is proposed to call this servant-leadership behaviour that is high in evidence in the professional context some form of ‘*stewardship*’. This stewardship is free from the dichotomy of the leader-manager divide.

Employing hypothetico-deductionism (Easterby-Smith and Thorpe 1996; Williams and May 2000; Brown 1994) similar conclusions can be drawn from the observations to make a theoretical interpretation leadership and management as probably complementary and equal, at least from a servant-leadership perspective. Graphically this conclusion is arrived at using the conceptual research design introduced in Chapter 1, interpreted in framework of the Hegel dialectic. This is depicted in Figure 27 below.

It is concluded that the high instances of servant-leadership behaviour evidenced and being reported under the professional context are ‘**stewardship**’ type behaviours. This corresponds to the empirical findings of other researchers (Reed, Vidaver-Cohen, and Colwell 2011; Barbuto and Wheeler 2006; Reinke 2004). The conclusion on these behaviours of course needs to be interpreted further in light of the context of the study in that a distinct demarcation between the leader, manager and professional role was evidenced as discussed

above. Further, the demographic, contextual or situational factors that are highly correlated to this stewardship behaviour are *business category* and *organization size*. It would appear as if the smaller the organizational size, the more this kind of stewardship behaviour is possible and evident (sections 4.7 and 4.7.3). Figure 27 below ties up the original aim of the research from the conceptual design outlined in Chapter 1 (Figure 1 – section 1.6) and expanded in the methodology (Chapter 4 Figure 21 - section 4.9.3).

Figure 27: Hegel dialectic (thesis, antithesis and synthesis) - (Source: Own)



In terms of cultures, this stewardship behaviour is likely to be found at the intersection of the national, organizational and the professional cultures as Figure 28 below illustrates. This kind of behaviour appears 'independent' of the various national cultures (represented here by the reported countries and ethnicities), the organizational cultures (clan, adhocracy, market and hierarchy) as reported by the respondents and the professional cultures (represented in totality by the professional chosen), although not specifically defined here. The professional

culture could be represented in part by the left brain/right characteristics ([Hampden-Turner 1994](#); [Zohar, 2002](#)) discussed in the literature review (section **3.3.2**).

While left brain-right hand thinking *could* make accountants, right brain-left hand thinking *might* break them. If accountants fail to synthesize further and use both functions in business and society as they climb the leadership and management ladders and their perceptions and decisions impact far larger areas of political, economic, social, technological, environmental, and even legal spheres of human endeavour, the result, in their eventual overall effectiveness, could be far less than expected.

By exhibiting this ‘*steward-like*’ behaviour as professionals, accountants seem to be exhibiting both left and right brain thinking as tentatively hoped for. It could also be that they are exhibiting what has been termed ‘thought leadership’ ([McCrimmon 2005](#), [Harris 2010](#)). ‘Thought leadership’ and its implications on management, leadership, followership and professionalism were discussed in Chapter 2 in the literature review. Thought leadership, despite its ‘sectarian’ label, much like servant-leadership, is probably not an exclusive domain of leadership or leaders, but an option open to management and managers and in this case, professionals alike. Sectarian in the context of this study would imply that there could be ‘thought’ *management*. This would make thought leadership one of those ideas like servant-leadership, that should not be claimed by either party in the leadership or management camps, but an option open to any that chose to adopt and practice it. However ‘thought leadership’ requires courage, temperance, justice and prudence, four cardinal Aristotelian virtues, and humanity and truthfulness, two cardinal Confucian virtues all of which are still relevant in today’s world as much as they were when first espoused. [Hackett and Wang \(2012\)](#) found these virtues to be common to seven leadership styles; moral, ethical, spiritual, servant, transformational, charismatic and visionary. The underlying characteristic of virtue as defined by [Hackett and Wang \(2012\)](#) includes learning and continuous practice.

Steward-like behaviour could also be influenced by the acculturation that at first attracts and retains members to the profession. Either way, the stewardship that is being reported could be concluded as happening at the intersection of these cultures as below. See [Trompenaars 1993](#) above (in [Bendixen and Burger 1998](#)), [Hill \(2006\)](#) and [McPhail & Walters, \(2009\)](#); p.

37). The former focuses on the interaction between national culture and organization culture while the latter focuses in the intersection between issue, context and individual attributes in arriving at the individual and professional handling of ethical issues. This research has collected empirical evidence that indicates that professional accountants from various countries and organisations show a tendency towards servant leadership-like behaviours. If their base countries are a representation of national culture, and the cultures they report for their organisations are accepted as their true perception, their professional culture as accountants could stand at the intersection of these two (national and organisational culture).

The servant-leadership-type behaviour that is being reported here could be termed the ‘**stewardship culture**’ that stems from some internal moral compass or ‘internal gyroscope’ as described under the discussion on Hill (2006) in the literature review. Managers and leaders have to use their ‘*internal gyroscope*’ to manage the ethical dilemmas encountered balancing of the profit versus morality drives. This echoes calls by among others, (Hackett and Wang 2012; Reed, Vidaver-Cohen, and Colwell 2011; Catano et al 2010; Rozuel and Kakabadse 2010; Weiss 2009; Sendjaya, Sarros and Santora 2008; Smith 2007; Sommers-Flanagan and Sommers-Flanagan 2007; Hendry 2006; Sendjaya 2003; Hill 2006; Bass and Steidlmeier 1998a, 1999; Quinn et al 1996; Hosmer 1996) who all argue, advocate and call for a conceptualisation of management and leadership practice and education that is not easily reconcilable with rational economic thought.

Figure 28: Cultural intersections (stewardship culture) (Source - own)



The diagram in Figure 28 above summarises these arguments. Stewardship culture could be conceived of as lying at the intersection of national culture, organisational culture and professional culture, as the diagram above illustrates.

5.5 Interpretations within the literature review context (theoretical perspectives)

This research was conducted from the ‘origin of concepts and problems’ rather than from the ‘elite/a priori’ divide employing [Alvesson and Deetz’s \(2000\)](#) classification of alternative social perspectives and their relationship to dominant social discourse. In terms of the ‘consensus’ and ‘dissensus’ divide, employing the same classification it falls within the ‘dissensus’ divide. This quadrant includes dialogic research, postmodernism and deconstructionism. Dissensus involves among other approaches, defamiliarisation and attempting to turn the familiar into the exotic. In this research defamiliarisation was attempted through ‘estrangement techniques’ outlined and discussed in Chapter 3 under research bias, reflective and reflexive issues. Such approaches add to [Hunt and Dodge’s \(2001\)](#) ideas of attempting to avoid déjà vu.

However, though initially applied to broad leadership, the mix of these perspectives and their relationship to social discourse in leadership and management research with a focus on servant-leadership in particular, within the contexts of leadership, management and a profession is a contribution to theory in all three areas. This is despite some theorist arguing that servant-leadership might not strictly be a theory ([Valeri 2007](#); [Wallace 2006](#)). Despite these views that servant-leadership might not be a proper theory, it has been approached with the scepticism suggested by [Alvesson and Deetz’s \(2000\)](#), while attempting to avoid the amnesia warned by [Hunt and Dodge \(2001\)](#).

The broader theoretical conclusions arising from this research could be whether one could ask the question that; ‘[Do leaders manage and can managers lead?](#)’ The limitations of this research discussed in chapter 3 above notwithstanding it would appear the theoretical answer to this question, at least from the lens of professional accountants and the context of this research is that the answer is ‘yes’. This would, at least theoretically, place leadership and management at par, and set an agenda for further research. Dissensus rather than consensus, ‘intellectual unrest’, and looking at the world and reality through the lenses of more than professional-training and reflex are some of the approaches and recurring metaphors in this theoretical research contribution ([Kaidonis 2009](#); [Alvesson and Deetz 2000](#)).

The initial paradox of servant leadership was discussed in the literature review. The Hegel-type resolution of this paradox attempted in this research adds to the methods employed by other researchers and theorists. The other researchers and theorists are; [Steinkeller and Czerny 2010](#)), ambidexterity ([Fredberg et al. 2008](#)), a three-step process in change management ([Kan and Parry 2004](#)), a four-step method process building management and organization theories ([Poole and van de Ven 1989](#)), and the same four-step method but rejected for an alternative ([Birnik and Billsberry 2008](#)). Others have proposed a five-step process to managing global paradoxes ([Rhinesmith 2005](#)) neuro-linguistic programming ([Cheal 2008](#)), philosophy in management consultancy based on dialogue ([Stewart 2006](#)), post-modern and Saussurian philosophy in identity and change ([Nooteboom 1989](#)), the rational versus mechanistic and the humanistic versus the spiritual paradoxes ([Wong and Davey 2007](#)), systems theory ([Nooteboom 1989](#)), humour, specifically for women middle managers ([Martin 2004](#)), and an opponent-process model specifically for the servant-leadership paradox ([Wong and Page 2003](#)).

Servant-leadership might or might not be a valid theory, but this research has attempted to check whether it is not another instalment that adds to the theories and approaches that seemingly belittle management by overly glorifying leadership. It has been found that servant-leadership-like behaviour is evident in three contexts, perspectives and roles of leader, manager and professional to a greater or lesser extent in each. The probable interpretation of this from a theoretical point of view is that context remains an important aspect of considering any leadership or managements theories, and that classic management (theory) might still have lessons for modern-day leadership and management that should not be forgotten. The theoretical implication and assumption that leadership and management may be equal and complementary ([Gronn 2010](#); [Nienaber 2010](#); [Birkinshaw 2010](#); [Nienaber and Roodt 2008](#); [Bolden 2004](#); [Gosling and Mintzberg 2003](#); [Miroshnik 2002](#)) is still the most reasonable interpretation of the results of this research from a broad theoretical perspective.

5.6 Contributions achieved

The proposed contributions of this study were set out in Chapter 1. These were envisaged to be contributions to research to; theory and to the accountancy profession respectively. The actual contributions each of the proposed areas are discussed each in turn here.

The framing of pre-tested and pre-validated servant-leadership items in the specific contexts of leader, manager and professional was achieved as a contribution to empirical research. This was underpinned by a check on whether these specific contexts and roles are evident from the respondents' contextualization by utilizing the role preference map instrument. In this regard it should be fairly easy to replicate this study, using either different servant-leadership measurement instruments, similar servant-leadership measurement instruments or even using a different profession from accountants.

In terms of the theory, the paradox that is servant-leadership in leadership and management theory was tested in terms of whether it can be evidenced if different servant-leadership instruments are adapted within distinct leader, manager and professional contexts, roles and perspectives. The results and evidence regarding this are discussed in the analysis and conclusions regarding this are presented in this chapter. The contribution to theory was achieved resulting in the realisation that some label needed to be put to servant-leadership behaviour if it was found to be evident in the different contexts of leader, manager and professional. The contribution to theory arising out of this empirical exploratory work has been labelled '*stewardship*' or '*professional stewardship culture*'. A similar concept was proposed as the '*cosmopolitan servant leader*' by [Quist \(2008\)](#). A distinguishing feature of cosmopolitan servant leaders is a synthesis of cosmopolitan leadership that emerges from global citizenship and servant-leadership that values followers. Quist's synthesis however, does not seem to encompass professionalism and management. In this respect though, this research is novel.

[Koontz's \(1980\)](#) latter classification of management theories as discussed in Chapter 1 can be utilised to classify the conclusion reached from this study that accountants are exhibiting a '*professional stewardship culture*'. The eleven schools of theories are (1) the empirical or case approach, (2) the interpersonal behaviour approach, (3) the group behaviour approach, (4) the cooperative social systems approach, (5) the socio-technical systems approach, (6) the decision theory approach, (7) the systems approach, (8) the mathematical or 'management science' approach, (9) the contingency or situational approach, (10) the managerial roles approach and (11) the operational theory approach, ([Koontz 1980](#); p. 176). Employing this classification, the contribution achieved here can be classified as straddling a numbers of schools. Due to the fact that the tools employed to measure this behaviour have

roots in psychology, sociology, employ the empirical or case approach, the contingency or situational approaches, and decision sciences, and some mathematical approaches, this this theoretical contribution is multi-approach.

The 'lens' that the accountancy profession has provided as a means through which to address the research questions is a principal contribution achieved in this study. The use of lens is one of the 'intellectual unrest' methods suggested by [Kaidonis \(2009\)](#), and the dissensus, rather than consensus approaches ([Alvesson and Deetz 2000](#)) as useful contributions to management and leadership theory. Further to this, the implications of the findings to existing and aspirant members of the profession are that desirable servant-leadership type behaviour can be evidenced in practice in certain circumstances. This might depend on the business category, the organization size, and culture of the organization that members of the profession might be currently situated in, in addition perhaps to their gender ([Burke and Collins 2000](#)), and years of experience. In terms of aspiring members to the profession, the contribution is that if aspiring members have tendencies to servant-leadership behaviour, then they are in 'good company' as established members exhibit such behaviours despite the leader, manager and professional contexts and roles that they might be called upon to occupy and function in their careers and in different organisations. Thus the training and educating of aspirant members to the profession can impute some of these servant-leadership types (or as concluded in this study – a '*stewardship culture*') behaviours and they would not be misplaced.

5.6.1 Link to original research aim

The contributions achieved are linked to the original research objective. Research commissioned by the Association of Chartered Certified Accountants (ACCA) in 2012 labelled Accountancy Futures Academy. ACCA's aim is to offer qualifications to people seeking rewarding careers in accountancy, finance and 'management' ([ACCA 2012](#)) supports this further. The research was a study on drivers for the future. The report, *100 Drivers of change for the global accountancy profession*, compiled in collaboration with Fast Futures Research, identified 100 drivers of change for accountants over the next 5 to 10 years. These were reduced to a 10 key strategic imperatives for businesses and the profession. They are meant to effectively weather volatility and shocks while allowing the profession and business to reap benefits of existing opportunities. Recommendations identified a clear set of implications and priorities, with five imperatives for business and the

five for the accountancy profession. Among the five imperatives for the accountancy profession, two echo the finding of this research. These are; (1) establish trust and ethical leadership, and (2) embrace an enlarged strategic and commercial role (ACCA 2012). Establishing trust and ethical leadership is linked to the professional stewardship highlighted in this research. Embracing an enlarged strategic and commercial role for accountants is linked to professional accountants moving beyond the technical and professional role of accountancy to more strategic and management functions. If this is accomplished while at the same time establishing trust and ethical leadership, it means accountants of the future might be called upon to exhibit the ‘professional stewardship’ highlighted by this research. At the time that this research was written up, efforts to canvass the comments of ACCA regarding how these imperatives that are linked to the findings of this research will be incorporated into ACCA’s mission and its training of future accountants were being pursued.

Engaging a hypothetico-deductive point of view (Easterby-Smith and Thorpe 1996; Williams and May 2000; Brown 1994); conclusions can be drawn from the observations that servant-leadership behaviour was perceived from relatively distinct contexts of leader, manager and professional and therefore that a theoretical interpretation that leadership and management are probably complementary and equal is justified.

From the sample of the respondents in this study, it could be these same behaviours that have allowed some of the respondent-accountants that took part in this study to achieve the very senior levels of Chief Executive for example. Although analysis did not find a significant inter-correlation between job role and instances of servant-leadership behaviour, the characteristics of ‘stewardship’ exhibited here can only work well for members of the profession that choose to move out of the purely technical roles of the profession to other areas that involve people management and broader appreciations and conceptualisations of issues to do with the impact of organisations on the community and society. This again echoes the ACCA research referred to above on accountants embracing larger and commercial roles.

5.6.2 Link to original research objectives

The link back to the original objectives is summarised below. The limitations of the research were first outlined in the methodology (section 3.13). These are revisited (in section 5.7) below together with recommendations for further analysis and future research

(section 5.8). However, notwithstanding these limitations, the research aim was achieved and research questions answered through an original application of pre-tested and pre-validated servant leadership instruments that were initially piloted-tested. An original meta-instrument was developed and applied to a sample of professional accountants and reliable empirical results obtained that indicate that there may an equivalent to servant-*leadership* in management.

5.7 Limitations

This study has some limitations, principally that the servant-leadership behaviour measured in the study was all self-reported. The second limitation is that the profession chosen has some prior knowledge of management and therefore might not be the best subject with which to test the research questions posed at the beginning of the study. These limitations therefore call for further research that takes into account rater (respondent) views of servant-leadership behaviour of these professionals or any other profession, probably similarly framed from the same leader, manager and professional contexts. The other limitation is limited number of responses received. While efforts were made to increase the response rates, the cost in the end would have outweighed any additional benefits to be derived since the required reliabilities and consistencies and cross-cultural varieties were achieved that made it enough to make some explorative generalisations. The number of incomplete responses (not included in the analysis) was high. The length of the data gathering instrument itself was daunting, reviewed in retrospect, even though it was pilot-tested and informal responses seemed to indicate that it was not that long.

5.8 Recommendations for Further Analysis/Future Research

The data in the findings could be interpreted outside the confines of the original research questions. While some attempt was made at tying up the possible analysis that could be made of the findings, the original research questions limit what could be accomplished in terms of analysis. As an example, [Boyatzis and Burruss \(1989\)](#) stages of career stages offer some promising framework for analysing the same findings and interpreting them in that context. This might interest educators of accountants and companies employing these accountants to institute responsive mechanisms that suit the stages of careers and the principal concerns of these accountants at these stages. This might add greater value to those companies and further assist the training of aspiring accountants.

5.9 Summary and link to original research objectives

Servant-leadership literature was reviewed in the broad context of leadership and management. When leadership and management are considered as complementary, the current state of theory and research does not seem to indicate that there is an equivalent to servant-leadership in management. The review helped achieve the first research objective while answering its related research question.

However, empirical findings show that there is a high preference for servant-leadership when measuring instruments are adapted to leader, manager, and professional contexts. There is a distinct preference for the roles of manager, leader and professional among a set of practising professional accountants that were respondents in this research. These findings satisfy the second research objective and answer the related research question.

As a theory, servant-leadership as a theory appears to have equivalence in management and in preferences regardless of demographic variables of gender, age, organisational culture, years qualified, ethnicity, overall career experience, business category, organisation size, job category, years in role, or country. This conclusion satisfies the last research objective and answers the related research question.

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Appendix 1 – Initial ACCA letter of support

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Appendix 2 – Final ACCA letter of support

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Appendix 3 – Barbuto and Wheeler SLQ (2006) permission to use

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Appendix 4 – van Dierendonck & Nuijten (2010) permission to use

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Appendix 5 – Liden et al (2008) Multi-dimensional multi-level permission to use

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Appendix 6 – Boyatzis and Burruss (1989) Role Preference Map permission to use

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Appendix 7 – LIME survey Administrator view (captured on 03/07/2012 at 16:18 hours)

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Appendix 8 – Pilot run results (anonymised respondents’ comments)

Respondent	Comments
1	<p>Could you help me out a little? I am pilot-testing a survey using LimeSurvey software. Could you kindly use the link below to fill in the questionnaire and let me know how long it took you to complete (about 20 mins) - whether any of the questions were ambiguous(not really), how user-friendly the software/survey is(a little frustrating as I did this a while back and could not finish and pressed the resume later button, when I tried to continue today I had to start all over again, I had thought it would save and allow me to continue from where I left, unless I pressed the wrong button at the time, you may want to check this), the screen transition(ok), graphics(ok), the feel of the survey etc plus any other comments.(I felt the range of responses from strongly agree to strongly disagree was far too wide, also the first section had a range of 6 responses while the others had 7, would have thought these should be consistent throughout i.e. Either 6 or 7 for everything!</p> <p>Do not worry too much about getting the 'right' answer - just try and let me know how you 'feel' as you complete it.</p> <p>Out of interest, did you come up with this questionnaire? And oh one last comment was I felt it was a little too long for respondents to do justice to all the questions without the feeling of ticking the boxes just to finish!</p> <p>Thank you so much for your help.</p>
2	<p>Tapiwa, Have completed. Here is some feedback It took 14 minutes I found the instructions rather long –and repetitive and didn’t really read the instructions on each sheet The later questions which ask for scoring, allowed me to score 3 categories equally I am not sure that the ‘slightly agree’ and ‘slightly disagree’ is the right terminology (? Should it be quite strongly agree/disagree?) Page 2 Q 6 2telling me what to do2 –should it be telling them what to do? P4 second question “when.... Needs a capital letter. I wasn’t sure what ‘community’ meant –did it mean the organisation in which I work, did it mean wider community? – ‘Experience’ –should this be county or country? Organisational sized is asked twice. Not sure of occupation categories? Overall I found it fairly easily to complete and if the questions are standard, this will have been tested. I think the intro needs to be briefer –state its purpose and anonymity –but less on the content.</p> <p>It’s looking good! Regards,</p>
3	<p>Hi It took me slightly over 30mins because of disturbances in the office. There is no provision for Mining Industry employees. Overall the questionnaire looks fine.</p>

Respondent	Comments
4	<p>Hi,</p> <p>Hope you are fine and doing well. The questionnaire takes around the time you said 20 minutes, however to me the scale (1-7 or 1-6) seems to be too big. Why? When carrying out analysis it will be challenging to express the difference between for example, 'slightly or less slightly' etc. There isn't a good gap to express a demarcation of thought.</p> <p>The rest appears to be fine with me.</p>
5	<p>Hi Tapiwa,</p> <p>I've gone through the survey and I have some comments/suggestions. I've printed out the survey and written these on it.</p> <p>Do you want me to send the paper copy to you, or do you want to come and pick it up and have a chat about what I've written?</p> <p>I could meet with you tomorrow (between 12 and 3) if you wanted, and you were available.</p> <p>That's fine. See you then.</p> <p>P.S. There's nothing major...mostly just "typo" type things. I looked at it with my journalist hat on. J</p> <p>Just let me know.</p>
6	<p>Hello Tapiwa</p> <p>I have just completed the survey in roughly 30 minutes but can be completed comfortably in the 20 min mark. It wasn't hard to understand the context and structure of the survey questions due to the brief at the beginning I suppose. However, the full context is assumed probably, the survey participants are fully aware of the contextual term such as (servant-leadership) etc. If not it might be useful to provide a little more details into the distinctions and perhaps also the significance of the survey to the leadership and management sector. I only have this to say as feedback other than to mention a few typos. However, others may have completely different opinions and may find it alright as it is.</p> <p>Good Luck</p>



Appendix 10 – Research instrument

Leadership - Management

This survey seeks to find out your views about leadership, management and professionalism in your day-to-day working environment. The survey asks about which role you prefer in your work environment, whether it is the leader role, the manager role or the professional role.

The last part of the survey asks some demographic details which enable analysis, but have been carefully chosen so they do not identify you individually.

Thank you for taking time to participate in this survey. Your responses will be aggregated with others for analysis and no information will be asked that will identify you or your organisation. It should not take you more than 20 minutes to complete the survey. If, however, for any reasons you are unable to complete the survey in one sitting, you can save your responses by using the 'Resume Later' button at the bottom of the survey. You will then be prompted to input a user-name, a password and your email address and a numerical security question. You will then be emailed a link with your user-name and password. You can then use the link, your password and security question to resume and complete the survey at any time that is convenient to you. The email address that you supply for this will not be used to contact you or to identify you. It will be used simply as a means of ensuring that you are the same person resuming and completing the survey.

There are 35 questions in this survey

Screener question

1 [0] Are you a member of ACCA living and working in the United Kingdom, Botswana, Zimbabwe or India? *

Please choose **only one** of the following:

- Yes
- No

If you are a member of ACCA but are currently **not** living and working in the United Kingdom, Botswana, Zimbabwe or India, you may still participate in the survey and your responses will be captured - but your responses will not form part of this current analysis. You can exit the survey now by clicking the '*Exit and Clear Survey*' button on the extreme right side of this survey now.

If however you still feel you want to participate, your responses will be captured and they may be used in later analysis. Participation (whether you are from these four countries or not) is entirely voluntary. Please click '**Next**' to participate.

Section A: Leadership

This part of the survey asks questions about your leadership style. Kindly answer all questions using a scale most accurate with your leadership style. The scale ranges from 0 to 5, with 0='Not at all' to 5='Frequently, if not always'.

2 [1] As a leader; *

Please choose the appropriate response for each item:

	Not at all	Once in a Whil e	Some times	Fairly Often	Frequently, if not Always
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	Not at all	Once in a While	Some times	Fairly Often	Frequently, if not Always
I put other's best interests ahead of my own	<input type="radio"/>				
I do everything I can to serve others	<input type="radio"/>				
I sacrifice my own interests to meet others' needs	<input type="radio"/>				
I go above and beyond the call of duty to meet other's needs	<input type="radio"/>				
I am someone that others would turn to if they had a personal trauma	<input type="radio"/>				
I am good at helping others with their emotional issues	<input type="radio"/>				
I am talented at helping others heal emotionally	<input type="radio"/>				
I can help others mend their hard feelings	<input type="radio"/>				
I am alert to what's happening around me	<input type="radio"/>				
I am good at anticipating the consequences of decisions	<input type="radio"/>				
I am in touch with what is going on	<input type="radio"/>				
I am very persuasive	<input type="radio"/>				
I am someone that knows what is going to happen	<input type="radio"/>				
I offer compelling reasons to get others to do things	<input type="radio"/>				
I encourage others to dream 'big dreams' about the organization	<input type="radio"/>				
I know what is going to happen	<input type="radio"/>				
I am good at convincing others to do things	<input type="radio"/>				
I am gifted when it comes to persuading others	<input type="radio"/>				
I believe that the organisation needs to play a moral role in society	<input type="radio"/>				
I believe that our organisation needs to function as a community	<input type="radio"/>				
I see my organisation for its potential to contribute to society	<input type="radio"/>				
I encourage others to have a community spirit in the workplace	<input type="radio"/>				
I am preparing the organisation to make a positive difference in the future	<input type="radio"/>				

Barbuto and Wheeler (2006);

Section B: Management

This part of the survey asks questions about your management style. Kindly answer all questions using the scale that is most accurate with your management style. The scales ranges from 0 to 5 with 0='Not all', to 5='Frequently, if not always'.

3 [2] As a manager; *

Please choose the appropriate response for each item:

	Not at all	Once in a While	Some times	Fairly Often	Frequently, if not Always
I give others the information they need to do their work well.	<input type="radio"/>				
I encourage others to use their talents.	<input type="radio"/>				
I help others to further develop themselves.	<input type="radio"/>				
I encourage staff to come up with new ideas.	<input type="radio"/>				
I give others the authority to take decisions which make work easier for them.	<input type="radio"/>				
I enable others to solve problems themselves instead of just telling them what to do.	<input type="radio"/>				
I offer others abundant opportunities to learn new skills.	<input type="radio"/>				
I keep myself in the background and give credit to others.	<input type="radio"/>				
I am not chasing recognition or rewards for the things I do for others.	<input type="radio"/>				
I enjoy colleagues' success more than my own.	<input type="radio"/>				
I hold others responsible for the work they carry out.	<input type="radio"/>				
I find it difficult to forget things that went wrong in the past.	<input type="radio"/>				
I hold others and colleagues responsible for the way they handle a job.	<input type="radio"/>				
I keep criticizing people for the mistakes they have made in their work.	<input type="radio"/>				
I maintain a hard attitude towards people who have offended me at work	<input type="radio"/>				
I hold others accountable for their performance.	<input type="radio"/>				
I take risks even when I am not certain of the support from my own manager.	<input type="radio"/>				
I take risks and do what needs to be done in my view.	<input type="radio"/>				

	Not at all	Once in a While	Some times	Fairly Often	Frequently, if not Always
I am open about my limitations and weaknesses.	<input type="radio"/>				
I am often touched by the things I see happening around me.	<input type="radio"/>				
I am prepared to express my feelings even if this might have undesirable consequences.	<input type="radio"/>				
I show my true feelings to my staff.	<input type="radio"/>				
I learn from criticism.	<input type="radio"/>				
I try to learn from the criticism I get from my superior.	<input type="radio"/>				
I admit my mistakes to my superior.	<input type="radio"/>				
I learn from the different views and opinions of others.	<input type="radio"/>				
If people express criticism, I try to learn from it.	<input type="radio"/>				
I emphasize the importance of focusing on the good of the whole.	<input type="radio"/>				
I have a long-term vision	<input type="radio"/>				
I emphasize the societal responsibility of our work.	<input type="radio"/>				

van Dierendonck & Nuijten (2010)

Section C: Professionalism

This part of the survey asks questions about your professional style. Kindly answer all questions using the scale that is most accurate with your professional style. The scales ranges from 0 to 5 with 1='Not at all' to 5='Frequently, if not always'.

4 [3] As a professional; *

Please choose the appropriate response for each item:

	Not at all	Once in a While	Some times	Fairly Often	Frequently , if not Always
I would seek help from others if I had a personal problem.	<input type="radio"/>				
I care about others personal well-being.	<input type="radio"/>				
I take time to talk to others on a personal level.	<input type="radio"/>				
I can recognize when others are down without asking them.	<input type="radio"/>				
I emphasize the importance of giving back to the community.	<input type="radio"/>				
I am always interested in helping people in our community	<input type="radio"/>				

	Not at all	Once in a While	Some times	Fairly Often	Frequently , if not Always
I am involved in community activities.	<input type="radio"/>				
I encourage others to volunteer in the community.	<input type="radio"/>				
I can tell if something is going wrong.	<input type="radio"/>				
I am able to effectively think through complex problems.	<input type="radio"/>				
I have a thorough understanding of our organization and its goals.	<input type="radio"/>				
I can solve work problems with new or creative ideas.	<input type="radio"/>				
I give others the responsibility to make important decisions about their job.	<input type="radio"/>				
I encourage others to handle important work decisions on their own.	<input type="radio"/>				
I give others the freedom to handle difficult situations in the way that they feel is best.	<input type="radio"/>				
When I have to make an important decision at work, I do not have to consult my manager first.	<input type="radio"/>				
I make other's career development a priority.	<input type="radio"/>				
I am interested in making sure that others achieve their career goals.	<input type="radio"/>				
I provide others with work experiences that enable them to develop new skills.	<input type="radio"/>				
I want to know about other's career goals.	<input type="radio"/>				
I care more about other's success than my own.	<input type="radio"/>				
I put others' best interests ahead of my own.	<input type="radio"/>				
I sacrifice my own interests to meet other's needs.	<input type="radio"/>				
I do what I can do to make others' jobs easier.	<input type="radio"/>				
I hold high ethical standards.	<input type="radio"/>				
I am always honest.	<input type="radio"/>				
I would not compromise ethical principles in order to achieve success.	<input type="radio"/>				
I value honesty more than profits.	<input type="radio"/>				

Liden et al, 2008

Section D: Role Map Preference

Manager-Leader-Professional role preference

This is a measure of your various roles at work. On each of the items below, indicate which is most characteristic of you by giving it a ranking of ‘1’. For the role which is least characteristic of you, give it a ranking of ‘3’. Give the remaining choice, a ranking of ‘2’.

Legend for ranking scale

1 – Most characteristic

2 – Somewhat characteristic

3 – Least characteristic

5 [1] My own work is based on: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Desired outcomes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A plan	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
My sense of purpose	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

6 [2] I influence others by using: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Excitement	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Consensus	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Evidence	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7 [3] My concept of the organization is rooted in: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
The quality of the products and services	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Competitive advantage of the organisation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Belief in the mission and philosophy of the organisation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

8 [4] I believe in: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
The organisation’s business plan	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
My own abilities and hard work	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The people of the organisation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

9 [5] In positions I take, I am usually: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Consistent	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Practical	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Productive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

10 [6] Day-to-day, I try to act consistent with *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Our organisation's mission and strategy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Our organisation's goals and structure	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
My goals and personal plans	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

11 [7] In conversation, I; *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Engage others	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Respond to others	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dominate	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

12 [8] Regarding a controversial issue, I: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
State an opinion based on evidence	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Solicit views of others and seek a consensus	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Take a stand and make my position clear	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

13 [9] My speeches or presentations are to provide: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Motivation and inspiration	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Solutions to problems	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Information	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

14 [10] I try to; *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Seek information	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ask others' their views	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	Most characteristic	Somewhat characteristic	Least characteristic
Consider other's views	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

15 [11] I see myself as a: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Producer of the organisation's products and services	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Allocator of the organization resources	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Representative of the organization's mission/purpose	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

16 [12] People perform best when *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
They are challenged to aspire to greatness	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Their skills are matched to their job demands	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
They are left alone to do their jobs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

17 [13] I organise people to; *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Solve problems	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Produce results to plan	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Keep moving in a direction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

18 [14] To get things done, I use: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Networks and informal friendships	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Roles and the structure of the organisation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Resources and personal action	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

19 [15] When working with others, I: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Make others feel strong	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Organise others' work	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Coordinate with others	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

20 [16] I expect to: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Do better along the way	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Succeed	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Succeed at times, fail at times	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

21 [17] My major responsibility is: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
To produce predictable results	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
To produce as much as possible	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
To stimulate changes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

22 [18] Whenever I have the opportunity, I make clear to others my: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Output	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Sense of direction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Intended actions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

23 [19] My guide for choosing actions is: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
An image of our desired products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Our company's direction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Our company's plan and budget	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

24 [20] I see myself as a: *

Please choose the appropriate response for each item:

	Most characteristic	Somewhat characteristic	Least characteristic
Manager	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Leader	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Professional	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

[Richard E. Boyatzis and James A. Burruss, 1989](#)

Section E: Demographics

This section seeks information about your demographic details. It is for analysis purposes and your responses will be anonymised and grouped with other responses for analysis

25 [1] Gender *

Please choose **only one** of the following:

- Male
- Female

26 [2] Age group *

Please choose **only one** of the following:

- 18-24 years
- 25-31 years
- 32-38 years
- 39-45 years
- 46+ years

27 [3] The culture in my organisation can be best described as; *

Please choose **only one** of the following:

- **Like an extended family.**

It emphasizes teamwork, employee involvement, empowerment, cohesion, participation, corporate commitment to employees and self-managed teams.

It is held together by loyalty and tradition.

- **Dynamic and entrepreneurial.**

It thrives in an uncertain, ambiguous and turbulent environment.

The common values are innovation, flexibility, adaptability, risk taking, experimentation and taking initiative

- **Formalized and structured.**

It values efficiency, reliability, predictability and standardization.

Strict adherence to numerous rules, policies and procedures is expected.

- **Fiercely competitive and goal oriented.**

We focus on productivity, profitability, market share and penetration and winning.

It is hard driving, tough and demanding.

28 [4] My current work base is (country); *

Please choose **only one** of the following:

- United Kingdom
- Botswana
- Zimbabwe
- India
- Other

29 [5] I have been a qualified accountant with ACCA for (years); *

Please choose **only one** of the following:

- up to 5 years
- 5 - 10 years
- 11 - 15 years
- 16 - 20 years
- 21 - 25 years
- 26 -30 years
- 31 + years

30 [6] Ethnic background *

Please choose **only one** of the following:

- Black-African
- Black (Other)
- Black (Caribbean)
- Chinese

- Other Asian (non-Chinese)
- Bangladeshi
- Pakistani
- Indian
- Mixed race
- White British
- White (Other)
- White (Irish)
- Other

31 [7] My overall career experience can be characterised as; *

Please choose **only one** of the following:

- Local (one country)
- Regional (two countries)
- International (three countries)
- International (several countries)

32 [8] Business category *

Please choose **only one** of the following:

- Banking
- Education
- Energy and Utilities
- Health
- IT/Communications
- Insurance/Investment
- Leisure/Tourism/Travel
- Local government
- Manufacturing/Industry/Engineering
- National government
- Non-practice (Other)
- Not employed
- Not-for-profit
- Pharmaceuticals/Health Care
- Practice - AAPA Firm (The Association of Authorised Public Accountants)
- Practice - Chartered Certified Firm
- Practice - Chartered Firm
- Practice - Mixed (Chartered Certified/Chartered)
- Practice - Other Firm
- Professional Services
- Retail/Consumer
- Transport/Distribution

33 [9] My current organisation's size is; *

Please choose **only one** of the following:

- Non-practice 1-10 employees
- Non-practice 11-50 employees
- Non-practice 51-250 employees
- Non-practice 251-2000 employees
- Non-practice 2001+ employees
- Sole practitioner/sole director
- 2-3 directors/partners
- 4-6 directors/partners
- 7-9 directors/partners

- 10-99 directors/partners
- 100+ directors/partners
- Self-employed
- Other

34 [10] My current job category is; *

Please choose **only one** of the following:

- CEO/Chief Executive/Chairman/President
- Proprietor/Managing Partner/Partner/Sole Practitioner
- CFO/COO/Finance Director/Audit Director/Executive Director/General Manager/Commercial Director
- Senior Manager/Senior Accountant/Department Head/Financial Controller
- Finance Manager/Senior Analyst/Internal Auditor/Finance Officer/Accountant
- Account Executive/Finance Executive/Audit Assistant
- Non-practice: Company Secretarial
- Non-practice: Data Processing/Management Services
- Non-practice: Financial Accounting
- Non-practice: Financial Management - Treasurership
- Non-practice: General Management
- Non-practice: Information Technology
- Non-practice: Internal Auditing
- Non-practice: Management Accounting
- Non-practice: Taxation
- Non-practice: Other (please specify)
- Non-practice: Lecturer/Senior Lecturer/Principal
- Practice Audits
- Practice: General Practising Services
- Practice: Information Technology
- Practice: Insolvency
- Practice: Management Consultancy
- Practice: Other Category
- Practice: Taxation
- Production/Distribution

35 [11] How many years have you been in this role? *

Please choose **only one** of the following:

- up to 3 years
- 4 - 7 years
- 8 - 10 years
- 11 years and more

Please submit by 30.06.2012 – 23:59

Please fax your completed survey to: +44(0) 1332 592798 Submit your survey.

Thank you for completing this survey.

Appendix 11 – Coding abbreviations, perspectives and instrument subscales

Coding abbreviation	Perspective	Instrument Subscale equivalent	Reference to actual question on instrument on Appendix 10
L_AC1	Leader	Altruistic calling	Section A 2[1]
L_AC2	Leader	Altruistic calling	Section A 2[1]
L_AC3	Leader	Altruistic calling	Section A 2[1]
L_AC4	Leader	Altruistic calling	Section A 2[1]
L_EH1	Leader	Emotional healing	Section A 2[1]
L_EH2	Leader	Emotional healing	Section A 2[1]
L_EH3	Leader	Emotional healing	Section A 2[1]
L_EH4	Leader	Emotional healing	Section A 2[1]
L_W1	Leader	Wisdom	Section A 2[1]
L_W2	Leader	Wisdom	Section A 2[1]
L_W3	Leader	Wisdom	Section A 2[1]
LPM3	Leader	Persuasive mapping	Section A 2[1]
L_W5	Leader	Wisdom	Section A 2[1]
L_PM1	Leader	Persuasive mapping	Section A 2[1]
L_PM2	Leader	Persuasive mapping	Section A 2[1]
L_W4	Leader	Wisdom	Section A 2[1]
L_PM4	Leader	Persuasive mapping	Section A 2[1]
L_PM5	Leader	Persuasive mapping	Section A 2[1]
L_OS1	Leader	Organizational stewardship	Section A 2[1]
L_OS2	Leader	Organizational stewardship	Section A 2[1]
L_OS3	Leader	Organizational stewardship	Section A 2[1]
L_OS4	Leader	Organizational stewardship	Section A 2[1]
L_OS5	Leader	Organizational stewardship	Section A 2[1]
M_E1	Manager	Empowerment	Section B 3[2]
M_E2	Manager	Empowerment	Section B 3[2]
M_E3	Manager	Empowerment	Section B 3[2]
M_E4	Manager	Empowerment	Section B 3[2]
M_E5	Manager	Empowerment	Section B 3[2]
M_E6	Manager	Empowerment	Section B 3[2]
M_E7	Manager	Empowerment	Section B 3[2]
M_SB1	Manager	Standing back	Section B 3[2]
M_SB2	Manager	Standing back	Section B 3[2]
M_SB3	Manager	Standing back	Section B 3[2]
M_A1	Manager	Accountability	Section B 3[2]
M_A2	Manager	Accountability	Section B 3[2]
M_A3	Manager	Accountability	Section B 3[2]
M_F1	Manager	Forgiveness	Section B 3[2]
M_F2	Manager	Forgiveness	Section B 3[2]
M_F3	Manager	Forgiveness	Section B 3[2]
M_C1	Manager	Courage	Section B 3[2]
M_C2	Manager	Courage	Section B 3[2]
M_Au1	Manager	Authenticity	Section B 3[2]
M_Au2	Manager	Authenticity	Section B 3[2]
M_Au3	Manager	Authenticity	Section B 3[2]
M_Au4	Manager	Authenticity	Section B 3[2]
M_H1	Manager	Humility	Section B 3[2]
M_H2	Manager	Humility	Section B 3[2]

Coding abbreviation	Perspective	Instrument Subscale equivalent	Reference to actual question on instrument on Appendix 10
M_H3	Manager	Humility	Section B 3[2]
M_H4	Manager	Humility	Section B 3[2]
M_H5	Manager	Humility	Section B 3[2]
M_St1	Manager	Stewardship	Section B 3[2]
M_St2	Manager	Stewardship	Section B 3[2]
M_St3	Manager	Stewardship	Section B 3[2]
P_EH1	Professional	Emotional healing	Section C 4[3]
P_EH2	Professional	Emotional healing	Section C 4[3]
P_EH3	Professional	Emotional healing	Section C 4[3]
P_EH4	Professional	Emotional healing	Section C 4[3]
PCRV1	Professional	Creating value for the community	Section C 4[3]
PCRV2	Professional	Creating value for the community	Section C 4[3]
PCRV3	Professional	Creating value for the community	Section C 4[3]
PCRV4	Professional	Creating value for the community	Section C 4[3]
P_CS1	Professional	Conceptual skills	Section C 4[3]
P_CS2	Professional	Conceptual skills	Section C 4[3]
P_CS3	Professional	Conceptual skills	Section C 4[3]
P_CS4	Professional	Conceptual skills	Section C 4[3]
P_E1	Professional	Empowering	Section C 4[3]
P_E2	Professional	Empowering	Section C 4[3]
P_E3	Professional	Empowering	Section C 4[3]
P_E4	Professional	Empowering	Section C 4[3]
P_HSG1	Professional	Helping subordinates grow & succeed	Section C 4[3]
P_HSG2	Professional	Helping subordinates grow & succeed	Section C 4[3]
P_HSG3	Professional	Helping subordinates grow & succeed	Section C 4[3]
P_HSG4	Professional	Helping subordinates grow & succeed	Section C 4[3]
P_PSF1	Professional	Helping subordinates grow & succeed	Section C 4[3]
P_PSF2	Professional	Putting subordinates first	Section C 4[3]
P_PSF3	Professional	Putting subordinates first	Section C 4[3]
P_PSF3	Professional	Putting subordinates first	Section C 4[3]
P_BE1	Professional	Behaving ethically	Section C 4[3]
P_BE2	Professional	Behaving ethically	Section C 4[3]
P_BE3	Professional	Behaving ethically	Section C 4[3]
P_BE4	Professional	Behaving ethically	Section C 4[3]
LMP1a	Leader, Manager, Professional		Section D 5[1]
LMP1b	Leader, Manager, Professional		Section D 5[1]
LMP1c	Leader, Manager, Professional		Section D 5[1]
LMP2a	Leader, Manager, Professional		Section D 6[2]
LMP2b	Leader, Manager, Professional		Section D 6[2]
LMP2c	Leader, Manager, Professional		Section D 6[2]
LMP3a	Leader, Manager, Professional		Section D 7[3]
LMP3b	Leader, Manager, Professional		Section D 7[3]
LMP3c	Leader, Manager, Professional		Section D 7[3]
LMP4a	Leader, Manager, Professional		Section D 8[4]
LMP4b	Leader, Manager, Professional		Section D 8[4]
LMP4c	Leader, Manager, Professional		Section D 8[4]
LMP5a	Leader, Manager, Professional		Section D 9[5]
LMP5b	Leader, Manager, Professional		Section D 9[5]
LMP5c	Leader, Manager, Professional		Section D 9[5]

Coding abbreviation	Perspective	Instrument Subscale equivalent	Reference to actual question on instrument on Appendix 10
LMP6a	Leader, Manager, Professional		Section D 10[6]
LMP6b	Leader, Manager, Professional		Section D 10[6]
LMP6c	Leader, Manager, Professional		Section D 10[6]
LMP7a	Leader, Manager, Professional		Section D 11[7]
LMP7b	Leader, Manager, Professional		Section D 11[7]
LMP7c	Leader, Manager, Professional		Section D 11[7]
LMP8a	Leader, Manager, Professional		Section D 12[8]
LMP8b	Leader, Manager, Professional		Section D 12[8]
LMP8c	Leader, Manager, Professional		Section D 12[8]
LMP9a	Leader, Manager, Professional		Section D 13[9]
LMP9b	Leader, Manager, Professional		Section D 13[9]
LMP9c	Leader, Manager, Professional		Section D 13[9]
LMP10a	Leader, Manager, Professional		Section D 14[10]
LMP10b	Leader, Manager, Professional		Section D 14[10]
LMP10c	Leader, Manager, Professional		Section D 14[10]
LMP11a	Leader, Manager, Professional		Section D 15[11]
LMP11b	Leader, Manager, Professional		Section D 15[11]
LMP11c	Leader, Manager, Professional		Section D 15[11]
LMP12a	Leader, Manager, Professional		Section D 16[12]
LMP12b	Leader, Manager, Professional		Section D 16[12]
LMP12c	Leader, Manager, Professional		Section D 16[12]
LMP13a	Leader, Manager, Professional		Section D 17[13]
LMP13b	Leader, Manager, Professional		Section D 17[13]
LMP13c	Leader, Manager, Professional		Section D 17[13]
LMP14a	Leader, Manager, Professional		Section D 18[14]
LMP14b	Leader, Manager, Professional		Section D 18[14]
LMP14c	Leader, Manager, Professional		Section D 18[14]
LMP15a	Leader, Manager, Professional		Section D 19[15]
LMP15b	Leader, Manager, Professional		Section D 19[15]
LMP15c	Leader, Manager, Professional		Section D 19[15]
LMP16a	Leader, Manager, Professional		Section D 20[16]
LMP16b	Leader, Manager, Professional		Section D 20[16]
LMP16c	Leader, Manager, Professional		Section D 20[16]
LMP17a	Leader, Manager, Professional		Section D 21[17]
LMP17b	Leader, Manager, Professional		Section D 21[17]
LMP17c	Leader, Manager, Professional		Section D 21[17]
LMP18a	Leader, Manager, Professional		Section D 22[18]
LMP18b	Leader, Manager, Professional		Section D 22[18]
LMP18c	Leader, Manager, Professional		Section D 22[18]
LMP19a	Leader, Manager, Professional		Section D 23[19]
LMP19b	Leader, Manager, Professional		Section D 23[19]
LMP19c	Leader, Manager, Professional		Section D 23[19]
LMP20a	Leader, Manager, Professional		Section D 24[20]
LMP20b	Leader, Manager, Professional		Section D 24[20]
LMP20c	Leader, Manager, Professional		Section D 24[20]

Appendix 12 – Competing Values Framework – Critical Managerial Competencies

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Cameron, K.S and Quinn, R.E (2006) Diagnosing and changing organisational culture: Based on the Competing Values Framework. Revised Edition. The Jossey-Bass Business and Management Series (Jossey-Bass – A Wiley Imprint). pp.46 & 120

Notes: (Lincoln, 2010; pp.4-5)

The clan culture is like an extended family. This type of organization emphasizes teamwork, employee involvement, empowerment, cohesion, participation, corporate commitment to employees and self-managed teams. It is held together by loyalty and tradition. In this context, leaders are thought of as mentors or parent figures. Their main responsibilities are to empower employees, and facilitate their participation, commitment and loyalty.

The adhocracy culture is dynamic, entrepreneurial and creation organization. This organization thrives in an uncertain, ambiguous and turbulent environment. The common values are innovation, flexibility, adaptability, risk taking, experimentation and taking initiative. Leaders are also expected to be visionary, innovative and risk-oriented.

The hierarchy culture is a formalized and structured bureaucracy. This culture values efficiency, reliability, predictability and standardization. Fast and smooth operations are maintained by strict adherence to numerous rules, policies and procedures. The employees throughout the multiple hierarchical levels have almost no discretion. Leaders in this organization are expected to be good organizers and coordinators, and minimize costs.

The market culture is fiercely competitive and goal oriented. They focus on productivity, profitability, market share and penetration and winning. Leaders in this culture are expected to be hard driving, tough and demanding competitors.

Appendix 13 – Summary of Findings (Descriptive statistics)

Gender	No.	%
Male	99	79%
Female	26	21%
Total	125	100%

Age group	No.	%	Cum %
18-24 years	4	3%	3%
25-31 years	41	33%	36%
32-38 years	38	30%	66%
39-45 years	30	24%	90%
46+ years	12	10%	100%
Total	125	100%	

Culture	Description	No.	%	Cum %
Clan	Like an extended family	43	34%	34%
Adhocracy	Dynamic and entrepreneurial	28	22%	57%
Hierarchy	Formalised and structured	43	34%	91%
Market	Fiercely competitive & goal oriented	11	9%	100%
Total		125	100	

Country	No.	%	Cum %
United Kingdom	18	14%	14%
Botswana	13	10%	25%
Zimbabwe	17	14%	38%
Bahrain	2	2%	40%
Cameroon	2	2%	42%

Gender * Culture Cross tabulation					
	Culture				Total
	Clan	Adhocracy	Hierarchy	Market	
Male	27	25	37	10	99
Female	16	3	6	1	26
Total	43	28	43	11	125

Gender * Culture * Ethnicity Cross tabulation						
Ethnicity		Culture				Total
		Clan	Adhocracy	Hierarchy	Market	
Black-African	Male	12	14	26	7	59
	Female	8	0	5	1	14
	Total	20	14	31	8	73
Other Asian (non-Chinese)	Male			1		1
	Total			1		1
Pakistani	Male	10	8	6	1	25
	Female	2	1	0	0	3
	Total	12	9	6	1	28
Indian	Male	1				1
	Total	1				1
Mixed race	Male	1	1			2
	Female	0	1			1
	Total	1	2			3
White British	Male	1	1	2	2	6
	Female	3	0	1	0	4
	Total	4	1	3	2	10

Canada	1	1%	42%
Congo	1	1%	43%
Germany	1	1%	44%
Ghana	1	1%	45%
Ireland	2	2%	46%
Israel	1	1%	47%
Kenya	1	1%	48%
Lesotho	1	1%	49%
Malawi	9	7%	56%
Malaysia	1	1%	57%
Maldives	1	1%	58%
Mozambique	2	2%	59%
Nigeria	3	2%	62%
Pakistan	25	20%	82%
Poland	3	2%	84%
Saudi Arabia	1	1%	85%
Senegal	1	1%	86%
South Africa	6	5%	90%
Tanzania	1	1%	91%
UAE	4	3%	94%
Uganda	1	1%	95%
USA	2	2%	97%
Zambia	4	3%	100%
Total	125	100%	

Years qualified with ACCA	No.	%	Cum %
0-5 years	81	64.8	64.8
5-10 years	28	22.4	87.2
11-15 years	11	8.8	96

White (other)	Male	1	1	1		3
	Female	1	0	0		1
	Total	2	1	1		4
White (Irish)	Female	1	1			2
	Total	1	1			2
Other	Male	1		1		2
	Female	1		0		1
	Total	2		1		3
Total	Male	27	25	37	10	99
	Female	16	3	6	1	26
	Total	43	28	43	11	125

Country * Culture Cross tabulation					
Country	Culture				Total
	Clan	Adhocracy	Hierarchy	Market	
UK	7	4	5	2	18
Botswana	3	2	6	2	13
Zimbabwe	4	7	5	1	17
Bahrain	0	1	1	0	2
Cameroon	0	1	1	0	2
Congo	0	0	1	0	1
Germany	1	0	0	0	1
Ghana	1	0	0	0	1
Ireland	1	1	0	0	2
Israel	0	0	1	0	1
Kenya	0	0	1	0	1
Lesotho	1	0	0	0	1
Malawi	5	0	4	0	9
Malaysia	1	0	0	0	1

16-20 years	3	2.4	98.4
21-25 years	2	1.6	100
Total	125	100	

Ethnic background	No.	%	Cum %
Black-African	73	58.4	58.4
Other Asian (non- Chinese)	1	0.8	59.2
Pakistani	28	22.4	81.6
Indian	1	0.8	82.4
Mixed race	3	2.4	84.8
White British	10	8	92.8
White (other)	4	3.2	96
White (Irish)	2	1.6	97.6
Other	3	2.4	100
Total	125	100	

Career experience	No.	%	Cum%
Local (one country)	57	45.6	45.6
Regional (two countries)	28	22.4	68
International (three countries)	22	17.6	85.6
International (several countries)	18	14.4	100

Maldives	0	0	1	0	1
Mozambique	0	0	1	1	2
Nigeria	0	0	3	0	3
Pakistan	11	8	5	1	25
Poland	1	1	1	0	3
Senegal	0	0	0	1	1
South Africa	2	0	3	1	6
Tanzania	1	0	0	0	1
UAE	1	1	1	1	4
USA	1	1	0	0	2
Zambia	1	0	3	0	4
Total	43	28	43	11	125

Job category * Culture Cross tabulation					
Job category	Culture				Total
	Clan	Adhocracy	Hierarchy	Market	
CEO/ Chief Executive/ Chairman/ President	3	2	0	1	6
Proprietor/ Managing Partner/ Partner/ Sole Practitioner	4	1	0	0	5
CFO/ COO/ Finance Director/ Audit Director/ Executive Director/ General Manager/ Commercial Director	2	3	3	0	8
Finance Manager/ Senior Analyst/ Internal Auditor/ Finance Officer/ Accountant	0	1	3	0	4
Account Executive /Finance Executive/ Audit Assistant	0	0	1	0	1
Non-practice: Company Secretarial	1	0	0	0	1
Non-practice: Financial Accounting	2	0	4	0	6

Total	125	100	
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Business Category	No	%	Cum %
Banking	10	8	8
Education	7	5.6	13.6
Energy & Utilities	9	7.2	20.8
Health	2	1.6	22.4
IT/ Communications	8	6.4	28.8
Insurance/ Investment	7	5.6	34.4
Leisure/ Tourism/ Travel	1	0.8	35.2
Local government	3	2.4	37.6
Manufacturing/ Industry/ Engineering	20	16	53.6
National government	5	4	57.6
Non-practice (other)	3	2.4	60
Not-for-profit	11	8.8	68.8
Pharmaceuticals/ Health care	1	0.8	69.6
Practice - AAPA firm (Association of Authorised Public Accountants)	1	0.8	70.4
Practice - Chartered Certified Firm	8	6.4	76.8
Practice - Chartered Firm	6	4.8	81.6
Practice – Mixed (Chartered Certified/Chartered)	1	0.8	82.4
Practice - other firm	12	9.6	92
Professional services	3	2.4	94.4
Retail/ Consumer	3	2.4	96.8
Transport/Distribution	4	3.2	100
Total	125	100	

Non-practice: Financial Management – Treasurer-ship	1	0	0	0	1
Non-practice: General Management	0	3	4	0	7
Non-practice: Information Technology	8	5	5	2	20
Non-practice: Internal Auditing	16	6	15	6	43
Non-practice: Management Accounting	2	3	3	1	9
Non-practice: Taxation	2	0	0	0	2
Non-practice: Other	0	0	1	0	1
Practice: Audits	0	2	0	0	2
Practice: General Practising Services	1	0	0	1	2
Practice: Information Technology	0	0	1	0	1
Practice: Insolvency	0	0	1	0	1
Practice: Management Consultancy	1	1	0	0	2
Production/Distribution	0	0	2	0	2
Total	43	28	43	11	125

Organisation size * Culture Cross tabulation					
Organisation size	Culture				Total
	Clan	Adhocracy	Hierarchy	Market	
Non-practice 1-10 employees	3	2	0	0	5
Non-practice 11-50 employees	9	2	3	0	14
Non-practice 51-250 employees	7	4	6	2	19
Non-practice 251-2000 employees	4	7	9	5	25
Non-practice 2001+ employees	11	4	13	1	29
Sole practitioner/sole director	2	3	2	0	7
2-3 directors/partners	1	1	1	0	3
4-6 directors/partners	2	0	2	1	5
7-9 directors/partners	0	2	1	0	3

Current organization size	No.	%	Cum %
Non-practice 1-10 employees	5	4	4
Non-practice 11-50 employees	14	11.2	15.2
Non-practice 51-250 employees	19	15.2	30.4
Non-practice 251-2000 employees	25	20	50.4
Non-practice 2001+ employees	29	23.2	73.6
Sole practitioner/sole director	7	5.6	79.2
2-3 directors/partners	3	2.4	81.6
4-6 directors/partners	5	4	85.6
7-9 directors/partners	3	2.4	88
10-99 directors/partners	8	6.4	94.4
100+ directors/partners	1	0.8	95.2
Self-employed	3	2.4	97.6
Other	3	2.4	100
Total	125	100	

Job category	No.	%	Cum %
CEO/ Chief Executive/ Chairman/ President	6	4.8	4.8
Proprietor/ Managing Partner/ Partner/ Sole Practitioner	5	4	8.8
CFO/ COO/ Finance Director/ Audit Director/ Executive Director/ General Manager/ Commercial Director	8	6.4	15.2
Finance Manager/ Senior Analyst/ Internal Auditor/ Finance Officer/ Accountant	4	3.2	18.4
Account Executive/ Finance Executive/ Audit Assistant	1	0.8	19.2
Non-practice: Company Secretarial	1	0.8	20
Non-practice: Financial Accounting	6	4.8	24.8

10-99 directors/partners	2	1	2	1	6
100+ directors/partners	0	0	1	0	1
Self-employed	1	0	2	0	3
Other	1	2	0	0	3
Total	43	28	43	11	125

Business Category * Gender Cross tabulation			
Business Category	Gender		Total
	Male	Female	
Banking	10	0	10
Education	6	1	7
Energy & Utilities	6	3	9
Health	2	0	2
IT/ Communications	6	2	8
Insurance/ Investment	4	3	7
Leisure/ Tourism/ Travel	1	0	1
Local government	2	1	3
Manufacturing/ Industry/ Engineering	16	4	20
National government	3	2	5
Non-practice (other)	2	1	3
Not-for-profit	8	3	11
Pharmaceuticals/ Health care	1	0	1
Practice - AAPA firm (Association of Authorised Public Accountants)	1	0	1
Practice - Chartered Certified Firm	7	1	8
Practice - Chartered Firm	6	0	6
Practice – Mixed (Chartered Certified/Chartered)	1	0	1

Non-practice: Financial Management - Treasurership	1	0.8	25.6
Non-practice: General Management	7	5.6	31.2
Non-practice: Information Technology	20	16	47.2
Non-practice: Internal Auditing	43	34.4	81.6
Non-practice: Management Accounting	9	7.2	88.8
Non-practice: Taxation	2	1.6	90.4
Non-practice: Other (Lecturer/ Senior Lecturer/ Principal)	1	0.8	91.2
Practice: Audits	2	1.6	92.8
Practice: General Practising Services	1	1.6	94.4
Practice: Information Technology	1	0.8	95.2
Practice: Insolvency	2	0.8	96
Practice: Management Consultancy	1	1.6	97.6
Practice: Taxation	2	0.8	98.4
Production/Distribution	2	1.6	100
Total	125	100	

Years in role	No.	%	Cum%
0-3 years	58	46.4	46.4
4 - 7 years	44	35.2	81.6
8 - 10 years	9	7.2	88.8
11 years plus	14	11.2	100
Total	125	100	

Practice - other firm	11	1	12
Professional services	2	1	3
Retail/ Consumer	2	1	3
Transport/Distribution	2	2	4
Total	99	26	125

Job cat * Gender Cross tabulation			
Job category	Gender		Total
	Male	Female	
CEO/ Chief Executive/ Chairman/ President	5	1	6
Proprietor/ Managing Partner/ Partner/ Sole Practitioner	5	0	5
CFO/ COO/ Finance Director/ Audit Director/ Executive Director/ General Manager/ Commercial Director	7	1	8
Finance Manager/ Senior Analyst/ Internal Auditor/ Finance Officer/ Accountant	4	0	4
Account Executive /Finance Executive/ Audit Assistant	1	0	1
Non-practice: Company Secretarial	0	1	1
Non-practice: Financial Accounting	4	2	6
Non-practice: Financial Management – Treasurer-ship	0	1	1
Non-practice: General Management	6	1	7
Non-practice: Information Technology	14	6	20
Non-practice: Internal Auditing	34	9	43
Non-practice: Management Accounting	8	1	9
Non-practice: Taxation	1	1	2
Non-practice: Other	1	0	1
Practice: Audits	2	0	2
Practice: General Practising Services	2	0	2

Practice: Information Technology	0	1	1
Practice: Insolvency	0	1	1
Practice: Management Consultancy	2	0	2
Practice: Other Category	1	0	1
Production/Distribution	2	0	2
Total	99	26	125

Appendix 14 - Correlations, covariances and significances of demographic details

Correlations (“PCorr” denotes Pearson correlations** Significant at the 0.01 level (2-tailed) * Significant at the 0.05 level (2-tailed))											
		Gender	Age	Culture	Yrs qualified	Ethnicity	Overall career	Bus CAT	Org size	Job cat	Yrs in role
Gender	PCorr/ Sig. (2-tailed)										
	Covariance	.166									
Age	PCorr	-.001									
	Sig. (2-tailed)	.993									
	Covariance	.000	1.087								
Culture	PCorr	-.247**	.078								
	Sig. (2-tailed)	.006	.390								
	Covariance	-.101	.082	1.017							
Years qualified	PCorr	.092	.533**	.029							
	Sig. (2-tailed)	.308	.000	.746							
	Covariance	.033	.486	.026	.767						
Ethnicity	PCorr	.124	-.066	-.223*	.167						
	Sig. (2-tailed)	.169	.464	.013	.063						
	Covariance	.199	-.271	-.886	.576	15.532					
Overall career	PCorr	-.040	.140	-.009	.037	-.008					
	Sig. (2-tailed)	.661	.120	.925	.680	.932					
	Covariance	-.018	.161	-.009	.036	-.033	1.218				
BusCAT	PCorr	.012	.208*	-.135	.189*	-.111	.159				
	Sig. (2-tailed)	.896	.020	.132	.035	.219	.077				
	Covariance	.031	1.389	-.877	1.060	-2.803	1.126	41.198			
Org size	PCorr	-.079	.188*	.135	.234**	.264**	.111	.192*			
	Sig. (2-tailed)	.383	.036	.132	.009	.003	.218	.032			
	Covariance	-.091	.555	.387	.579	2.945	.346	3.491	8.014		
Job cat	PCorr	.055	-.184*	.128	-.019	.102	-.148	-.042	.222*		
	Sig. (2-tailed)	.540	.039	.155	.834	.257	.099	.645	.013		
	Covariance	.115	-.981	.658	-.085	2.053	-.833	-1.361	3.201	26.031	
Years in role	PCorr	.149	.416**	.136	.350**	.062	-.110	.141	.209*	.140	
	Sig. (2-tailed)	.098	.000	.130	.000	.493	.220	.116	.019	.119	
	Covariance	.059	.426	.135	.300	.239	-.120	.890	.581	.702	.963

Appendix 15 - Correlations: Scales and demographic variables

Correlations														
	Servant-leadership			RMP	Gender	Age	Culture	Years qualified	Ethnicity	Overall career	Business Category	Organisation size	Job cat	Years in role
	Leader	Manager	Professional											
Servant Leadership_Leader														
Servant Leadership_Manager	.647**													
Servant Leadership_Professional	.765**	.750**												
Role Preferences	-.207*	-.209*	-.228*											
Gender	.033	-.108	-.031	.070										
Age	.060	.168	.077	.052	-.001									
Culture	-.061	.107	-.019	.047	-.247**	.078								
Years qualified	.055	.168	.129	.133	.092	.533**	.029							
Ethnicity	-.220*	-.203*	-.224*	.182*	.124	-.066	-.223*	.167						
Overall career	.080	.040	-.063	-.066	-.040	.140	-.009	.037	-.008					
Business Category	.083	.083	.065	-.037	.012	.208*	-.135	.189*	-.111	.159				
Organisation size	-.078	-.059	-.116	.121	-.079	.188*	.135	.234**	.264**	.111	.192*			
Job cat	-.090	-.064	-.032	.062	.055	-.184*	.128	-.019	.102	-.148	-.042	.222*		
Years in role	.104	.277**	.149	-.113	.149	.416**	.136	.350**	.062	-.110	.141	.209*	.140	

Pearson correlations

** Significant at the 0.01 level (2-tailed)

* Significant at the 0.05 level (2-tailed)

