

# PROFESSIONAL ACCOUNTANTS' PERCEPTIONS OF SERVANT-LEADERSHIP: CONTEXTS, ROLES AND CULTURES

*Dr. Tapiwa Gande*

Faculty of Business and Leisure,  
Botswana Accountancy College & University of Derby in Botswana

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## Abstract

The study takes *servant-leadership* and attempts to find if there is an equivalent concept in *management*. The research design is positivist. 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. The research was conducted among a sample of professional accountants in 28 countries. The research found clear and reliable *servant-leadership*-type behaviours exhibited across the three discreet roles and contexts of leader, manager and professional. 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. This approach is new in its treatment of *servant-leadership* in this fashion. A further original approach is the use of the accountancy profession. Additional implications relate to how professional accountants trained from a global commo syllabus by a professional body that is looking to infuse more strategic and 'soft' skills in their syllabi for training professional accountants.

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**Keywords:** Leadership, servant leadership, organisational culture

## Introduction

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.

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.

### Leadership and management

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 worshippers of empirical research 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 2: 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

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.

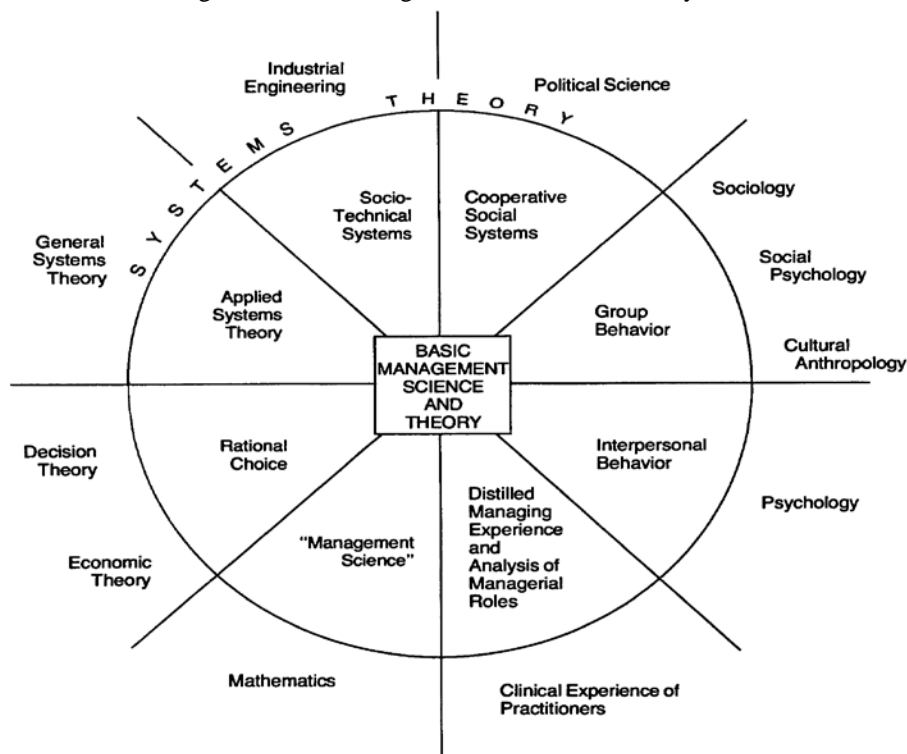
It is problematic to place servant-leadership in any class of leadership theories since it seems to have elements of each of the theories outlined. Other research has even found relationships between servant-leadership and modern leadership theories of transformational leadership, transactional leadership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

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 1 below.

Figure 1:Basic Management Science and Theory



(Koontz, 1980; p.182)

Figure 1 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 3: Negotiating a path out of the management theory jungle

	Classical	Behavioural	Systems
Prominent authors	Taylor, Fayol, Gantt, & the Gilbreths	Mayo, Follett, Roethlisberger & McGregor	Katz and Kahn, Kast and Rosenzweig, Thompson
Unit of analysis	Individual	Work group	System/subsystem
Source of motivation	Economic needs	Social needs	Homeostasis survival
Human nature	Rational	Emotional	Natural law
Focus on managerial attention	Observable behaviour	Cognition	Inter-relatedness
Ultimate objective	Efficiency	Social justice	Transformation of inputs to outputs
Role of the manager	Planner-trainer	Facilitator team builder	Synthesizer-integrator

Lemak, 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 4: Map of Theorising Approaches

Map of Theorizing Approaches		
	Theorizing within one literature	Theorizing across multiple bodies of literature
Theorizing with implicit assumptions of the literature	<ul style="list-style-type: none"> <li>• Problematisation</li> </ul>	<ul style="list-style-type: none"> <li>• Combining epistemologies</li> <li>• Metaphorical bricolage</li> </ul>
Theorizing with explicit constructs of the literature	<ul style="list-style-type: none"> <li>• Contrasting</li> <li>• Practical rationality</li> <li>• Inductive top-down theorizing</li> </ul>	<ul style="list-style-type: none"> <li>• Blending</li> </ul>

Suddaby, Hardy and Huy (2011), 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.

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).

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 2: Hierarchy of management cultures



Adapted from Bendixen and Burger (1998)

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).

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

### Servant leadership

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.

### Role Preferences

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. Even though the framework could be criticized 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.

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 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.

Table 4: Growth modes in Career and Life (Boyatzis, 1993; p.4)

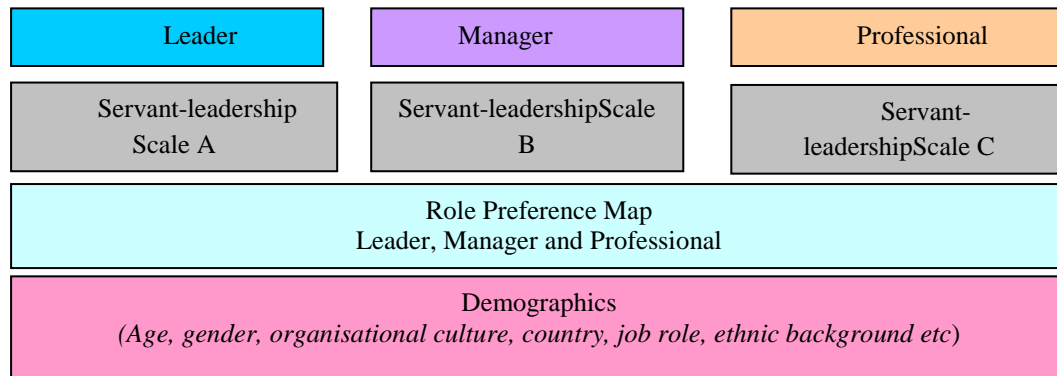
Three growth modes throughout career and life			
Theme	Mode		
	Performance	Learning	Development
Theory underlying this mode	Theory of effective job performance	Theory of learning	Theory of adult development intent
Intent	Job mastery	Expanded experience, variety/ novelty	Fulfillment of purpose or calling
Preoccupation	Success	Generalizability	Perpetual human/ social dilemmas
Key abilities	Situation specific, behavioural skills	Learning skills, self-image, and contingent values	Traits and core values
Best measurement methodology	Behavioural observation (e.g. simulation, critical incident interviews)	Self-report (e.g. adjective checklist, Q sort)	Interactive and interpretive methods (i.e. the respondent is involved in assessing and interpreting the meaning of the measures)

### 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)



## Findings

The findings in this research build further on the initial work by Gande and Jones (2013).

- Servant-leadership was measured with a 23-item servant leadership survey developed by Barbuto & Wheeler (2006). The internal consistency was excellent with a Cronbach’s alpha of 0.881. This is denoted as Scale A in the conceptual design above.
- Servant-leadership was measured with a 30-item servant leadership survey developed by van Dierendonck and Nuijten (2010). The internal consistency was excellent with a Cronbach’s alpha of 0.862. This is denoted as Scale B in the conceptual design.
- Servant-leadership was measured with a 28-item servant leadership survey developed by Liden et al (2008). The internal consistency was excellent with a Cronbach’s alpha of 0.920. This is denoted as Scale C in the conceptual design above.
- Role preferences were measured with 60-items from the Role Preference Map developed by Boyatzis (1993) – developed with Boyatzis and Burruss (1989). The overall internal consistency was outstanding at 0.948.
- Organisational culture was measured as options from four (4) organisational culture types Cameron & Quinn (2006) in Lincoln (2010). The internal consistency as measured by Cronbach’s alpha was high at 0.965

Table 5 shows the mean values, standard deviations and intercorrelations of the major variables included in the current study.

Table 5: Descriptives and intercorrelations

n=125	M	SD	1	2	3	4	5	6	7
Servant leadership	90.94	1.011							
Role preference - leader	30.62	6.93	-.218						
Role preference - manager	26.35	6.12	-.278	.781					
Role preference - professional	26.59	6.43		.780	.769				
Organisational culture - clan	2.18	1.00							
Organisational culture - adhocracy	2.26	1.00					.897		
Organisational culture - hierarchy	2.23	1.00					.934	.857	
Organisational culture - market	2.23	0.97					.907	.795	.851

\*\* Correlations significant at the 0.01 level (2-tailed) and at the 0.05 (2-tailed)



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 with high correlations.

### **Implications for training of professional accountants**

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.

### **Conclusion**

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.

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. 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.

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). 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.

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. Empirical findings however 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. 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.

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