



1403605232



**SWP 31/92 STRESS, SOCIAL SUPPORT AND PSYCHOLOGICAL
WELL-BEING IN BRITISH CHARTERED
ACCOUNTANTS**

**Dr KEVIN DANIELS
Strategic Management Group
Cranfield School of Management**

and

**DR ANDREW GUPPY
Applied Psychology Unit**

**Cranfield Institute of Technology
Cranfield
Bedford MK43 0AL
United Kingdom**

(Tel: 0234-751122)

(Fax: 0234-751806)



ABSTRACT

This paper reports an exploratory study of stress, social support and psychological well-being in British chartered accountants, using data from a 399 self-report questionnaires. The results suggest that the underlying structure of stress in British accountancy can be explained by three dimensions; quantitative overload stressors, professional/administrative interface stressors and nuisance stressors. The underlying structure of social support for the sample can be represented by three dimensions of help support, social dependability and esteem support. Differences in these factors and psychological well-being were demonstrated between senior and non-senior accountants, large and small/medium sized organisations and practices and non-practice organisations. Moreover associations between psychological well-being and the stressor and social support factors are also demonstrated.



INTRODUCTION

Very little research has been done concerning occupational stress in accountancy, even though accountancy is traditionally thought to be a stressful occupation (Coppage and French, 1987), and the realization that stress management has become increasingly important for accountants (Everly and Smith, 1992). Although some research has examined stress amongst accountants in meeting audit deadlines (Campbell et al, 1988, Cook and Kelley, 1988), few studies have addressed wider issues of stress amongst accountants.

Collins and Killough (1989) surveyed 1200 American accountants and found that the major sources of work stress for the accountant is an environment that demands long hours and the need to face frequent and demanding deadlines. Possibly as a result of this type of environment, Collins and Killough's sample also reported that conflict between home and work was also a major source of stress.

Haskins et al (1991) also examined a sample of American accountants (n=168). They found that the stressors experienced by accountants could be represented by three dimensions; role/organisational stressors, work overload/time pressure stressors and interpersonal relations stressors. However, only the latter two of these factors was found to predict psychological symptoms in a multiple regression.

One of the most important constructs consistently identified as being related to well-being is social support (Cassell, 1976, Kaplan et al, 1977, House, 1981, Wallston et al, 1983). House (1981) has suggested that social support can be subdivided into emotional support, instrumental support, informational support and appraisal support. Brown et al (1986) have noted that there is also a negative aspect to social support, or 'being let down' by people. However, neither of the present authors are aware of any studies that have examined the relationship between stress and well-being amongst accountants.

The aims of the present study are four fold. Firstly, unlike previous studies, this study examines the structure of stress amongst British accountants. Another aim is to examine the underlying dimensions of social support in accountants. The third aim is to relate organisational type (eg. practice versus non-practice) to stressors and social support. The final aim of the study is to examine the relationships between stress, support and psychological well-being in British accountants.

METHODS

Procedure and respondents.

A self-report questionnaire was mailed to 1500 accountants working in England and Wales. The names were selected at random from *List of Members* of the Institute of Chartered

Accountants for England and Wales. Ninety nine questionnaires were returned uncompleted, either because the targeted individual had moved abroad, had been made unemployed, was taking an extended break from work or else was deceased. Three hundred and ninety nine questionnaires were returned completed and usable for analysis. Thus a response rate of 28.4% was obtained. This low response rate can be explained by the length of the questionnaire administered. The demographic characteristics of the sample are shown in table 1.

INSERT TABLE ONE HERE

Questionnaire design.

The questionnaire included five different scales and a demographic section. Work related psychological well-being was assessed by three short scales devised and validated by Warr (1990). These scales assess job related contentment-anxiety, enthusiasm-depression and pleasure. High scores on these scales indicate good psychological well-being. General psychological well-being was assessed by the twelve item version of the General Health Questionnaire (GHQ12, Goldberg and Williams, 1988). The GHQ12 can be scored by two methods. The Likert scoring method, where items are coded 0-3, is more suitable for multivariate analysis (Banks et al, 1980), and thus was used in this study. High scores on this scale indicate poor psychological well-being.

The frequency and intensity of stressors experienced by accountants was assessed by two parallel eighteen item scales. The items were selected after a series of 20 interviews with accountants conducted by the first author (Daniels 1992). The respondents were asked to rate the frequency with which the eighteen events had been experienced in the previous two weeks on a six-point fully anchored Likert scale (ranging from 'not at all' through to 'all of the time'). Respondents were asked to rate how stressful they had found the eighteen events over the previous two weeks on a five-point fully anchored Likert scale ('not at all stressful' to 'very stressful').

Social support was assessed by a fifteen item scale derived from the interviews reported above and a review of the literature on social support (Daniels, 1992). Support was assessed by asking the respondents to assess the frequency with which they had received supportive behaviours over the previous two weeks. Frequency was assessed by a six-point fully anchored Likert type scales ('Not at all' to 'All of the time').

RESULTS

Descriptive statistics.

The descriptive statistics for the well-being scales are shown at the top of table 2, along with their coefficients of reliability. Coefficients of reliability and descriptive

statistics for the scales derived from principal components analyses, described below, are also shown.

INSERT TABLE 2 HERE

The structure of stress in accountants.

The stressor frequency and intensity items were subject to separate principal components analyses with oblique rotations. In both cases, Cattell's scree plot (Norusis, 1988) revealed clear evidence of three factor solutions (accounting for 43.6% of the variance in frequency items and 46.7% of the variance in the intensity items). Examining the structure matrices for both solutions, a convergence of factor solutions was found. Factor loadings were chosen on the basis of structure matrix loadings above 0.40 for both solutions.

The three factors could be named quantitative work load stressors (items dealing with work load of events interfering with work, eg. 'working long hours'), professional/administrative interface stressors (items that pertain to administrative matters, or the interference of professional pursuits, eg. 'supplying information to the Inland Revenue') and nuisance stressors (stressors largely out of the control of the individual, eg. 'computers developing technical problems'). One item (no definite role at work) did not load to criteria.

The structure of social support received by accountants.

The items in the social support scale were subjected to a principal components analysis with an oblique rotation. An examination of Cattell's scree plot revealed a three factor solution. The three factors extracted accounted for 50.6% of the variance in total. Examining the structure matrices, it was found that the first factor consisted of items pertaining to 'help support' (eg. 'been able to seek advice on technical matters'), the second factor consisted of items relating to 'being let down' (eg. 'people at work been too interested in their own ambitions, rather than help you') and the third factor to items relating to 'esteem support' (eg. 'been told by your colleagues and/or superiors that they have confidence in your work'). Since all the reversed scored items loaded on the second factor, this factor was named 'social dependability', the antithesis of being let down, and was scored to reflect high support. Receiving sympathy was found to load most strongly on esteem support factor, however, since receiving sympathy is a form of emotional help, this item was judged to load on the first factor. Being aware that other people had spotted one's emotional problems loaded positively on the first factor, but only to 0.26. However, given the conceptual fit of the this item with the first factor, it was decided that this item belonged to the help support factor. .

Differences in stress, social support and well-being between organisational and job types.

Differences in the stress, support and well-being scales between senior and non-senior position in company, practice and non-practice organisations and small/medium and large organisations were tested in a three-way multivariate analysis of variance (MANOVA). All the main effects were found to be significant ($p < 0.01$, $df = 352$). However, none of the interactions were found to be significant ($p > 0.01$).

The main effects were further examined by three separate two-groups discriminant function analyses (DFAs). In each of the analyses, a variable was judged to make a significant contribution to a function if its correlation exceeded 0.40 in absolute magnitude.

For seniority of position, the discriminant function was found to account for 33.33% of the between groups variance. The correlations between the function and each of the variables are shown in table 3. For ease of interpretation, the items are ordered by the size of their correlation with the discriminant function.

INSERT TABLE 3 HERE

As can be seen from table 3., the respondents sampled from senior positions reported having a higher frequency of professional/administrative interface stressors, but a

greater amount of job pleasure than their counterparts in non-senior positions.

The correlations between variables and the discriminant function are shown in table 4 for the DFA between practices and non-practices. The discriminant function explained 17.43% of the between groups variance. As can be seen from table 4., those accountants working for practices report a greater frequency of professional/administrative stressors and a higher intensity of nuisance stressors (notice also that intensity of professional/administrative interface stressors and frequency of nuisance stressors almost loaded on the function to criterion).

INSERT TABLE 4 HERE

Table 5. shows the correlations between variables and the discriminant function for the DFA comparing large to small/medium sized organisations. The discriminant function accounts for 21.49% of the between groups variance. As can be seen from table 5., respondents from smaller companies reported experiencing a greater frequency and a greater intensity of professional/administrative interface stressors.

INSERT TABLE 5 HERE

The relationship between stress, social support and psychological well-being.

The degree of association between stress, social support and psychological well-being was assessed by canonical correlation analysis, where all the psychological well-being variables were treated as dependent. The analysis revealed a predominant canonical variate accounting for 80.48% of the total variance between the psychological well-being variables, and a second variate accounting for 16.07% of the variance between psychological well-being variables. The other two variates accounted for less than four percent of the variance, and thus were considered non-significant.

Correlations between the dependent variables and the first canonical variable all exceeded 0.67 in absolute value. This indicates that the canonical variate represents generalized psychological well-being, with high scores on the canonical variate representing poor psychological well-being. Only job enthusiasm and job pleasure correlated above 0.40 with the second variate. This second variate is therefore representative of job pleasure/enthusiasm, with high scores representing high well-being. The correlations between the canonical variates, dependent and independent variables are shown in table 6.

INSERT TABLE 6 HERE

The canonical correlations for the first and second variates came to 0.64 and 0.35 respectively. Squaring these values gives the amount of variance explained by a linear combination of the independent variables for each of the canonical variates. Therefore, a linear combination of the dependent variables explains 41.0% of the variance in the first variate and 12.2% of the variance in the second variate.*

Examining table 6., it can be seen that general poor psychological well-being (variate 1) in accountants is very strongly associated with a high intensity quantitative work load stressors, high intensity nuisance stressors and high intensity professional/administrative interface stressors. To a lesser extent, general poor psychological well-being in accountants is associated with a high frequency of both nuisance stressors and quantitative work load stressors. Good general psychological well-being is associated with high social dependability.

Job pleasure-enthusiasm (variate 2) is shown in table 6. to be highly associated with a high frequency of quantitative work load stressors. A high frequency of professional /administrative interface stressors and high intensity work load stressors are also associated with job pleasure-enthusiasm. Also associated with job pleasure-enthusiasm are help support and esteem support.

*Although the squared canonical correlation does not strictly represent the amount of variance in the dependent variables explained by the independent variables, it was decided to use this index since it is more appropriate when the dependent variables share a lot of variance (Stevens, 1986), as here.

DISCUSSION

The stressors experienced by the sample were found to be represented by three underlying factors; quantitative workload stressors, professional/administrative interface stressors and nuisance stressors. This structure held for both the frequency and intensity items.

One factor emerged in common with the factor structure reported by Haskins et al, ie. workload stressors. Haskins et al also found a role/organisational stressors factor, which is similar to the professional/administrative interface stressor factor reported here. The interpersonal relations factor uncovered by Haskins et al would be subsumed under social support in this study. Thus there appears to be some cross-cultural similarity on the underlying structure of stressors experienced by British and American accountants.

Principal components analysis revealed a three factor solution for the social support scale; help support, social dependability and esteem support. Help support incorporates those types of support that are elicited in response to a stressor (instrumental support, informational support and emotional support). Esteem support corresponds to Cobb's (1976) component of support that is information leading to individual to believe that s/he is esteemed and valued. Social dependability is the antithesis of negative support, ie. being let down (Brown et al, 1986).

The results demonstrated that senior accountants experience a greater frequency of professional/administrative interface stressors and greater job pleasure than those accountants in non-senior positions. A higher amount of professional/administrative interface stressors may have been expected, since senior professionals have to perform administrative/management functions, as well as their professional duties (Mintzberg, 1979). Therefore, it is not surprising to find that senior accountants experience conflicts between their professional work and their administrative duties more often than their junior colleagues.

There are a number of reasons why more senior accountants should experience greater job pleasure. The greater amount of money earned by senior accountants may not only increase the material quality of the accountants' life, but may also provide a valuable coping resource (Folkman et al, 1979). Moreover, it is to be expected that senior accountants experience more autonomy in their work. Work autonomy has been linked directly to work related well-being (Spector, 1986), and has also been shown to be a facilitator of effective coping (Daniels, 1992). Also, reaching senior accountancy positions may be thought of as the attainment of career goals (cf. Cooper and Marshall, 1976).

Those accountants working in practices were also shown to report a greater frequency of professional/administrative stressors and experience a greater intensity of nuisance stressors. The greater frequency of professional

/administrative stressors may be related to the structuring of professional organisations, such as accountancy practices. Mintzberg (1979) notes that in professional organisations, the professional, as well as being responsible for producing the organisations output, also occupies a managerial/administrative role with respect to support staff and junior staff (especially for senior staff, see above). However, in non-accountancy organisations, the accountant occupies a support role, providing in-house consultancy etc. In this role, the accountant has few administrative functions, since these are provided by the rest of the organisation.

The greater intensity of nuisance stressors reported by those of the sample that work in practices may be due to the nature of practice work. Remember that nuisance stressors were defined as those stressors largely out of control of the individual. Whereas these nuisances interfere with all accountants' work, they may be more stressful for the accountant in practice since the practice may lose money if the work is not delivered on time or to standard. In-house accounts departments do not have to compete for work, so interferences with work become less salient.

Those members of the sample from small/medium sized companies reported experiencing a greater frequency and a greater intensity of professional/administrative stressors. In smaller companies, the administrative back-up is not available to allow this type of work to be moved to specialist

administrators. Hence the greater experienced frequency and intensity of these types of stressors in smaller companies.

Canonical correlation analysis revealed that poor general well-being is associated with a high intensity quantitative work load stressors, a high intensity of nuisance stressors, a high intensity of professional/administrative interface stressors and little social dependability (ie. being let down). To a lesser extent, a high frequency of both quantitative work load stressors and nuisance stressors are also associated with poor general psychological well-being. Job pleasure-enthusiasm was found to be associated with help support and esteem support.

To a large extent, these results are expected, given that previous research (cited in the introduction of this paper) has shown that poor well-being is associated with the occurrence of stressors and being let down, and that good psychological well-being is associated with high social support.

However, the job pleasure-enthusiasm variate was also associated with a high frequency of quantitative workload stressors, a high frequency of professional/administrative interface stressors and a high intensity of quantitative workload stressors. These result converge with those of Burke (1976), who found job satisfaction to be weakly related to high workload is a sample of professionals.

Since job pleasure-enthusiasm was found to be the second variate (accounting for about 16% of the variance within the dependent variable set), it may be that a small amount of variance in job-related psychological well-being is associated with eustress. Eustress is the term invented by Selye (1976) as that stress in one's life necessary for motivation. Conversely, these latter results may be due to the way some people react to stress. Maddi and Kobassa (1984) have put forward the concept of the hardy personality, that is a personality type that buffers the effects of stress. Maddi and Kobasa posit that the hardy personality responds to stress as a challenge, and therefore views stress as an opportunity for personal growth. Clearly, this unusual result deserves further attention.

REFERENCES

BANKS, M.H., CLEGG, C.W., JACKSON, P.R., KEMP, N.J. (1980). The use of the general health questionnaire as an indicator of mental health in occupational studies. *Journal of Occupational Psychology*, 53, pp 187-194.

BROWN, G.W., ANDREWS, B., HARRIS, T., ADLER, Z., BRIDGE, L. (1986). Social support, self-esteem and depression. *Psychological Medicine*, 16, 813-831.

BURKE, R.J. (1976). Occupational stress and job dissatisfaction. *The Journal of Social Psychology*, 100, 235-244.

CAMPBELL, M.C., SHERIDAN, J.B., CAMPBELL, K. (1988). *Woman CPA*, 50, 4-7.

CASSELL, J. (1976). The contribution of the social environment to host resistance. *American Journal of Epidemiology*, 104, 107-123.

COBB, S. (1976). Social support as a moderator of life stress. *Psychosomatic Medicine*, 38, 300-314.

COLLINS, K.M., KILLOUGH, L.N. (1989). Managing stress in public accounting. *Journal of Accounting*, 167, 92-98.

COOK, E., KELLEY, T. (1988). Auditor stress and time-budgets. *CPA Journal*, 58, 83-86.

COPPAGE, R., FRENCH, G.R. (1987). Handling stress in the accountancy profession. *CPA Journal*, 57, 99-101.

DANIELS, K. (1992). *Occupational Stress and Control: Implications for Employee Well-Being*. Unpublished PhD Thesis, Cranfield Institute of Technology, UK.

EVERLY, G.S., SMITH, K.J. (1992). Stress management for CPAs. *Journal of Accountancy*, 173, 80-85.

FOLKMAN, S., SCHAEFFER, C., LAZARUS, R.S. (1979). Cognitive processes as mediators of stress and coping. In V.Hamilton and

D.M. Warburton (eds.), *Human Stress and Cognition: An Information Processing Approach*. (Pitman, Bath).

GOLDBERG, D.P., WILLIAMS, P. (1988). *A User's Guide to the General Health Questionnaire: GHQ*. (Nelson, Windsor).

HASKINS, M.E., BAGLIONI, A.J., COOPER, C.L. (1991). An investigation of the sources, moderators, and psychological symptoms of stress amongst audit seniors. *Contemporary Accounting Research*, 6, 361-385.

HOUSE, J.S. (1981). *Work Stress and Social Support*. (Addison Wesley, London).

KAPLAN, B.H., CASSELL, J.C., GORE, S. (1977). Social support and health. *Medical Care*, 15, 47-58.

MADDI, S.R., KOBASA, S.C. (1984). *The Hardy Executive: Health Under Stress*. (Dow-Jones Irvin, Homewood, Illinois).

MINTZBERG, H. (1979). *The Structuring of Organizations*. (Prentice Hall, New Jersey).

NORUSIS, M.J. (1988). *SPSS-X Advanced Statistics Guide*, 2nd ed. (SPSS Inc, Chicago).

SELYE, H. (1975). Implications of the stress concept. *New York State Journal of Medicine*, 75, pp 2139-2145.

SPECTOR, P.E. (1986). Perceived control by employees: A meta-analysis of studies concerning autonomy and participation at work. *Human Relations*, 39, 1005-1016.

STEVENS, J. (1986). *Applied Multivariate Statistics for the Social Sciences*. (Erlbaum, New Jersey).

WALLSTON, B.S., ALAGNA, S.W., DEVELLIS, R.F. (1983). Social support and physical health. *Health Psychology*, 2, 367-391.

WARR, P.B. (1990). The measurement of well-being and other aspects of mental-health. *Journal of Occupational Psychology*, 63, 193-210.

Table 1. The demographic characteristics of the sample.

Variable	Mean or frequency	Standard deviation or percentage
Age (yrs)	39.14	9.49
Time spent as chartered accountant (yrs)	14.18	9.74
Organisational tenure (yrs)	7.63	7.07
Time spent in position (yrs)	5.02	5.94
Sex		
Male	334	83.7%
Female	64	16.0%
Number working in practice	201	50.4%
Number working for non-practice organisations	196	49.1%
Number in senior positions (ie. above middle management)	285	71.4%
Number working in middle or junior positions	113	28.3%
Number working for small/ medium sized companies	218	54.6%
Number working for large national/public organisations	179	44.9%

Table 2. Means, standard deviations and internal reliabilities for stress intensity, stress frequency, social support factors and psychological well-being.

Variable	Mean	Std dev	Alpha
job pleasure	2.97	0.88	0.91
job contentment	3.80	0.91	0.86
job enthusiasm	4.40	0.88	0.88
GHQ12	10.65	4.89	0.87
QWLI	7.26	4.14	0.82
QWLF	14.67	4.63	0.71
P/AII	6.17	4.60	0.78
P/AIF	21.88	7.94	0.76
NUII	4.18	2.88	0.60
NUIF	5.28	3.11	0.57
HELP	13.40	7.21	0.80
SOC DEP	12.07	2.63	0.71
EST SUP	2.41	2.44	0.90

QWLI stands for 'quantitative work load stressors - intensity', QWLF stands for 'quantitative work load stressors - frequency', P/AII stands for 'professional/administrative interface stressors' - intensity, P/AIF stands for 'professional/administrative interface stressors - frequency', NUII stands for 'nuisance stressors - intensity', NUIF stands for 'nuisance stressors - frequency', HELP stands for 'help support', SOC DEP stands for 'social dependability', EST SUP stands for 'esteem support'.

Table 3. Correlations between variables and canonical discriminant function for DFA comparing between senior and non-senior positions. Positive correlations indicate values are higher for senior positions.

Variable	Correlation with function
P/AIF	0.69
Job pleasure	0.41
QWLF	0.35
P/AII	0.32
Job enthusiasm	0.26
GHQ12	-0.26
Job contentment	0.24
SOC DEP	0.19
NUII	-0.14
NUIF	-0.08

Table 4. Correlations between variables and canonical discriminant function for DFA comparing between practices and non-practices. Positive correlations indicate values are higher for practices.

Variable	Correlation with function
P/AIF	0.73
NUII	0.41
P/AII	0.39
NUIF	0.38
EST SUP	-0.29
QWLI	0.24
SOC DEP	0.08
Job enthusiasm	-0.07
QWLF	0.07
HELP	0.06
Job contentment	-0.04
Job pleasure	0.01

Table 5. Correlations between variables and canonical discriminant function for DFA comparing between large and small/medium sized companies. Positive correlations indicate values are higher for small/medium sized organisations.

Variable	Correlation with function
P/AIF	0.71
P/AII	0.41
SOC DEP	0.27
EST SUP	-0.21
QWLF	-0.17
HELP	-0.14
Job pleasure	0.11
NUIF	-0.07
Job contentment	0.06
NUII	-0.06
Job enthusiasm	0.05
QWLF	-0.04

Table 6. Correlations between variables and canonical variates.

Dependent variable	Variate no.	
	1	2
Job pleasure	-0.67	0.60
Job contentment	-0.73	0.56
Job enthusiasm	-0.99	-0.05
GHQ12	0.74	-0.31
Independent variable		
QWLI	0.75	0.43
QWLF	0.35	0.72
P/AII	0.63	0.33
P/AIF	0.06	0.55
NUII	0.57	0.12
NUIF	0.42	0.12
HELP	-0.11	0.57
SOC DEP	-0.73	0.14
EST SUP	-0.15	0.45

Note that the first variate represents a general psychological well-being and the second variate represents job pleasure-enthusiasm.

Cranfield School of Management

Cranfield Institute of Technology

Cranfield Bedford MK43 0AL England

Telephone National Bedford (0234) 751122

International +44 234 751122

Telex 826559 CITMAN G

Telefax (0234) 751806



The Cranfield School of Management Working Papers Series has been running since 1987, with approximately 300 papers so far coming from the seven major academic subject areas of the School: Enterprise and Small Business Development in the UK and overseas; Finance, Accounting and Economics; Human Resources and Management Development; Information Systems Management; Marketing and Logistics; Operations and Project Management; and Strategic Management. In 1991, the School merged with the Cranfield School of Policy Studies, resulting in two new subject areas, the Social Policy faculty being reformed into the new Public Sector Management Group, and a Centre for Logistics and Transport Studies. From 1992, papers from all groups will be included in the Series. From 1992, papers are reviewed by senior members of faculty before acceptance into the Series.

For copies of papers (up to three free, then £2 per copy, cheques to be made payable to the Cranfield School of Management), please contact Mrs Val Singh, Research Administrator, at the above address.

February 1992

SCHOOL WORKING PAPER SERIES

List No 4, 1990

SWP 1/90 Sue Birley, David Norburn, Kingsley Manning

"Developing a New Ventures Strategy"

SWP 2/90 Sue Birley

"The Small and Medium-sized Enterprise - Is there a European Dimension?"

SWP 3/90 David Ballantyne

"Management of the Diagnostic Review Process in Service Quality Management: ANZ Bank - A Case Outline"

SWP 4/90 David Ballantyne

"Turning the Wheel of Quality Improvement - Continuously"

SWP 5/90 Bob Spink

"Overtime: The Problem that won't go away."

SWP 6/90 Sue Birley & Paul Westhead

"Growth and Performance Contrasts between Types of Small Firms"

SWP 7/90 David Parker

"The 1988 Local Government Act and Compulsory Competitive Tendering"

SWP 8/90 Sue Davison

"Cultural Mapping - What is it, and How does it relate to Previous Research?"

SWP 9/90 Andrew Myers, Ian Oram, Michael Sweeney, Alan Warr

"Managing Learning the Need to Change - Some General Findings from a Study of Applying Information Technology to Aid Learning in a Business School"

SWP 10/90 David Parker

"The Importance of Ownership"

SWP 11/90 John Hailey

"Financing Small Enterprise in Developing Ministates"

SWP 12/90 Malcolm Harper & John Hailey

"Management Development for Enterprise Promotion: NGOs and the Development of Income Generating Enterprise"

SWP 13/90 John Grierson

"Sustainability, Self-Sufficiency and Management Simplicity"

SWP 14/90 Sue Birley & Paul Westhead

"Private Business Sales Environments in the UK"

SWP 15/90 Malcolm McDonald & Hugh Wilson

"State of the Art Developments in Expert Systems and Strategic Marketing Planning"

- SWP 16/90 Yochanan Altman
"The Organisational Culture of the Armed Forces: The Case of the Israeli Army"
- SWP 17/90 Paul Burns
"Managing a Partnership for Business Success"
- SWP 18/90 Sue Birley & Paul Westhead
"Spatial Variations in Private Advertised Sales in the UK, 1983-1988"
- SWP 19/90 Keith Ward, Sri Srikanthan, Richard Neal
"Strategic Brand Accounting"
- SWP 20/90 Yochanan Altman
"The Relocations of Companies: The Human Resources Perspective"
- SWP 21/90 Sue Birley & Kingsley Manning
"Public Sector Venturing"
- SWP 22/90 Malcolm McDonald
"Marketing Technique Interrelationships and the Pursuit of Relevance in Marketing Theory"
- SWP 23/90 Sue Birley, Stan Cromie & Andrew Myers
"The Relationships between Incubator Experience Entrepreneurial Networks in Northern Ireland - Some initial findings."
- SWP 24/90 Sue Birley, Stan Cromie, & Andrew Myers
"Entrepreneurial Networks: Their Creation and Development in Different Countries"
- SWP 25/90 Sue Birley & Paul Westhead
"Discriminating Factors in the Strategic Profile of 'Small' and 'Large' Small Firms"
- SWP 26/90 Andy Bytheway
"Electronic Data Interchange: The Longer Term Effects on International Trade - A Selected Glossary of EDI Terms and Acronyms"
- SWP 27/90 Andy Bytheway
"Electronic Data Interchange: Technical Opportunity or Business Necessity?"
- SWP 28/90 Andy Bytheway & Chris Barrington-Brown
"Survey of Electronic Data - Interchange Users and Service Providers in the UK"
- SWP 29/90 Andy Bytheway
"An Update Report from the EDI 1989 Conference in London"
- SWP 30/90 Andy Bytheway
"Electronic Data Interchange and Advanced Information Processing - The Way Ahead"
- SWP 31/90 Andy Bytheway
"EDI Standards and the Single European Market"
- SWP 32/90 Andy Bytheway
"The Effects of EDI on the Financial Sector"
- SWP 33/90 Mike Sweeney & S Carter
"JIT (Just in time) Manufacturing - But at What Cost?"
- SWP 34/90 Mike Sweeney
"CIM (Computer Integrated Manufacture) - Buy Now or Pay Later"
- SWP 35/90 Paul Westhead
"Managing the Construction of a Manufacturing Establishment Data-Bank"
- SWP 36/90 Yochanan Altman
"The Role of Personal Social Support Networks in Soviet Type Centralised Command Economies: Social Networks at Work in Soviet Georgia"
- SWP 37/90 David Parker, Keith Hartley, & Stephen Martin
"Organisational Status, Ownership and Productivity"
- SWP 38/90 Mike Sweeney
"Breakthrough to World Class Manufacturing - A Strategy for the Transformation"
- SWP 39/90 Colin Armistead & Graham Clark
"After Sales Support Strategy"
- SWP 40/90 Colin Armistead
"Competitive Service Strategy and the Service Operations Task"
- SWP 41/90 Susan Segal-Horn & Heather Davison
"Global Markets, The Global Consumer and International Retailing"
- SWP 42/90 John McGee & Susan Segal-horn
"Strategic Space and Industry Dynamics"
- SWP 43/90 David Parker, Keith Hartley, & Stephen Martin
"Do Changes in Organisational Status Affect Financial Performance?"

SWP 44/90 Keith Ward, Sri Srikanthan, Richard Neal
"Life-Cycle Costing in the Financial
Evaluation and Control of Products and
Brands"

SWP 45/90 Adrian Payne, Deborah Walters & Gordon
Foxall
"A Study of the Cognitive Styles of Australian
Managers"

SWP 46/90 Graham Elkin
"Organisational Behaviour: People, Groups
and Organisations at Work"

SWP 47/90 Graham Elkin
"Physical Therapy and Management
Consulting"

SWP 48/90 Graham Elkin
"Executive Challenge: Using the Outdoors to
Develop the Personal Action Skills of MBA
Students"

SWP 49/90 Graham Elkin
"Career - A Changing Concept"

SWP 50/90 Graham Elkin
"Competency Based Human Resource
Development - Making Sense of the Ideas"

SWP 51/90 Graham Elkin
"The Admission of Mature Adult Students to
Executive MBA Programmes"

SWP 52/90 Graham Elkin
"Exploring the Environment, Discovering
Learning Resources and Creating Low Cost
Training & Development - Part 1"

SWP 53/90 Graham Elkin
"Exploring the Environment, Discovering
Learning Resources and Creating Low Cost
Training & Development - Part 2"

SWP 54/90 Kim James & Donna Lucas
"Managing Learning in an Organisation that
Understands Teaching"

SWP 55/90 Graham Elkin
"Eldercare: A Growing Issue for Employee
and Employer"

SWP 56/90 Robert Brown & Andy Burnett
"Graduate Enterprise Programme IV, 1990 -
Recruitment and Selection Report, East
Midlands Region"

SCHOOL WORKING PAPERS

LIST NO 5, 1991

SWP 1/91 Colin Barrow
"How Green are Small Companies? A Survey
by Cranfield School of Management"

SWP 2/91 Graham Clark
"Strategies for Product and Customer Support
- A Research Report"

SWP 3/91 David Parker
"Tackling Tax Evasion in the UK"

SWP 4/91 John McGee and Susan Segal-Horn
"Strategic Space and Industry Dynamics: The
Implications for International Marketing
Strategy"

SWP 5/91 Chris Brewster
"Culture: The International Dimension"

SWP 6/91 Chris Brewster and Helen Peck
"Management Changes in China and Eastern
Europe: Dubious Parallels"

SWP 7/91 Keith Ward, Sri Srikanthan, Richard Neal
"Marketing Investment Analysis: The Critical
Success Factors for Financially Evaluation and
Effectively Controlling Marketing Investment
Decisions."

SWP 8/91 Andy Bytheway and Bernard Dyer
"Electronic Data Interchange: Persuading
Senior Management"

SWP 9/91 Alan Warr
"Strategic Opportunities and Information
Systems Management"

SWP 10/91 Alan Warr
"Bridging the Gap - Implementing Information
Systems Strategies"

SWP 11/91 Alan Warr
"Mapping the Applications Portfolio onto the
Projects Portfolio"

SWP 12/91 Siobhan Alderson & Andrew Kakabadse
"The Top Executive Competencies Survey - A
Literature Review"

SWP 13/91 Mike Sweeney
"Determining a Technology Strategy for
Competitive Advantage"

- SWP 14/91 Len Holden and Helen Peck
"Bulgaria, Perestroika, Glasnost and Management"
- SWP 15/91 Robert Brown & Andy Burnett
"Do we need Enterprising Graduates?"
- SWP 16/91 Ian Oram & Clare Tagg
"Using an IS Strategic Model to give a Strategy for Teaching IS"
- SWP 17/91 Len Holden
"Employee Communications in Europe"
- SWP 18/91 Susan Segal-Horn
"The Globalisation of Service Industries"
- SWP 19/91 David Ballantyne
"Coming to Grips with Service Intangibles, using Quality Management Techniques"
- SWP 20/91 Colin Armistead
"Resource Productivity in the Services Sector"
- SWP 21/91 David Parker & John Burton
"Rolling back the State? : UK Tax and Government Spending Changes in the 1980s"
- SWP 22/91 Simon Knox & David Walker
"Involvement, Cognitive Structures and Brand Loyalty: The Empirical Foundations for a Unifying Theory"
- SWP 23/91 David Ballantyne
"Internal Marketing, Collaboration and Motivation in Service Quality Management"
- SWP 24/91 Chris Brewster
"Starting again: Industrial Relations in Czechoslovakia"
- SWP 25/91 Cliff Bowman & Gerry Johnson
"Surfacing Managerial Patterns of Competitive Strategy: Interventions in Strategy Debates"
- SWP 26/91 Malcolm Harper
"Cooperatives and Other Group Enterprises: What are the Critical Factors for Success? A Survey of Informed Opinion."
- SWP 27/91 Mike Sweeney
"The Strategic Management of Manufacturing: From Waste to Haste"
- SWP 28/91 Mike Sweeney
"How to Achieve Competitive Edge by Simultaneous Process Engineering"
- SWP 29/91 Mike Sweeney
"Towards a Unified Theory of Strategic Manufacturing Management"
- SWP 30/91 David Ballantyne, Martin Christopher & Adrian Payne
"The Pathology of Company-Wide Quality Initiatives: Seven Prescriptions for Failure"
- SWP 31/91 Martin Christopher, Adrian Payne & David Ballantyne
"Relationship Marketing: Bringing Quality, Customer Service and Marketing Together"
- SWP 32/91 Mike Fleming & Joe Nellis
"The Development of Standardised Indices for Measuring House Price Inflation Incorporating Physical and Locational Characteristics"
- SWP 33/91 Cliff Bowman
"Charting Competitive Strategy"
- SWP 34/91 Roland Calori, Gerry Johnson & Philippe Sarnin
"French and British Top Managers' Understanding of the Structure and the Dynamics of their Industries: A Cognitive Analysis and Comparison"
- SWP 35/91 Michael Sweeney
"Manufacturing-Led Competitiveness: Use Maths not Myths"
- SWP 36/91 Robert Brown, Andrew Norton & Bill O'Rourke
"Case Study - Beverley plc"
- SWP 37/91 Malcolm Harper & John Hailey
"Management Development for Enterprise Promotion: Non-Governmental Organisations and the Development of Income Generating Enterprise"
- SWP 38/91 Shaun Tyson & Noeleen Doherty
"The Redundant Executive: Personality and the Job Change Experience"
- SWP 39/91 Yochanan Altman
"On Managing Volunteers - Absence of Monetary Compensation and its Implication on Managing Voluntary Organisations: The Issues of Motivation, Control and Organisational Structure."
- SWP 40/91 David Parker
"Privatisation Ten Years On: A Critical Analysis of its Rationale and Results."

- SWP 41/91 Ian Oram
"Implications of an IS Strategic Model for IS Development"
- SWP 42/91 Shaun Tyson
"1992: An Investigation of Strategies for Management Development"
- SWP 43/91 Malcolm McDonald
"The Changing Face of Marketing"
- SWP 44/91 Malcolm McDonald
"Teaching by Degrees"
- SWP 45/91 Malcolm McDonald & John Leppard
"Marketing Planning and Corporate Culture"
- SWP 46/91 Colin Barrow & Andy Burnett
"The Single Market and Small Growing Companies in the UK: A Survey by Cranfield School of Management"
- SWP 47/91 Colin Barrow
"Key Staff Recruitment in Small Firms in the UK: A Survey by Cranfield School of Management"
- SWP 48/91 Yochanan Altman
"Organisational Consultancy and Clinical Psychology - The Meeting of Two Worlds"
- SWP 49/91 John Hailey & Jon Westborg
"A New Role for Development Agencies: Non-Government Organisations and Enterprise Development"
- SWP 50/91 Paul Burns & Christine Choisine
"The Attitudes of Small and Medium-Sized Companies in Britain and France to the Business Environment in the First Half of 1991"
- SWP 51/91 Paul Burns
"The European Market"
- SWP 52/91 Shailendra Vyakarnam
"The Mismatch between Academic and Practitioner Constructs of Ethics : Implications for Business Schools"
- SWP 53/91 Cliff Bowman
"Managerial Perceptions of Porter's Generic Strategies"
- SWP 54/91 Adrian Payne and Flemming Poufelt
"Increasing the Effectiveness of Mergers and Acquisitions within the Management Consulting Industry"
- SWP 55/91 John Hailey
"The Small Business Sector in Developing Economies"
- SWP 56/91 Colin Armistead & Graham Clark
"Capacity Management in Services and the Influence on Quality and Productivity Performance"
- SWP 57/91 Colin New
"World Class Manufacturing versus Strategic Trade Offs"
- SWP 58/91 Colin Armistead & John Mapes
"Supply Networks and the Changing Role of Operations Managers"
- SWP 59/91 Brett Collins & Adrian Payne
"Internal Services Marketing"
- SWP 60/91 Andrew Myers, Mairi Bryce & Andrew Kakabadse
"Business Success and 1992: The Need for Effective Top Teams"
- SWP 61/91 Malcolm McDonald
"Strategic Marketing Planning: A State of the Art Review"
- SWP 62/91 Malcolm McDonald
"Excellent Selling can Seriously Damage a Company's Health"
- SWP 63/91 Graham Clark & Colin Armistead
"After Sales Support Strategy: A Research Agenda"
- SWP 64/91 Graham Clark & Colin Armistead
"Barriers to Service Quality: The Capacity, Quality, Productivity Balance"
- SWP 65/91 Ariane Hegewisch
"European Comparisons in Rewards Policies: The Findings of the First Price Waterhouse/Cranfield Survey"
- SWP 66/91 Andy Bailey & Gerry Johnson
"Perspectives of the Process of Strategic Decision-Making"
- SWP 67/91 Collin Randlesome
"East German Managers - From Karl Marx to Adam Smith?"
- SWP 68/91 Paul Burns & Christine Choisine
"High Performance SMEs: A Two Country Study"

SWP 69/91 David Parker
"Ownership, Managerial Changes and Performance"

SWP 70/91 Graham Elkin (Visiting Fellow)
"Socialisation and Executive MBA Programmes"

SWP 71/91 Shai Vyakarnam
"The New Europe from the Third World"

SWP 72/91 John Hailey
"Small Business Development in the Developing World: An Overview of Contemporary Issues in Enterprise Development"

SWP 73/91 Paul Burns
"Training Within Small Firms"

SWP 74/91 Paul Burns & Christine Choisine
"High Performance SMEs in Britain and France: Strategies and Structures"

SWP 75/91 Robert Brown et al
"UK Tax Implications for the Small Business"

SCHOOL WORKING PAPERS LIST NO 6, 1992

SWP 1/92 Mike Sweeney
"How to perform simultaneous process engineering"

SWP 2/92 Paul Burns
"The Management of General Practice"

SWP 3/92 Paul Burns
"Management in General Practice: A Selection of Articles"

SWP 4/92 Simon Knox & David Walker
"Consumer involvement with grocery brands"

SWP 5/92 Deborah Helman and Adrian Payne
"Internal marketing: myth versus reality?"

SWP 6/92 Leslie de Chernatony and Simon Knox
"Brand price recall and the implications for pricing research"

SWP 7/92 Shai Vyakarnam
"Social Responsibility in the UK Top 100 Companies"

SWP 8/92 Susan Baker, Dr Simon Knox and Dr Leslie de Chernatony
"Product Attributes and Personal Values: A Review of Means-End Theory and Consumer Behaviour"

SWP 9/92 Mark Jenkins
"Making Sense of Markets: A Proposed Research Agenda"

SWP 10/92 Michael T Sweeney and Ian Oram
"Information Technology for Management Education: The Benefits and Barriers"

SWP 11/92 Keith E Thompson (Silsoe College)
"International Competitiveness and British Industry post-1992. With Special Reference to the Food Industry"

SWP 12/92 Keith Thompson (Silsoe College)
"The Response of British Supermarket Companies to the Internationalisation of the Retail Grocery Industry"

SWP 13/92 Richard Kay
"The Metaphors of the Voluntary/Non-Profit Sector Organising"

SWP 14/92 Robert Brown and Philip Poh
"Aniko Jewellers Private Limited - Case Study and Teaching Notes"

SWP 15/92 Mark Jenkins and Gerry Johnson
"Representing Managerial Cognition: The Case for an Integrated Approach"

SWP 16/92 Paul Burns
"Training across Europe: A Survey of Small and Medium-Sized Companies in Five European Countries"

SWP 17/92 Chris Brewster and Henrik Holt Larsen
"Human Resource Management in Europe - Evidence from Ten Countries"

SWP 18/92 Lawrence Cummings
"Customer Demand for 'Total Logistics Management' - Myth or Reality?"

SWP 19/92 Ariane Hegewisch and Irene Bruegel
"Flexibilisation and Part-time Work in Europe"

SWP 20/92 Kevin Daniels and Andrew Guppy
"Control, Information Seeking Preference, Occupational Stressors and Psychological Well-being"

- SWP 21/92 Kevin Daniels and Andrew Guppy
"Stress and Well-Being in British University Staff"
- SWP 22/92 Colin Armistead and Graham Clark
"The Value Chain in Service Operations Strategy"
- SWP 23/92 David Parker
"Nationalisation, Privatisation, and Agency Status within Government: Testing for the Importance of Ownership"
- SWP 24/92 John Ward
"Assessing and Managing the Risks of IS/IT Investments"
- SWP 25/92 Robert Brown
"Stapleford Park: Case Study and Teaching Notes"
- SWP 26/92 Paul Burns & Jean Harrison
"Management in General Practice - 2"
- SWP 27/92 Paul Burns & Jean Harrison
"Management in General Practice - 3"
- SWP 28/92 Kevin Daniels, Leslie de Chernatony & Gerry Johnson
"Theoretical and Methodological Issues concerning Managers' Mental Models of Competitive Industry Structures"
- SWP 29/92 Malcolm Harper and Alison Rieple
"Ex-Offenders and Enterprise"
- SWP 30/92 Colin Armistead and Graham Clark
"Service Quality: The Role of Capacity Management"
- SWP 31/92 Kevin Daniels and Andrew Guppy
"Stress, Social Support and Psychological Well-Being in British Chartered Accountants"
- SWP 32/92 Kevin Daniels and Andrew Guppy
"The Dimensionality and Well-Being Correlates of Work Locus of Control"
- SWP 33/92 David Ballantyne, Martin Christopher, Adrian Payne and Moira Clark
"The Changing Face of Service Quality Management"