

CONFERENCE PROCEEDINGS  
Academy of Marketing Conference  
3 – 6 July 2007  
Hosted by Kingston Business School

Misunderstood or Lacking Legitimacy?  
The Role of Marketing within Professional Service Firms

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**Track:**

Services Marketing

**Keywords:**

Marketing, Professional Service Firms, Professional Organisation, Professional Legitimacy,  
Qualitative Research

# Misunderstood or Lacking Legitimacy? The Role of Marketing within Professional Service Firms

## Abstract:

In spite of the rising interest in marketing within professional service firms in the last twenty years, past research has identified a reluctant acceptance and application of marketing within these organisations. The present paper will debate whether this is due to lack of understanding of the role of marketing, lack of acceptance as a valid management discipline suitable for professional services or lack of legitimacy as a profession in its own right. A brief overview of the role of marketing will be followed by a discussion on the professions, professional legitimacy and the professional organisation. Qualitative research was done in the form of in-depth interviews with marketing executives and accountancy and law professionals in fourteen firms across the UK. The research has revealed generational differences, misconceptions and outright conflict leading to resistance in the introduction and application of marketing, although the professionals have individually practiced a wide variety of marketing activities in their pursuit of gaining and maintaining clients. There has been a conspicuous resistance to the acceptance of marketing as a management tool within certain firms. The findings have opened up the spectre of inter-professional competition on legitimacy grounds.

## Introduction

Research done in the late 80s and the 90s portrays marketing as the Cinderella of the management functions within those professional service firms that adopted it at all. Marketing was placed at the periphery of professional management activities. The role of marketing as the interface between the organisation and its clients was not fulfilled at firm level, although partners were providing their unique marketing services related to the gaining and maintaining of their own clients. Marketing, as a management function within the organisation, was being kept at arm's length by the professional service providers who have been practising their own system of client contact, market sensing and leadership (Barwise and Meehan, 1999). The present paper aims to investigate whether this situation is still valid, and if so, is it due to (a) lack of understanding of the role of marketing, (b) lack of acceptance of marketing as a valid management discipline suitable for the professional services or (c) lack of marketing's legitimacy as a profession within a liberal professional environment. These aims will necessitate clarification of the current understanding of the role of marketing within the organisation in general, as well as an understanding of the professions and the professional service organisation. It will start with an overview of the research undertaken in the understanding, acceptability and practice of marketing within the professional service organisation. This has identified such serious misconceptions in the understanding of marketing within the professional sector that it is essential at this point to have a brief exploration of the role of marketing considered mainly as an academic discipline, a management discipline and, more relevantly, as a professional discipline. It will follow with a brief discussion on the professions, professional knowledge and legitimacy and a characterisation of the professional service organisation. The methodology of the empirical research undertaken will be explained, concluding with a discussion of results.

## Literature Review

There has been little empirical research done on the subject of the understanding, acceptability and practice of marketing within the professional service organisation. According to Barwise and Meehan (1999, p.235), “Marketing came into the vocabulary of PSFs (professional service firms) along with the relaxation of regulations preventing advertising and unsolicited direct contact with non – clients”. Morgan and Piercy (1990) were the first to discuss the concept of ‘barriers to marketing in professional service firms’. Morgan’s (1991) study of the relative position of the chief marketing executive (CME) and his or her responsibilities showed that there was a dichotomy in the way professional service firms approached the question of the location of responsibility within the firm. Very often the marketing responsibility resided within the confines of a committee of partners, not warranting a separate functional consideration or being considered as part of the management function. While there was an acknowledgement of the necessity of marketing within professional service management, it appears that it did not have the internal ‘clout’ of other management functions within these firms. It led to the assertion that, “In most professional service firms at least in terms of functional management positions, marketing is usually seen to be less important to the management and the future of the firm than finance. In many firms marketing was seen to be less important as a functional area than the personnel function” (Morgan, 1991, p.18). Barwise and Meehan (1999, p.236) supported this view affirming that the newly appointed professional marketers, “...were rarely, if ever, leveraged by senior management to influence strategic thinking. The prevailing attitude to ‘marketing’ was at best tactical”. This view was also supported by Morgan, Foreman and Poh (1994, p. 37) based on their findings in the study of the organisation for marketing in architectural service firms, where marketing activities “...were integrated with a host of other management tasks and a burden on one or several partners which they tended to relegate below their valuable fee income generation time and priorities”.

Furthermore, a deliberate attitude of ignoring what marketing is and what marketing could offer to a professional practice has been noted by researchers. One of the misconceptions was the assumption that marketing is nothing else but advertising and sales, which had unfavourable connotations. Pheng and Ming (1997, p.273) in their study of the quantity surveying profession in Singapore, supported this view saying that, “...many quantity surveyors have misinterpreted what marketing is all about. Some see it as manipulative, wasteful, intrusive and unprofessional, while most will see it as plain advertising and selling”. These perceptions seemed to be ingrained in the professions, to the extent that they were prevalent even at the level of their regulatory bodies. In his study on the use of marketing by professional associations, Wilson (1997, p.49) asserts that, “The associations like many of the professions they represented before the present decade not only considered they had no need to market their services but had a positive distaste and disdain for the market – place and for marketing in all its forms”.

These misconceptions seemed to be at the root of a number of management decisions taken by professional service firms. These firms would employ marketers with backgrounds in public relations or advertising (Morgan and Piercy, 1990) or those who came from fast moving consumer goods backgrounds (Barwise and Meehan, 1999). They in turn, would focus the marketing function in the majority of professional service firms on public relations, advertising and promotional literature. Many other marketing activities were deliberately ignored as noted by Morgan and Piercy (1990) in that the more substantive activities of marketing such as pricing, distribution and strategic responsibilities were considered by most

professional service firms outside the 'domain' of marketing. Marketing, as practised by those firms, was deliberately focused on the 'trappings' rather than the 'substance' of the function.

## The Role of Marketing

Marketing needs to be considered from intellectual and pragmatic perspectives and in view of the ongoing changes within marketing management, as a body of knowledge, theory and practice (Webster, 1992).

*Marketing as an Academic Discipline.* The early roots of marketing as an area of academic study can be found in the early 1900s in the Midwestern American universities (Webster, 1992). The approaches adopted tended to be descriptive rather than normative leading to the development of a conceptual framework for the marketing discipline. Hunt (1983, p.10) gave a definition of marketing science as, "...the behavioural science that seeks to explain exchange relationships, particularly those involving buyers and sellers".

*Marketing as a Management Discipline.* Although not readily accepted by everybody in academic circles, the managerial focus of marketing gradually evolved in the 1950s and 1960s, being adopted by the mainstream marketing authorities. Marketing management as a decision-making or problem-solving process has relied increasingly since on analytical frameworks from economics, psychology, sociology and statistics. Marketing began to be looked at from an intellectually demanding, analytically rigorous, science based and professionally managerial point of view. Webster (1992) underlines the importance of the more rigorous approach to business studies for the establishment of marketing as a legitimate management discipline. Evolving away from the conventional sales management approach, marketing management became a widely accepted business function with an emphasis on product planning and development, pricing, promotion and distribution. Marketing research has been widely used in management practice, its importance deriving from the ability to align the firm's productive capabilities with the needs of the marketplace. The fulfilment of customers' needs became the essence of marketing management and the mission of the entire firm.

*Marketing as a Professional Discipline.* Marketing practitioners and academics have long yearned for marketing to be recognised as a profession (Westling, 1977; Myers, 1979). Hunt (1992) contends that the 'marketing is a professional discipline' debate is around the division of university disciplines between (a) academic disciplines such as physics, economics, psychology and history which conduct basic research that contributes to knowledge and (b) professional disciplines such as law, medicine and engineering which borrow knowledge from the academic disciplines and apply it for the benefit of their practitioners and ultimately their clients. This leads to the argument that marketing is a professional discipline whose knowledge is drawn from the academic disciplines of economics, psychology, anthropology, sociology, mathematics and statistics for the benefit of the marketing practitioners. Hunt (1992) views lawyers, physicians and engineers as intermediate clients for legal, medical and engineering scholarship. "The ultimate client for a truly professional discipline is always the society and its needs. For law it is the society's need for a just legal system. For medicine, it is society's needs for health care. For engineering, it is the society's needs for buildings, bridges, highways and machines that are safe, functional, efficient and economical. And for marketing? I suggest it is the society's need for high quality products and services that are reasonably priced, responsibly promoted and conveniently available" (Hunt, 1992, p.306). In the UK, marketing has achieved the status of 'profession' through the efforts of the Chartered

Institute of Marketing. The Institute's high national and international profile has contributed to it being awarded the Royal warrant in 1998, and for members who keep up their continuing professional development (CPD), the coveted Chartered status. This brings marketers closer to the recognition given to established professions such as Chartered Accountants or Chartered Surveyors to which they have for so long aspired. It is now to be seen if this recognition is going to be as universal and unconditional as that awarded to the other professions.

## The Professions and the Professional Organisation

For the purpose of the present study, the professions are defined along the lines suggested by Reed (1996), whereby the independent liberal professions, such as accountancy and law, are characterized by a cognitive base of abstract, codifiable and generic knowledge combined with complex skills based on rational scientific knowledge acquired by protracted periods of study in higher education institutions. The organisational or managerial professions, which include marketing and management, are located in large private and public-sector bureaucracies. Finally, the 'entrepreneurial professions' or 'knowledge workers', such as financial or IT consultants, depend on a highly esoteric and intangible knowledge base for mobilizing claims to expertise and to the control over areas of work.

*Professional Knowledge and the Issue of Legitimacy.* According to Macdonald (1995) the professions, as knowledge-based occupations, only became possible when knowledge emerged as a socio-cultural entity independent of established social institutions. What characterizes professional knowledge and what makes it so distinct for certain occupations is that it is *certifiable* and *credentialed* through certificates, diplomas or degrees (Weber, 1968). Professionalism is only achievable through extensive and prolonged study credentialed through high-level qualifications obtained from reputable institutions such as universities or professional bodies. Another feature of professional knowledge making it distinct from occupations is the degree of abstraction, which "... enables survival in the competitive system of professions" (Abbott, 1988, p.8). The advancement of a formal, academic, abstract knowledge system provides the legitimation necessary to maintain the professional jurisdiction of practice (Macdonald, 1995). Hanlon (1997) points out that any form of cultural capital as owned by the professions is deemed to maintain or improve its currency, therefore it would take part in a struggle with other forms of cultural capital in order to legitimise its knowledge base. Hanlon considers that, "...professional qualifications are an indicator of cultural qualifications. Hence they need legitimising and re-legitimising, and the people holding these qualifications and skills engage in practices and struggles which define and re-define their value..." (1997, p.850). Furthermore, the struggle of redefining professionalism currently under way is a struggle to legitimise different types of cultural capital, in effect splitting the service class (Hanlon, 1998). Professionalism is being redefined away from its former social service role and ethos towards the priority of commercial issues.

*The Professional Organisation.* Quintessentially the professional organisation, such as the accountancy or law firm, incorporates elements that are externally legitimated, "Thus, organizational success depends on factors other than efficient coordination and control of productive activities" (Meyer and Rowan, 1977, p.352). Dependence on externally fixed institutions reduces environmental turbulence and maintains the stability and legitimacy necessary for its survival. Stabilization also arises as a result of the organisation becoming part of a wider collective network, such as a professional association, whose support is guaranteed by agreements instead of depending on performance. Underlining the historical

importance of professional associations in the process of legitimisation of the accountancy profession, Carter and Crowther (2000, p.24) contend that, “Enrolment into the membership of any one of these bodies requires a form of apprenticeship as part of the initiation ritual into the secrets of professional knowledge. It is through the use of this knowledge that accountants represent themselves, both to their own membership and to external consumers of the services of accountants, as impartial purveyors of truth regarding organisations and their activities”. There is a predisposition for trusting implicitly and employing organisations that follow legitimated practices, thus explaining the continuing striving for the professionalisation of occupations such as marketing, management, or HR. Conversely, “...organizations that omit environmentally legitimated elements of structure or create unique structures, lack acceptable legitimated accounts of their activities. Such organizations are more vulnerable to claims that they are negligent, irrational or unnecessary. Claims of this kind, whether made by internal participants, external constituents, or the government, can cause organizations to incur real costs” (Carter and Crowther, 2000, p.35). The natural consequence is that the professional organisation will strenuously avoid any deviations from the legitimated structure and will create barriers to insulate itself from such situations.

*The Professional Partnership.* The professional organisation has at its core the delivery of services by professionals directly to the client (Minzberg, 1979), and hence it is a very flat organisation, not requiring middle managers. It also cannot rely on the formalisation of work processes or on bureaucratic controls to ensure quality. This is achieved through the professional standardisation of skills, internalised values and professional control, what Ouchi (1980) called ‘clan control’. Attempting clarification on the particular organisational type and strategic management that characterises the professional organisation, Greenwood, Hinings and Brown (1990) developed the P<sup>2</sup> model - professionalism and partnership. They argued that professional firms differ from other organisations in two key ways: professional partners combine ownership, management and the delivery of professional service; their primary task is the application of expertise to complex problems requiring considerable discretion. The P<sup>2</sup> model is seen as the traditional professional archetype, meaning that it had been adopted historically as the legitimate form of organisation. Strategy adoption and implementation is only possible with the consensus of partners, as they are individuals operating loosely autonomous operating units. Powell, Brock and Hinings (1999, p.7) re-affirm the emerging picture of the “archetypal professional organization where power rests in the hands of the professional experts, managers administer facilities and support the professionals, decisions are made collegially, change is slow and difficult, and strategy is formulated and adopted consensually. There is little hierarchy and a relatively high degree of vertical and horizontal differentiation. Coordination and control occurs through the standardization of skills and a strong clan culture of professionalism rather than through formalized systems and close supervision”. However, Hinings, Greenwood and Cooper (1999) have indicated that change is happening within the professional environment leading to an emerging alternative organisational form, a Managed Professional Business (MPB) that is far more oriented towards what they call ‘standard’ corporate practices, particularly in the larger firms.

## Methodology

*Data Collection.* The emphasis throughout this research has been to understand and explore the nature of the barriers to the acceptance and implementation of marketing within professional service firms. These perceived barriers are an abstract phenomenon calling for a qualitative study of the beliefs, values and behaviours within the perceptions of marketing executives and professionals involved in the process of acceptance, adoption and

implementation of management practices within the professional service firms studied. In total, eighteen semi-structured in-depth interviews were undertaken. A cross-sectoral approach has been adopted, with an equal number of accountancy firms and law firms researched. It was deemed important to select as wide a range of firms as possible across the size spectrum and to have firms from the North of the UK as well as from the South East in the sample. The final sample of firms is summarised in Table 1.

*Data Analysis.* This research has adopted pattern matching and explanation building (Robson, 1993; Yin, 1994) as the methods of data analysis. The examination of the interview transcripts has been based on Golden-Biddle and Locke's (1993) dimensions of the need for ethnographic research to convince of authenticity, plausibility and criticality, which ensure methodological rigor in pursuing accuracy, universality and researcher's independence. The quest for authenticity has been achieved through rigorous data recording, but also parallel field notes on the firms visited and the individuals interviewed. Details of places, locations, relative position of the individuals interviewed within the firm, their backgrounds and experience, their knowledge and training in marketing, etc. and far more personal detail have been recorded and have been systematically analysed (Cohen, 2006). This study makes use of richly grounded data to reflect the participants' world in order to challenge the reader's prevailing assumptions and beliefs.

*Research Limitations.* There was apprehension at the start of the present research that difficulties will be encountered in gaining access to firms and interviewees. This has proved unfounded. A systematic approach in contacting firms through a variety of methods has brought a steady stream of potential candidates. Some difficulties were encountered in obtaining interviews from fee-earning partners, as their time is closely monitored and channelled towards bringing in revenues. It has been far easier to get access to Marketers or Practice Managers involved with marketing within the firms although good interviews were obtained from Principal Partners and Managing Partners in 6 out of the 14 firms studied (Cohen, 2006).

## Discussion of Results

The observations made by Morgan and Piercy (1990) and Barwise and Meehan (1999) in respect to the relegation of the marketing responsibility to junior partners is still prevalent in a number of firms. This is the situation observed at a large national firm by a Marketing Executive at one of their local branches, "(In the last) two or three years, since I have been here, the (marketing) duty has been given to a younger partner inside the partnership at each office". This inevitably leads to the perception across the firm of marketing being of a transient, experimental nature. Most of these younger partners "take quite an interest in marketing" but their performance is marred by a general lack of formal education in marketing, which is also the case for a majority of marketing support staff across the firms studied. There is a certain ambiguity in what benefits marketing can provide which was observed by a Marketing Executive in a large City law firm, "We're there as a resource for the whole firm but not everyone either believes in you or has a use for you...if they know what you can do, then they will come back to you time and time again", which indicates that when the purpose of marketing is understood and accepted, then it is willingly used by fee-earners.

In firms with a prevailing traditional institutional culture, as well as in small family partnerships, there is a variable perception of marketing that is in part due to the *generational*

*gap* and in part to the *partnership structure*. The older partners are still locked into the institutional mindset of professional governance, which historically proscribed any form of marketing, reinforced by the lack of competition due to the regulatory demands for compulsory tax returns, in the case of the accountancy firms, making any form of marketing unnecessary. There is a discrepancy between the passive attitudes of older partners of ‘the clients will come to me’ nature, compared to the younger generation who are more disposed to the practice of marketing and have more understanding of it. In the present competitive climate, they perceive marketing as far more of a necessity, in order to maintain their client base. The Marketing Executive at a large national accountancy firm remarks, “Understanding and interpretation of Marketing is somewhat different depending on whom you are talking to. There is a strange, almost a barrier, in the way in which in some areas, (in) some offices, there seems to be a cut off point depending upon the age of the partners with regards to marketing”. He attributes this discrepancy to “...the way accountants were trained”.

There is apparent conflict between the first tier and the second tier in the organisation in a medium size accountancy firm, where the second tier of younger accountants feel they haven’t got the opportunities and the rewards of the partners in terms of networking opportunities in the essential build up of their own client base. This dichotomy of opinions can create ‘unease’ or even ‘dissent’ within the firms and will last as long as the older generation is in charge of running the firm, although the younger generation of accountants will become equity partners one day and, “might inherit the same thought processes”.

The reluctance of the older partners to accept and use marketing is explained through the nature of the *partnership structure*. Senior partners are usually equity partners whereas the younger partners’ remuneration is salary based, making any marketing expenditure look like a dispensable overhead. Marketing within a medium sized law partnership, is considered unnecessary in good times; it is expenditure straight out of the partners’ profits. “We’ve never, at least until now, thought that it was worth investing in a separate marketing department because it’s a straight overhead for us”, says their partner in charge of marketing.

At another smaller law firm there is an acknowledgement of the existence of a “massive divide” between the fee-earner and the support service performed by marketing, which is explained by the former being a profit maker and the latter a profit user. The partnership structure of a professional practice creates an environment where the practice of marketing is considered as a non-essential activity that detracts from the time spent on dealing with customers’ problems and delivering the service. There is a general consensus across the firms surveyed that marketing cannot be successfully implemented unless there is a change in the way the professional partnership is being managed. Unless there is a well-defined management structure in place, decision-making within a partnership has to be consensual and is inherently cumbersome. Here is an illustrative quote made by a fee earner in a London based accountancy firm “...the seven Partners sit round a table and seven Partners make decisions together, no-one makes decisions over and above other Partners”. In these situations the marketer in charge would feel accountable to all the partners, which in a smaller firm might cause problems but in a large national or international firm could be intolerable. As one of the interviewees said, “A partnership is a difficult vehicle; it’s not like a limited company. With a partnership you’ve got thirty two very much hands-on individuals who each own their little bit of the firm and who have got very strong views”. The partnership structure creates internal barriers to certain management decisions such as the ones related to investment in marketing and unless the managing partner or influential partners have an interest in



marketing and can convince the other partners to adopt it, marketing will be thwarted in such an environment.

*Inter-professional conflicts.* Within some accountancy firms there is a perception that accountancy and marketing “make strange bedfellows”, at the opposite ends of management, with opposing goals. Marketing is perceived as too eager to push boundaries, more innovative and thus profligate, coming in conflict with the training accountants have received of measuring and recording costs and profits. Conversely, some lawyers’ cynicism towards management practice, including marketing, can be explained as the overconfidence of a profession reliant on intellectual ability to serve their clients in an environment that has been historically unencumbered by contingent pressures. The main basis for conflict in respect of marketing’s role within the firm has been perceived to be by the professional practitioner in the area of client management, because it touches at the heart of relationships with clients. The individual partner’s relationship with the client has traditionally been considered inviolable, with partners jealously guarding the details of their relations with their clients, as this determined the partner’s status, remuneration and succession within the firm. Problems arising from partners’ resistance to interference in what they see as their area of control over their own clients and ultimately the control over their own performance has been experienced in a number of the firms surveyed. The partner in charge of marketing at a medium sized accountancy firm, “does not (want) to take it away from the partner, but it’s really to make sure that a client feels loved and wanted and if the individual partner isn’t always able to do that, then we can do it centrally in one way or another”. The obvious conflict between what the partners believe to be their personal interests in holding on to their clients and the firm’s interests in making sure the potential of these clients is maximised through cross selling and further referrals. Unsurprisingly there is resistance to CRM implementation within certain firms with further implications for the acceptability of marketing practice. Even in the larger firms there is a perception amongst partners that marketing is “...all puff and nonsense”. Professional success is based on the ability to get clients and to build unique individual relationships, as their fundamental contribution to the firm. Anything else, such as marketing and even management, is viewed as superfluous, “...it’s back-up, it’s admin”.

*Intuitive vs. deliberate marketing practice.* Small traditional partnerships have survived based mainly on intuitive marketing, on close client relationships and the understanding of client needs. The view on the use of marketing activities in a traditional two partner accountancy firm is, “I don’t have time to waste, I don’t take people out to lunch, I don’t put on events, I don’t do any of that kind of stuff, but if there’s something to be done that’s going to help them, save them money, then I’ll make a suggestion, then I’m proactive”. The intuitive approach to marketing practised traditionally exists at some of the small and medium sized firms studied, where marketing is not acknowledged as a separate management function, although there is a variable degree of understanding of the concept. At the other end of the spectrum, large professional firms employ professional marketers whose knowledge and understanding of marketing within professional organisations is mature, although this might not percolate successfully down to the partners and associates. Here is a view from the Marketing Executive of one of the largest law firms, “Marketing in simple terms is understanding what your client or potential client needs in terms of legal advice. That means by extension, understanding the pressures facing that client, understanding the market dynamics, understanding the compelling events which force the clients to act in certain ways, then identifying which areas of expertise you have to offer the client in order to help him or her to match those challenges and communicating to the area that you have those areas of expertise”. This response indicates the importance given by professional marketers at that

level of understanding of contingency pressures within the environment they operate in, and the responses that need to be made.

*Marketing seen as a tactical tool.* There has been a tendency in professional firms for marketing to be used as a quick fix; expressions like 'Let's do some marketing...What marketing can we do this week', have been reported by the marketing executives involved who saw marketing practice to be, "...more of an ad-hoc process". Marketing in firms with national and international branches has been used as a centrally controlled tactical tool concentrating on communications, 'the house style, the brand' with the objective of achieving an increase in the awareness over the whole country of the firm, but in certain cases devoid of the day-to-day activities done at local level. This has led to a dichotomy between centre and local branches in terms of marketing interests. Amongst the marketing executives interviewed there is doubt that the professions will ever be marketing-led, as there is a conflict between the demands of professional standards and the demand for marketing. Marketing's rationale of putting the customer at the centre of the organisation's strategic objectives and organizing the structure and the resources of the firm to deliver against these objectives at a profit, was seen as a radical concept, requiring a shift that very few partners in professional firms were prepared to acknowledge or to act upon. A top marketing executive at one of the largest accountancy firms believes that its professionals perceive this cultural change as, "...alien and for which most have not been trained. The reason behind resistance can often be insecurity and a genuine concern about lowering professional standards".

*Professional culture at the root of the fight for legitimacy.* Research has revealed that professional culture is dominated by a supreme belief in the professionals' expertise, acquired through many years of study and continual training. The Global Marketing Director (with a legal background) at one of the top City law firms justifies this by saying, "I have the benefit of looking at those structures and looking at what worked and what didn't, with the benefit also of understanding the lawyer culture because I'm afraid once you're a lawyer, you're always a lawyer". The successful relationship enjoyed with the partners was based on the mutual sharing of education and culture, "...because they see me as one of them". The prevailing professional culture is also based on the conviction of the special relationship between the professional and the client and the belief of being close to his problems. From this point of view, it clashes with marketing claims of being the main function within the firm to represent clients' interests. In certain firms, working in the legal environment as a marketer requires special resilience to withstand the dismissive attitude from fee earners and a special ability to succeed in spite of it. Better acceptance of marketing by fee earners and better working relationships have been achieved by marketing staff with previous legal education or training (as seen from the quote above). There is a gulf of understanding in certain firms between the legal and the marketing professionals, which entails the need for a mediator or an interpreter between the two professions. A top marketing executive in a large law firm confirms, "One thing you certainly do not use is any marketing jargon ... nothing like that. I think the trouble is a lot of marketers feel they have to demonstrate they have the same professional skills and technical ability that the lawyers have but it's in a different field and so they tend to come out with things to impress and the trouble is that the lawyers just switch off". Faced with the necessity of adopting the marketing function but in the face of the cultural disinclination towards marketing, certain firms will do their utmost to avoid using the term 'marketing' and will practice marketing activities under the banner of 'business development'.

## Conclusions

The managerial professions, according to Reed (1996), have been unable to achieve the degree of determination, monopolization and control of their knowledge base, lacking the legitimacy provided by the connection of abstraction with general values enjoyed by the liberal professions. It is clear that marketing as a professional discipline has been and continues to be engaged in a struggle for professional legitimacy within the organisation, which is even more visible within the professional practice, such as the law firm or the accountancy practice. Here, historical and societal legitimacy is being leveraged between the marketing profession and the profession being practiced with the latter claiming pre-eminence. In particular, the professions of accountancy and law have been far more prominent within the Anglo-American organisation in terms of their influence and control within management. A most important aspect is the evolution of legitimated organisational language, where words like lawyer, doctor or accountant are universally understood as symbols signifying high levels of education, skill and responsibility. Organisations have legitimated vocabularies and are focused towards collectively defined and mandated ends; accountancy services will not only have their own legitimacy but will also indicate that they are valuable to an organisation. The present study has highlighted marketing's failure in developing an acceptable legitimated vocabulary associated with extensive education, unique skills and legitimate responsibilities. According to Abbott (1988), legitimation justifies what the professions do and how they do it; in other words, the outputs of the professions are culturally valued and approved. For example, efficiency and probity are two cultural values adopted by both the engineering and accountancy professions. Legitimacy is accorded to the legal profession because it is based on the values of justice, order and fairness. Doctors uphold the highest human value of health. These three examples illustrate that professional legitimation draws on cultural values, and this implies that cultural shifts will have an effect on the legitimation of professional results and thus on competition between professions. In effect the ground of socially defined cultural values is the ground on which the competitive battle of the professions takes place. Looking from the point of view of the present study, marketing's claim of client care at organisational level comes in direct competition with the lawyers' and the accountants' claim of having the clients' interests foremost in their minds. Marketing in its practical application has been unable to show that it is based on accepted cultural values. Furthermore it has failed to demonstrate that it is backed up by a formal, academic, abstract knowledge system as recommended by Abbott (1988) and Macdonald (1995). The main recommendations resulting from the present study are the need for introduction of marketing courses within professional (accountancy and law) curricula and a concerted focus on the provision of higher quality marketing qualifications, which would provide the cultural support necessary for the legitimation to happen.

*Future Research.* It would be interesting to establish if the struggle for professional legitimacy experienced by marketing within the accountancy and legal organisation can be observed in other professional sectors, such as architects or engineers and if there are degrees of variations amongst the professions. This study could also extend geographically. The research done in those professional firms with a global reach has shown that, for example, change has been taking place across the entire accountancy sector in the UK, but it is still happening in a delayed way across the world. There is evidence that in countries where institutional forces prevail, the resistance to change is much stronger, hence the adoption of marketing more difficult. Regarding the possibility of having a marketing professional on the board, has been considered within the German branch of a top UK accountancy firm as being extremely difficult. This is due to a professional culture, which is strongly institutional,

whereas their other branches in the Far East, with a much stronger entrepreneurial tradition and a professional culture with a more flexible approach to opportunity and change “...have just absorbed it totally”. This topic warrants further investigation in respect to the correlation between the levels of institutional barriers and marketing acceptance and practice across the demographic cultural spectrum.

## Tables

Firm	Types of Professional Service	Number of Partners / Employees (approx)	Location	Interviewee role / position
Grant Thornton	Accountancy	2,270 partners	National & Int'l	Marketing Executive
Numerica	Accountancy	100 partners	National & Europe	Marketing Executive
Horwath Clark Whitehill	Accountancy	81 partners	National	Marketing Executive
Wilkins Kennedy	Accountancy	35 partners	South East	Partner/ Fee earner
Sobell Rhodes	Accountancy	10 partners	London (NW)	Partner/ Fee earner
Langley Partners	Accountancy	7 partners	London (N)	Fee earner
Robert Clow	Accountancy	2 partners	London (NW)	Partner/ Fee earner
Linklaters	Law	500 equity partners	London (City) & Int'l	Lawyer/Marketing
Lovells	Law	345 equity partners	London (City) & Int'l	Marketing Executive
Taylor Wessing	Law	214 equity partners	London (City) & Int'l	Marketing Executive
Clintons	Law	20 equity partners	London (Central)	Partner/ Fee earner
Burness	Law	35 equity partners	Edinburgh	Marketing Executive
Anderson Strathern	Law	34 equity partners	Edinburgh	Marketing Executive
Bell and Scott	Law	10 equity partners	Edinburgh	Marketing Executive

Table 1. Professional Firms studied (Cohen, 2006)

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