Consumer attitudes toward the advertising of professional services by accountants, lawyers, and physicians, in Perth, Western Australia: An exploratory study

Damien W. Millen

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CONSUMER ATTITUDES TOWARD THE ADVERTISING OF PROFESSIONAL SERVICES BY ACCOUNTANTS, LAWYERS, AND PHYSICIANS, IN PERTH, WESTERN AUSTRALIA: AN EXPLORATORY STUDY

by

Damien Wayne Millen

A thesis submitted in partial fulfilment of the requirements for the award of

Bachelor of Business with Honours

at the Faculty of Business, Edith Cowan University.

Date of Submission: 16. 11. 92
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ABSTRACT

The accounting, law and medical professions in Australia have resisted using advertising as part of a marketing strategy until the late 1980's. Unlike their colleagues in the United States, the majority of professionals in Australia have yet to explore the benefits of utilising advertising to develop and maintain a high quality reputation, as well as informing potential clientele of available services and other necessary information that customers may use to select a professional practitioner.

It is the aim of this research to investigate consumer attitudes toward accountants, lawyers, and physicians with respect to professional service advertising in Perth, Western Australia. It is anticipated that the results of the study will assist those professionals who may consider using advertising as part of an overall marketing strategy but may have been initially sensitive to the idea that advertising would detract from the profession's public image. Research of this nature is also necessary because little investigation of consumer attitudes toward advertising by professionals has been implemented in Australia to date (1992).

Of all the professions in Australia only physicians are restricted by law with respect to advertising. The inclusion of physicians in this study is justified by the fact that medical practitioners are restricted under the Medical Rules 1987, and that if these rules are diluted in the future, practitioners of that profession may draw some insights from the research undertaken here.

This research is a partial replication of a study completed in the United States by Hite and Bellizzi (1986).
DECLARATION

"I certify that this thesis does not incorporate without acknowledgement any material previously submitted for a degree or diploma in any institution of higher education; and that to the best of my knowledge and belief it does not contain any material previously published or written by another person except where due reference is made in the text."

Signature: ...

Date: 6th November, 1992
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and

My family
CHAPTER I.
INTRODUCTION

The accounting, law and medical professions and the practitioners that constitute these bodies in Australia have traditionally resisted the use of advertising in their marketing strategies. The appearance of advertising in specialised areas of accounting and legal services, therefore, necessitates an investigation of Australian consumer attitudes toward advertising of professional services as a starting point for practitioners who consider advertising as part of a marketing strategy. Because of a lack of useable research undertaken in Australia, the study will draw from the limited research in the United States into professional service advertising.

Statement Of The Problem

Australian accounting, law and medical professions are governed by codes of professional practice in their use of advertising. Professional practitioners, and the major professional bodies in Australia that govern these professions (The Institute of Chartered Accountants (ICA), The Australian Society of Certified Practising Accountants (ASCPA), The Australian Law Society, and The Australian Medical Association (AMA)) have resisted advertising as part of a marketing strategy until only recently. Advertising by the medical fraternity is also restricted by the Medical Act 1894 and the Medical Rules 1987.

The purpose of this research is to investigate consumer attitudes toward the accounting, legal, and medical professions with respect to advertising professional services in Perth, Western Australia using exploratory research techniques. Exploratory research "is concerned with discovering the general nature of the problem and the variables that relate to it" (Tull and Hawkins, 1990, p. 48). The utilisation of this approach is justified by the fact that little research has been done in this country on the issue of professional advertising.
An investigation of consumer attitudes toward advertising by professionals necessitates defining key concepts and determining where advertising is positioned within the marketing framework.

The Marketing Mix and Advertising

McCarthy (1960) introduced the concept of the "marketing mix" comprising price, product, promotion and distribution. The advertising element constitutes one of the four elements of the "promotion" mix, namely advertising, sales promotion, personal selling, and publicity. In 1948, the Definitions Committee of the American Marketing Association created the following definition of advertising:


Bernstein (1980) observes that advertising not only presents goods, but promotes them and seeks to persuade. McDaniel et al. (1986) believe that it is this persuasive element of advertising that has been distasteful to professionals such as those of the medical profession. In addition, there have been numerous arguments for and against the use of advertising in a professional service setting (Bloom, 1977).

Arguments for and against advertising

Does professional service advertising makes a positive contribution to the welfare of society?

It has been suggested by Bloom (1977) that advertising would provide clients with inexpensive information about professionals and their services, allow consumers to examine attributes of more professionals without increasing information search costs, and would make it more difficult for professional service providers to charge excessive prices or to supply inferior goods. Advertising might possibly stimulate professionals to
compete and hence provide services desired by clients (Bloom, 1977) and provide a vehicle by which consumers can learn to recognise their need for professional services (Lang and Marks, 1980).

Opponents of professionals advertising argue (1) that the cost of advertising may be passed on to clientele, (2) advertising creates barriers to entry in the professions, (3) economies of scale in advertising may provide an incentive to established firms to seek rapid growth or merge. This would increase concentration and cause the smaller practitioner to disappear, (4) price collusion may occur if fees are advertised, and (5) deceptive advertising could feature in profession promotion, causing injury to both clientele and competitors (Bloom, 1977).

Overall, the question of whether advertising by professionals is good or bad is essentially a subjective issue. The focus of this research is to determine what consumers of such services think about advertising by professionals rather than an examination of the ethical dimensions of such advertising.

Attitudes and Consumers

An attitude is "a person's favourable or unfavourable cognitive evaluations, emotional feelings, and action tendencies toward some object or idea" (Krech et al., cited in Kotler, 1988, p. 190). Research will focus on general attitudes toward professional service advertising held by consumers in Perth, Western Australia. Kotler defines the consumer market as one that "consists of all the individuals and households that buy or acquire goods and services for personal consumption" (Kotler, 1988, p. 173). The scope of study embraces this definition: consumers are held to be private consumers, not consumer in terms of a firm.

It is important to establish the main advertising rules of conduct embraced by the professional bodies in Western Australia: those who govern accountants, lawyers and physicians. If attitudes of consumers toward advertising of such services are found to be favourable, then the professional bodies and their represented practitioners may
consider the utilisation of advertising as part of an overall marketing strategy, dependant upon what restrictions the professional bodies place on their members with respect to advertising. The findings of this research may also provide an agent for change for the professional bodies and their practitioners on the issue of advertising.

Rules of Professional Conduct and Advertising

In the United States, the prohibitions against advertising by accountants, physicians, and lawyers, and other professionals have been lifted for over fifteen years (Darling & Hackett, 1978; Hite & Fraser, 1988). Before this time such professions were forbidden to advertise by the bodies that governed these professions. In a "series of legal cases antitrust enforcement agencies and private parties showed that restrictions against professional advertising were either illegal restraints of trade or illegal restraints on free speech" (Bloom and Loeb, 1977, cited in Hite & Bellizzi, 1986, p. 45). In Bates v. Arizona (1977, cited in Hite & Bellizzi, 1986), it was held that the effect of the State bar's advertising ban was to "inhibit the free flow of commercial information and to keep the public in ignorance" (p. 46).

In Western Australia, professional bodies also govern such professional practitioners as accountants, lawyers, and physicians. On the issue of advertising, the accounting, legal, and medical bodies have specific rules of professional conduct. These rules of conduct permit a practitioner to embrace advertising as a particular marketing strategy. The accounting, legal and medical professions' rules of conduct all contain some reference to the image of the profession.

The Institute of Chartered Accountants in Australia (1979) declares that:

Advertising and publicity are permitted provided that the content or nature of such advertising or publicity is not false, misleading or deceptive or otherwise reflects adversely on the profession (The Institute of Chartered Accountants, 1979, p.23063).
The Australian Society of Certified Practising Accountants (1979) adopts a similar stance:

Members are permitted to advertise or obtain publicity for their services. . . Advertising must be in good taste, informative and objective and consistent with the dignity of the profession (The Australian Society of Certified Practising Accountants, 1979, p. 13009).

The West Australian Law Society adopts the following position on advertising:

(1) A Practitioner may advertise in connection with his practice provided that such advertising:

(i) is not false in any material particular.

(ii) is not misleading or deceptive or likely to mislead or deceive.

(iii) is not vulgar, sensational, of such frequency or otherwise such as would be likely to adversely affect the reputation or standing of the or any practitioner or of the legal profession.

(iv) does not claim or imply superiority for the Practitioner over any or all other Practitioner.

(v) does not contain any testimonials or endorsements concerning the Practitioner.

(vi) does not contain any claim or words to the effect or implying that the Practitioner is a specialist, expert, leader or an established or experienced Practitioner in any field of practice or generally although it may contain a statement of the fields of practice in which he will or will not accept instructions (The Law Society of Western Australia, 1992, p. 7).

With respect to physicians and advertising The Medical Rules 1987 state that:

33. A medical practitioner shall not in relation to his practice as a medical practitioner engage in advertising that -

(a) is not false in any material particular;

(b) is not misleading or deceptive or likely to mislead or deceive.

(c) except with the consent of the Board advertise his practice by a name under which the medical practitioner is registered;

(d) is not vulgar, sensational, of such frequency or otherwise such as is likely to adversely affect or be likely to adversely affect the reputation of the medical profession;

(e) claims or implies the superiority of the medical practitioner over other medical practitioners;
Upon examination of these professional bodies' rules of conduct, it is apparent that several themes emerge. Accountants are permitted to advertise provided that the advertising is not false, misleading, deceptive or reflects adversely on the profession. Further, advertising must be in good taste, informative and objective whilst simultaneously upholding the dignity of the profession.

In a similar vein and outlined in a more precise form, lawyers in Western Australia are permitted to advertise to clientele. Again, the advertising should not be false, misleading, or be "likely to adversely affect the reputation or standing of any practitioner or of the legal profession" (The Law Society of Western Australia, 1992, p. 7.).

Physicians are restricted by the Medical Rules 1987 under the Medical Act 1894 with respect to advertising. Despite these restrictions, physicians are permitted to advertise in printed matter under schedule 2 of that Act (see Appendix I). The conduct rules are similar to those of the Law Society: advertising should not be false, misleading, or "affect the reputation of the medical profession" (Medical Rules 1987, p. 4575).

Overall, these professional bodies are concerned with advertising and public image: the literature suggests that professionals are overtly sensitive to utilising advertising as a possible means of attracting and maintaining clientele, as well as a promotional tool that could contribute positively to the image of a profession itself (Hite & Bellizzi, 1986).

Reputation is a common motif inherent in the rules of conduct of the professional bodies that represent accountants, lawyers, and physicians in Western Australia. The term may be defined as "the estimation in which a person or thing is held, especially by the community or the public generally" (Macquarie Dictionary,
Rite and Bellizzi (1986) suggest that this image encompasses such dimensions as being proper, possessing dignity, having credibility or a combination of all three dimensions. Professionals may be concerned that advertising would have adverse effects on any or all of these dimensions and hence influence reputation.

With the exception of some statutory restrictions with respect to physicians, there are positive rules of conduct within the main professional bodies in Australia that state that advertising is permissible by its members. Therefore, an advertising strategy may be pursued by accountants, lawyers, and in a limited sense, physicians, as part of an overall marketing strategy. This opportunity raises two issues: (1) what are consumers' attitudes toward advertising undertaken by professionals such as accountants, lawyers, and physicians (2) are there any differences between accountant, lawyer, and physician advertising with respect to attitudes? and (3) is professionals' apparent sensitivity to advertising as part of a marketing strategy justified? These are issues which require consideration due to the infancy of professional service advertising in this country.

Justification of Study

Applied

Professional practitioners will need to know consumer attitudes to advertising of their profession in order to determine the role advertising may play in the marketing promotional mix. If consumer attitudes are favourable to professional service advertising then consumers may benefit from informative advertising as outlined by Bloom (1977): it will enable them to choose professional practitioners on the basis of services offered and fees charged.

This study is further justified by the fact that members of the marketing profession engaged in consulting need to understand consumer attitudes toward
professional services advertising. With this understanding comes the ability to develop more effective marketing strategies for professional firms.

**Theoretical**

Another justification of this research regards the issue of *replication*. The partial replication of Hite and Bellizzi's study may be defended on grounds that "the maturing of the marketing discipline and the extension of its theoretical base is contingent upon increased replication studies" (Brown and Gaulden, 1982, p. 308). Brown and Gaulden (1982) also comment that "a replication tradition does not exist among marketing academics today" (p. 303) and the need for replication "has not gone unnoticed" (p. 307). Scholars such as Brown and Coney (1976), Engel et al. (1978), and Jacoby (1978) all appeal for replication "on the grounds that research is difficult enough without building on spurious results" (Brown and Gaulden, 1982). This study of consumers' attitudes toward professional service advertising is one effort to address the deficiency in replication studies.

Finally, research of consumer attitudes toward professional service advertising in Australia is important because little study of this nature has been undertaken in this country. An important purpose of this research is address the lack of investigation on this issue and foster further research into this area.
CHAPTER 2.
RELATED RESEARCH

Until 1986, there had been little empirical research on the perceived effect of advertising by professionals on clients, the consumers of such services (Hite and Bellizzi, 1986). Researchers have also commented on the lack of empirical research in the area of professional advertising (Humphreys and Kasulis, 1981; Marks, 1984). Lang & Marks (1980) comment that "despite the importance of the question, there is an absence of empirical research into the effects of advertising on the demand for professional services" (p. 359). To date (1992) there has been little research conducted on consumer attitudes toward professional service advertising in Australia.

Following the Bates decision (1977) in the United States the first article on the issue of professional service advertising emerged. Bloom (1977) introduces several critical issues with respect to advertising in the professions. He believes that advertising could legitimise the role of marketing in the view of the "public":

If the introduction of advertising helps to promote more competition in certain professions, and thereby more efficiency, lower fees, and better service ... then the public's feelings about marketing would probably become more favourable (Bloom, 1977, p. 103).

Bloom offers a pro-advertising position. Not only would advertising provide clients with inexpensive information about attributes of professionals it would also allow consumers to examine attributes of more professionals without increasing information search costs. Further, it would make it more difficult for professional service providers to charge excessive prices or to supply inferior goods. Finally, advertising might possibly stimulate professionals to compete and hence provide services desired by clients. This view is supported and extended by Lang and Marks (1980) who argue that advertising provides a vehicle by which consumers can learn to recognise their need for professional services. Opponents of professionals advertising argue (1) that the cost of advertising may be passed on to clientele, (2) advertising creates barriers to entry in the professions, (3) economies of scale in advertising may provide an incentive to established firms to seek rapid growth or merge and would lead
to increased concentration of firms and cause the smaller practitioner to disappear, (4) price collusion may occur if fees are advertised, and (5) deceptive advertising could feature in professions, causing injury to both clientele and competitors (Bloom, 1977).

Other researchers acknowledge the useful role advertising can play in the promotion of professional services. From a practitioner's perspective Darling and Hackett (1978) believe "attention should be given to the potentially advantageous role and creatively meaningful role that advertising can have as an information-giving tool to the clients .. .of each of the professional groups" (p. 33). Gummesson (1981) also acknowledges the role of advertising in a potential marketing mix for professionals.

From a consumer's perspective Smith and Meyer's research (1980) revealed "that advertising can play an important and significant role in aiding the consumer's choice process" (p. 63).

Hill and Neely (1988) comment that a lack of advertising in professional services may mean that a majority of consumers are "inexperienced". This inexperience results in the potential consumer involving his or herself in higher levels of search than would be typical for a product. Scholars such as Bloom (1977) and Marks (1980) comment that advertising would provide the information necessary for consumers to reduce information search costs, thus supporting a pro-advertising stance.

Britt (1971) comments that every firm has problems with the imagery mix. Consequently, the manager must take into account his or her company's publics. On the issue of professional service advertising several parties may considered publics to professionals: (1) professionals themselves, (2) consumers, (3) consumer protection agencies, and (4) government. Advertising communicates information to the consumer, strengthening or weakening the image of the firm (Britt, 1971). May (1975) highlights how research on consumer attitudes and advertising is being embraced by retailers. It "becomes critical to be viewed by consumers 'in a favourable light' " (Hite & Bellizzi, 1986, p 45). Likewise, public image has been identified as a crucial factor in determining a professional practitioner's decision to advertise, (Darling & Hackett, 1978; Folland, 1989; Folland et al., 1991; Gaedeke & Toolteian, 1988; Hite & Bellizzi,
1986; Shimp & Dyer, 1978) and several studies have addressed professionals' attitudes toward professional service advertising.

Shimp and Dyer (1978) developed a study designed to determine what aspects of advertising lawyers oppose or favour. The data suggested that a negative attitude toward advertising by attorneys is widespread in the United States. Bar associations have historically argued that forms of competitive advertising would lessen the dignity of the profession and that information presented in advertising may not be regarded as credible (Shimp & Dyer, 1978). Opposition has also been observed by other scholars with respect to lawyers (Bernacchi & Kono, 1981; Gaedeke & Tootelian, 1988; Traynor, 1983) and likewise with other professional practitioners such as physicians (Bussom & Darling, 1978; Folland, 1989), accountants (Folland et al., 1991; Peacock et al., 1988; Ott et al., 1991) and professionals in general (Stiff & Gleason, 1981).

It has been proposed that advertising by the medical profession may be viewed from one of two perspectives (McDaniel et al., 1986). The "traditional" view is that advertising undertaken by physicians is demeaning (that is, belittle or degrade the profession) and heightens information clutter (that is, too many messages competing for the consumer's attention). The other perspective is that advertising undertaken by physicians assists consumers in decision making processes by increasing the amount of information available with respect to medical service practitioners (McDaniel et al., 1986).

Dyer and Shimp (1980) examined the reactions of attorneys and consumers to "hypothetical but realistic ads" (p. 46). Their main objective was to compare differences between lawyers' and consumers' evaluation of advertisements, manipulated in terms of content and amount of information. Utilising a survey design the research indicated that (1) consumers' evaluation is more favourable than are lawyers and (2) both lawyers' and consumers' evaluations improve as more information is contained in the advertisement, but lawyers are sceptical of including fee information in their advertisements because of a "deep-seated" belief that advertising is "unprofessional" and "deceptive" (p. 50). Moncrief and Bush (1986) found similar results with
consumers and attorneys. Hite and Kiser (1985) also found that consumers have a favourable attitude toward lawyer advertising and concluded that the profession would not suffer losses in credibility or dignity as a result of pursuing advertising as a promotion activity.

Darling and Hackett (1978) focused on the attitudes held by accountants, lawyers, dentists, and physicians regarding advertising. Data suggested that there is a significant difference in the attitudes of the four professional groups on issues surrounding the advertising of fees and services. Overall, data reflected a negative perception with regard to the issue of advertising, however, accountants and lawyers were more positive toward the potential role that advertising could play in their professions. The researchers concluded that (1) all groups were against advertising without restrictions, (2) that advertising merely serves to increase prices of products and services being advertised, (3) that the advertising of fees would not be of benefit to them, and (4) advertising would adversely affect the public image of their professions.

Despite these negative attitudes, Darling and Hackett (1978) believe that advertising can have a meaningful role as an “information-giving tool”, and that a different concept of advertising (that is, informative) needs to be considered for professional groups.

Lang and Marks (1980) instigated a study that involved eight advertisements from a fictitious attorney incorporating three independent variables (factual information, qualification, and price). The results supported a pro-advertising argument by showing that consumers’ awareness of their need for a profession increased. Marks (1984) sought to measure potential effects of physicians’ advertising including price, competency, and service cues on consumers’ attitudes and intentions. Using a mailed questionnaire containing eight samples of a physician’s advertisement, data was collected that indicated that respondents did demonstrate more favourable attitudes toward the physician with improved services, and greater credentials.

Hite and Bellizzi (1986) investigated consumers’ attitudes toward accountants, lawyers, and physicians in the United States with respect to advertising professional...
services. The evidence suggested that, in general, consumers have a favourable attitude toward advertising by these professions. Hite and Bellizzi (1986) also attempted to predict consumer attitudes on the basis of demographic variables such as age, education, income, occupation, and whether the respondent had seen an advertisement sponsored by a professional practitioner. They found that price knowledge was inversely related to the overall perception of advertising undertaken by accountants, lawyers, and physicians and positively related to respondent education. This indicated that people who feel less knowledgeable about professional practitioners’ prices are more favourable to advertising than those with greater knowledge of prices. Hite and Bellizzi (1986) conclude that a “well-conceived advertising program will provide benefits to potential clients and a professional firm simultaneously” (p. 53).

A meta-analysis of attitudes in the United States toward advertising by professionals undertaken by Hite and Fraser (1988) indicated that “with each additional year of opportunity for exposure to advertising by professionals, the attitudes of both professional and consumers toward advertising have become more favourable” (p. 102). Consumers in the United States agree (and professionals strongly disagree) that professional service advertising will “increase awareness of the differences” between professional practitioners, increase quality and “reduce prices” (p. 98). Overall, the researchers conclude, consumers favour professional service advertising, but professional practitioners still believe that “negative impacts on image, credibility, and dignity are likely consequences” (p. 102).
CHAPTER 3.
OBJECTIVES

As indicated previously, there is a lack of empirical research in the literature on advertising undertaken by professional practitioners and its possible effects on clientele. Further, little research has been undertaken in Australia on the issue of professional service advertising and consumer attitudes toward such promotional strategies.

From the literature review in the previous section, the following research objectives may be precipitated for the purposes of this study. The objectives have been derived from those research objectives generated by Hite and Bellizzi (1986), and have been extended for their application to a Western Australian setting.

Specific Objectives

1. To determine consumer attitudes toward the advertising of professional services by the accounting, legal and medical professions in Perth, Western Australia.

2. To determine the differences in consumers' attitudes toward the advertising of professional services by accountants, lawyers, and physicians.

3. To identify the dimensions of consumers' attitudes toward accountants, lawyers, and physicians with respect to advertising professional services. The proposed dimensions include consumer income, age, and education, and whether or not the consumer had ever seen a professional service advertisement.
In the previous chapter, three research objectives were outlined for the study: (1) to determine consumer attitudes toward the advertising of professional services by the accounting, legal and medical professions in Perth, Western Australia, (2) to determine the differences in consumers’ attitudes toward the advertising professional services by accountants, lawyers, and physicians, and (3) to identify the dimensions of consumers’ attitudes toward accountants, lawyers, and physicians with respect to advertising professional services. The following discussion examines an ideal research design and the research design actually incorporated in the study.

Ideal Research Design

It was originally envisaged that a consumer panel would be the most effective way of measuring consumer attitudes on the issue of professional service advertising using qualitative research techniques. A panel is “a group of individuals or organisations that have agreed to provide information to a researcher over a period of time” (Tull & Hawkins, 1990, p. 117). Panels are continuously recruited based upon a proportionate stratified, systematic random sample, and research studies using such panels report very high response rates (for example, Hite & Bellizzi, 1986). A larger sample size to reflect those incorporated in the United States would have been easily achieved utilising a panel system. Overall, such panel groups are expensive to maintain and use, and were therefore, unfortunately, beyond the resources of this study.

As a consequence, the methodology used in this study represented a compromise between funding and time constraints, and an attempt to develop a research design that embraced elements of validity and reliability.
Sample

The following table gives the definition of the population for the study:

Table 1

Population definition

<table>
<thead>
<tr>
<th>Element</th>
<th>Individuals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sampling unit</td>
<td>who dwell in Perth</td>
</tr>
<tr>
<td>Extent</td>
<td>Western Australia</td>
</tr>
<tr>
<td>Time</td>
<td>during September 1992</td>
</tr>
</tbody>
</table>

Due to cost and time constraints the sampling frame was based upon households found in Telecom’s White Pages Telephone Directory (1991). This was justified in that 94.3% all individuals in Australia have access to a household telephone (Australian Bureau of Statistics, personal communication, 1992). However, those individuals without telephones or who possess private telephone numbers were excluded from the study. Kaldenberg and Becker (1990) examined twenty-two studies of professional service providers undertaken between 1978 and 1988, nine of which relied upon telephone directories for sample drawing. They comment that a frame of this type “may be appropriate for a study” (p. 17). Although the Kaldenberg and Becker study investigated research focusing on attitudes of professionals toward advertising, their conclusion may be applied to consumer attitudes as well with respect to the use of a telephone directory as a sampling frame.

There were other problems associated with the Directory, namely the number of errors that were found in the publication: many household addresses had changed, and typographical errors were common.
The sample design involved a probability type design, namely a simple random sampling process using random number tables to select households in the Perth metropolitan area. The sample size consisted of 150 households.

The required number of households was selected from the telephone directory using random number tables. These households were mailed the research instrument and completed instruments were collected by hand. Households that had not completed the questionnaire after two weeks were contacted by telephone. No incentives were offered.

The Research Instrument

The instrument utilised for this study was a derivative of the instrument used in the Hite and Bellizzi study (1986). Attempts to secure other questionnaire items incorporated in that study's measuring instrument were unsuccessful. Consequently, only the core eight questionnaire items were used (see Table 2).

The questionnaire was pretested through the use of a consumer sample, and then refined to remove errors and ambiguities found in the pretest.
Table 2.

**Questionnaire Items***

<table>
<thead>
<tr>
<th>Questionnaire Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. It is proper for (accountants, lawyers, physicians) to advertise.</td>
</tr>
<tr>
<td>2. Advertising would help consumers make more intelligent choices between (accountants, lawyers, physicians).</td>
</tr>
<tr>
<td>3. I would use the services, if needed, of a (accountant, lawyer, physician) who advertises.</td>
</tr>
<tr>
<td>4. If a (accountant, lawyer, physician) advertises, his credibility is lowered.</td>
</tr>
<tr>
<td>5. The advertising of fees would lower the public's image of (accountants, lawyers, physicians).</td>
</tr>
<tr>
<td>6. Advertising by (accountants, lawyers, physicians) would tend to lower the dignity of their profession.</td>
</tr>
<tr>
<td>7. The advertising of services would lower the public's image of (accountants, lawyers, physicians).</td>
</tr>
<tr>
<td>8. Advertising by (accountants, lawyers, physicians) would tend to lower the credibility of their profession.</td>
</tr>
</tbody>
</table>

* The eight statements became twenty-four questionnaire items: eight for accountants, eight for lawyers, eight for physicians.

**Questionnaire Item Justification**

Although the questionnaire items are a derivative of an instrument from another study, the inclusion of each of the core items must be justified for validity and reliability purposes. It is important to note that each core item formed the basis of three questionnaire items, with each item making reference to only one profession.

The word *proper* has connotations of being *acceptable, appropriate,* or *respectable,* and represents a hybrid of opinions offered by professionals on the issue of advertising. This has been the focus of studies undertaken by Darling and Hackett (1978), Hite and Bellizzi, (1986), Hite and Fraser (1988), and Shimp and Dyer (1978) and was measured by incorporating core questionnaire item 1. That is:

1. *It is proper for (accountants, lawyers, physicians) to advertise.*
Bloom (1977), Lang and Marks (1980), and Smith and Meyer (1980) all comment that advertising can play a significant role in aiding the consumers' choice process. Items 2 and 3 measure the role of advertising with respect to the consumer. That is:

2. Advertising would help consumers make more intelligent choices between (accountants, lawyers, physicians).
3. I would use the services, if needed, of a (accountant, lawyer, physician) who advertises.

Darling and Hackett's study (1978) on accountants, lawyers, dentists, and physicians addressed the problems of the advertising of fees, and how advertising would affect public image. Items 5 and 6 measure whether or not an individual practitioner or a profession as a whole is adversely affected by advertising. That is:

5. The advertising of fees would lower the public's image of (accountants, lawyers, physicians).
6. The advertising of services would lower the public's image of (accountants, lawyers, physicians).

Hite and Bellizzi (1986), Hite and Fraser (1988), and Shimp and Dyer (1978) all identified the dimensions of dignity and credibility: professionals overall believe that advertising would lessen the dignity of the profession and that information presented in advertising format would not be regarded as credible. Items 4, 6, and 8 measure the affects of professional service advertising on the credibility and dignity of professionals. That is:

4. If a (accountant, lawyer, physician) advertises, his credibility is lowered.
6. Advertising by (accountants, lawyers, physicians) would tend to lower the dignity of their profession.
8. Advertising by (accountants, lawyers, physicians) would tend to lower the credibility of their profession.

**Questionnaire Description**

The questionnaire consisted of three sections (see Appendix II). The first asked the respondent to indicate whether or not he or she had seen an advertisement for an accountant, a lawyer, or a physician. The second section consisted of twenty-four
attitudinal statements, some considered "pro" and others "against" advertising of professional services. These statements were randomly listed on the questionnaire using random number tables. The respondent was asked to indicate an attitude to each statement on an odd number, forced-choice Likert-type scale ranging from 1 (strongly disagree) to 5 (strongly agree). A "no opinion" option was also given for those respondents who had no real opinion on the given statement. This was indicated by a "6" at the end of the scale.

The third section asked the demographics of the respondent. Questions relating to gender, education level, occupation, income, and age were asked for classification purposes. The gender question was nominal, while the other demographic items were measured on a five point scale. In addition, responses to the occupation demographic variable item (T27) were treated as dummy variables (see Appendix III) because of the inability to rank answers. These dummy variables were coded using accepted procedures as advocated by Tabachniak and Fidell (1989).

Following the pretest, the questionnaire was mailed to 150 households. The mailed items included a cover sheet from Edith Cowan University inviting the potential respondent to give his or her attitudes for the benefit of the study, a description of the study and its objectives, instructions for the questionnaire, and the questionnaire proper. The householder receiving the instrument was instructed to give the questionnaire to the individual who dwelled in the household at that time, who was 18 years of age or over, and whose birthday was closest to the date of the household receiving the letter. This was done to reduce the problem of having the "head" of the household always completing the questionnaire across the sample: that is, to reduce the "head of household" bias (Reark Research, personal communication, 1988). Of the 150 questionnaire packages dispatched, 60 were able to be utilised. This represented a response rate of 40%. Others arrived too late to be incorporated in the study or were incomplete (18 surveys).
Measuring Instrument Limitations

The questionnaire used to record the data from respondents was not a standardised measuring instrument, reflecting the lack of research done in the area of consumer attitudes toward professional service advertising. This made it more difficult to establish validity, though consistent reliability does provide some evidence of construct validity (Paul Peter, 1979). Time and cost considerations prevented the inclusion of more questions that may have shed further light on consumer attitudes toward the issue of advertising and professional services. One such issue is the appropriateness of a particular media vehicle for professional advertising - is radio, television, or print media (or a combination of some or all of these vehicles) appropriate for advertising undertaken by accountants, lawyers, or physicians? It is suggested that the questionnaire used was a favourable compromise, but it is acknowledged that limitations with the instrument do exist on the matter of questionnaire items. Comparisons between the sample and official statistics provided by the Australian Bureau of Statistics were also undertaken to assess sample validity (see Appendix IV).

Reliability and Validity

Measurement relevant to social sciences such as marketing is viewed as the "process of linking abstract concepts to empirical indicants" (Zeller & Carmines, 1979, p. 10). There are two properties of empirical measurements: reliability and validity. Reliability is concerned with the extent to which any measuring procedure yields the same results on repeated trials whereas validity relates to whether the measuring instrument measures what it purports to measure (Zeller & Carmines, 1979).

Paul Peter (1979) has commented that marketing researchers give little explicit attention to "assessing the quality of their measures" (p. 102). A review of the Journal of Marketing Research for the years 1973 - 1979 found that of the 450 articles published in that period, 12 had construct validation as an objective (Paul Peter, 1981).
Based upon these observations, an examination of reliability and validity is necessary to address this deficiency in previous marketing studies generally and with respect to research in the area of consumer attitudes toward professional service advertising.

Reliability

Paul Peter (1979) states that "reliability can be defined at the conceptual level as the correlation between a measure and itself" (p. 105). Parts of a multi-item scale can be correlated with other parts to obtain "close approximation of the correlation of a measure with itself" (p. 106).

Analysis of the data collected for this research using TESTAT showed that overall, the measuring instrument had a coefficient alpha level of .613 (see Table 3). Coefficient alpha is a measure of internal consistency and can be "considered a unique estimate of the expected correlation of one test with an alternative form containing the same number of items" (Zeller & Carmines, 1979, p. 45). In addition, alpha provides a conservative estimate of a measuring instrument's reliability (Zeller & Carmines, 1979). This indicated a reliable measure: any item over 0.6 can be considered "reliable" (Nunnally, 1978).

An analysis of individual questionnaire items indicates that five of the eight statements used in the measuring instrument had total reliability values of at least 0.6. (see Table 4 & Table 5.). Both the split-half and Spearman-Brown measures (maximum value = 1.00) indicate a high internal consistency of data across the items measuring responses with respect to each profession. This was also the case with co-efficient alpha (maximum value = 1.00). (see Table 4). Three groups of statements did not achieve this value and were hence less reliable: (1) *It is proper for* (accountants, lawyers, physicians) *to advertise* (core questionnaire item 1); (2) *I would use the services, if needed, of* (accountant, lawyer, physician) *who advertises* (core questionnaire item 3); and (3) *Advertising would help make more intelligent choices between* (accountants, lawyers, physicians) (core questionnaire item 2). A possible explanation
for these values of less than 0.6 could be attributed to ambiguous meaning of "proper", "intelligent", and "use". The questions were still incorporated within the study as the overall reliability of the measuring instrument was still above 0.6 with the less reliable constructs included. As a side issue, the reliability (coefficient alpha) of the questionnaire increased (to 0.929) without the less reliable constructs (Table 3).

<table>
<thead>
<tr>
<th></th>
<th>WITH LESS RELIABLE CONSTRUCTS</th>
<th>WITHOUT LESS RELIABLE CONSTRUCTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPLIT-HALF CORRELATION</td>
<td>0.589</td>
<td>0.767</td>
</tr>
<tr>
<td>SPEARMAN-BROWN COEFFICIENT</td>
<td>0.65</td>
<td>0.867</td>
</tr>
<tr>
<td>COEFFICIENT ALPHA - ALL ITEMS</td>
<td>0.598</td>
<td>0.929</td>
</tr>
</tbody>
</table>

Table 3. Internal Consistency Data
Table 4.

**Internal Consistency Data for Individual professions**

<table>
<thead>
<tr>
<th></th>
<th>Accountants</th>
<th>Lawyers</th>
<th>Physicians</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPLIT-HALF CORRELATION</td>
<td>.820</td>
<td>.813</td>
<td>.802</td>
</tr>
<tr>
<td>SPEARMAN-BROWN COEFFICIENT</td>
<td>.901</td>
<td>.897</td>
<td>.890</td>
</tr>
<tr>
<td>COEFFICIENT ALPHA - ALL ITEMS</td>
<td>.860</td>
<td>.879</td>
<td>.924</td>
</tr>
</tbody>
</table>

* This internal consistency table describes the reliability of constructs after the less reliable constructs had been removed.

Table 5.

**Item Reliability Statistics**

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Item Number*</th>
<th>Accountants</th>
<th>Lawyers</th>
<th>Physicians</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credibility of individual</td>
<td>(19/8/18)</td>
<td>.793</td>
<td>.847</td>
<td>.920</td>
</tr>
<tr>
<td>Fees</td>
<td>(24/1/16)</td>
<td>.836</td>
<td>.726</td>
<td>.849</td>
</tr>
<tr>
<td>Dignity</td>
<td>(6/12/14)</td>
<td>.651</td>
<td>.792</td>
<td>.836</td>
</tr>
<tr>
<td>Public image</td>
<td>(21/9/23)</td>
<td>.914</td>
<td>.910</td>
<td>.918</td>
</tr>
<tr>
<td>Credibility of profession</td>
<td>(17/5/20)</td>
<td>.878</td>
<td>.831</td>
<td>.863</td>
</tr>
</tbody>
</table>

§ This internal consistency table describes the reliability of constructs after the less reliable constructs had been removed.

* Each number refers to the same questionnaire item that corresponds to each profession. For example (19/8/18) refers to questions 19 (accountants), 8 (lawyers), and 18 (physicians), all of which measure the same construct of the credibility of the individual practitioner.

Validity

Content validity refers to “the extent to which an empirical measurement reflects a specific domain of content” (Carmines & Zeller, 1979, p. 1). The measuring instrument was shown to two senior lecturers from Edith Cowan University with expertise in services marketing. Both lecturers confirmed that the measuring instrument appeared to measure what it purported to measure. Further, the pretest of the
questionnaire also yielded useful suggestions and criticisms with respect to wording and content of the measuring instrument. These suggestions were taken into consideration in the writing of the final draft of the questionnaire.

It has been suggested that content validity has limited usefulness in assessing validity of empirical measures in the social sciences (Carmines & Zeller, 1979). Consequently, attention has focused on construct validity. Cronbach and Meehl (1955) observe that “Construct validity must be investigated whenever no criterion or universe of content is accepted as entirely adequate to define the quality to be measured” (p. 282).

This study utilised a measuring instrument designed to measure respondents’ attitudes to professional service advertising. Because of the exploratory nature of the research, it is difficult to assess construct validity. As Carmines and Zeller (1979) observe, “construct validation ideally requires a pattern of consistent findings involving different researchers using different theoretical structures across a number of different studies” (p. 24). It has been commented in the literature that there is little research done in the area of consumer attitudes to professional service advertising (Hite & Bellizzi, 1986). Further, the lack of research in Australia on the same subject also restricts the ability of establishing construct validation.

Paul Peter (1979) comments that reliability can be used as partial evidence of construct validity. Taking into consideration the little research done on advertising and professionals, and the exploratory nature of the study it would seem appropriate to accept that the high reliability of the data collected could be used as initial evidence of construct validity.

Statistical Techniques

It was originally envisaged that focus group interviews would be an ideal method to explore consumer attitudes on advertising: This opinion is still maintained.
The emphasis on statistical techniques in this study was another compromise precipitated by cost and time considerations.

Data Analysis Procedures

The data collected for the study was subjected to a variety of statistical techniques using SYSTAT. The following techniques were utilised to analyse the data:

1. To determine the degree of consumer agreement or disagreement with each attitudinal statement, frequency counts, mean scores, percentages, and standard deviations were calculated.

2. **ANOVA** (analysis of variance): This was employed to determine if significant differences were present in the mean average responses of consumers with regard to advertising by the three professional groups.

3. **T-tests**: When the ANOVA test indicated that significant differences existed, t-tests were utilised as an additional check to examine the groups in pairs to determine exactly where the differences occurred.

4. **Regression analysis** was used to evaluate factors to determine their relationship to consumers’ attitudes toward accountants, lawyers, and physician advertising. The factors include respondent income, age, and education, and whether or not the respondent had ever seen an advertisement sponsored by the professional group.
CHAPTER 5.

RESULTS

Introduction

The results were derived from completed questionnaires collected or received over September, 1992. Overall 60 questionnaires were able to be utilised in the study, representing a response rate of 40%. An additional 18 questionnaires were obtained but were excluded from analysis due the fact that they were incomplete (for example, missing demographic data, returned unopened and so on). The demographic profile of the 60 respondents was also compared with data from the Australian Bureau of Statistics (see Appendix IV).

The data collected from the completed questionnaires was subjected to a variety of statistical techniques and applied to specific research objectives: (1) to determine the degree of consumer agreement or disagreement with each attitudinal statement, frequency counts, mean scores, and standard deviations were calculated, (2) analysis of variance was employed to determine if significant differences were present in the mean average responses of consumers with regard to advertising by the three professional groups, (3) t-tests were used when the analysis of variance test indicated that significant differences existed to determine exactly where the differences occur, and (4) regression analysis was used to evaluate factors to determine their relationship to consumers' attitudes toward accountants, lawyers, and physician advertising.

Objective One

To determine consumer attitudes toward the advertising of professional services by the accounting, legal and medical professions in Perth, Western Australia.

Overall, consumer attitudes toward professional service advertising was favourable. Every attitudinal item in section 2 of the measuring instrument indicated
that respondents were favourable toward accountants, lawyers, and physicians advertising (see Table 6 & 7).

Similar results were obtained by Hite and Bellizzi (1986): "consumers had a favourable attitude toward professional advertising in response to every item on the questionnaire that pertained to this issue" (p. 47).

An analysis of means revealed that respondents did not believe that advertising would lower the credibility, public image, or dignity of professionals. Further, consumers felt that they would use the services of an accountant, a lawyer, or a physician that advertised and believed that advertising would help make intelligent choices between practitioners of the same profession. The following discussion examines the results on an individual item basis.

Individual Item results

Questionnaire items T3, T15, and T2 represented the first item of the core questions as outlined in Table 2. That is, it is proper for (accountants, lawyers, physicians) to advertise. In all professions the response was favourable: accountants (M = 4.017), lawyers (M = 3.772), and physicians (M = 3.067). Respondents felt that it was more proper for accountants to advertise than lawyers, and more proper for lawyers to advertise than physicians.

Questionnaire items T10, T22, and T7 represented the second item of the core questions as outlined in Table 2. That is, advertising would help consumers make more intelligent choices between (accountants, lawyers, physicians). In all professions the response was favourable: accountants (M = 3.333), lawyers (M = 3.466), and physicians (M = 3.083). Respondents felt that advertising would help consumers make more intelligent choices most strongly between lawyers and accountants, and then physicians.

Questionnaire items T13, T4, and T11 represented the third item of the core questions as outlined in Table 2. That is, I would use the services, if needed, of a
(accountant, lawyer, physician) who advertises. In all professions the response was favourable: accountants \((M = 3.828)\), lawyers \((M = 3.576)\), and physicians \((M = 3.356)\). Respondents felt that they would use the services of accountants, lawyers and physicians.

Questionnaire items T19, T8, and T18 represented the fourth item of the core questions as outlined in Table 2. That is, if a (accountant, lawyer, physician) advertises, his credibility is lowered. In all professions the response was favourable: accountants \((M = 1.842)\), lawyers \((M = 2.259)\), and physicians \((M = 2.508)\). Respondents felt that the credibility of accountants, lawyers and physicians would not be lowered by advertising.

Questionnaire items T24, T1, and T16 represented the fifth item of the core questions as outlined in Table 2. That is, the advertising of fees would lower the public's image of (accountants, lawyers, physicians). In all professions the response was favourable: accountants \((M = 1.931)\), lawyers \((M = 2.879)\), and physicians \((M = 2.586)\). Respondents felt that the advertising of fees would not lower the public image of accountants, lawyers and physicians.

Questionnaire items T6, T14, and T12 represented the sixth item of the core questions as outlined in Table 2. That is, advertising by (accountants, lawyers, physicians) would tend to lower the dignity of their profession. In all professions the response was favourable: accountants \((M = 2.017)\), lawyers \((M = 2.397)\), and physicians \((M = 2.533)\). Respondents felt that the advertising by accountants, lawyers and physicians would not lower the dignity of the profession.

Questionnaire items T21, T9, and T23 represented the seventh item of the core questions as outlined in Table 2. That is, the advertising of services would lower the public's image of (accountants, lawyers, physicians). In all professions the response was favourable: accountants \((M = 1.912)\), lawyers \((M = 2.220)\), and physicians \((M = 2.467)\). Respondents felt that the advertising of services by accountants, lawyers and physicians would not lower the public image of the profession.
Questionnaire items T17, T5, and T20 represented the eighth item of the core questions as outlined in Table 2. That is, *advertising by (accountants, lawyers, physicians) would tend to lower the credibility of their profession.* In all professions the response was favourable: accountants ($M = 1.915$), lawyers ($M = 2.542$), and physicians ($M = 2.450$). Respondents felt that the advertising by accountants, lawyers and physicians would not lower the credibility of the profession.

**Key Findings of Research Objective One**

The first research objective results indicate that the sample perception of advertising by professionals is favourable.

With respect to these results, it is suggested that advertising could be utilised as a possible marketing tool for services such as the accounting, legal and medical professions and practitioners of these services. Respondents believe that advertising does not lower the credibility, public image, or dignity of professionals. Further, respondents felt that they would use the services of an accountant, a lawyer, or a physician that advertised and believed that advertising would help make intelligent choices between practitioners of the same profession. Further, Hite and Bellizzi (1986) comment that “the respondents indicated that they like, want, need, and would not be suspicious of professionals who advertise. These results suggested that rather than diminishing a professional’s image, advertising could be used to enhance the image of a professional firm” (p. 48).
Table 6.

Means, variances, and standard deviations of Section 2*

<table>
<thead>
<tr>
<th>TOTAL OBSERVATIONS:</th>
<th>60</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>N OF CASES</strong></td>
<td></td>
</tr>
<tr>
<td>MEAN</td>
<td></td>
</tr>
<tr>
<td>VARIANCE</td>
<td></td>
</tr>
<tr>
<td>STANDARD DEV</td>
<td></td>
</tr>
<tr>
<td>T1 **</td>
<td></td>
</tr>
<tr>
<td>T2</td>
<td>38</td>
</tr>
<tr>
<td>T3</td>
<td>60</td>
</tr>
<tr>
<td>T4</td>
<td>3.067</td>
</tr>
<tr>
<td>T5</td>
<td>4.017</td>
</tr>
<tr>
<td>T6</td>
<td>2.879</td>
</tr>
<tr>
<td>T7</td>
<td>2.003</td>
</tr>
<tr>
<td>T8</td>
<td>1.415</td>
</tr>
<tr>
<td>T9</td>
<td>1.561</td>
</tr>
<tr>
<td>T10</td>
<td>1.421</td>
</tr>
<tr>
<td>T11</td>
<td>1.192</td>
</tr>
<tr>
<td>T12</td>
<td>1.522</td>
</tr>
<tr>
<td>T13</td>
<td>2.315</td>
</tr>
<tr>
<td>T14</td>
<td>2.090</td>
</tr>
<tr>
<td>T15</td>
<td>1.446</td>
</tr>
<tr>
<td>T16</td>
<td>2.259</td>
</tr>
<tr>
<td>T17</td>
<td>2.220</td>
</tr>
<tr>
<td>T18</td>
<td>2.220</td>
</tr>
<tr>
<td>T19</td>
<td>2.033</td>
</tr>
<tr>
<td>T20</td>
<td>1.415</td>
</tr>
<tr>
<td>T21</td>
<td>2.033</td>
</tr>
<tr>
<td>T22</td>
<td>1.446</td>
</tr>
<tr>
<td>T23</td>
<td>2.033</td>
</tr>
<tr>
<td>T24</td>
<td>1.415</td>
</tr>
</tbody>
</table>

*The legend for these questionnaire items may be found in Table 7.

**Where T1 = Questionnaire item 1, T2 = Questionnaire item 2, and so on.
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>The advertising of fees would lower the public's image of lawyers.</td>
</tr>
<tr>
<td>2.</td>
<td>It is proper for physicians to advertise.</td>
</tr>
<tr>
<td>3.</td>
<td>It is proper for accountants to advertise.</td>
</tr>
<tr>
<td>4.</td>
<td>I would use the services, if needed, of a lawyer who advertises.</td>
</tr>
<tr>
<td>5.</td>
<td>Advertising by lawyers would tend to lower the credibility of their profession.</td>
</tr>
<tr>
<td>6.</td>
<td>Advertising by accountants would tend to lower the dignity of their profession.</td>
</tr>
<tr>
<td>7.</td>
<td>Advertising would help consumers make more intelligent choices between physicians.</td>
</tr>
<tr>
<td>8.</td>
<td>If a lawyer advertises, his credibility is lowered.</td>
</tr>
<tr>
<td>9.</td>
<td>The advertising of services would lower the public's image of lawyers.</td>
</tr>
<tr>
<td>10.</td>
<td>Advertising would help consumers make more intelligent choices between accountants.</td>
</tr>
<tr>
<td>11.</td>
<td>I would use the services, if needed, of a physician who advertises.</td>
</tr>
<tr>
<td>12.</td>
<td>Advertising by physicians would tend to lower the dignity of their profession.</td>
</tr>
<tr>
<td>13.</td>
<td>I would use the services, if needed, of an accountant who advertises.</td>
</tr>
<tr>
<td>14.</td>
<td>Advertising by lawyers would tend to lower the dignity of their profession.</td>
</tr>
<tr>
<td>15.</td>
<td>It is proper for lawyers to advertise.</td>
</tr>
<tr>
<td>16.</td>
<td>The advertising of fees would lower the public's image of physicians.</td>
</tr>
<tr>
<td>17.</td>
<td>Advertising by accountants would tend to lower the credibility of their profession.</td>
</tr>
<tr>
<td>18.</td>
<td>If a physician advertises, his credibility is lowered.</td>
</tr>
<tr>
<td>19.</td>
<td>If an accountant advertises, his credibility is lowered.</td>
</tr>
<tr>
<td>20.</td>
<td>Advertising by physicians would tend to lower the credibility of their profession.</td>
</tr>
<tr>
<td>21.</td>
<td>The advertising of services would lower the public's image of accountants.</td>
</tr>
<tr>
<td>22.</td>
<td>Advertising would help consumers make more intelligent choices between lawyers.</td>
</tr>
<tr>
<td>23.</td>
<td>The advertising of services would lower the public's image of physicians.</td>
</tr>
<tr>
<td>24.</td>
<td>The advertising of fees would lower the public's image of accountants.</td>
</tr>
</tbody>
</table>
Objective Two.

Differences Between Consumer Attitudes Toward Accountants, Lawyers And Physicians With Respect To Professional Service Advertising.

Differences In Overall Attitude Toward Advertising By Accountants, Lawyers And Physicians.

A significant difference was found in respondents' overall attitude toward professional service advertising, $F(2, 90) = 4.2, p<.05$ (see Table 8). T-tests indicated that respondents are more favourable toward accountants advertising than lawyers, $t(101) = -2.983, p<.01$ (see Table 9). No significant difference was found between lawyer or physician advertising.

The Hite and Bellizzi study (1986), utilising a similar statistical procedure, found that there was also significant difference between the professions, $F(2, 458) = 710.43, p<.01$. T-tests indicated that there were statistical differences between accountants and lawyers, $t(936) = 9.75, p<.01$, and accountants and physicians, $t(922) = 9.75, p<.01$. There was no significant difference between lawyers and physicians.

The results show that there are differences in overall consumer attitudes toward accountants and lawyers in Western Australia. Whilst analysis of variance confirmed Hite and Bellizzi's findings (1986) that there are differences between the professions in respect to overall consumer attitudes and advertising, their t-tests indicated differences between accountants and lawyers, and accountants and physicians. Consumers in Perth believe that there are differences between accountants and lawyers. This difference may be explained by the fact that physicians in Australia have yet to begin advertising, unlike their American colleagues, and that the American public have been exposed to professional service advertising for many years since the Bates decision (1977). Advertising by professionals in Australia only emerged in the late 1980's. These differences may also have been precipitated by differences in sample size: Hite and
Bellizzi's study incorporated a sample of 489 respondents, compared with this study's sample of 60 respondents.

The results suggest that accountants are in a more favourable position to utilise an advertising strategy than are lawyers or physicians. Consumers believe that differences do exist between the professions, so lawyers and physicians must take more care in the development of a marketing strategy that embraces an advertising program.
Table 8.

Differences in the overall attitude toward advertising by accountants, lawyers, & physicians (ANOVA)

<table>
<thead>
<tr>
<th>Source</th>
<th>Sum of Squares</th>
<th>DF</th>
<th>F</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Between Professions</td>
<td>62.884</td>
<td>2</td>
<td>4.200</td>
<td>P = 0.018</td>
</tr>
</tbody>
</table>

Table 9.

Differences in the overall attitude toward advertising by accountants, lawyers, & physicians (T-Tests)

<table>
<thead>
<tr>
<th>Comparisons</th>
<th>Mean*</th>
<th>n</th>
<th>t</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants</td>
<td>20.673</td>
<td>52</td>
<td>-2.983</td>
<td>P = 0.005</td>
</tr>
<tr>
<td>Lawyers</td>
<td>22.627</td>
<td>51</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accountants</td>
<td>20.673</td>
<td>52</td>
<td>0.065</td>
<td>N.S.</td>
</tr>
<tr>
<td>Physicians</td>
<td>21.719</td>
<td>57</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lawyers</td>
<td>22.627</td>
<td>51</td>
<td>0.907</td>
<td>N.S.</td>
</tr>
<tr>
<td>Physicians</td>
<td>21.719</td>
<td>57</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* A higher mean indicates greater agreement.
Differences In Credibility Of Professionals Who Advertise.

Analysis of variance showed a significant difference in the respondents' perception of credibility on the issue of accountants, lawyers and physicians who advertise, $F(2, 95.417) = 5.332, p<.01$ (see Table 10). T-tests revealed that physicians would suffer a greater reduction in credibility than accountants who advertise, $t(115) = -4.226, p<.001$ (see Table 11). There were no significant differences between lawyers and the other two groups.

The Hite and Bellizzi study (1986), utilizing a similar statistical procedure, found that there was a significant difference with respect to this issue, $F(2, 976) = 12.29, p<.0001$. T-test analyses revealed significant differences between accountants and the other two professions (with lawyers, $t(976) = 5.17, p<.05$, and physicians, $t(976) = 7.15, p<.01$).

The results show that respondents in Perth perceived a significant difference between the professions on the issue of credibility and confirms the results obtained by Hite and Bellizzi on this issue. A different result was revealed however with respect to accountants and lawyers. This was found to be significant in the United States. A possible reason for this is the number of years that American consumers have been exposed to professional service advertising. Respondents in Perth, Western Australia, have only recently been exposed to accountant or lawyer advertising, and any comparisons to medical practitioner advertising is difficult. Differences in sample size between the two studies and sampling error may also have precipitated the result.

The results indicate that physicians will experience more of a fall in credibility than either accountants or lawyers. This will affect the overall advertising strategy of a physician if he or she wishes to incorporate one in the practice's marketing plan.
Table 10.
Differences in credibility of professionals who advertise (ANOVA)

<table>
<thead>
<tr>
<th>Number</th>
<th>Item</th>
<th>ANOVA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Source DF F Significance</td>
</tr>
<tr>
<td>19</td>
<td>If an accountant advertises, his credibility is lowered.</td>
<td>Model 2 5.332 <strong>0.06</strong></td>
</tr>
<tr>
<td>8</td>
<td>If a lawyer advertises, his credibility is lowered.</td>
<td>Error 95.417</td>
</tr>
<tr>
<td>18</td>
<td>If a physician advertises, his credibility is lowered.</td>
<td></td>
</tr>
</tbody>
</table>

Table 11.
Differences in credibility of professionals who advertise (T-Tests)

<table>
<thead>
<tr>
<th>Comparisons</th>
<th>Mean*</th>
<th>n</th>
<th>t</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants</td>
<td>1.842</td>
<td>57</td>
<td>1.916</td>
<td>N.S.</td>
</tr>
<tr>
<td>Lawyers</td>
<td>2.259</td>
<td>58</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accountants</td>
<td>1.842</td>
<td>57</td>
<td>-4.226</td>
<td><strong>0.00</strong></td>
</tr>
<tr>
<td>Physicians</td>
<td>2.508</td>
<td>59</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lawyers</td>
<td>2.259</td>
<td>58</td>
<td>-1.130</td>
<td>N.S.</td>
</tr>
<tr>
<td>Physicians</td>
<td>2.508</td>
<td>59</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* A higher mean indicates greater agreement
Differences In Dignity Of The Professions As A Result Of Advertising.

Analysis of variance revealed a significant difference in the respondents’ perception of dignity with regard to accountants, lawyers, and physicians as a result of advertising, $F(2, 125.708) = 3.397$, $p < .05$ (see Table 12). T-tests showed that physician’s profession would experience a larger reduction in dignity than would the accounting profession, $t(117) = -2.101$, $p < .05$ (see Table 13). The differences in dignity between accountants and lawyers and lawyers and physicians were not significant.

The Hite and Bellizzi study (1986), utilising a similar statistical procedure, found that there was a significant difference with respect to this issue, $F(2, 974) = 30.80$, $p < .0001$. T-test analyses found significant differences between physicians and lawyers, $t(976) = 8.10$, $p < .01$, and physicians and accountants, $t(972) = 9.99$, $p < .0001$.

The results found in the Perth, Western Australia study confirm the results of Hite and Bellizzi (1986) that there is a significant difference in the respondents’ perception of dignity with regard to accountants, lawyers, and physicians as a result of advertising. Again, discrepancies occur with respect to physicians: the Perth study did not reveal a significant difference between accountants and physicians. This may be explained by the absence of physician advertising in this state. Differences in sample size and sampling error may also have affected the result.

The results indicate that differences in dignity between the professions may have implications for physicians as opposed to accountants or lawyers. Care should be taken by physicians when considering an advertising program as consumers appear to be sensitive on this issue.
Table 12.

Differences in dignity of professions as a result of advertising (ANOVA)

<table>
<thead>
<tr>
<th>Number</th>
<th>Item</th>
<th>ANOVA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Source  DF</td>
</tr>
<tr>
<td>6</td>
<td>Advertising by accountants would tend to lower the dignity of their profession</td>
<td>Model 2</td>
</tr>
<tr>
<td>14</td>
<td>Advertising by lawyers would tend to lower the dignity of their profession</td>
<td>Error</td>
</tr>
<tr>
<td>12</td>
<td>Advertising by physicians would tend to lower the dignity of their profession</td>
<td></td>
</tr>
</tbody>
</table>

Table 13.

Differences in dignity of professions as a result of advertising (T-tests)

<table>
<thead>
<tr>
<th>Comparisons</th>
<th>Mean*</th>
<th>n</th>
<th>t</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants</td>
<td>2.017</td>
<td>59</td>
<td>-1.931</td>
<td>N.S.</td>
</tr>
<tr>
<td>Lawyers</td>
<td>2.397</td>
<td>58</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accountants</td>
<td>2.017</td>
<td>59</td>
<td>-2.101</td>
<td>0.040</td>
</tr>
<tr>
<td>Physicians</td>
<td>2.533</td>
<td>60</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lawyers</td>
<td>2.397</td>
<td>58</td>
<td>0.685</td>
<td>N.S.</td>
</tr>
<tr>
<td>Physicians</td>
<td>2.533</td>
<td>60</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* A higher mean indicates greater agreement.
Differences In Credibility Of The Professions As A Result Of Advertising

Analysis of variance indicated there was a significant difference in the respondents' perception of credibility with regard to the accounting, legal and medical professions advertising, $F(2, 109.819) = 6.785, p < .05$ (see Table 14). $T$-tests indicated that there was a significant difference between accountants and lawyers, $t(116) = -3.439, p < .05$ and accountants and physicians, $t(117) = -3.836, p < .001$ (see Table 15). The difference between lawyers and physicians was not significant.

The Hite and Bellizzi study (1986), utilising a similar statistical procedure, found that there was a significant difference with respect to this issue $F(22, 970) = 11.88, p < .0001$. $T$-test analyses revealed that there was a significant difference between accountants and physicians, $t(974) = 7.44, p < .01$. There were no significant differences between lawyers and the other two professions.

The results of the Perth, Western Australia study confirm the results of Hite and Bellizzi (1986) in that there was a significant difference between accountants, lawyers, and physicians on the issue of credibility of the profession. There were differences, however, in consumer perceptions between the professions in the local study with respect to credibility and profession. Local consumers believed that there were differences between accountants and lawyers, unlike their American colleagues. This may be due to fact that lawyers have been advertising more intensively than accountants in Perth, and that consumers have a stronger opinion on lawyer advertising than accountant advertising.

Overall, the results suggest that lawyers and physicians would suffer more credibility problems than accountants. Caution would be advised for those lawyers and physicians who wished to implement an advertising strategy without due consideration for credibility problems. It is important to note however, that respondents were not negative toward the idea of advertising and these professions.
Table 14.

Differences in credibility of professions as a result of advertising (ANOVA)

<table>
<thead>
<tr>
<th>Number</th>
<th>Item</th>
<th>ANOVA</th>
<th>Source</th>
<th>DF</th>
<th>F</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>Advertising by accountants would tend to lower the credibility of the profession</td>
<td></td>
<td>Model</td>
<td>2</td>
<td>6.785</td>
<td>0.002</td>
</tr>
<tr>
<td>5</td>
<td>Advertising by lawyers would tend to lower the credibility of the profession</td>
<td></td>
<td>Error</td>
<td></td>
<td>109.819</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Advertising by physicians would tend to lower the credibility of the profession</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 15.

Differences in credibility of professions as a result of advertising (T-tests)

<table>
<thead>
<tr>
<th>Comparisons</th>
<th>Mean*</th>
<th>n</th>
<th>t</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants</td>
<td>1.915</td>
<td>59</td>
<td>-3.439</td>
<td>0.001</td>
</tr>
<tr>
<td>Lawyers</td>
<td>2.542</td>
<td>59</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accountants</td>
<td>1.915</td>
<td>59</td>
<td>-3.886</td>
<td>0.000</td>
</tr>
<tr>
<td>Physicians</td>
<td>2.450</td>
<td>60</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lawyers</td>
<td>2.542</td>
<td>59</td>
<td>0.625</td>
<td>N.S.</td>
</tr>
<tr>
<td>Physicians</td>
<td>2.450</td>
<td>60</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* A higher mean indicates greater agreement
Differences In Being Proper For Professionals To Advertise.

Analysis of variance indicated that there was a significant difference between in the respondents’ perception of it being proper for accountants, lawyers and physicians to advertise, $F(2, 81.667) = 12.796, p<.001$ (see Table 16). T-tests showed that there were significant differences between physicians and accountants, $t(117) = -5.754, p<.001$ and physicians and lawyers, $t(115) = -3.640, p<.05$ (see Table 17). There was no significant difference between accountants and lawyers with respect to it being proper for professions to advertise.

The Hite and Bellizzi study (1986), utilising a similar statistical procedure, found that there was a significant difference with respect to this issue $F(2, 964) = 18.82, p<.01$. T-test analyses indicated that there were significant differences between accountants and lawyers, $t(970) = 4.42, p<.05$, and accountants and physicians, $t(952) = 8.21, p<.05$. There was no significant difference between lawyers and physicians.

The results from the local study confirm the results from Hite and Bellizzi (1986). There is a significant difference between accountants, lawyers, and physicians on the issue of it being proper for professionals to advertise. Significant differences between physicians and lawyers and physicians and accountants in the Perth study may have been precipitated by the fact that consumers in Australia have not been exposed to any physician advertising. Differences may have also occurred in the local study due to sample size or sampling error.

The results suggest that consumers favour accountants advertising more than either lawyers or physicians. It would indicate that accountants could embrace an advertising policy more readily than lawyers or physicians. Again, it is important to note that respondents did respond favourably to all professions on the issue of advertising: lawyers and physicians just need to take more care than their accountant colleagues when creating and implementing an advertising programme.
Table 16.

Differences in being proper for professionals to advertise (ANOVA)

<table>
<thead>
<tr>
<th>Number</th>
<th>Item</th>
<th>ANOVA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Source</td>
</tr>
<tr>
<td>2</td>
<td>It is proper for accountants to advertise</td>
<td>Model</td>
</tr>
<tr>
<td>3</td>
<td>It is proper for lawyers to advertise</td>
<td>Error</td>
</tr>
<tr>
<td>15</td>
<td>It is proper for physicians to advertise</td>
<td></td>
</tr>
</tbody>
</table>

Table 17.

Differences in being proper for professionals to advertise (T-tests)

<table>
<thead>
<tr>
<th>Comparisons</th>
<th>Mean*</th>
<th>n</th>
<th>t</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants</td>
<td>4.017</td>
<td>59</td>
<td>1.032</td>
<td>N.S.</td>
</tr>
<tr>
<td>Lawyers</td>
<td>3.772</td>
<td>57</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accountants</td>
<td>4.017</td>
<td>59</td>
<td>-5.754</td>
<td>0.001</td>
</tr>
<tr>
<td>Physicians</td>
<td>3.067</td>
<td>60</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lawyers</td>
<td>3.772</td>
<td>57</td>
<td>-3.640</td>
<td>0.001</td>
</tr>
<tr>
<td>Physicians</td>
<td>3.067</td>
<td>60</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* A higher mean indicates greater agreement
Differences In The Advertisement Of Services

Analysis of variance indicated that there was a significant difference with respect to advertising of services by accountants, lawyers, and physicians, $F(2, 72.936) = 3.888, p<.05$ (see Table 18). $T$ - tests indicated that physician who advertises would experience a more negative public image compared to that of an accountant who advertises, $t(115) = -3.368, p<.01$ (see Table 19). No significant differences were found between lawyers and the other two professions.

The Hite and Bellizzi study (1986), utilising a similar statistical procedure, found that there was a significant difference with respect to this issue $F(2, 970) = 7.63, p<.01$. $T$ - test analyses revealed a significant difference between accountants and physicians, $t(974) = 5.91, p<.05$. There were no significant differences between lawyers and the other two professions.

The local result confirm Hite and Bellizzi’s results (1986) in the United States that there is a significant difference between the professions on the issue of public image as a result of advertising services.

These results suggest that whilst consumers believe that advertising would not lower public image of a profession, they perceive a difference between lawyers and physicians in Perth, Western Australia. Consumers have been exposed only to advertising by the legal profession, and the absence of physician advertising may make a comparison between the two professions difficult. The overall result indicates that professions need not be as concerned about advertising lowering their public image as might have been initially suspected by them.
Table 18.
Differences in public image as a result of advertising services (ANOVA)

<table>
<thead>
<tr>
<th>Number</th>
<th>Item</th>
<th>ANOVA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Source</td>
</tr>
<tr>
<td>21</td>
<td>Advertising of services would lower the public’s image of accountants.</td>
<td>Model</td>
</tr>
<tr>
<td>9</td>
<td>Advertising of services would lower the public’s image of lawyers.</td>
<td>Error</td>
</tr>
<tr>
<td>23</td>
<td>Advertising of services would lower the public’s image of physicians.</td>
<td></td>
</tr>
</tbody>
</table>

Table 19.
Differences in public image as a result of advertising services (T-tests)

<table>
<thead>
<tr>
<th>Comparisons</th>
<th>Mean*</th>
<th>n</th>
<th>t</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants</td>
<td>1.912</td>
<td>57</td>
<td>-1.498</td>
<td>N.S.</td>
</tr>
<tr>
<td>Lawyers</td>
<td>2.220</td>
<td>59</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accountants</td>
<td>1.912</td>
<td>57</td>
<td>-3.368</td>
<td>0.001</td>
</tr>
<tr>
<td>Physicians</td>
<td>2.467</td>
<td>60</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lawyers</td>
<td>2.542</td>
<td>59</td>
<td>-1.217</td>
<td>N.S.</td>
</tr>
<tr>
<td>Physicians</td>
<td>2.467</td>
<td>60</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* A higher mean indicates greater agreement
Differences In The Advertisement Of Fees.

Analysis of variance indicated that there was a significant difference with respect to the advertisement of fees by accountants, lawyers, and physicians, \( F(2, 106.630) = 14.267, p<.001 \) (see Table 20). T-tests revealed significant differences between accountants and lawyers, \( t(114) = -5.550, p<.001 \), and accountants and physicians, \( t(114) = -4.430, p<.001 \) (see Table 21). There was no significant difference between lawyers and physicians.

The Hite and Bellizzi study (1986), utilising a similar statistical procedure, found that there was a significant difference with respect to this issue \( F(2, 958) = 11.08, p<.01 \). T-test analyses indicated that there were significant differences between physicians and accountants, \( t(960) = 3.96, p<.01 \), and physicians and lawyers, \( t(960) = 4.09, p<.01 \). There was no significant difference between accountants and lawyers.

The results confirm Hite and Bellizzi's findings (1986) on the issue of public image of professionals and the advertising of fees. There were discrepancies between the studies with respect to differences between accountants and lawyers, and lawyers and physicians. American consumers perceived no difference between accountants and lawyers whereas Perth consumers did. This may be due to the fact that Australian consumers are not familiar with professional service advertising overall, and the fact that lawyers are advertising more intensely than accountants in recent times.

These results on the issue of advertising suggest that professionals may advertise fees: accountants are less likely to experience a more negative public image than lawyers or physicians, though consumers have indicated that, overall, professionals would not lower public image as a result of advertising fees.
Table 20.

**Differences in public image as a result of advertising fees (ANOVA)**

<table>
<thead>
<tr>
<th>Number</th>
<th>Item</th>
<th>ANOVA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Source DF F Significance</td>
</tr>
<tr>
<td>24</td>
<td>The advertising of fees would lower the public's image of accountants.</td>
<td>Model 2 14.267 * 0.000</td>
</tr>
<tr>
<td>1</td>
<td>The advertising of fees would lower the public's image of lawyers.</td>
<td>Error 106.630</td>
</tr>
<tr>
<td>16</td>
<td>The advertising of fees would lower the public's image of physicians.</td>
<td></td>
</tr>
</tbody>
</table>

Table 21.

**Differences in public image as a result of advertising fees (T-tests)**

<table>
<thead>
<tr>
<th>Comparisons</th>
<th>Mean</th>
<th>n</th>
<th>t</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants</td>
<td>1.931</td>
<td>58</td>
<td>-5.550</td>
<td></td>
</tr>
<tr>
<td>Lawyers</td>
<td>2.017</td>
<td>58</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accountants</td>
<td>1.931</td>
<td>58</td>
<td>-4.430</td>
<td></td>
</tr>
<tr>
<td>Physicians</td>
<td>2.586</td>
<td>58</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lawyers</td>
<td>2.017</td>
<td>58</td>
<td>1.316</td>
<td>N.S.</td>
</tr>
<tr>
<td>Physicians</td>
<td>2.586</td>
<td>58</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* A higher mean indicates greater agreement
Differences In Consumer Use Intention Of Professionals Who Advertise.

Analysis of variance indicated that there was a significant difference regarding consumer use intention of accountant, lawyers, and physicians who advertise, $F(2, 73.571) = 3.311, p < .05$ (see Table 22). $T$-tests indicated that respondents would be inclined to use the services of an accountant who advertised than a physician who advertised, $t(115) = 2.981, p < .05$ (see Table 23). There were no significant differences between lawyers and the other two professional groups.

The Hite and Bellizzi study (1986), utilising a similar statistical procedure, found that there was a significant difference with respect to this issue $F(2, 964) = 7.21, p < .01$. $T$-test procedures showed that there were significant differences between all professions: accountants and lawyers, $t(968) = 1.97, p < .05$, accountants and physicians, $t(964) = -3.32, p < .01$, and lawyers and physicians, $t(964) = -2.22, p < .05$.

The significant result between the professions on the issue of consumer use intention confirms the result obtained by Hite and Bellizzi (1986). However, whereas the American study obtained significant differences between all professions, the Perth study obtained one. This suggests that consumers in Western Australia perceive a difference only between accountants and physicians. A possible explanation is that consumers in Perth, Western Australia, are still yet to be exposed to physician advertising, and this makes some comparisons difficult with the other professions. Sample size and sampling error may also have contributed to the result.

Respondents indicated that they would use the services of professionals who advertised. This analysis indicates that consumers favour accountants advertising more than physicians, though that is not to say that physicians should not consider advertising as a possible marketing tool.
### Table 22.

**Differences in consumer use intention of professions who advertise (ANOVA)**

<table>
<thead>
<tr>
<th>Number</th>
<th>Item</th>
<th>ANOVA</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>I would use the services, if needed, of an accountant who advertises.</td>
<td>Model 2 3.311</td>
</tr>
<tr>
<td>4</td>
<td>I would use the services, if needed, of a lawyer who advertises.</td>
<td>Error 73.571</td>
</tr>
<tr>
<td>11</td>
<td>I would use the services, if needed, of a physician who advertises.</td>
<td></td>
</tr>
</tbody>
</table>

### Table 23.

**Differences in consumer use intention of professions who advertise (T-tests)**

<table>
<thead>
<tr>
<th>Comparisons</th>
<th>Mean*</th>
<th>n</th>
<th>t</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants</td>
<td>3.828</td>
<td>58</td>
<td>0.861</td>
<td>N.S.</td>
</tr>
<tr>
<td>Lawyers</td>
<td>3.576</td>
<td>59</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accountants</td>
<td>3.828</td>
<td>58</td>
<td>2.981</td>
<td>0.004</td>
</tr>
<tr>
<td>Physicians</td>
<td>3.356</td>
<td>59</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lawyers</td>
<td>3.576</td>
<td>59</td>
<td>1.527</td>
<td>N.S.</td>
</tr>
<tr>
<td>Physicians</td>
<td>3.356</td>
<td>59</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* A higher mean indicates greater agreement
Differences In The Information Function Of Advertising.

Analysis of variance showed no significant differences between accountants, lawyers, and physicians with respect to the ability of advertising to help the consumer make more intelligent choices between professionals (see Table 24 and Table 25).

The Hite and Bellizzi study (1986), utilising a similar statistical procedure, found that there was a significant difference with respect to this issue $F(2, 970) = 7.77$, $p<0.001$. $t$-test analyses indicated that there was a significant difference between accountants and physicians, $t(986) = 5.54$, $p<0.01$. There were no significant differences between lawyers and the other two professions.

The information function of the advertising construct was the only issue that failed to confirm Hite and Bellizzi’s findings. The result suggests that, despite respondents indicating that advertising would help consumers to make better choices between accountants, lawyers, and physicians, they perceive no significant difference between any of the professions in Perth, Western Australia. This may be because the advertising of professional services in Australia is still in its infancy, and consumers have not been exposed to enough material to assess whether it is possible to make intelligent choices between practitioners of the same profession that advertise. This is in contrast to American consumers, who have been exposed to this type of promotion since the Bates decision in 1977.
Table 24.

Differences in the information function of advertising (ANOVA)

<table>
<thead>
<tr>
<th>Number</th>
<th>Item</th>
<th>ANOVA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Source</td>
</tr>
<tr>
<td>10</td>
<td>Advertising would help make more intelligent choices between accountants.</td>
<td>Model</td>
</tr>
<tr>
<td>22</td>
<td>Advertising would help make more intelligent choices between accountants.</td>
<td>Error</td>
</tr>
<tr>
<td>7</td>
<td>Advertising would help make more intelligent choices between accountants.</td>
<td></td>
</tr>
</tbody>
</table>

Table 25.

Differences in the information function of advertising (T-tests)

<table>
<thead>
<tr>
<th>Comparisons</th>
<th>Mean*</th>
<th>n</th>
<th>t</th>
<th>Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants</td>
<td>3.333</td>
<td>57</td>
<td>-0.685</td>
<td>N.S.</td>
</tr>
<tr>
<td>Lawyers</td>
<td>3.466</td>
<td>58</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accountants</td>
<td>3.333</td>
<td>57</td>
<td>1.424</td>
<td>N.S.</td>
</tr>
<tr>
<td>Physicians</td>
<td>3.083</td>
<td>60</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lawyers</td>
<td>3.466</td>
<td>58</td>
<td>1.898</td>
<td>N.S.</td>
</tr>
<tr>
<td>Physicians</td>
<td>3.083</td>
<td>60</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* A higher mean indicates greater agreement
Objective Three

Factors relating to consumer perception of accountant, lawyer, and physician advertising

Regression analyses were undertaken to determine what factors related to respondent perception of accountant, lawyer, and physician advertising (see Tables 26 to 31). Factors included were respondent gender, level of education, occupation, annual income, age, and whether or not the respondent had seen an advertisement sponsored by the professional group.

In each case however, the only significant factor was the regression constant, with such factors as respondent gender, level of education, occupation, annual income and age not significantly predicting attitudes toward professional advertising. This may be due to fact that the concept of advertising by professionals is a relatively young concept in Perth, Western Australia, and that opinions vary haphazardly across demographic variables. It is possible that as consumers confront more of this particular genre of advertising they will develop more static opinions on this issue. This development will allow a more reliable prediction of overall attitudes, based on demographic variables, in the future.

Hite and Bellizzi (1986) found only four significant variables with respect to factors relating to consumer perceptions of accountant, lawyer, and physician advertising. Perception of accountant advertising was inversely related to accountant service pricing, $F(1) = 13.33, p = 0.01$, indicating that consumers with less knowledge about legal service pricing are more favourable toward advertising than those with more knowledge about pricing. This relationship was also the case with the perceptions of lawyer advertising, $F(1) = 18.54, p = 0.01$, and physician advertising, $F(9) = 11.70, p = 0.01$. Overall image of physicians was also inversely related to perception of advertising undertaken by physicians, $F(1) = 17.33, p = 0.01$. 
The differences in findings between the two studies may also be explained by sample size: Hite and Bellizzi's sample contained 489 households compared with a much smaller 60 households incorporated in the Western Australian sample.

These results suggest that the use of demographic variables to implement a marketing strategy is considered at this time to be unnecessary: consumers' attitudes toward advertising seem to vary haphazardly across demographics. In time, however, it is anticipated that with more exposure to such advertising, demographic variables may yield greater prediction power with respect to overall perception of professional service advertising. A professional practitioner would benefit more from the utilisation of a mass-marketing approach until consumer attitudes toward professional service advertising have become more stable.
Table 26.

**Variance table - perception of accountant advertising (ANOVA)**

<table>
<thead>
<tr>
<th>Source</th>
<th>Sum of Squares</th>
<th>DF</th>
<th>F</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>241.642</td>
<td>9</td>
<td>26.849</td>
<td>0.042</td>
</tr>
<tr>
<td>Residual</td>
<td>499.339</td>
<td>41</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 27.

**Regression analysis - accountant advertising**

<table>
<thead>
<tr>
<th>VARIABLE</th>
<th>COEFFICIENT</th>
<th>STD ERROR</th>
<th>STD COEF</th>
<th>TOLERANCE</th>
<th>T</th>
<th>P (2 TAIL)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CONSTANT</td>
<td>15.210</td>
<td>2.897</td>
<td>0.000</td>
<td>1.000</td>
<td>5.250</td>
<td>0.000</td>
</tr>
<tr>
<td>T25</td>
<td>0.233</td>
<td>1.140</td>
<td>0.030</td>
<td>0.759</td>
<td>0.204</td>
<td>0.839</td>
</tr>
<tr>
<td>T26</td>
<td>0.627</td>
<td>0.418</td>
<td>0.229</td>
<td>0.704</td>
<td>1.498</td>
<td>0.142</td>
</tr>
<tr>
<td>T27</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N.S.</td>
</tr>
<tr>
<td>T28</td>
<td>0.908</td>
<td>0.331</td>
<td>0.314</td>
<td>0.487</td>
<td>1.709</td>
<td>0.095</td>
</tr>
<tr>
<td>T29</td>
<td>0.922</td>
<td>0.495</td>
<td>0.312</td>
<td>0.585</td>
<td>1.861</td>
<td>0.070</td>
</tr>
<tr>
<td>ADACCN</td>
<td>1.670</td>
<td>1.064</td>
<td>0.217</td>
<td>0.359</td>
<td>1.569</td>
<td>0.124</td>
</tr>
</tbody>
</table>

Where:
- T25 = gender demographic
- T26 = education demographic
- T27 = occupation demographic (See Appendix III for dummy variable significance levels)
- T28 = income demographic
- T29 = age demographic
- ADACCN = seen an accountant advertisement
- N/A = not applicable
Table 28.

**Variance table - perception of lawyer advertising**

<table>
<thead>
<tr>
<th>Source</th>
<th>Sum of Squares</th>
<th>DF</th>
<th>F</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>109.474</td>
<td>9</td>
<td>0.626</td>
<td>0.768</td>
</tr>
<tr>
<td>Residual</td>
<td>777.406</td>
<td>40</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 29.

**Regression analysis - lawyer advertising**

<table>
<thead>
<tr>
<th>VARIABLE</th>
<th>COEFFICIENT</th>
<th>STD ERROR</th>
<th>STD COEF</th>
<th>TOLERANCE</th>
<th>T (P 'TAIL)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CONSTANT</td>
<td>21.969</td>
<td>3.757</td>
<td>0.000</td>
<td></td>
<td>5.847</td>
</tr>
<tr>
<td>T25</td>
<td>-0.734</td>
<td>1.420</td>
<td>-0.085</td>
<td>0.818</td>
<td>-0.517</td>
</tr>
<tr>
<td>T26</td>
<td>-0.118</td>
<td>0.502</td>
<td>-0.041</td>
<td>0.721</td>
<td>-0.235</td>
</tr>
<tr>
<td>T27</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>T28</td>
<td>1.027</td>
<td>0.672</td>
<td>0.315</td>
<td>0.516</td>
<td>1.528</td>
</tr>
<tr>
<td>T29</td>
<td>0.461</td>
<td>0.606</td>
<td>0.143</td>
<td>0.616</td>
<td>0.761</td>
</tr>
<tr>
<td>ADLAWN</td>
<td>0.265</td>
<td>1.508</td>
<td>0.027</td>
<td>0.937</td>
<td>0.176</td>
</tr>
</tbody>
</table>

Where:
- T25 = gender demographic
- T26 = education demographic
- T27 = occupation demographic (See Appendix III for dummy variable significance levels)
- T28 = income demographic
- T29 = age demographic
- ADLAWN = seen a lawyer advertisement
- N/A = not applicable
Table 30.

Variance table - perception of physician advertising

<table>
<thead>
<tr>
<th>Source</th>
<th>Sum of Squares</th>
<th>DF</th>
<th>F</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>175.196</td>
<td>9</td>
<td>1.163</td>
<td>0.341</td>
</tr>
<tr>
<td>Residual</td>
<td>770.233</td>
<td>46</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 31.

Regression analysis - physician advertising

<table>
<thead>
<tr>
<th>VARIABLE</th>
<th>COEFFICIENT</th>
<th>STD ERROR</th>
<th>STD COEF</th>
<th>TOLERANCE</th>
<th>T</th>
<th>P(2 TAIL)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CONSTANT</td>
<td>16.787</td>
<td>3.178</td>
<td>0.000</td>
<td></td>
<td>5.282</td>
<td>0.000</td>
</tr>
<tr>
<td>T25</td>
<td>2.028</td>
<td>1.333</td>
<td>0.241</td>
<td>0.706</td>
<td>1.522</td>
<td>0.135</td>
</tr>
<tr>
<td>T26</td>
<td>0.524</td>
<td>0.434</td>
<td>0.183</td>
<td>0.772</td>
<td>1.207</td>
<td>0.234</td>
</tr>
<tr>
<td>T27</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N.S.</td>
</tr>
<tr>
<td>T28</td>
<td>0.101</td>
<td>0.615</td>
<td>0.033</td>
<td>0.455</td>
<td>0.165</td>
<td>0.870</td>
</tr>
<tr>
<td>T29</td>
<td>0.630</td>
<td>0.536</td>
<td>0.205</td>
<td>0.584</td>
<td>1.177</td>
<td>0.245</td>
</tr>
<tr>
<td>ADPHYN</td>
<td>0.166</td>
<td>3.170</td>
<td>0.007</td>
<td>0.864</td>
<td>0.052</td>
<td>0.959</td>
</tr>
</tbody>
</table>

Where:
- T25 = gender demographic
- T26 = education demographic
- T27 = occupation demographic (See Appendix III for dummy variable significance levels)
- T28 = income demographic
- T29 = age demographic
- ADPHYN = seen a physician advertisement
- N/A = not applicable
Conclusion of Results

Data was collected and analysed to address the three research objectives established for the study of consumer attitudes toward the advertising of professional services with respect to accountants, lawyers, and physicians in Perth, Western Australia. Overall, respondents responded favourably on the issue of advertising by the professions in this State. It was also found that perception differences do exist between accountants, lawyers, and physicians on the issue of advertising. Finally, an investigation of demographic variables found that no factor can efficiently predict consumer perception of advertising undertaken by accountants, lawyers, or physicians.

These overall results suggest that the time is ripe for professionals such as accountants, lawyers, and physicians to embrace the notion of creating and implementing an advertising strategy. Differences between the professions may give rise to special considerations in the development of such a program for different professions. In addition, the use of demographic variables to implement a marketing strategy is considered at this time to be unnecessary: consumers attitudes toward advertising seem to vary haphazardly across demographics. In time, however, it is anticipated that with more exposure to such advertising, demographic variables may yield greater prediction power.
Due to time and cost considerations it was decided that an adequate sampling frame from which to draw the population of the study would be Telecom's 1991 White Pages Telephone Directory. However, those individuals without telephones or who possess private telephone numbers were excluded from the study. There were other problems associated with the Directory, namely the number of errors that were found in the publication: many household addresses had changed, and typographical errors were common. Consequently, many questionnaires were returned because of incorrect names, addresses and so on.

The questionnaire used to record the data from respondents was not standard, reflecting the lack of research done in the area of consumer attitudes toward professional service advertising. This made it more difficult to establish validity, though consistent reliability does provide some evidence of construct validity (Paul Peter, 1979). Time and cost considerations also prevented the inclusion of more questions that may have shed further light on consumer attitudes toward the issue of advertising and professional services. Overall, it is suggested that the questionnaire used was a favourable compromise, but it is acknowledged that limitations with the instrument do exist on the matter of questionnaire items.

It was originally envisaged that focus group interviews would be an ideal method to explore consumer attitudes on advertising; the emphasis on statistical techniques in this study was another compromise precipitated by cost and time considerations.
Discussion of results

As indicated in the Chapter Five, consumers in Perth, Western Australia, have a favourable attitude toward advertising by accountants, lawyers, and physicians. These results are supported by research completed in the United States by Hite and Bellizzi (1986) and a meta-analysis undertaken by Hite and Fraser (1988). In all three studies consumers indicated that advertising would not lead to a reduction in credibility, dignity, or image with respect to accountants, lawyers, and physicians. Possible explanations for the discrepancies between the findings have been attributed to differences in the time period of exposure to this genre of promotion: professional service advertising has been used by professional practitioners in the United States since the Bates decision of 1977, while advertising in Australia has only appeared in more recent times. Additionally, physicians in Australia are also severely restricted under the Medical Rules 1987. Such a restriction does not exist in the United States. The findings in Australia may suggest that Australian consumers are still in the process of accepting professional service advertising as compared with their American colleagues. Other cultural factors and the different sample sizes in each study may have also influenced findings.

On the issue of perceived differences between individual professions and advertising, the results indicated that consumers are more favourable toward accountants advertising than lawyers or physicians. Further, advertising by lawyers was held to be more favourable than physicians. This may suggest that exposure to accountant and lawyer advertising in Australia has led to some acceptance of the concept. The fact that consumers respond more favourably to accountants advertising may also be due to the fact that accountants began advertising before lawyers in Australia. This may have lead to a greater familiarity with accountant advertising. Consumers are still favourable toward physicians advertising despite the restrictions which maintain controls on this type of promotion.
Accountants and Lawyers

Of the eight pairs of statements comparing accountant and lawyer advertising, two pairs were found to be significantly different. Respondents felt that advertising would not tend to lower the credibility of the accounting profession as much as lawyers. It was also found that the advertising of fees would not lower the public's image of accountants as much as lawyers. It is important to note that respondents did not indicate that they were against lawyers advertising, but were rather more favourable toward accountants on these issues. These findings may suggest that consumers in Perth, Western Australia, have developed some familiarity with accountant advertising - more so than with lawyer advertising. As outlined earlier, this is possibly due to accountants embracing an advertising program before lawyers. Familiarity may have influenced consumers attitudes on the issues of credibility and public image and accountant advertising.

Accountants and Physicians

Of the eight pairs of statements comparing accountant and physician advertising, seven pairs were found to be significantly different. Data indicated that respondents have a significantly more favourable attitude toward accountants advertising than for physicians. This may be attributed to the fact that accountants have been advertising longer and consumers are therefore more conditioned to the concept. It is important to note however, that respondents were not negative toward advertising undertaken by physicians, but were rather more favourable toward accountants on the issue of professional service advertising.

The implications for accountant advertising based upon these results indicate a great opportunity for the marketing of the profession. Accountants should take advantage of the current attitudes toward accounting advertising and utilise this strategy to inform and persuade potential consumers of the services accountants offer.
Lawyers and Physicians

Of the eight pairs of statements comparing lawyers and physicians, only one pair was found to be significantly different. Here, respondents felt that it was more proper for lawyers to advertise than physicians to advertise. Again, it is suggested that a more favourable response on the issue of advertising may be due to consumers being more conditioned to lawyer advertising than physician advertising. Additionally, the lack of physician advertising in Australia may have made comparisons with the other professions difficult.

These results indicate that lawyers may have more of an opportunity to explore an advertising strategy as part of a marketing program as compared to physicians. This is not to say that physicians would not be able to pursue a similar strategy: the results show that respondents were not negative toward physicians advertising overall.
Overall, the major implication of this research is that consumers in Perth, Western Australia, have a favourable attitude toward advertising by three professions: accountants, lawyers, and physicians.

The literature suggests that professionals are unsure and uneasy with respect to embracing marketing and an advertising strategy for fears that it will reduce their public image. An examination of consumer attitudes on these issues in Perth, Western Australia reveal that these fears may be unfounded.

Consumers are now just being exposed to advertising programs undertaken by lawyers and accountants who operate in specialised fields. It is important to emphasise that in the United States the general community does have respect for the professions and definite attitudes toward what professions should and should not do (Hite & Bellizzi, 1986), and one would expect that this respect for professions would extend to the Australian setting. Ideally, an advertising strategy should reflect the dignity of the profession without deliberately misleading the community.

As outlined earlier, benefits of advertising will be experienced on both sides of the profession/consumer equation. Consumers can use professional service advertising to choose a potential practitioner based upon fees charged and services offered, while the profession can use advertising to maintain its image and perhaps improve on that image.

This research indicates that consumers are generally favourable toward professional service advertising. With respect to individual professions, it is important to note that advertising by accountants is viewed more favourably, while advertising by physicians is viewed less favourably. It is suggested that if, sometime into the future, the restrictions on medical advertising were lifted, physicians should pay particular care with respect to advertising. As compared with accountant and lawyer advertising,
physician advertising appears to be a more sensitive issue, despite the favourable indications of the respondents.

**Historical Analysis**

It is important to stress that marketing systems are social systems and hence in "continual and complex flux" (Habermas, 1979, cited in Fullerton, 1987). Consequently, according to Fullerton (1987), marketing systems cannot "be grasped by means of analytical approaches developed to study 'repetitive systems'" (p. 102). This idea extends to this research: consumer attitudes with respect to advertising by accountants, lawyers, and physicians will change over time. This will necessitate that further similar research be undertaken at periodic intervals into the future to maintain a feel of what consumers believe. The use of statistical procedures is justified to analyse what consumers' perceptions are now, yet the results of a similar study undertaken in the future may yield different data based upon other environmental factors.

**Cultural Perspectives**

Cross-cultural perspectives require consideration in a study of this type. Nearly all studies undertaken on the issue of professional service advertising have originated from the United States. Consequently, some of the conclusions drawn from this study have assumptions founded in the exploration of professional service advertising overseas. Until more research into this area of marketing is conducted in Australia, this limitation will be difficult to avoid.

**Generated Hypotheses**

The following hypotheses have been generated from this research on issue of consumer attitudes toward accountants, lawyers, and physician advertising. It is
suggested that these hypotheses be subjected to testing to assist in further understanding of professional service advertising in Australia.

$H_1$ : that there is favourable attitude toward professionals advertising.

$H_2$ : that there are differences in consumer attitudes between professions on the issue of professional service advertising.

$H_3$ : that overall perception by consumers on the issue of professional service advertising is influenced by gender, education, occupation, age, and income.

Suggestions for future research

Research regarding the issue of professional service advertising is still in its infancy in Australia. The following ideas are offered as suggestions to potential researchers who wish to investigate advertising for professionals and perhaps address the deficiencies in the literature on this subject.

1. Replicate the study in other major metropolitan centres in other states of Australia using the generated hypotheses. Qualitative research with similar objectives may yield other perspectives on the issue of advertising by professionals. Other perspectives may contribute to the understanding of consumer attitudes in Australia and gather evidence to test the hypotheses generated by this research.
2. Explore attitudes toward advertising of professional services and the use of appropriate media vehicles. Which vehicle or vehicles are, in the perception of consumers, more appropriate for the advertising of accountants, lawyers, and physicians? The vehicles that could be studied might include radio, television, newspapers, magazines, and so on.

3. Explore professional advertising and the use of media copy in an advertisement. Which types of media copy or layout are best suited to advertising by professionals? Further, how frequent should the advertisement inserts be in order to be effective?

4. Develop a longitudinal study that measures consumer attitudes over time on the issue of professional service advertising. This will contribute to marketing consultants' understanding of what is required by professional service advertising so that an effective advertising strategy may be created and implemented.

Evidence suggests that the subject matter, as investigated in this limited research study, could be extended to accommodate a wider set of parameters. It is acknowledged that the issue of professional service advertising is still in an embryonic stage in Australia, and that this scenario presents marketing academics with a rare opportunity to monitor the evolution of a new facet of advertising in this country.
CHAPTER 8.
REFERENCES


APPENDIX I

Schedule 2

1. (1) An advertisement shall not occupy more than 5cm wide column or an equivalent space
(2) The printing of the advertisement shall be -
(a) "run on" without spacing or display;
(b) of uniform type for the name and other particulars;
(c) in the type face used for non-display advertisements.
(3) The content of the advertisement shall state only -
(a) with respect to the medical practitioner -
   (i) the name of the medical practitioner and if the practice is carried on in association with other medical practitioners the names of the other medical practitioners;
   (ii) the address of his practice or, if more than one, then each of those addresses;
   (iii) the telephone number of each practice and the telephone numbers to be called after hours;
   (iv) the title "doctor" or such other title indicating that the person is a medical practitioner that is approved by the board;
   (v) the languages spoken by the medical practitioner; and
   (vi) the hours of attendance provided by the medical practitioner; and
   (b) the commencement of a practice - the extension of a practice to a new area - the resumption of practice - the closure of a practice for any period exceeding 30 days - the resumption of practice after any period exceeding 30 days - the change of address as the occasion or circumstances requires
(4) An advertisement shall not appear in more than 2 newspapers circulating in the area of practice
(5) An advertisement shall not appear in more than 5 consecutive daily issues of a newspaper
Dear Sir/Madam,

You have been selected for the opportunity to express your opinions toward the advertising of professional services with respect to accountants, lawyers, and physicians, in Perth, Western Australia.

The study is being undertaken by an Honours student, Damien W. Millen, in order to satisfy course requirements for Bachelor of Business with Honours at Edith Cowan University.

The success of his thesis primarily depends upon the accuracy of data collection.

Could I ask you to please complete this survey as soon as you can: your replies will be treated as strictly confidential.

The survey will be collected by hand in one week.

Thank you for your consideration.

Ken Wright (383 8427)
MBA Coordinator
Faculty of Business
Edith Cowan University
BACKGROUND INFORMATION

The purpose of this study is to investigate consumer attitudes toward the accounting, legal, and medical professions with respect to advertising professional services in Western Australia. Little research has been done in Australia with respect to professional advertising.

Your household has been chosen at random from the 1991 telephone directory.

This questionnaire seeks to explore what you think about professionals advertising. It doesn’t take long to complete (about 10 minutes) and your answers will be used in numerical form only.

To ensure a less biased sample please give this questionnaire to someone living in your household who is 18 years of age or older and whose birthday is closest to 28th August.

This questionnaire will be collected by hand over the weekend beginning 5th September - just leave this booklet in the envelope that it arrived in by the front door - its that simple!
QUESTION 1
Do you recall being aware of an advertisement for any or all of the following professions over the last month? (Please cross)

(a) Lawyer
Yes: O  No:  O

(b) Accountant
Yes:  O  No:  O

(c) Physician
Yes:  O  No:  O

QUESTION 2
The numbers following each statement indicate the following:

1. Strongly disagree
2. Somewhat disagree
3. Neither agree or disagree
4. Somewhat agree
5. Strongly agree
6. No Opinion

After reading each statement please indicate your choice by circling the number. For example: If your response to a statement was "somewhat agree" then you would circle the response like this:

1  2  3  4  5  6
SD  SA  DK

Please circle your response after each statement. (There are no right or wrong answers)

1. The advertising of fees would lower the public's image of lawyers. 1  2  3  4  5  6
SD  SA  DK
2. It is proper for physicians to advertise.
   1  2  3  4  5  6
   SD  SA  DK

3. It is proper for accountants to advertise.
   1  2  3  4  5  6
   SD  SA  DK

4. I would use the services, if needed, of a lawyer who advertises.
   1  2  3  4  5  6
   SD  SA  DK

5. Advertising by lawyers would tend to lower the credibility of their profession.
   1  2  3  4  5  6
   SD  SA  DK

6. Advertising by accountants would tend to lower the dignity of their profession.
   1  2  3  4  5  6
   SD  SA  DK

7. Advertising would help consumers make more intelligent choices between physicians.
   1  2  3  4  5  6
   SD  SA  DK

8. If a lawyer advertises, his credibility is lowered.
   1  2  3  4  5  6
   SD  SA  DK

9. The advertising of services would lower the public's image of lawyers.
   1  2  3  4  5  6
   SD  SA  DK

10. Advertising would help consumers make more intelligent choices between accountants.
    1  2  3  4  5  6
    SD  SA  DK
<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>11. I would use the services, if needed, of a physician who advertises.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>SD</td>
<td>SA</td>
<td>DK</td>
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</tr>
<tr>
<td>12. Advertising by physicians would tend to lower the dignity of their profession.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>SD</td>
<td>SA</td>
<td>DK</td>
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</tr>
<tr>
<td>13. I would use the services, if needed, of an accountant who advertises.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>SD</td>
<td>SA</td>
<td>DK</td>
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</tr>
<tr>
<td>14. Advertising by lawyers would tend to lower the dignity of their profession.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>SD</td>
<td>SA</td>
<td>DK</td>
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</tr>
<tr>
<td>15. It is proper for lawyers to advertise.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>SD</td>
<td>SA</td>
<td>DK</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16. The advertising of fees would lower the public's image of physicians.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>SD</td>
<td>SA</td>
<td>DK</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17. Advertising by accountants would tend to lower the credibility of their profession.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>SD</td>
<td>SA</td>
<td>DK</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18. If a physician advertises, his credibility is lowered.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>SD</td>
<td>SA</td>
<td>DK</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19. If an accountant advertises, his credibility is lowered.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>SD</td>
<td>SA</td>
<td>DK</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
20. Advertising by physicians would tend to lower the credibility of their profession.  
![Table: 20]

21. The advertising of services would lower the public's image of accountants.  
![Table: 21]

22. Advertising would help consumers make more intelligent choices between lawyers.  
![Table: 22]

23. The advertising of services would lower the public's image of physicians.  
![Table: 23]

24. The advertising of fees would lower the public's image of accountants.  
![Table: 24]
QUESTION 3

To finish, just a few questions for classification purposes only.

(Just circle the number that corresponds to your choice for each question.)

25. Are you:
   (a) Female 1
   (b) Male 2

26. What is the highest level of education you have completed?
   (a) Junior Level (up to Year 10) / Year 11 1
   (b) Graduation Secondary School (Year 12) 2
   (c) Diploma 3
   (d) Some Tertiary Study 4
   (e) Graduate Degree / Post Graduate Degree 5

27. Which of these groups best describes your occupation?
   (a) Professional / Senior Managerial 1
   (b) Other White Collar (clerical, admin, sales etc.) 2
   (c) Blue Collar (trade, manufacturing, labouring, etc.) 3
   (d) Student (only) 4
   (e) Retired / Home duties 5
QUESTION 3 (cont)

28. What was your gross annual income last year?
   (a) Less than $20,000
   (b) $20,000 - $29,999
   (c) $30,000 - $39,999
   (d) $40,000 - $49,999
   (e) $50,000 and over

29. Into which of these age groups do you fall?
   (a) 18 - 24
   (b) 25 - 34
   (c) 35 - 44
   (d) 45 - 54
   (e) 55 +

Thank you for your cooperation. Please leave your completed questionnaire by your front door on the weekend beginning 5th September for collection.
## APPENDIX III

**Dummy Variable Significance Levels for Occupation Demographic (T27)**

### Table A

**Occupation as a predictor variable for overall perception of accountant advertising**

**DEP VAR: ANVACC**

<table>
<thead>
<tr>
<th>VARIABLE</th>
<th>COEFFICIENT</th>
<th>STD ERROR</th>
<th>STD COEF</th>
<th>TOLERANCE</th>
<th>T</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROF27</td>
<td>-3.599</td>
<td>2.206</td>
<td>-0.472</td>
<td>0.196</td>
<td>-1.632</td>
<td>0.110</td>
</tr>
<tr>
<td>WHIT27</td>
<td>-4.715</td>
<td>2.141</td>
<td>-0.491</td>
<td>0.330</td>
<td>-2.202</td>
<td>0.033</td>
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<tr>
<td>BLUE27</td>
<td>-3.580</td>
<td>2.371</td>
<td>-0.303</td>
<td>0.409</td>
<td>-1.510</td>
<td>0.139</td>
</tr>
<tr>
<td>RET27</td>
<td>-4.750</td>
<td>2.934</td>
<td>-0.335</td>
<td>0.384</td>
<td>-1.619</td>
<td>0.113</td>
</tr>
</tbody>
</table>

### Table B

**Occupation as a predictor variable for overall perception of lawyer advertising**

**DEP VAR: ANVLA W**

<table>
<thead>
<tr>
<th>VARIABLE</th>
<th>COEFFICIENT</th>
<th>STD ERROR</th>
<th>STD COEF</th>
<th>TOLERANCE</th>
<th>T</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROF27</td>
<td>-2.889</td>
<td>2.549</td>
<td>-0.342</td>
<td>0.241</td>
<td>-1.133</td>
<td>0.264</td>
</tr>
<tr>
<td>WHIT27</td>
<td>-1.193</td>
<td>2.589</td>
<td>-0.109</td>
<td>0.393</td>
<td>-0.461</td>
<td>0.647</td>
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<tr>
<td>BLUE27</td>
<td>0.226</td>
<td>3.051</td>
<td>0.015</td>
<td>0.567</td>
<td>0.074</td>
<td>0.941</td>
</tr>
<tr>
<td>RET27</td>
<td>-4.610</td>
<td>3.457</td>
<td>-0.297</td>
<td>0.442</td>
<td>-1.334</td>
<td>0.190</td>
</tr>
</tbody>
</table>

### Table C

**Occupation as a predictor variable for overall perception of physician advertising**

**DEP VAR: ANVPHY**

<table>
<thead>
<tr>
<th>VARIABLE</th>
<th>COEFFICIENT</th>
<th>STD ERROR</th>
<th>STD COEF</th>
<th>TOLERANCE</th>
<th>T</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROF27</td>
<td>-2.670</td>
<td>2.241</td>
<td>-0.325</td>
<td>0.238</td>
<td>-1.191</td>
<td>0.240</td>
</tr>
<tr>
<td>WHIT27</td>
<td>-2.237</td>
<td>2.146</td>
<td>-0.209</td>
<td>0.443</td>
<td>-1.043</td>
<td>0.303</td>
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<tr>
<td>BLUE27</td>
<td>-5.163</td>
<td>2.337</td>
<td>-0.389</td>
<td>0.572</td>
<td>-2.210</td>
<td>0.032</td>
</tr>
<tr>
<td>RET27</td>
<td>-2.103</td>
<td>2.848</td>
<td>-0.146</td>
<td>0.453</td>
<td>-0.739</td>
<td>0.464</td>
</tr>
</tbody>
</table>

Where:
- PROF27 = Professional/Senior Managerial
- WHIT27 = Other White Collar
- BLUE27 = Blue Collar
- RET27 = Retired
APPENDIX IV

Sample Comparison With Official ABS Statistics

The measurement of consumer attitudes toward professional service advertising in Perth, Western Australia utilised a sample of the Perth population. The use of the sample and sample size necessitates a comparison of the data with official data from the Australian Bureau of Statistics for validity purposes.

Any biases with respect to characteristics of the sample and the official statistics may be attributed to sampling error and the use of slightly different categories in the measuring instrument.

Gender demographic.

With respect to age, 38% of the sample for the study were female (see figure A). This contrasts with an overall ratio of 102.6 females to 100 males in Perth, Western Australia (Australian Bureau of Statistics [ABS] [Catalogue No. 2501.5], 1989, p. 8). This discrepancy may be explained by the fact that many of the households consider mail addressed to the “family” to be opened by the head of the household (traditionally the man).
Based upon the 1986 census, 63% of employed persons in Perth, Western Australia are employed in white collar occupations, compared with 37% employed in the blue-collar sector (ABS [Catalogue No. 2501.5], 1989, p. 4). This represents a total of approximately 432,000 individuals who are working in the Perth metropolitan area. Further, with the total population of Perth being approximately 1,008,000, the percentage of people working is around 43% (ABS [Catalogue No. 2501.5], 1989, p. 4).

Sixty-five percent of the sample comprised white collar workers with respect to occupation level in the sample. Official statistics show that 63% of all employed persons in Perth represent this category (ABS [Catalogue No. 2501.5], 1989, p. 4) and
that this represents 27% of the total population. Blue collar workers represented 12% of respondents in the sample. This compares favourably with 15% of the total population in the official statistics (ABS [Catalogue No. 2501.5], 1989, p. 4).

A possible explanation for the high incidence of professional/managerial responses in the study is that this particular occupation category may be in contact with professionals (especially accountants and lawyers) more often than blue collar workers. The high response may be an indication that this category was perhaps more interested in the study than other categories, and were willing to complete the questionnaire to air their opinions on professional service advertising.

**Gross Annual Income Demographic**

Official gross annual income statistics were more difficult to compare with the sample due to different category levels. The under $20,000 category represented 22% of the sample; the official categories of $18,000 and below constituted 28.2%; the $20,001 to $29,999 category represented 24% of the sample; the official categories of $18,001 to $32,000 constituted 29.1%; the $30,001 to $39,999 category represented 29% of the sample; the official categories of $32,000 to $39,999 represented 12% of the sample; the official level of $40,000 to $49,999 category represented 12% of the sample; the official level of $40,000 to $49,999 constituted 12.4%; the $50,000 to $59,999 category represented 14% of the sample; the official category of $50,000 and over constituted of 9.3% (ABS [Catalogue No. 2501.5], 1989, p. 12).

Income level comparisons with the sample and the official statistics indicated that the main discrepancy occurred in the $30,001 to $39,999 category. This difference may be a consequence of sampling error as well as the use of a different income category compared with that of the Australian Bureau of Statistics.
**Age Demographic**

With respect to age demographics, comparisons between the sample and official statistics (ABS [Catalogue No. 3203.5], 1989) were as follows:

1. The *18 to 24* age category in the sample represented 15% of the sample population. The official age categories of *15 to 19* and *20 to 24* constitute a total of 19.5% of the total Perth population.

2. The *25 to 34* age category in the sample represented 22% of the sample population. The official age categories of *20 to 25* and *30 to 34* constitute a total of 19.7% of the total Perth population.

3. The *35 to 44* age category in the sample represented 27% of the sample population. The official age categories of *35 to 39* and *40 to 44* constitute a total of 17.9% of the total Perth population.

4. The *45 to 54* age category in the sample represented 17% of the sample population. The official age categories of *45 to 49* and *50 to 54* constitute a total of 11.9% of the total Perth population.

5. The *55 +* age category in the sample represented 20% of the sample population. The official age categories of *55 to 59, 60 to 64, 65 to 69, 70 to 74* and *75 and over* constitute a total of 20.6% of the total Perth population.

Overall, the sample compares favourably with the official statistics on the issue of age demographics with only the *35 - 44* age category indicating some response error. Any biases with respect to age and the sample and the official statistics may also be
attributed to slightly different categories used in the measuring instrument for the sample and the official statistics.

**Evaluation of Sample Validity**

Based upon the examination of the comparisons of the sample characteristics and the official statistics, it may be concluded that the sample is somewhat representative of the total population with several limitations. The gender demographic is biased toward males despite the larger number of females over males in the Perth population. With respect to occupation levels, the sample has a much higher representation of white collar workers compared with the total population, yet an accurate representation of blue-collar workers. Income level within the sample is fairly representative of the total population, with only one category being not indicative of the total population. The results are similar with respect to age level, with one category not being indicative of the total population. Discrepancies with respect to income and age levels may be attributed to differences in measuring instrument categories and possible sampling error.