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How commercial are we?

- A study of how identity influences auditors' perception of commercialisation in audit firms

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Sammanfattning

- Titel:** Hur kommersiella är vi? En studie om hur identitet påverkar revisorernas uppfattning av kommersialisering i revisionsbyråerna.
- Seminariedatum:** 2013-06-05
- Kurs:** FE6202 – Magisteruppsats i redovisning och revision
- Författare:** Peter Skog och Emily Theodorsson
- Handledare:** Timurs Umans och Pernilla Broberg
- Nyckelord:** Revisionsbyrå, Revisor, Kommersialisering, Professionell Identitet, Organisatorisk Identitet, Orientering, Icke-revisionsrelaterade tjänster
- Syfte:** Syftet med denna studie är att förklara hur professionell och organisatorisk identitet påverkar revisorernas uppfattning av kommersialisering i revisionsbyråer. Vidare vill vi se om det finns eventuella skillnader mellan nämnda identiteter och hur de påverkar revisorernas uppfattning av kommersialisering i revisionsbyråer och om uppfattningen är positiv eller negativ.
- Teoretiskt perspektiv:** Studien utgår ifrån marknadsföringslitteratur med fokus på kommersialisering samt teori om professionell identitet från främst organisatorisk forskning.
- Empirisk metod:** En kvantitativ metod har använts för att kunna analysera revisorernas svar från en enkät. Vid analys av data har Pearson korrelationsmatris och multipel linjär analys använts. Totalt har 374 svar från revisorer i Sverige analyserats.
- Resultat:** Det empiriska resultatet av studien tyder på att både professionell och organisatorisk identitet har en positiv påverkan på revisorernas uppfattning av kommersialiseringen i revisionsbyråerna.

Abstract

- Title:** How commercial are we? A study of how identity influences auditors' perception of commercialisation in audit firms.
- Seminar Date:** 2013-06-05
- Course:** FE6202 - Master thesis in accounting and auditing
- Authors:** Peter Skog and Emily Theodorsson
- Supervisors:** Timurs Umans and Pernilla Broberg
- Key words:** Audit firms, Auditor, Commercialisation, Professional Identity, Organisational Identity, Orientation, NAS
- Aim:** The aim of this study is to explain how professional and organisational identity influence auditors' perception of commercialisation in audit firms. The purpose is to see if there are possible differences between these identities and how they influence auditors' perception of commercialisation in audit firms and if this perception is positive or negative.
- Theoretical approach:** Theory that focuses on commercialisation in especially marketing literature and theory regarding professional identity in foremost organisational research, have been used.
- Empirical Methodology:** A quantitative approach was used to be able to analyse auditors' response from a questionnaire. When analysing the data, Pearson correlation matrix and multiple linear regression have been used. 374 answers from participating auditors in Sweden have been analysed.
- Conclusions:** The empirical result of this study suggests that both professional and organisational identity influence auditors' perception of commercialisation in audit firms positively.

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Kristianstad, 1st of June 2013

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Kristianstad, 1st of June 2013

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1. Introduction

The audit profession has been, and still is, in a constant ongoing process of environmental change. In the late 1970s, advertising started to be recognised by the audit profession (Chesser, Moore & Conway, 1994; Sori, Karbhari & Mohamad, 2010; Broberg, Umans & Gerlofstig, 2013). More recently the abolishment of statutory audit has become common in Europe, at the moment Malta is the only country left since Sweden abolished the statutory audit in 2010. The change of the audit environment and society has led to several mergers of audit firms, which has affected and changed the nature of the profession's values to great concern for society (Grey, 1998; Suddaby, Gendron & Lam, 2009). Additionally, the development of non-audit services (NAS) has caused a change in the nature of the audit industry and critical research describes a rebirth of the audit industry (Sharma & Sidhu, 2001; Citron, 2003; Broberg, 2013). This is explained to be a result of the given NAS and other consultancy service on an unregulated market where audit firms have to compete on the same terms as non-audit companies to cut shares. According to Sori et al., (2010) and Sharma and Sidhu (2010) NAS are a reason why there is a shift away from professional values and why auditor independence is compromised. Indicating that core ethical values in firms are in decline because of focus on client relationship (Wyatt, 2004; Gendron, Suddaby & Lam, 2006) and focus on market orientation (Jarowski, Kohli, & Sahay, 2000).

Also, because of corporate scandals, concern has been raised about the existence of independency in the audit profession (Wyatt, 2004). Auditing has played an important role in these collapses, since audit firms have misjudged the finance of their clients. The audit industry should be trustworthy and act as the defender of the public interest, otherwise stakeholders could be unwarily exposed (Citron, 2003). Recent findings show that this phenomenon is still a current topic, since one of the larger firms in Sweden has been sued for misjudged their client financial statement (Danielsson, 2013). Integrity and ethical behaviour of auditors is crucial since it is difficult for outsiders to control the actual work done by auditor (McGarry & Sweeney, 2007). Auditors are expected to be independent, but more important; auditors must be seen as independent when examining clients' financial statements (Citron, 2003; Sori et al., 2010).

The audit profession has witnessed a change in the industry, and critical research indicates a shift away from professional values (Wyatt, 2004; Gendron et al., 2006; Sori et al., 2010). The focus on profitability and service to clients has been a concern regarding if the audit industry has become commercial instead of professional (Sweeney & Pierce, 2004; Sweeney & McGarry, 2011). NAS is very profitable and research show that nearly every auditor is providing NAS to their clients. The competitive environment and organisational pressure have led to less room for ethical and independent values and profitability and commercial gain is seen as more important (Suddaby et al., 2009). The risk is that the professional judgement and independence are compromised as a result of an increasing relationship between the client and the auditor (Tackett, Wolf, & Claypool, 2004). Research has highlighted a concern regarding dominance of commercial goals in the audit industry (Wyatt, 2004; Gendron & Spira, 2010) signifying a tension between commercial and professional attitudes in the industry, since organisations have to choose between level of audit quality and degree of profit (Gendron, 2002; Sweeney & Pierce, 2004; Sweeney & Pierce, 2006; Sweeney & McGarry, 2011). The main objectives in an organisation tend to be efficiency and profitability, while high quality service regardless of cost or revenue considerations seems to be the main goal for the profession (Freidson, 2001).

According to research, commercialism has always existed in the audit profession as an inherently contradictory and suppressed element (Suddaby & Greenwood, 2005). The commercialisation process in the audit profession is often related to NAS in earlier research (Humphrey & Moizer, 1990; Chesser et al., 1994; Sharma & Sidhu, 2001; Citron, 2003; Suddaby et al., 2009; Sori et al., 2010). Regulators and stakeholders are concerned about the potential threat of commercialisation since NAS are threatening independence of the audit profession (Sori et al., 2010). Auditor independence is perceived to be compromised when audit and NAS is jointly offered by audit firms. A study investigated the commercialisation process in the audit profession and the relation between development of auditors work and the guidelines of code of ethics relating to independence (Citron, 2003). According to their critical findings, there has been a rebirth of the audit industry, with a movement away from audit into an advisory industry. Firms are not only shifting their focus from audit to consultancy, but research suggests that audit industry is redefined (Jeppesen, 1998). From being the main objective, concern are raised whether the audit instead is a complement to the

advisory service providing added-value to the client. Further evidence of this movement is that research is referring to clients as the management, not the stakeholders (Broberg, 2013).

Additionally, research has been done about degree of contextual and contentual change in audit organisations (Suddaby et al., 2009; Carrington, Johed & Öhman, 2011). Findings show a variety in attitudes toward professional ideology. Auditors were found to be less independent in smaller firms, but generally, less committed in larger firms considering all aspects. Furthermore, results indicated auditors to be less committed to professional values when working in audit firm with more commercial values and a clear market strategy. Thus, a result from research by Broberg (2013) shows that auditors themselves think of commitment to clients as something natural and, moreover, the client as the receiver of the audit. This is a more nuanced picture of the audit profession, but still not a new view since Humphrey and Moizer (1990) stated this too.

Previous review implies that the audit profession itself has changed and commercialisation could, therefore, be seen as a part of the profession and the organisation should have a great impact on this process. Research shows different aspects of the ongoing commercialisation process in audit firms with focus on the outcome (Broberg, 2013; Broberg et al., 2013). The process is often researched in two directions. One is investigating the relationship between the audit and NAS and the outcome as profit-seeking and efficiency (Chesser et al., 1994; Sharma & Sidhu, 2001). The other is investigating the decline in professional values and the outcome as unethical and not independent (Humphrey & Moizer, 1990; Citron, 2003; Suddaby et al., 2009; Sori et al., 2010). Apart from the outcome, research is not in agreement about which the forces are that drive this ongoing commercialisation in audit firms. Arguably, there is no agreement on whether it is external forces or internal forces that influence the process. Research has focused on different drivers of commercialisation with several results indicating an environmental influence (Humphrey & Moizer, 1990; Jaworski et al., 2000). However, the environment such as an audit firm consists of professionals who are individuals. And the environment might affect these individuals, and individuals with different identities could drive commercialisation to different extents. Research also shows that professional individuals tend to have a dual social identity; one is committed to the profession and the other to the organisation (Settles, 2004; Johnson, Morgeson, Ilgen, Meyer, & Lloyd, 2006).

The professional identity could constitute external forces and the organisational identity internal forces, and these identities influence commercialisation.

The purpose of this study is to explain *how professional and organisational identity influence auditors' perception of commercialisation in audit firms*. Since previous studies indicates that commercialisation could be seen as a part of the audit profession there could be a trustworthiness dilemma which would be, and are, a great problem for audit firms and the audit industry itself. This since research concerning the audit profession often connects auditors and unethical behaviour through commercialisation. Therefore it is important to further investigate how auditors' identity influences the perception of commercialisation.

The remainder of this paper is structured as follows; part two of this article presents related literature and a hypothesis is developed. The third part describes the data collection and discusses the method used in this study. Further, part four presents an analysis of the results from the empirical study on audit firms in Sweden. In the fifth part are a discussion and conclusions based on the results presented, along with contributions of this study. Finally, in part six is a discussion presented regarding limitations of this study and suggestions for future research.

2. Literature review

As described in the introduction, the aim of this study is to explain how professional and organisational identity influence auditors' perception of commercialisation in audit firms. The following section of this article presents related literature to the concept of commercialisation and a discussion about different influencing factors which could drive commercialisation in audit firms. Further, different orientations are presented, which together creates a measurement for the concept of commercialisation in this study. Thereafter, hypotheses are developed.

2.1 Concept and drivers of commercialisation

Professions are experts with certain knowledge advantage and entry barriers which preserves their exclusiveness (Brante, 2005). Traditionally, professionals reason that it was not their duty as a profession to participate in specific business developments, because they were

experts and it was seen as unethical behaviour (Kotler & Connor, 1977). Research referred to professionals as reactive rather than proactive, and instead of participating in market activities the auditor with best reputation would attract clients. A more competitive market and tightening of the audit industry have resulted in a more commercial awareness caused by commercial exposure (Humphrey & Moizer, 1990). Because of present commercialisation process in audit firms, the environment has forced professional service firms (e.g. audit firms) to consider different market strategies (Reid, 2008). A recent study indicates that market activities made by auditors are increasing and the theoretical distance between the audit profession and marketing does not exist in practice (Broberg et al., 2013). Marketing activities are rather established as a part of the profession which could be interpreted as a commercialisation of the audit industry. Also, in order to gain a competitive advantage, professional service firms must include the issue of marketing in their business activities (Hodges & Young, 2009).

Research argues that professionals need to be reactive and respond to clients' needs; otherwise they will risk losing them on the free market (Jarowski et al., 2000). However, authors imply that it is more important that professionals act proactive and are looking at future segments to stay competitive and find solutions how to satisfy future clients need. NAS have contributed to a more intense service-oriented approach towards customers (Clow, Stevens, McConkey & Loundon, 2009). The importance of satisfying customers' needs is of great importance to gain profit and great anxiety for research. NAS is regarded as very profitable in the audit industry and a reason why majority of auditors provide NAS to their audit clients (Sweeney & Pierce, 2004; Broberg, 2013). In research, NAS is commonly mentioned and related to commercialism in the audit industry (Sori et al., 2010; Sharma & Sidhu, 2001). In summary, it must be pointed out that even though the concept of commercialisation is widely spoken, authors have a lot of different meaning towards what commercialisation in audit firms is.

Further, there is no common agreement on what the forces are that drives commercialisation in audit firms. Hence, literature is often referring to the environment as a driver which influences commercialisation. The abolishment of statutory audit in Sweden could have contributed to more engagement in new market activities to attract customers (Jaworski et al.,

2000). A high competitive market has created a need for creative solutions in how to make a memorable presence (Humphrey & Moizer, 1990). Several mergers of audit firms could also influence commercialisation. However, audit firms are managed and run by individuals and the audit profession is in an environment full of bureaucracy behaviour (Johansson, Häckner, & Wallerstedt, 2005; Broberg et al., 2013) which could drive commercialisation. Auditors are found between the environment and the outcome of commercialisation. Commercialism exists as an inherently contradictory element in professional auditors (Suddaby & Greenwood, 2005) and therefore it is arguable that commercialisation is driven from within the firm, and the environment does not directly influence commercialisation. Instead, the environment affects the individual auditor, and auditors with different identities could drive commercialisation. Professional individuals tend to have a dual social identity, where one is more committed to their profession and one is more committed to their organization (Settles, 2004; Johnson et al., 2006) and research have indicated that in many cases there is a clash between these identities (Pratt & Foreman, 2000; Lui, Ngo, & Tsang, 2001). Consequently, those different identities could have different influences on the perceived commercialisation in audit firms.

2.2 Professional and organisational identity

Firstly, professional identity refers to the extent to which a professional employee experiences a sense of oneness with the profession (Heckman, Steensma, Bigley, & Hereford, 2009). The individual feel commitment to the profession, and an acceptance of the independence requirements (Freidson, 2001; Carrington et al., 2011) and ethical values (Brante, 2005). Moreover, there is no profit maximisation objective, and professions care mainly about providing the highest quality service to stakeholders (Freidson, 2001). Professional identity could drive commercialisation but since professional values might work regressive, this identity might affect the perception of commercialisation less than organisational identity. Another arguable reason is that it takes longer time to change a profession than an organisation. Secondly, organizational identity refers to the extent to which an individual experiences a shared identity with an organisation and the organization's failure or successes are experienced as one's own (Mael & Ashforth, 1992). Additionally, a member of an organisation makes automatically or instinctively decisions based on the best interest of the organisation (Ouchi & Price, 1993) and as the organisation want (Pierce & Sweeney, 2005;

McGarry & Sweeney, 2007; Broberg, 2013). Since organisations are profit maximisation entities (Freidson, 2001), organisational identity could drive commercialisation. This is also because organisations are a part of the environment which also means that they are faster in adopting changes to survive. Therefore, it is arguable that organisational identity could to a higher extent influence perceptions of commercialisation than professional identity.

Studies have shown that organisational identity influence the perception of commercialisation more since organisations tend to be profit and customer oriented (Wallace, 1993; Sweeney & McGarry, 2011). In traditional professional environments it could be that professional identity does not particularly influence the perception of commercialisation because of strong commitment to professional values. But when considering the audit industry, one has to consider the fact that audit firms are affected by professional bureaucracy (Wallace, 1993). Audit firms are controlled throughout the entire organisation by the profession, the auditors, who also are practitioners. Therefore it could be questioned whether professional identity could influence the perception of commercialisation in audit industry to the same degree as organisational identity. A discussion could also be raised whether it is possible that auditors' professional identity has been damaged or changed to an extent where professional identity has emerged with commercialisation. Research indicates that auditor's puts greater emphasis on customer value and quality of the total service given to customers rather than quality of the audit (Sweeney & McGarry, 2011). This indicates that professional identity has become more focused on social aspects. This change has happened because increased focus on sales and social skills among auditors. This development is caused by greater competition on the market, which has led to increasing competition between colleagues within the firm (Broberg, 2013). A further explanation to this development is that auditors, as experts, gain a competitive advantage because of entry barriers (Sharma & Sidhu, 2001; Citron, 2003; Brante, 2005) and knowledge spill-over through audit. Because auditors are experts, they also have greater opportunities to develop new profitable solutions and attract new customers through "lowballing" the audit (DeAngelo, 1981). According to Wallace (1993) there are no clash between professional and organisational identities, meaning professionals can be committed to both the profession and the organisation. In an organisation where the majority of employees are professionals, the organisations goal tends to be consistent with the goals of professional employees. Altogether, findings imply that professional identity might influence

the process of commercialisation to a greater degree than before since auditors are both members of an organisation and control it.

2.3 Orientations as a measurement of commercialisation

The ability to see how professional and organisational identity influence auditors' perception of commercialisation, can only be achieved with a measurement for the concept of commercialisation in audit firms. Further, commercialisation in audit firm is a complex concept and in need to be looked at through different aspects. Often is commercialisation in the audit industry described as profitability with a focus on efficiency (Sharma & Sidhu, 2001; Citron, 2003) which could be a shared focus in different orientations. Audit firms need to have a clear market strategy and to perform different marketing activities to gain profit and stay competitive on an open market (Clow et al., 2009). Further, to retain and gain new clients is of great importance along with a clear customer orientation (Broberg et al., 2013). Also, interaction within the firm and a synchronized management can give an enhanced customer service and gain economic value (Chen, Tian & Daugherty, 2009), which shows how essential firm process orientation is to explain commercialisation in audit firms. Consequently, these particular orientations could together create a measurement for the concept of commercialisation in audit firms.

2.3.1 Market orientation

Market orientation is a strategy level and represents to which extent and how firms address the market. Arguably, market orientation could be a proxy for commercialisation in audit firms since firm strategy influence the auditors approach towards commercialisation. It has been found that marketing approach has gradually been more practiced by the audit industry caused due to society development (Kotler & Connor Jr, 1977; Clow et al., 2009). Moreover, Jaworski and Kohli (1993) as well as Narver and Slater (1990) argue that market orientation is important to secure the organisations performance. Market orientation is embedded in all employees and departments of a company to ensure that all departments within the organisation work towards the same objectives. Marketing theory provides an explanation for this, arguing that a firm's market orientation to a large extent is depending on actions taken by their competitors since the firm need to imitate or improve their competitors' actions to gain competitive advantage (Jaworski & Kohli, 1993; Jaworski et al., 2000). Therefore, auditors

can give their views on how firms' actions towards the market are frequently posited to improve position on market. Furthermore, in literature two approaches towards market orientation are discussed; market driven which is reactive and market driving which is proactive (Jaworski et al., 2000). Although it is difficult to separate the two approaches though profit oriented organisations tend to use both strategies to some extent. Arguably, firms must consider how to retain and satisfy their customers' needs. Thus, at the same time is the market never statutory and firms' customers vary, due to this reason firms need to look at future segments to stay competitive and find solutions for how to satisfy future customer buying behaviour. The ability to promote services to new customers is the key to gain competitive advantage (Sweeney & McGarry, 2011; Broberg et al., 2013).

2.3.2 Customer orientation

Customer orientation represents how auditors orient towards customers. Arguably, the globalization of the accounting profession and the following increase in competitiveness has forced many audit firms to diversify into NAS (Sori et al., 2010). Further, NAS has contributed to a more intense service-oriented approach towards customers (Clow et al., 2009). Since the audit industry tends to do as the market demands through providing NAS, customer orientation could be a proxy to define commercialisation in audit firms. Thus, the possibility is that the less audit auditors do, the more commercialised auditors will be (Sweeney & McGarry, 2011). Auditors have a competitive advantage due to knowledge accomplished through an audit. They become familiar with their customers and their business activities (Marton, Lumsden, Lundqvist, Pettersson, & Rimmel, 2010) and with this information auditors could create future needs and a commitment with customers (Carrington et al., 2011). Findings show how important the relationship is between firm and customer (Hodges & Young, 2009). Moreover, when retaining both existing and potential customers it is crucial to give a good impression and visualise a perfect image (Sweeney & McGarry, 2011). What is interesting is that auditors in their research reason that it is more important to give high quality customer service as long as audit quality is not in danger. Additionally, findings of Öhman, Häckner, Jansson and Tschud (2006) show that auditors rather tend to risk their information to third party than jeopardize the relation with customer management. This is confirmed in recent study, arguing that auditors perceive audit quality as added value to the customer, who in this case is the company management (Broberg, 2013). Though, according

to traditional agency theory, the added value should be for the stakeholders (principals) rather than the management (agent) (Jensen & Meckling, 1976).

2.3.3 Firm process orientation

Firm process orientation captures the socialisation process within the firm. According to Chen et al., (2009) is process orientation the firm's philosophy and represents how internal process management at firm level, orient and interact with its employees. The focus is on specific processes of management from an individual firm's perspective. Arguably, firm process orientation could be a proxy for commercialisation in audit firms since the internal processes could influence the auditors approach towards commercialisation. Interaction between different functions within the firm can create value in meeting customers' needs (Cooper, Lambert, & Pagh, 1997). Arguably, a synchronized management could give an enhanced customer service and gain economic value (Chen et al., 2009). Moreover, if firms successfully nurture a bonding process between its employees and the organisation, this could gain the organisation (Jaworski & Kohli, 1993). Therefore, creation of shared value and behaviour throughout an entire organisation is an important aspect of the strategy in process orientation (Olson, Slater, & Hult, 2005). A unique organisational culture arises when all levels of an organisation shares the same strategic objectives. With determined objectives it becomes important to measure the final outcome, and according to Gendron and Spira (2010) the driving force within organisations is the increased focus on internally output measures of profit. Financial management controls tools such as time budgets, creates a pre-set balance between time, cost and audit quality in the audit (McNair, 1991; Pierce & Sweeney, 2004). Additionally, these internal measures create a competition between colleagues since they are remunerated based on outcome of their work. Arguably, this could create auditors with more commitment to their organisation trying to do well for the firm and make choices that gain the organisation (Hodges & Young, 2009). Furthermore, these common goals bring employees closer together and in the end satisfy customers through improved service. Since employees start to ask questions like; what is good for our firm, how do we make our firm more successful.

2.4 Development of hypotheses

The development of audit profession caused by change in society has resulted in an increased commercialisation (Suddaby et al., 2009; Carrington et al., 2011). In Sweden the audit

industry has recently witnessed a change in legislation since the abolishment of statutory audit, which made it more important for audit firms to sell a voluntary audit and NAS. The audit profession has become commercialised and several studies have focused on the shift from professionalism towards commercialism (Sharma & Sidhu, 2001; Citron, 2003; Sori et al., 2010; Sweeney & McGarry, 2011). Their results are indicating unprofessional behaviour and decreasing independency. Vast research has been done focusing on how NAS affect auditors to be more committed to the organisation and clients rather than to the profession (Citron, 2003). Often the result is that the organisation is influencing commercialism, the question is if a commercialised auditor can be committed to both the profession and the organisation. However, findings from recent research indicate that auditors and especially partners are indeed committed to both the audit profession and the organisation (Suddaby et al., 2009; Carrington et al., 2011; Broberg, 2013). This implies that auditors can have a dual identity. Further, these findings indicate that the two identities are influencing to different extent. Thus, research is clear about that commercialism exists for better or for worse, but no one is mentioning how commercialisation is perceived so that it could be explained in specific terms. Research only agrees on what the destructive effect and final outcome is. Often is marketing and image-building seen as the contributor to unethical behaviour among professionals (Broberg et al., 2013). Therefore auditors' professional identity could have a negative influence on the perception of commercialisation. However, research does not bring evidence for how each of the two identities influences the perceived commercialisation in audit firms.

The previous discussion indicates that identity, either organisational or professional, play a major influencing role on the auditors' perception of commercialisation. Since research indicates that auditors tend to have a dual identity rather than one (Settles, 2004; Johnson et al., 2006), it can be concluded that identity influences auditors' perceptions of commercialisation in the audit industry to some extent. Therefore, two hypotheses are stated as follows:

Hypothesis 1: *A stronger identification with the audit profession has a negative influence on how an auditor perceives commercialisation in the audit firm.*

Hypothesis 2: *A stronger identification with the audit firm has a positive influence on how an auditor perceives commercialisation in the audit firm.*

3. Research Method

Hypotheses were tested on auditor members' of FAR, the Swedish professional institute for authorized and approved public auditors'. In May 2013, the total population of registered members was approximately 3 600 (FAR Search result, 2013). Out of these it was possible to get full data set from 3588. An electronic survey (see appendix 1 & 2) was distributed to the final selection by e-mail with a unique code for each respondent, to ensure that respondents only could answer the questionnaire once. The auditors had the opportunity to access the questionnaire for seven days, before it was closed due to time pressure. A questionnaire was chosen since the method enables the collection of data from a large group of respondents in short time (Saunders, Lewis, & Thornhill, 2007). Also in similar studies, the method of data collection has been used (Mael & Ashforth, 1992; Deshpandé, Farley & Webster Jr, 1993; Chen et al., 2009; Broberg et al., 2013).

The aim of this study was to explain the concept of commercialism. A quantitative method has been used to be able to explain how professional and organisational identity influence auditors' perception of commercialisation in audit firms. The chosen method enabled us to do generalisations through an overview on what that is influencing the auditors (Kaplan, 2004). In view of the fact that the study is using a new methodology in a Swedish context, we wanted to create a good and reliable reflection of commercialisation in audit firms and the audit industry. Since the chosen methodology is new, could a qualitative study to explore the concept of commercialization deeper, been used (Patton, 2002). The use of an explorative qualitative methodology could then have improved the understanding of different concepts that compose commercialisation. But since we only wanted to find connections, a quantitative method was used and our intention was not at the beginning to develop a new measure. A decision not to use a qualitative method also depends on the fact that previous literature has explored commercialisation in other contexts, which made us do an explorative study with quantitative method. Moreover, a qualitative method has not been used since our study has developed a new measurement for commercialisation in audit firms, adapted from previous studies in other research fields. It would be difficult to ensure the validity of this measurement

if only a few respondents' answers in interviews done by a qualitative method. However, there is a risk of not detecting and identifying new phenomena's within audit industry with the chosen quantitative method (Kaplan, 2004; Suddaby et al., 2009). With the method it is only possible to observe commercialisation from an outside perspective of the firm and interpret our findings on the respondents. Further, the qualitative method would had let us been influenced by the auditor himself and thereby obtain a deeper understanding (Patton, 2002).

A total of 374 auditors participated in the study which gave us a response rate of 10 percent. 31 auditors replied that they would not participate for various reasons such as lack of time and retirement. The remaining 3 183 auditors are considered as non-respondents. In appendix 3, the demographic statistics for the final sample are presented. A total of 369 respondents answered on the question regarding gender and of these were 95 (25.4 %) females and 274 (73.3 %) males. Five respondents did not clarify their gender. On the question regarding position in firm did 194 (51.9 %) answer that they were non-partner and 171 (45.7 %) answer partner. Of those who responded partner, were 40 (23.4 %) working in a big 4¹ firm and 131 (76.6 %) were working in *other* firms. Nine respondents did not respond to the question regarding position, of the total 374 answers. On the question measuring bureau affiliation did 10 (2.7 %) answer BDO, 16 (4.3 %) answer Deloitte, 41 (11.0 %) answer Ernst & Young, 29 (7.8 %) answer Grant Thornton, 46 (12.3 %) answer KPMG, 11 (2.9 %) answer Mazars-SET, 69 (18.4 %) answer PwC and 148 (39.6 %) answer other. Four respondents did not answer the question which gave a total respond rate of 370. The average age of the respondents was 47.58, with a range between 26 and 75 years. The average years in profession amongst respondents were 21.29 ranging from 3 to 52 years. The average years in firm were 14.71 with a maximum of 45 years. Bureau affiliation and gender of respondents in the final sample were relatively similar to the population of this study (FAR Search member, 2013) and we believe, with some caution, that our sample is representing the population well.

3.1 Operationalisation

The regression models include two independent variables, three dependent variables and five control variables. Our three dependent variables are; market, customer and firm process

¹ Big 4 is the collective name for the four largest global audit firms consisting of PwC, Ernst & Young, Deloitte and KPMG.

orientation, which together measures the concept of commercialisation in our study. The concept of commercialisation is too complex to measure in one way and requires to be looked at with several aspects. Therefore, a decision was taken to do a theoretical classification on the concept of commercialisation, instead of creating new classifications, since it was verified by Cronbach's Alpha tests. Regression analyses with dependent variables were made separately and if all tests were significant we made a conclusion that they measured the concept of commercialisation. The operationalisation of this study's variables is presented below.

The independent variables were operationalised as follows:

- Professional and organisational identity was operationalised as independent variables of identity and measured as *auditor identification with audit profession* and *auditor identification with audit firm*. The measure of identity was based on a previous study made by Mael and Ashforth (1992) and Carrington et al., (2011). A selection of four statements were used in our study which were modified to measure both professional and organisational identity separately. Consequently, was eight statements used in our study to measure both identities. Adequate reliabilities were found for both professional identity ($\alpha=0.774$) and organisational identity ($\alpha=0.809$)

The dependent variables were operationalised as follows:

- Market orientation measures were adopted from different studies in the subject. The concept of market orientation was in our study represented by multiplicative interaction between market driven which is a proactive approach (Deshpandé et al., 1993) and market driving which is a reactive approach (Narver, Slater & MacLachlan, 2004; Tarnovskaya, Elg & Burt, 2008), based on the assumption that these two approaches are non-substitutable and interdependent. A total of six statements were adopted from previous mentioned studies, three from each approach of market orientation. The statements were slightly changed to match our study and be suitable for the audit profession. Adequate reliabilities were found for both market driven ($\alpha=0.774$) and market driving ($\alpha=0.692$) separately, but more important, together as one measure of market orientation ($\alpha=0.727$). Moreover, these results suggest validity of the measure.

- Customer orientation was based on a previous study in the subject made by Deshpandé and Farley (1998) and a selection of five statements were used in our study to measure customer orientation. The customer orientation measure has not been used earlier in audit research and smaller changes were made to match our study. The measure of customer orientation had a reliability of $\alpha=0.801$.
- Firm process orientation was measured in our study through six previously developed statements from a study made by Chen et al., (2009). Their statements were originally measuring process orientation and were in our study modified to measure firm process orientation in audit firms. Consequently, this is a new measure developed to measure a part of the commercialisation. Reliability was found to be $\alpha=0.806$, which suggests validity of this measure.

The control variables were operationalised as follows:

- Gender was used as a control variable, based on the assumption that females might have a more professional behaviour than males because females tend to be more risk averse and ethical (Thiuvadi & Huang, 2011). This variable was dichotomous, with female coded as 1 and male as 2.
- Age was used as a control variable, because an experienced auditor seems to have a higher level of ethical behaviour than inexperienced auditors (Kaplan, O'Donnell & Arel, 2008; Sweeney & McGarry, 2011). This variable was measured on a continuous scale.
- Active years in the profession was used as a control variable, an assumption was made that the longer an individual is a part of the profession, the more she/he will identify with the profession (Brante, 2005). This variable was measured on a continuous scale. Multicollinearity was found in Pearson correlation matrix and initial regression tests between variable age and variable years in the profession. Therefore, the variable years in firm is not considered and excluded from regression tests.
- Active years in the bureau was used as a control variable, since an assumption was made that the longer an auditor works in a firm, the more she/he will identify with the organisation (Broberg, 2013). This variable was measured on a continuous scale.
- Position was used as a control variable, and controlled for since partners tend to be more revenue driven, committed to the organisation and possess commercial values

in comparison to non-partners (Sweeny & McGarry, 2011). This variable was dichotomous, with non-partner coded as 1 and partner as 2.

- Bureau affiliation was used as a control variable, since larger firms have a tendency to be more profit oriented, commercialised and influence audit industry more than smaller firms (Sweeny & McGarry, 2011). This variable was initially divided into seven predetermined bureaus; BDO (1), Deloitte (2), Ernst & Young (3), Grant Thornton (4), KPMG (5), PwC (6), Mazars SET (7) and Other (8). This material was used in the Pearson correlation matrix but in regression tests the variable was re-coded. The variable was dichotomous, and instead divided into big 4; coded as 1 and other as 0.

4. Results and analysis

The analysis of the data was conducted via Pearson correlation test and multiple linear regressions. The Pearson correlation test was conducted to control for relationship between variables, while regressions examine the relationship between one dependent and several independent variables (McKillup, 2012). The correlation matrix in appendix 4 present means, standard deviation and correlations of the study's variables. A number of highly significant correlations are detected. The matrix result shows a first indication of a positive relationship between professional and organisational identity. Between professional and organisational identities are a statistically significant positive correlation (0.625***)², and indicates that auditors have a commitment towards both identities. Professional identity has a statistically significant positive correlation with all three orientations; market orientation (0.361***), customer orientation (0.291***) and firm process orientation (0.336***). This indicates that auditors with stronger professional identification have a positive perception of commercialism. Organisational identity has a statistically significant positive correlation with all three orientations; market orientation (0.406***), customer orientation (0.288***) and firm process orientation (0.308***). This indicates that auditors with stronger organisational identification have a positive perception of commercialism. First indication of no support for hypothesis 1, but support for hypothesis 2, is found.

² *** p < 0,001; ** p < 0,01; * p < 0,05; † p < 0.10

Further, variable age has a statistically significant negative correlation with customer orientation (-0.152**). This indicates that younger auditors tend to be more customer-oriented than older auditors. Variable position, has a statically significant positive correlation with organisational identity (0.172***). This means that partners identify themselves with the organisation more than non-partners. Result further indicate that partners are less customer oriented than non-partners, because variable position has a statically significant negative correlation with customer orientation (-0.158**). Multicollinearity was found between *age* and *years in profession* which means that these two data is highly correlated (McKillup, 2012). This is not surprising, since these two variables are increasing in similar pace. Therefore, the variable years in firm is not considered and excluded from further tests.

Before the regression analysis was performed, models were tested for multicollinearity by checking the tolerance and VIF values in each model. These ranged between; 0.550 and 0.945 (T), 1.058 and 1.818 (VIF), indicating that all models pass the test for multicollinearity. Further, is each of the three models in table 1 showing strong significance level ($p = 0.000$). When analysing models of regression in table 1, we can at a first look see that our models explain the concept of commercialisation with an acceptable adjusted R^2 between 0.184 and 0.233. When inspecting model 1, 2 and 3, the majority of identity variables are significant. We observe that organisational identity is positive significant in all three models. This significant relationship indicates that when auditor identifies more with organisational identity there is a positive perception of commercialisation. This indicates support for our hypothesis 2 (*A stronger identification with the audit firm has a positive influence on how an auditor perceives commercialisation in the audit firm*). Further, is professional identity significant in model 3, which means that auditor with professional identity has a positively relationship with firm process orientation. Therefore, we can partially imply that auditors' with professional identity positively perceive commercialisation. This leaves us with no support of hypothesis 1 (*A stronger identification with the audit profession has a negative influence on how an auditor perceives commercialisation in the audit firm*).

When inspecting standardized Beta in model 1, 2 and 3, the organisational identity is significant in all three, but professional identity only in model 3. In model 1 standardized Beta indicates that organisational identity has a stronger affect on market orientation compared to

the variable; big 4, which is also significant. In model 2 standardized Beta indicates that the variable; big 4, has a stronger affect on customer orientation compared to organisational identity. In model 3 standardized Beta indicates that both professional and organisational identity have a significant effect on firm process orientation and that the variable; big 4, has a stronger affect on firm process orientation compared with both identities.

Analyse of standardized Beta indicates that the organisational identity and the variable; big 4, have a stronger relationship with the concept of commercialism compared to professional identity. Amongst the control variables, big 4 is the only one which is indicating a significant relationship with the concept of commercialism. Further, the model 3 indicates that auditors in Sweden identifies them self with both identities and perceive commercialisation positive, especially if working for big 4 firms.

Table 1. Results of Regression Analysis for the Concept of Commercialisation

Variables	Model 1		Model 2		Model 3	
	Market orientation		Customer orientation		Firm process orientation	
	Std. B	Std. Error	Std. B	Std. Error	Std. B	Std. Error
Professional identity	0.075	0.556	0.092	0.062	0.161**	0.062
Organisational identity	0.380***	0.598	0.258***	0.066	0.229***	0.066
Gender	0.049	1.116	0.012	0.121	-0.052	0.122
Age	0.022	0.058	-0.033	0.006	0.077	0.006
Years in firm	-0.002	0.062	0.049	0.007	0.002	0.007
Position	-0.066	1.108	-0.067	0.120	-0.010	0.122
Big 4	0.281***	1.128	0.348***	0.121	0.276***	0.123
Constant	2.539	4.489	2.917***	0.491	2.479***	0.487
F-value	15.196***		14.601***		11.609***	
Adj. R ²	0.233		0.223		0.184	
VIF value, highest	1.773		1.762		1.818	

Note: n=374, *** p < 0.001; ** p < 0.01; * p < 0.05; † p < 0.10

5. Discussion and conclusion

The traditional view of the auditor, as a guardian of public interest, has been questioned since the audit industry is in a commercialisation process. Evidence from history has led to critical concerns if auditors tend to be less professional and more commercial since there is a profit-maximisation goal in audit firms (Sweeney & McGarry, 2011). Research also indicates that

the level of professional values has to give away for commercial gain, which is generally associated with NAS (Sori et al., 2010). Since studies often seeks to explain the outcome of commercialisation, less research is done about what influences commercialisation. The environment has been identified as one influence; however recent study by Broberg (2013) has indicated that the auditor could influence the commercialisation process in audit firms. Additionally, literature suggests that professional individuals have a dual identity where one is committed to the profession and one is committed to the organisation (Freidson, 2001).

Therefore is our aim of this study to explain *how professional and organisational identity influence auditors' perception of commercialisation in audit firm*. The empirical result of our study suggests that both professional and organisational identity influence auditors' perception of commercialisation in audit firms positively. We can draw this conclusion since our result indicate that when an auditor identify with the audit firm, the auditor perceive commercialisation positively, but more interesting, when an auditor identify with the audit profession, the auditor perceive commercialisation positively too. Although, our findings show that organisational identity seems to influence the perceived commercialisation more than professional identity, which could be explained through a greater organisational pressure. Moreover, this indicate that auditors' professional identity might have transformed to some extent, since earlier research reason that professional identity has a negative attitude towards commercialisation (Sori et al., 2010; Sweeney & McGarry, 2011, Broberg et al., 2013). One explanation could be that auditor' professional identity has transformed to an extent where professional identity has emerged with commercialisation. Consequently, our result indicates that auditors identify themselves with both the profession and the audit firm. Our result confirms previous research in Swedish context, which suggests that auditors could be committed to both the profession and the audit firm (Carrington et al., 2011; Broberg, 2013). The observed result might imply that there is no clash between these two identities and rather collaborate. This result is in line with earlier research of Wallace (1993).

According to Suddaby et al., (2009) partners tend to be more committed to the organisation than the audit profession but when interpret our result it indicates the opposite. According to our result, tend auditors to be less committed to the organisation and more committed to professional values when advancing from non-partner to partner. Speculative, this attitudinal

transform might occur because when auditors become partner, they interact with other high professionals outside the firm and are more affected of those than of firm ideals. Further, partners are more restrained by regulations; national and international (Carrington et al., 2011), and this might be another reason why partners of our study tend to be more committed to the profession. Additionally, this implies that non-partners could be more influenced by firm values caused by organisational pressure and influencing commercialisation more. Result show that younger auditors tend to be more positive towards commercialisation which also is confirmed by earlier research (Sweeney & McGarry, 2011). In a longer perspective this positive attitude towards commercialisation should increase over time because of a natural generational shift in the audit industry.

The theoretical contribution of this study is a renewed and enhanced understanding of the relationship between the audit profession and the commercialisation in audit firms within a Swedish context. Findings reveal that auditors who are committed to professional values perceive commercialisation positively at the same time. Additionally, result indicates a positive relationship between professional and organisational identities. This indicates that professional identity might have merge with commercialisation.

The methodological contribution of our study is the development of a new measurement instrument for commercialisation in audit firms. Through marketing, management and process literature, we recognise different business orientations which were adopted and used to measure the concept of commercialisation through the auditors' perceptions.

For practical contribution, this study provides audit firms, audit profession and regulators with an insight on how commercialisation is positively perceived by auditors. The positive relationship between professional values and commercialism should raise concerns and a priority for regulators to perform a thorough investigation about how professional values drive commercialisation.

For ethical contribution our result indicates that the professional and the organisational values are closely interlinked and that both identities perceive commercialism positively. As a result a concern could be raised if the audit industry, as the defender of the stakeholders' interest, is

trustworthy. Suggesting that, since professional identity perceives commercialisation positively, perhaps professional values are more about quality of the given service to client rather than quality in the given audit.

6. Limitations and future research

There are several limitations of our study. First of all, our study is made within a complex subject and we have developed a new measurement instrument for commercialism. This since commercialisation consists of several aspects, many linked to business strategies. To strengthen the reliability of our study have theories from established research been used to develop the new measurement. Further, a proposal is to do the same research over a longer period in order to make better generalisations and increase validity for our new measurement. Another limitation of this study is the limited amount of time. The questionnaire was only active in a week which resulted in relatively few answers. Therefore was generalisation of the result made with caution.

Another suggestion for future research is to conduct a study with focus on the difference in perception of commercialisation between partners and non-partners, since our results imply that partners perceive commercialisation more negatively than non-partners which are not in line with previous research (Sweeney & McGarry, 2011). It could be of interest to find out which aspects partners, compared to non-partners, perceive as inferior organizational values.

Finally, since the final result indicates that auditors with strong professional identity perceive commercialism positively which is not confirmed by recent research (Gendron & Spira, 2010). Therefore would it be interesting to supplement the current study or even do a separate case study to explore the positive relationship between professional identity and commercialisation. With a thorough study, it would be possible to see how the development of commercialisation process is affected by a positive influence from professional identity.

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Appendix 1: Questionnaire English

1. Background

1.1 Gender	Female or Male
1.2 Age	Open
1.3 Active years in the profession	Open
1.4 Active years in the firm	Open
1.5 Position in the firm	Non-partner or Partner
1.6 Bureau affiliation	BDO, Deloitte, Ernst & Young, Grant Thornton, KPMG, PwC, Mazars SET, Other

2. Please indicate how you think the following statements are consistent with your role as an auditor:

Explanation of the scale 1= strongly disagree 7= strongly agree

- 2.1 I am proud to tell my friends that I am an authorized/approved auditor
- 2.2 When someone praises my profession, it feels like a personal compliment
- 2.3 When I talk about my profession, I usually say “we” rather than “they”
- 2.4 The success of the profession is my success

3. Please indicate to what extent you think the following statements are consistent with your agency:

Explanation of the scale 1= strongly disagree 7= strongly agree

- 3.1 The bureau's strategy for competitive advantage is based on the understanding of customers' current needs
- 3.2 The bureau constantly try to improve current technologies or techniques to meet immediate needs of customers
- 3.3 The bureau constantly listen to our customers in order to be able to satisfy customers' needs
- 3.4 In the bureau, business processes are sufficiently defined so that most employees have a clear understanding of these processes
- 3.5 The bureau allocates resources based on business processes
- 3.6 The bureau sets specific performance goals for different business processes
- 3.7 The bureau measures the outcome of different business processes
- 3.8 The bureau clearly designates process owners to assume responsibilities
- 3.9 Employees of the bureau are rewarded based on the performance of business processes in which they are involved
- 3.10 The bureau's objectives are driven primarily by customer satisfaction
- 3.11 In the bureau we communicate information about our customer experiences across all business functions in the office
- 3.12 The bureau's strategy for gaining a competitive advantage is based on our understanding of the customers' needs
- 3.13 The bureau measure customer satisfaction frequently
- 3.14 The bureau regularly survey end customers to assess the quality of our products and service
- 3.15 The bureau constantly innovates and develops new technologies or techniques to find new solutions for our customers
- 3.16 The bureau's strategy for competitive advantage is based on uncovering and satisfying the customer' future needs through proving to customers that they need these new solutions
- 3.17 The bureau constantly think about new solutions and more valuable offerings that may fill needs those customers will have in the future

4. Please indicate how you think the following statements are consistent with your role as an accountant:

Explanation of the scale 1= strongly disagree 7= strongly agree

- 4.1 I am proud to tell my friends that I am part of my current bureau
- 4.2 When someone praises the bureau, it feels like a personal compliment
- 4.3 When I talk about the bureau, I usually say “we” rather than “they”
- 4.4 The bureau's success is my successes

Thanks for your participation!

Appendix 2: Questionnaire Swedish

1. Bakgrund

1.1 Kön	Kvinna eller Man
1.2 Ålder	Öppen
1.3 Verksamma år i yrket	Öppen
1.4 Verksamma år i byrån	Öppen
1.5 Position	Icke-partner eller Partner
1.6 Byråttillhörighet	BDO, Deloitte, Ernst & Young, Grant Thornton, KPMG, PwC, Mazars SET, Annan

2. Vänligen ange hur du tycker att följande påståenden stämmer överens med din roll som revisor:

Förklaring av skalan; 1= Instämmer inte alls 7= Instämmer helt

- 2.1 Jag berättar stolt för mina vänner att jag är godkänd/auktoriserad revisor
- 2.2 Det känns som en personlig komplimang när någon lovordar mitt yrke
- 2.3 Jag brukar säga "vi" snarare än "de", när jag berättar om mitt yrke
- 2.4 Revisorsprofessionens framgångar är mina framgångar

3. Vänligen ange i vilken utsträckning du tycker att följande påståenden stämmer överens med din byrå:

Förklaring av skalan; 1= Instämmer inte alls 7= Instämmer helt

- 3.1 Byråns strategi för att skapa konkurrensfördelar bygger på en förståelse för kundernas aktuella behov
- 3.2 Byrå försöker ständigt förbättra befintliga metoder och manualer för att tillgodose kundens direkta behov
- 3.3 Byrån lyssnar ständigt på kunderna för att kunna tillgodose deras behov
- 3.4 Verksamhetsprocesserna på byrån är tillräckligt definierade så att merparten av de anställda har en tydlig förståelse för dessa processer
- 3.5 Byråns resurser fördelas utifrån verksamhetsprocesserna
- 3.6 Byrån fastställer specifika resultatmål för olika verksamhetsprocesser
- 3.7 Byrån mäter utfallet av olika verksamhetsmål
- 3.8 På byrån ges tydliga direktiv om vår skyldighet mot det egna ansvarsområdet
- 3.9 Byråns medarbetare belönas utifrån prestationen i varje utfört uppdrag
- 3.10 Verksamhetsmålen för byrån drivs huvudsakligen av kundnöjdhet
- 3.11 På byrån delar vi med oss av kunderfarenheter till de olika avdelningarna på kontoret
- 3.12 Byråns strategi för att skapa konkurrensfördelar bygger på förståelse för kundernas behov
- 3.13 Byrån mäter regelbundet kundnöjdheten
- 3.14 Byrån kartlägger regelbundet avslutade uppdrag för att bedöma kvalitén på utförda tjänster
- 3.15 Byrån skapar och utvecklar ständigt nya metoder och manualer för att finna nya lösningar till våra kunder
- 3.16 Byråns strategi för skapa konkurrensfördelar bygger på att upptäcka och tillgodose kundens framtida behov genom att bevisa för kunden att de behöver dessa nya lösningar
- 3.17 Byrån funderar hela tiden på nya lösningar och mer värdefulla erbjudanden som kan uppfylla kundernas framtida behov

4. Vänligen ange hur du tycker att följande påståenden stämmer överens med din roll som revisor:

Förklaring av skalan; 1= Instämmer inte alls 7= Instämmer helt

- 4.1 Jag berättar stolt för mina vänner att jag är en del av byrån
- 4.2 Det känns som en personlig komplimang när någon lovordar min byrå
- 4.3 Jag brukar säga "vi" snarare än "de", när jag berättar om min byrå
- 4.4 Byråns framgångar är mina framgångar

Tack för er medverkan!

Appendix 3: Descriptive Statistics

Variable		Frequency	Percentage
Gender	Female	95	25,4
	Male	274	73,3
	<i>Missing</i>	5	1,3
Position	Non-partner	194	51,9
	Partner	171	45,7
	<i>Missing</i>	9	2,4
Bureau	BDO	10	2,7
	Deloitte	16	4,3
	E&Y	41	11,0
	GT	29	7,8
	KPMG	46	12,3
	Mazars SET	11	2,9
	PwC	69	18,4
	Other	148	39,6
	<i>Missing</i>	4	1,1
	Mean	Minimum	Maximum
Age	47.58	26	75
Years in profession	21.29	3	52
Years in firm	14.71	0	45

Note: n=374

Appendix 4: Descriptive Statistics and Pearson Correlation Coefficients

Variable	Mean	Std Dev	1.	2.	3	4.	5.	6a.	6b.	6c.	6d.	6e.	6f.	6g.	6h.	7.	8.	9.	10.	11.
1. Gender	1.743	0.459	1																	
2. Age	47.584	11.038	0.139**	1																
3. Years in profession	21.293	10.513	0.154**	0.919***	1															
4. Years in firm	14.714	10.064	0.094†	0.581***	0.647***	1														
5. Position	1.469	0.410	0.145**	0.309***	0.338***	0.190***	1													
6a. Bureau	0.027	0.162	0.022	-0.072	-0.082	-0.088†	0.028	1												
6b. Deloitte	0.043	0.203	-0.027	-0.210***	-0.121*	-0.167***	-0.035	-0.035	1											
6c. Ernst & Young	0.110	0.313	-0.048	-0.095†	-0.085	0.024	-0.136**	-0.058	-0.074	1										
6d. Grant Thornton	0.076	0.268	0.126*	-0.012	-0.021	-0.101†	-0.44	-0.048	-0.061	-0.102*	1									
6e. KPMG	0.123	0.329	0.080	-0.058	-0.047	0.044	-0.269***	-0.062	-0.079	-0.131*	-0.109*	1								
6f. PwC	0.029	0.169	-0.006	-0.038	-0.034	-0.009	-0.101†	-0.029	-0.037	-0.061	-0.050	-0.065	1							
6g. Mazars SET	0.185	0.388	-0.115*	-0.075	-0.046	0.057	-0.131*	-0.079	-0.101†	-0.167***	-0.138**	-0.178***	-0.083	1						
6h. Other	0.396	0.490	0.026	0.275***	0.245***	0.036	0.500***	-0.134**	-0.171***	-0.284***	-0.233***	-0.303***	-0.141**	-0.385***	1					
7. Professional identity	5.325	1.112	-0.093†	-0.059	-0.009	-0.008	-0.016	0.008	-0.033	0.067	0.135**	-0.007	-0.004	0.103*	-0.191***	1				
8. Organisational identity	5.832	1.087	-0.127*	-0.053	-0.001	-0.029	0.172***	0.053	-0.009	-0.067	0.076	-0.138**	0.024	0.047	0.028	0.625***	1			
9. Market orientation	30.358	9.901	-0.042	-0.095†	-0.072	-0.001	-0.116*	0.052	0.069	0.037	0.114*	0.027	0.037	0.237***	-0.358***	0.361***	0.406***	1		
10. Customer orientation	5.063	1.060	-0.061	-0.151**	-0.131*	0.015	-0.158**	0.104*	0.104*	0.173***	0.088†	0.071	0.041	0.202***	-0.471***	0.291***	0.288***	0.748***	1	
11. Firm process orientation	4.965	1.032	-0.107*	-0.053	-0.024	0.033	-0.075	0.057	0.059	0.083	0.132*	0.025	0.076	0.212***	-0.376***	0.336***	0.308**	0.663***	0.690***	1

*** p < 0.001

** p < 0.01

* p < 0.05

† p < 0.10