The organisational context of professionalism in auditing

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Abstract
This study analyses the degree to which change in the organizational context, content and location (both of the individual within the organization and the organization within the field) of professional work in auditing has contributed to variation in attitudes toward professional ideology and institutions. Through a survey of all Chartered Accountants (CA) in Sweden (with a response rate of 41%) we observe that contrary to media accusations and anecdotal evidence from interview based research, but similar to previous survey based research, a majority of accounting professionals remain committed to their profession, despite profound changes in the context, content and location of their work. In Sweden only auditors can carry the CA designation, which makes this finding even more thought-provoking as previous survey based studies have found the strongest deviation from professional values among the core of the accounting profession. Auditors of listed companies, almost exclusively Big Four auditors, espouse a stronger commitment to the profession than other auditors. Within the Big Four firms there are however considerable variation.

Introduction
The accounting profession has undergone major changes, both in the long and short-term perspective (Zeff, 2003a; Suddaby et al., 2009). The reduction of the five big accounting firms to only four firms is the most momentous event in a long gradual change from traditional professional values towards more commercial concerns over the last decades. Ten years have now passed since the collapse of Arthur Andersen. During that time the Public Company Accounting Oversight Board (PCAOB) has come into operation in the US, The International Federation of Accountants’ (IFAC) International Standards on Auditing (ISA) has gained acceptance on a global scale and we have had a financial crisis with new law suites
directed towards the Big Four. Thus, the changes to the organizational context and content of professional work, by sociologists suggested as a possible explanation for the erosion of professional values (Leicht & Fennell, 1997, 2001; Suddaby et al., 2009), have continued.

The commercialisation of the accounting profession continues. During the post Enron period the Big Four have increased in size and profitability. Further, litigation following the financial crisis also indicates that concerns voiced after the 2001-2002 scandals are still prevalent, which would suggest that the trend from the traditional professional accounting firm towards professional services firms continue. This trend is witnessed by the fact that the ratio of accountants to other specialists employed in the Big Four has continued to change in favour of the latter. Reasonably, this trend is reinforced by the fact that accounting standards have changed in a way that requires more specialisation and in-house and external specialists. Furthermore, the control of audit standards has moved further from the accountants. In the US the inception of the PCAOB effectively ending self-regulation, and in much of the rest of the world the introduction and acceptance of ISA, moving decision on ‘proper auditing’ to an international level. Taken together, global standards and the omnipresence of the big accounting firms suggest that the balance between professional and commercial values is not country specific.

The accounting profession is relatively coherent within most countries in the English-speaking world but organized differently in, for instance, France, Germany and the Scandinavian countries. For example, in Sweden only certified auditors are allowed to carry the CA designation. The requirements, legitimated by knowledge and independence arguments exclude other specialists. This is mirrored by the fact that until 2007, only auditors carrying the CA-certification was allowed as members in the national professional institute representing Sweden in organisations such as IFAC. It is hence in Sweden apt to talk of an auditing profession rather than an accounting profession. Standards or guidelines on independence have hence never concerned accountants (other than auditors) or tax specialists in Sweden. From this perspective we would thus expect changes to the organizational context and content of professional work to have different effects in Sweden compared to countries with Anglo-Saxon style accounting professions. From another perspective the Swedish auditing profession is however similar to that of say the UK or Canada. For instance
the organisation and employment structure in the big accounting firms are comparable and the UK, Canada and Sweden have all adopted ISA. In many respects, it is more the regulation and organisation of the profession than how organisational work is organised and carried out that is different.

Considering the differences between the core and the rest of the accounting profession (cf. Suddaby et al., 2009) this begs the question whether it is the auditing profession rather than the (wider) accounting profession that should be targeted when asking questions of changes in the institutional logic of professionalism. Such a shift in attention would allow us to focus on the logic of professionalism of those actors typically subject to accusations of ethical lapses following accounting scandals – the auditors. Exemplified by the research on auditor-client negotiations (Beattie et al., 2001; Hellman, 2006) there is an expectation in previous research that different actors draw on different logics within the profession. One could even question whether a CFO’s or a tax consultant is taking her role obligations seriously if she did not put commercial concerns above independence, a cornerstone of an auditor’s professional values.

Previous research (Suddaby et al., 2009) have tracked variation in professional values and attitudes across different methods of organizing professional work by measuring the espoused attitudes of accounting professionals to their employing organization, their profession, and their clients in order to assess varied explanations for recently observed shifts away from professional logics, complementing effectively evidence of eroded professional values recorded in case based research. This paper follows this study. Instead of investigation the (wider) accounting profession we however target the auditing profession by means of a survey sent to all chartered accountants in Sweden.

Background

The change in the context of organisational work for auditors has been gradual and played out over several decades (Zeff, 2003a). Seeking to explicate the changes in the accounting profession leading up to the scandals of 2001-2002 Zeff (2003a) describes how accounting firms after the Second World War moved into information-based services and by doing so opened the door for other professional
specialists. These IT-consultants were then followed by business strategists and other consultants and these alternative lines of business grew (Zeff, 2003a). In the 1970ies and 80ies alternative lines of business had in some audit firms overtaken the traditional lines of business as profit leader (Zeff, 2003b). This caused tension within the firms as the non-audit consultants had to share their profits with the much larger number of audit partners (Squires et al., 2003; The Economist, 1988).

The expansion of new lines of services put commercial pressure on the audit partners who felt the need to rise to the challenge from the increasingly successful non-audit services (Squires et al., 2003). The most dramatic expression was visible in Arthur Andersen, which also had spawned the most successful consultancy business: Andersen Consulting (later Accenture). The partner purge of 1992, in which a substantial number of audit partners considered to be under-performing were asked to leave the firm, shocked the accounting world and was generally interpreted as a fundamental shift in professional values where the logic of professionalism had been replaced or at least seriously challenged by a commercially orientated logic (Squires et al., 2003). In sum, these changes can be described as professional competition, however not about jurisdiction, but about influence and power within the organization housing both auditors and consultants.

Housing both auditors and other experts altered the organizational form of audit firms. Accountants nowadays increasingly work in bureaucratic organizations rather than the traditional partnerships (Suddaby et al., 2009). The traditional partnership, where decisions are made in a collegiate and corporate manner, is increasingly being transformed into - more bureaucratic - professional services firms (Suddaby et al., 2009). Interestingly prior research, with the exception of Suddaby et al. (2009), have largely neglected to examine migration of non-professional work and non-professional workers into professional settings. Instead they have addressed the migration of professional work into bureaucratic settings (Aranya & Ferris, 1984; Benson, 1977; Blau & Scott, 1962; Gunz & Gunz, 1994; Sorensen & Sorensen, 1974; Wallace, 1995). Two competing theories have resulted from this previous research; the “proletarianization” and the adaptation thesis (Scott, 1966; Suddaby et al., 2009). Making a distinction between two competing models of work – the idealized professional model and the bureaucratic model - the “proletarianization” thesis holds that placing professionals in bureaucratic work settings will erode
professional values over time. This because where the professional model allows individuals considerable discretion in determining how and when to work, as they are assumed to have the necessary knowledge and skills to perform their work, the bureaucratic model tend to favour specialisation and formalized role structures in a manner that limits individual discretion in order to reach the primary goal of efficiency.

The adaptation view comes to the different conclusion that it has been possible for professionals to adjust to the new working conditions in bureaucratic work settings and thus retain discretion of work practices and their professional values. There is hence no inherent conflict between profession and bureaucracy in the adaptation view. Although most quantitative research supports the adaptation thesis (e.g. Shafer et al., 2002; Bamber and Iyer, 2002; Lord and DeZoort, 2001), ethnographic accounts of the Big Four shows that socializing practices (“disciplinary techniques”) are at work in these firms to align professional and organisational goals, which constrains professional judgement (Covaleski et al., 1998; Dirsmith, Heian, & Covaleski, 1997). Support for the “proletarianization” thesis in this way is also found in accounts from Arthur Andersen about the time imminent its collapse (Squires et al., 2003; Wyatt, 2004) and is in line with the relevant themes in Zeff’s (2003a, 2003b) story about a gradual degeneration of professional values during the second half of the 20th century.

Since prior studies of organisation professional conflicts in accounting firms there have been changes that arguably have strengthened the bureaucratic nature of the firms. Audit standards have in the US been nationalised and almost everywhere else internationalised, distancing them from the professionals who are supposed to apply them. Zeff (2003b) argues that part of the gradual degeneration of professional values over the last half-century can be explained by the auditing professions withdrawal from the accounting and audit standard setting process. This affects the profession’s autonomous control of work, one of the more important aspects of a profession. Now auditors also have (involuntary in the US) handed over jurisdiction over standard setting to national and international organizations. Internationally, audit standard setting is still in the hand of the profession but it has been at least one step removed from practice, decreasing an individual’s autonomous control of work and bureaucratising the work process.
It is however not only the ownership of accounting and audit standards that have changed, so have also the content of the standards. Fair value accounting have taken a much more prominent role in international and US reporting standards favouring a more bureaucratic organization of work. In addition to the increased need to assess market values, the replacement of amortisation in favour of impairment testing of goodwill work in the same direction; in this case through an increased use of external specialists. These changes in accounting standards have led to a stricter division of labour within the accounting firms. Auditors increasingly have to specialise in order to keep up with standards and knowledge and the reliance of in-house and external experts have increased. The gradual shift away from the traditional partnership into a more bureaucratic model of organising work resembling other non-professional enterprises may hence have been accelerated in recent times. There are thus reasons for revisiting the issue of organisational professional conflicts in accounting research. Below we outline three ways previous research have failed to address these changes.

Firstly, we agree with Suddaby et al.'s (2009) argument for revisiting the underlying premises of organizational/professional commitment (OPC) research. They posit that too little attention has been paid to issues unique to professions, such as core professional values and that this has led to an absence in prior research of measures indicating the degree to which professionals accept and acknowledge core professional values of independence, and autonomy in controlling the context of work. Survey methods offer one way of generating a broader base of analysis that complement case based research on auditors.

Secondly, and different from Suddaby et al. (2009), we identify a need to focus on the auditing profession, rather than the wider accounting profession. Previous research has targeted the accounting profession – a natural choice as this is how auditors and other accountants are organised in English speaking countries. This however lead to difficulties in interpreting results, as there are no reason to expect that an internal auditor, or a tax consultant should have the same attitudes towards professional values as external auditors. Of course, these differences could be made to be the object of analysis but this would involve introducing concepts such as 'the core of the profession', which just as well could be taken as an argument for treating auditors as a profession in its own. Drawing borders between
professional jurisdictions or to carve out sub-disciplines (Abbott, 1988) are however not the objective of this paper. The reason for treating auditors as a distinct profession is more humble. This reason is to sharpen the analysis in order to target the issues identified in previous literature and empirically analyse that in the relation to auditors because it is among them we see the most concerning issues regarding degeneration of professional values such as independence.

Thirdly, focusing on the auditing profession allows us to address the failure of previous research to examine the migration of non-professional workers into professional settings (Suddaby et al., 2009). Large accounting firms, multinational services firms as they are, have increasingly hired people from non-professional firms. Having to work alongside employees that do not share the professional norms of auditors we expect will affect professional practice by increasingly applying a managerial rather than professional logic. Furthermore, it is a delicate methodological issue to distinguish between external hires, previously employed in non-professional settings and, e.g., consultants having made their career at the accounting firm. This affirms our belief in treating auditors separately from other employees as we expect the latter to more strongly employ a managerial logic.

Following Suddaby et al. (2009) we address the deficiencies identified in prior research by re-examining the relative strength of five competing value commitments of individual auditing professionals across four distinct variations in the context, content and location of professional work. The value commitments we measure are to the individual’s profession, to the employing organization, to clients, to the rigor and enforcement of independence requirements, and to attitudes about the value of the CA designation. These commitments we categorize into two distinct logics: an ideal logic of professionalism and a logic of commercialism. Following Friedson (2001), Leicht and Fennell (2001), Suddaby and Greenwood (2005) and Suddaby et al. (2009) we conceive the ideal logic of professionalism to be consistent with commitment to one’s profession, and acceptance of the rigor and enforcement of independence requirements. Consistent with the logic of commercialism we categorize commitment to one’s employing organization, a strong identification with clients and the espousal of the commercial value of the CA designation. The relative strength of these commitments are measured across four distinct changes in the context of professional work: the relative level of non-auditors employed in the audit
firm; exposure to accounting standards requiring specialization and use of in-house and external experts; rank in organizational hierarchies; and the position of the employing firm within the organizational field. To elaborate on these changes we develop our hypotheses in the following section.

Hypotheses

Work context: migration of non-audit services into audit firms

The traditional professional partnership is an organization where decisions are made by peers. It is an alternative to the hierarchical model of organizing where a solution in which decisions about compensation and performance are made at the top. Over the last decades the professional partnership has however gradually evolved into something different (Zeff, 2003a, 2003b). Whereas auditing and tax consulting having made up the most parts of the traditional partnership, consulting opportunities in the emerging computer industry opened the door for information technology consultants to enter the accounting firms. As an indication of the professional nature of the partnerships these new recruits where however not included as peers but rather as separate business units (Zeff, 2003a).

Introducing consultants - who oftentimes financially outperformed the audit partners (Squires et al., 2003) - in the organization caused tension within and among the peers in the partnership. One of the more extreme expressions of this tension was the Arthur Andersen partner purge of 1992. The partner purge marked a major cultural shift of the audit firm and Wyatt (2004, p. 48), a former Andersen partner, summarizes the cultural shift in the following way:

"The successes in the consulting practice increasingly influenced behaviour by auditing and tax leaders and the impact of these behavioural changes gradually affected the behaviour patterns of audit and tax personnel as well. Improved profitability became the key focus."

This implied a shift of attention from traditional values towards an increased focus on billing, profitability and cross-selling consulting services. Yet the expansion of management consulting and other services have not only transformed the traditional partnerships but also caught the attention of regulators. In its' recent green
paper on audit policy, the Commission of the European Union propose the idea of a complete ban on non-audit services:

"The Commission would like to examine reinforcing the prohibition of non-audit services by audit firms. This could potentially result in the creation of "pure audit firms" akin to inspection units. Since auditors provide an independent opinion on the financial health of companies, ideally they should not have any business interest in the company being audited" (European Commission, 2010 p. 12).

The threat of commercial concerns coming in the way of auditors’ professionalism is thus taken seriously by the Commission. The proposal is in effect also a proposal to throw out all non-professional employees from today's multinational service firms, turning them into "pure audit firms". The current EU regulation of auditor independence requires auditors to make a self-assessment of their independence. Auditors are required to consider their independence in relation to a number of threats that could impair their independence including self-interest, self-review, advocacy, familiarity or trust, and intimidation. Although the list of threats is explicitly non-exclusive and auditors are encouraged to consider any threat that may impair their independence the current regulation does not consider the more subtle threats outlined above. That is, auditors independence may not only be impaired by immediate, conscious and calculated commercial trade-offs, it can also be impaired by changing behaviour patterns that may not even be the result of consciously calculated action but rather through the professional values at their organizations (Cooper & Robson, 2006). The Commission’s proposal for a complete ban on non-audit services and especially their imagining of a future "pure audit firm" may be an acknowledgement of these subtle threats.

A change such as that proposed by the commission would entail a return to the traditional professional partnership. The proposed change in regulation could restore professional values. This as critics have argued, in line with the proletarianization thesis, that the shift away from public practice accounting is one of the primary sources of changes in professional values in accounting. This argument however rests on the assumption that the traditional professional partnership "offers an institutionalized mechanism for the reproduction of core professional norms and values" (Suddaby et al. 2009 p. 414). This would suggest that competing institutional
pressures are substitutes so that commitment to core values of the profession makes it harder to comply with financial pressures and vice versa.

However, a "pure audit firm" would not be equivalent with an ideal completely void of commercial concerns as auditing has always been a commercial practice (e.g., Cooper & Robson, 2006). Auditor professionalism encompasses two competing value clusters. On the one hand, there is the ideal logic of professionalism. In this component of professionalism a professional career is considered a 'calling' where emphasis lies on service. The professional is here a guardian above commercial interests, instead embracing values of autonomy and independence (cf. Suddaby et al., 2009). On the other hand there is a competing pressure amounting to a logic of commercialism. This pressure is the result of the necessity for the auditor to generate revenue. Suddaby and colleagues (2009) argue that auditors are able to overcome such conflict between competing pressures that give at hand that there exist complementarities between the different pressures.

Gendron (2002) argue that the more an individual is embedded in organizational structures consistent with the professional logic the more likely the individual will be to embrace these values. Further, the strengths of the logics may also vary between organisational contexts and across different works, which means that we need to empirically examine differences among audit firms and be sensitive to these differences when treating for example the Big Four as one coherent group vis-à-vis minor audit firms. In organisations including a large degree of non-professional work and individuals not embracing professional values we may hence expect auditors to be less likely to espouse the core logic and values of ideal-type professionalism and more likely to adopt a managerial logic. This then suggests that the question is not whether auditors balance between competing pressures but whether the degree of non-audit professional to auditors results in a situation where complementarities are not large enough to dominate the tension between commercialism and professionalism.

**Hypothesis 1:** Auditors who work in a context to which a higher degree of non-auditors have migrated are more likely to adopt a managerial logic than auditors who work in a context to which a lower degree of non-auditors have migrated.
Specifically we predict that auditors working in multinational accounting firms employing a high degree non-auditors, especially workers further from the core of the accounting profession such management consultants, will be less likely to espouse commitment to their profession than to their employing organization than auditors working in multinational accounting firms employing a low degree non-auditors. Similarly, auditors working in multinational accounting firms employing a high degree of non-auditors will be less likely to acknowledge the importance of core professional institutions such as enforcing the rigor of professional independence than auditors working in multinational accounting firms employing a low degree of non-auditors.

**Work content: effects from increased reliance on experts**

Extant research on accountant’s work in relation to other professions have demonstrated both competition and collaboration between accountants and other professions (cf. Cooper & Robson, 2006) as well as the emergence of hybridized professions (Kurunmäkki, 2004). At stake is how the accountancy profession develops in conflict and in tandem with other professions over organisational status as well as over economic opportunities (Suddaby & Greenwood, 2005). The rise of expertise in organizations may result from exogenous legislation imposed on the organization and that in turn may alter the division of labour within the organization among various professions (Suddaby & Greenwood, 2005; Cooper & Robson, 2006) and also among various accountancy groups. For example Govindarajan (1984) demonstrate that when an organization allocate more formal responsibility and authority to business unit controllers the firm’s internal audit function is weakened and in fact compromise their work task of compliance. Thus, organizational members’ commitment may vary because of their perceived current internal status.

In our context, the introduction of fair value accounting and impairment testing instead of amortization of goodwill amounts to a change in the content of work performed by auditors. The introduction of IFRS entails a shift from an ideal-type professional logic towards a logic of commercialism as it internally has lead audit firms to centralise much of the interpretation of accounting standards to the financial centres around the world, whose effect is reasonably stronger in a
peripheral country as Sweden. Further, many financial instruments (notably various forms of derivatives) are above the general knowledge of auditors and added to that an auditor need to assess how it should be valued and accounted for. This difficulties in identifying, understanding and assessing how to properly account for financial assets have resulted in increased specialisation within audit firms. Whereas an auditor previously typically was a generalist, able to move from one client to another relying on her basic knowledge of accounting standards and her audit toolbox, an auditor today increasingly has to specialize. The sheer volume of rules and standards alone indicates the necessity of this shift. And it is arguably not without reason most academic research excludes companies from the banking and insurance sector. Specialization is an organizational condition of work resonating with managerialism and a commercial logic. Moreover, for the individual auditor it narrows the potential client base for an individual auditor, meaning that they could lose in prestige and have to share profit with experts. Against a profit sharing goes argument the increase in regulation and fairly new transition to IFRS that generally would mean increased commercial opportunities for the auditor. Where we see increased specialisation, and arguably more so in similar situations where we do not see increased specialisation, there is an increased use of in-house and external experts. In these situations auditors become more exposed to and reliant on non-auditors. It is hence reasonable to expect that not only auditors in firms that have imported non-auditors will be more likely to espouse a logic of commercialism but also that there is a difference in value commitments of auditors between these firms.

**Hypothesis 2:** Auditors whose works require increased specialisation and an increased reliance on non-auditors are more likely to adopt a managerial logic than auditors who deliver work content that does not require increased specialisation and an increased reliance on non-auditors.

Specifically, we expect that auditors whose work content require increased specialisation and an increased reliance on non-auditors such as accounting specialists will be more likely to express commitment to their employing organization and to identify with their clients, and less likely to express commitment to their profession or to the need to enforce the rigor of professional independence than their counterparts whose work does not require increased specialisation and an increased reliance on non-professional workers. We also expect that auditors whose work
content require increased specialisation and an increased reliance on non-professional workers will be less likely to describe their career as a ‘calling’ and are more apt to justify their career choice in utilitarian terms.

**Location within the organization: partners versus non-partners**

Prior research has noted that as one rise to partner within professional firms the conflict between organizational and professional commitment decreases (Sorensen, 1967; Sorensen & Sorensen, 1974). This correlation (Aranya and Ferris, 1984) results in stronger (higher) conflict measures in non-traditional work contexts (ibid.). In line with the adaption thesis these findings have been explained in terms of professionals finding mechanisms to resolve the conflicts in norms and values between profession and organization that arise when the individual reaches higher levels in the organisation (particularly in non-traditional work settings). One proposed explanation is that more experienced partners are more able to manage conflicting values between organisation and profession than workers with less experience. It has also been noted that partners have more to lose from commercial failure and hence are more likely to commit to their employing organizations.

However, an alternative view is that this early research understates the influence of organizational rank on professionals (Leicht and Fennell, 1997). Increased competition and the plain size of the modern multinational audit firm have "reduced the ability of in-house professionals to resist bureaucratic pressures" (Suddaby et al., 2009) making these firms adopt more bureaucratic features. Increased isomorphic pressure from organisations has led mobility and career progress for professionals to be more stratified (Abbott, 1988). These changes have, especially for individuals at the top of the organisational hierarchy (Leicht and Fennel, 2001), led to managerial concerns coming to have a larger influence on professional norms (Kunda, 1992).

In their recent study of accounting professionals Suddaby et al. (2009) finds support for most of the findings of previous research reported here, with one important exception. Professionals with higher rank (partners and senior managers) espoused stronger commitment to both their employing organisation and their profession than workers of lower rank. The stronger commitment to the organisation
is in line with expectations building on previous research. The result is however inconsistent with the argument that organizational rank erodes professionalism. Suddaby et al. (2009) suggests two possible explanations for this inconsistency. As a theoretical explanation they offer Leicht and Fennell’s (2001) theory of role reversal in which elite managers appear to be adopting select attributes of professionalism. The other possible explanation is methodological and related to the limitations of importing attitudinal instruments from other fields. Still, based on the results from previous research we predict that professionals of higher rank in an organization are more likely to adopt a managerial logic than those professionals of lower rank in the organization.

**Hypothesis 3:** Auditors of higher rank in an organization are more likely to adopt a managerial logic than auditors of lower rank.

Specifically, we expect auditors of high rank in the organisation to express stronger commitment to their organization and their clients, and to be less likely to accept the espoused logic of independence than auditors of lower or intermediate rank. Also as a result of personal financial benefits auditors of higher rank will be more likely to view their career in utilitarian terms.

**Location in an organizational field: Big Four versus non-Big Four**

Following Suddaby et al. (2009) we also include location in the organisational field as a possible explanation for the erosion of professional values identified in previous research and implied by the numerous accounting and auditing scandals of the last decade. This explanation is drawn from institutional theory and relates to where in the range of accounting practice we will first observe this erosion the norms and practices that upholds the logic of professionalism. In the language of institutional theory this is a question of institutional change, which is often understood by considering the role of central and peripheral organisations within the field. In the organisational field peripheral actors are less embedded and more able to resist coercive, normative and cognitive pressures (Garud, Jain, & Kumaraswamy, 2002; Ingram, 1998; Kraatz & Zajac, 1996; Lawrence, Hardy, & Phillips, 2002; Leblebici, Salancik, Copay, & King, 1991) and because of this more likely to initiate institutional change.
There are however also examples of centrally positioned actors in the field initiating institutional change by acting as change agents. Previous research has found that this is especially the case in the professions (Sherer & Lee, 2002; Greenwood & Suddaby, 2006; Greenwood, Suddaby, & Hinings, 2002) where the first to adopt organizational reform often have been prominent and large partnerships. As illustrated above it was the large accounting partnerships that where the first to introduce new lines of business in their organisations. This introduction of multidisciplinarity is explained by their powerful position within the field, which enabled them to resist institutional pressures and norms (Greenwood & Suddaby, 2006). Suddaby et al. (2009) however notes that this embracing of multidisciplinarity also had the effect of mowing the largest accounting firms away from the jurisdictional and normative centre of their field. They refer to anecdotal evidence provided by Wyatt (2004) of how “between 1980 and 2000, these firms moved from being the cornerstone of the accounting profession to [become] more like their Fortune 500 clients” (Suddaby et al., 2009 p 416). Based on this they draw the conclusion that the biggest firms came to be peripheral members of Fortune 500 by evolving away from being a central component of the accounting field.

Previous research provides contrasting information on accountants’ attitudes to ethics and professionalism that can be overlapped on these changes. In 1971 Loeb (Loeb, 1971) found that individuals in large public accounting firms held stronger ethical values than did their counterparts in smaller firms. In 1991 Goetz, Morrow and McElroy (Goetz et al., 1991) found the opposite situation. In their study it was individuals in the smallest accounting firms that expressed stronger identification with core professional values than accountants in the largest firms. Based on these observations Suddaby et al. (2009) draw the conclusion that the dramatic increase in size of the auditing firms during this period have resulted in a shift in their position in the field and to identify more closely with corporate bureaucracies than traditional professional partnerships. Based on this conclusion it can be expected that it will be in the biggest firms that we see the erosion of professional values first and most prominently. In their study Suddaby et al. (2009) also find general support for this conclusion with the exception that attitudes about the rigor and enforcement of independence is not most seriously impaired in individuals working at the Big Four.
Notwithstanding this exception we expect, based on prior research, to find the biggest erosion of traditional professional values in the largest audit firms.

**Hypothesis 4:** Auditors employed in peripheral firms are more likely to adopt a managerial logic than professionals employed in central firms.

A core premise in institutional reasoning is that what is deemed legitimate in a field is a reflection of the most powerful actors of that field and change is often attributed to powerful actors where less powerful actors are assumed to mimic and then follow suit (Powell & DiMaggio, 1981). Suddaby and colleagues hypothesise – and to a certain extent corroborate - that accountants of the Big Four make up a core group (stronger commitment to their organization and clients over commitment to professional institutions) in comparison to other audit firms. Set against this background our empirical context would reasonably generate similar results because the divide between the major firms and other firms have increased as a result of the introduction of IFRS, where the major firms are the ones that can exploit the commercial opportunities from that the most.

**Method**

**Sample and data collection**

Our study builds on a survey sent to the entire population of Swedish chartered accountants. We retrieved the contact information from Revisorsnämnden (The Supervisory Board of Public Accountants). This authority issues authorizations and approvals and supervises authorized auditors, approved auditors and accounting firms. In total we received contact information to 4088 chartered accountants. It was necessary to omit 89 auditors because of incomplete addresses or that they had moved abroad, retired or voluntarily withdrawn (or not applied for a continuation), leaving a total number of 3999 chartered accountants. Table 1 shows that 1731 questionnaires were returned before January 15, 2011. Of these, 1633

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1 In Sweden there are two categories of public accountants sanctioned to perform statutory audits, approved public accountants (godkänd revisor) and authorized public accountants (auktoriserad revisor). Few juridical differences today remain between the two types of auditors. Typically, but not necessarily, an approved auditor however have a shorter educational background than an authorized auditor.
answers were usable, which gives a response rate of 41 %. This response rate is fairly high compared with those of other similar studies; for example, Bamber and Iyer (2002) 23 %; Elias (2002) 15 %; Valentine and Fleichman (2003) 10 %; and Suddaby et al. (2009) 22 %.

Comparing the received questionnaires and the sample reveals mainly marginal differences between the two. The proportion of female respondents was 28 % (in the profession there are 32 % female auditors), and the proportion authorized auditors that answer the questionnaire was 52 % (in the profession there are 54 % authorized auditors and 46 % approved auditors). Furthermore, the proportions of respondents of the firms exclusively mentioned in the questionnaire were between 34 and 44 %. The analysis of the non-responders also included a time trend extrapolation test, which assumes that late respondents respond similarly to non-responders (Armstrong & Overton, 1977; Roberts, 1999). No variables differed significantly between early and late respondents.

The survey comprised closed-ended questions arranged in several sections (see Table 2). Most of the questions were answered using a seven-point Likert-type scale anchored at 1 (fully disagree) and 7 (fully agree). The respondents were also asked to report their gender, title (authorized or approved auditor), current accounting firm, if they are auditors of listed companies or not, and their position in the firm (partner or non-partner). For more details about demographic data of the respondents, see Table 3.
As part of the questionnaire draw on extant research the questionnaire was translated into English using a double-back translation procedure. It was also pre-tested. One by one four authorized and approved auditors were asked to look through the questionnaire and comment on the questions they found unclear. After each stage, the questionnaire was revised and refined.

The data collection started in November 2010 and a remainder was sent a month later. We distributed the questionnaire to the auditors by mail, in which we included a unique identification key and also provided a web address where they could fill in the questionnaire online. We also provided the respondents with the choice to fill in and return the questionnaire by mail. In the accompanying letter we informed the prospective respondents about the purpose of the study, estimated time of completion (10-15 minutes), details of confidentiality and that it complied with our Universities' codes of research ethics, contact details to each of us, and that the raw data of the study would be made available on our web pages.

**Dependent variables**

Price (1997) argues that organizational commitment is characterized by a strong belief in and acceptance of the goals and values of an organization, an expressed willingness to exert effort on behalf of the organization, and a strong identification with the organization and a desire to maintain organizational membership. In this study, these factors were captured with six questions drawn from the questionnaire of Suddaby et al. (2009), and one question (OC 7) comparable to the last questions in the following two sections (PC 5 and CC 4). Table 2 shows the questions that comprise the measures. Question OC 4 is reverse coded. Cronbach’s α for organizational commitment is 0.80.

A way of measuring professional commitment is by the relative strength of identification with an involvement in the profession (Morrow & Wirth, 1989, p.41). We used five questions to measure the degree to which auditors care about, are dedicated to and express pride in being a member of the auditing profession, all taken from Suddaby et al. (2009). Cronbach’s α for professional commitment is 0.85.

According to Suddaby et al. (2009), client commitment is a measure designed to access the degree to which auditors identify themselves with and is motivated by
the demands and goals of their clients. Three of the four questions were taken from Suddaby et al. (2009), thereby adapted from measures of organizational and professional commitment. The remaining question (CC 4) is the one comparable to question OC 7 and PC 5 in the former sections. Cronbach’s a for client commitment is 0.73.

Historically, independence is a commitment to professional standards. We define independence in this way, symbolizing the core of the professional value (cf. Abbott, 1988, Wallerstedt, 2009). We identified three questions, which were positively tested in the pre-studies, to measure the degree to which the respondents accept the importance of the rigor and enforcement of professional independence requirement by auditor associations. Cronbach’s a for the questions in this measure is 0.86.

The fifth and final measure is intended to access the degree to which auditors view their designation as a chartered accountant in instrumental terms. Suddaby et al. (2009) claim that individual professionals in different contexts may look differently at the emerging perception of a professional designation. Based on the pre-studies we decided to measure the attitude to the value of the CA designation by the same four questions as Suddaby et al. (2009). Cronbach’s a for the questions in this measure is 0.66.

**Independent variables**

The respondents were categorized in their work setting by indicating a) what accounting firm the auditors were employed in, and b) if they primarily were auditing listed companies or not. In Sweden, six auditing firms are recognized as major (Wallerstedt, 2009). We investigated each of these firms because the number of auditors in relation to the entire workforce differs between different firms. For instance, Deloitte has the lowest proportion of auditors (14%) while Ernst & Young has the highest proportion (30%). The reason for focusing on auditors of listed companies as a particular group is their exposal to the changes in work content resulting from auditing companies subject to IFRS. By studying auditors of listed companies we also address Sikka’s (2009) critique of Suddaby et al. (2009) for disregarding the influence of the capital market on auditors. If an auditor spent more
than half of his or her working time in auditing listed companies he or she was registered in this category.

The respondents were categorized in organizational rank by indicating a) if they were partner or not, and b) if they were a Big Four auditor or not. This is similar to the categorizations made by Suddaby et al. (2009), but they measured position in organization in terms of top level managers versus lower level employees, and position in the organizational field in terms of Big Four, mid tier, small size and sole practice. See Table 3 for further details of the categorizations made in this study.

Analysis

The intent of the study is to explore possible shifts in value and logic orientation within the auditing profession across different contexts of work. We measured the degree of difference in attitudes and commitment of auditors in different work arrangements. In line with Suddaby et al. (2009) we used analysis of variance (ANOVA) in the measurement process. ANOVA is suitable for analysis involving independent categorical variables with continues dependent variables. Analyses in ANOVA also make it possible to identify where significant differences between different categories of auditors have occurred.

Results

Work context

Table 4 presents the results of the comparisons between individuals employed in the six major accounting firms in Sweden in relation to work context. The rationale for this test was to challenge the assumption that these firms make up one coherent group of firms.

Table 4 about here

The organizational commitment differs significantly between the six accounting firms (p=0.001) and there is no correlation to firm size. Instead Deloitte,
which is the firm with the lowest number of auditors in relation to entire workforce perform (14%), has the second highest commitment to the organization. Thus, on this account a managerial logic is more prevalent than in several of the other firms, where the proportion of auditors to workforce varies between 24% and 30%. Also, the rigor and enforcement of independence requirements differs significantly between the firms \((p=0.000)\). However, the differences does not hold true when testing professional commitment between the accounting firms, nor for commitment to clients or value of authorization. In sum, the test performed of the six major accounting firms provide mixed evidence but indicate that commitment is towards the firm rather than the profession or the clients, yet all firm score above the midpoint of the scale.

**Work content**

Regarding the hypothesis related to work content, we expected that an increased specialization would tilt the respondents to espouse higher commitment to their organizations and identify to a higher degree with clients. As indicated in Table 5 we generally find no statistical support for the hypothesis that auditors working in a stock market context differ to auditors in a non-stock market setting.

In part this somewhat undermines Sikka’s (2009) critique that Suddaby et al. (2009) disregard the influence of the capital market on auditors and in doing so tilt their attitudes towards a capitalistic mind-set. On this account we find no differences between organizational commitments, and in part this may be explained by the sheer number of auditors employed in small firms in the sample. Furthermore, somewhat unexpected we find that auditors of listed companies identify themselves to greater extent with the profession \((p=0.007)\) than auditors of other companies. Unlike hypothesized this, in combination with the fact that auditors of listed companies espouse a firmer commitment to the enforcement and rigor of independence \((p=0.000)\) our result is opposite to what we expected. The finding may be interpreted that in periods of transitions such as the introduction of the IFRS actors exposed to
that transition revert to what is perceived to be stable, in this case the profession. A plausible institutional argument is that old practices become psychologically locked and where stable elements of the profession outweigh the benefits of commercial opportunities that may arise because of changed legislation (Seo and Creed, 2002). The argument that stock market auditors would be more committed to their organizations do not hold. Instead, read together the tests indicate that in time of transitions the professional logic outweigh a managerial logic indicating that on this aspect the commercial logic is not firm enough to corrupt professional values. In sum, our tests of the auditors work content give us support to report that auditors in a stock market setting are governed by a professional logic which somewhat surprisingly overrides a commercial logic but we attribute that to the void that results from the introduction of the IFRS.2

**Position in organization**

The argument above leading to the third hypothesis followed a core proposition in the professions literature namely that elite groups develop particular values to non-elite groups. Specific to the context of accounting firms the argument is that partner’s professional values have become eroded and supplemented by managerial values as a consequence of their high ranks. Still, Suddaby et al. (2009) found support for that this group differed to individuals of lower ranks but that partners were able to balance between competing institutional values; interpreted as integrity. In large we report a similar pattern as Suddaby and colleagues, as indicated by Table 6.

Table 6 about here

We find that partners are more dedicated to their organization than non-partners. In fact, partners also display more commitment to the profession, their

2 Although not disclosed we performed the same tests but for three groups of auditors: auditors of public companies; auditors in public interest entities. The results reported above hold true where auditors of public companies espouse higher professional commitment (p=0,008) and score higher on rigor and enforcement of independence (p=0,00). In this way the results and argument above seem to be further corroborated by this test.
clients, and they value higher their authorization or approval than non-partners (all p values = 0.000). The only aspect where we do not record differences concern the rigor and enforcement of independence. In this way, increased responsibility and formal prestige within one’s organization contribute positively to dedication. In sum, we find no evidence that auditors of high rank differ in respect to low ranks in aspects that would suggest that they compromise with core values of their profession. Instead, there is support that these competing institutional pressures are complementarities that contribute to both commitments to the profession as well as their own organization. This would add further support for Leicht and Fennell’s (2001) theory of role reversal, in which elite managers appear to be adopting select attributes of professionalism meaning that partners are able to overcome apparent conflicts between institutional pressures. Instead, by getting closely involved in their organizations they come in a position to act with integrity to pressures that may erode professional values. This last argument could be further empirically substantiated when we test for differences between authorized auditors and approved auditors because that test reveals that they differ in one important aspect namely organizational commitment (p=0.00). The most plausible explanation is that in the Big Four firms we find few approved auditors being partners. In all other aspects there are no statistically significant differences. The other alternative possible explanation is methodological and related to the limitations of importing attitudinal instruments from other fields.

**Position in the organizational field**

Starting from the left column, Table 7 indicate that the Big Four firms differ significantly to the non-Big Four firms; namely that the former respondents espouse a lower organizational commitment than the latter (p=0.000). This is in line with previous research that has recorded higher organizational commitment for respondents of firms that occupy central positions of the field (Suddaby et al., 2009).³

³ We here follow Suddaby et al.s (2009) supposition that the Big Four no longer occupy the centre of the field of accounting.
In contrast the employees of Big Four firms place greater emphasis on core characteristics of the auditing profession i.e. enforcement of standards and commitment to independence \((p=0.000)\) which is contrary to hypothesized. Yet, on other aspects – professional commitment, client commitment and the value of the CA designation – we record no differences that would indicate that the Big Four firms make up own, strong sub-cultures, within the field of auditing. The last aspect, valorisation of authorization demonstrates that auditors outside the Big Four firms place greater importance to it than respondents from the Big Four. That the Big Four firms record higher, and statistically significant, values about the enforcement of independence criterion is in clear contrast to previous literature that report that the erosion of professional values are the strongest among these field members. While we are puzzled by this finding we will address this finding in the discussion section because we will consider it in relation to the overall findings but what stands out is that one need to be cautious of overly generalizing interview based studies about eroded professional values among the Big Four members. An alternative explanation would be to explain the results with a decoupling argument. Still, such argument would be troublesome because in the prolongation it would mean that that these respondents perceive that the independent enforcement is of value for the field as such but their own particular position in the field provides an equally strong covenant for integrity. Yet with respect to the other measures of this aspect and in combination with the first hypothesis we cannot find any such support, indicating that we should not treat them as a particular and coherent group but instead treat each Big Four firm as an independent observation.

**Discussion**

The results challenge some of our previous understanding of how four distinct changes in the organizational context of work correlate with variation in attitudes of chartered accountants toward professional values and institutions. We were not able to establish a correlation between the migration of non-professional workers into accounting and attitudes to professional or managerial values. Although we were
able to establish statistically significant differences between the four big firms these differences does not relate to the relative level of non-auditors employed in the firm. These findings seems to indicate that, at least in Sweden, the influx of non-professional workers into accounting firms are not having an effect that can be blamed for the observed erosion of professional values; or, alternatively, this erosion observed elsewhere has not taken place in Sweden. The latter argument, although not specifically tested for in this investigation, is at least partly supported by the fact that the Big Four does not seem to have acted as change agents as they show stronger commitment towards independence enforcement and less strong commitment towards the organisation than auditors at the core of the organisational field. Against this argument we see some indications in our empirical material that makes us hesitant to discard the hypothesis completely.

When interpreting why we were not able to establish a correlation between the migration of non-professional workers into auditing and attitudes to professional or managerial values some methodological consideration also needs to be factored in. The lack of consistency between the ratio of auditors to other employees and organisational values may be driven by the fact that the auditor/non-auditor ratio is rather similar in all large firms except Deloitte. (And Deloitte scored second highest on organisational commitment!) There may hence not be big enough differences to begin with to explain the results. Settings where there is a larger difference in the migration of non-professionals between the professional firms they migrate into, may well find the correlation we fail to corroborate.

Perhaps most interesting is however how the recent changes in work content affects attitudes to the organisation and the profession challenges our preconceived ideas. We predicted that the changes introduced in auditors work following the adoption of IFRS in Europe, such as more specialisation and an increased reliance on in-house and external experts, would make auditors to more often than before draw on a managerial logic instead of an ideal professional logic. We were however not able to establish any statistically significant differences with regards to commitment to the organisation between auditors auditing clients subject to IFRS and other auditors. One possible argument for our failure to find the predicted connection could be that it was only until 2005 that IFRS was introduced and that not enough time has passed for routines and other socializing mechanisms to have an
effect. Six year do however seem like a sufficiently long time period for dismissing this argument.

More important however is the fact that we do find a correlation between stronger professional commitments by auditors exposed to the effects of auditing companies subject to IFRS compared to other auditors. This finding, combined with the finding that auditors of listed companies espouse a firmer commitment to the enforcement and rigor of independence, indicates that the changes in work content have had an opposite effect than what we predicted. Our interpretation of these findings are that it is quite possible that professionals who deliver work content that require increased specialisation and an increased reliance on non-professional workers are more likely to adopt a managerial logic than professionals who deliver work content that does not require increased specialisation and an increased reliance on non-professional workers but that this effect is overshadowed by other factors related to the changes introduced by auditing firms that have clients that have transitioned to financial reporting according to IFRS.

Although this conclusion contradicts previous research it does not negate the idea of competing logics, or as argued above, that there could be a - ceteris paribus - shift towards a managerial logic when work is standardised and the reliance on other experts increases. We do however argue that in this case the change also introduces uncertainty and a perception of increased risk and that it is this uncertainty that is the explanation for our failure to corroborate our hypothesis. As suggested by Seo and Creed (2002) sometimes, typically in times of uncertainty, old practices can become psychologically locked. In these situations the potential commercial benefits related to opportunities presented as a result of a change in, e.g., legislation are outweighed by more stable elements of the profession. Auditors facing changes in work content may also experience this transition as a cause for insecurity causing them to turn to the stable and trusted, in this case the core traditional values of an ideal logic of professionalism.

Auditors of listed companies are almost exclusively also partners in their firm (although lower ranked auditors are of course also involved in the audits of these companies). This may be part of the explanation for why we do not find evidence for auditors of high rank differing in respect to low ranks in aspects that would suggest that they compromise with core values of their profession. On the contrary we find
that partners display more commitment to the profession, their clients, and that they value their authorization higher than non-partners. They are however also more dedicated to their organization than non-partners, indicating a higher likelihood of adopting a commercial logic. These results illustrates that competing logics are stronger among partners than non-partners but not that they should be acting as change agents for a more commercial logic. Instead, these results - which in large corroborates Suddaby et al.'s (2009) empirical findings - provides support to Leicht and Fennell's (2001) theory of role reversal. That is, individuals reaching a higher rank within the firm may come in a position where they can act with integrity and be able to overcome apparent conflicts between institutions by adopting select attributes of professionalism.

These results may however be driven by the fact that many sole practitioners and auditors in small firms classifies themselves as partners (more analysis is needed). This would be in line with the observation that auditors exposed to the change in work content introduced by IFRS experience higher organisational commitment than other auditors. If not, it is difficult to reconcile the finding that Big Fours auditors espouse lower organisational commitment than auditors from other firms. If the partner/non-partner ratio is higher in Big Fours firms (again - more analysis is needed) this may however explain why auditors of companies subject to IFRS, which are almost exclusively Big Four auditors, espouse higher organisational commitment than non-IFRS auditors while Big Four auditors as a group espouse a lower commitment to the organisation than their non-Big Four counterparts.

In addition to the observation that there is no indication that Big Four auditors should act as change agents from the periphery of the organisational field - indeed given the idiosyncrasies of Swedish context one may even question whether the Big Four have travelled from core to periphery in Sweden - the results taken together challenges the view that Big Four auditors constitutes a strong and coherent sub-culture within the Swedish auditing profession. Our results not only reveals statistically significant differences with regards to organizational commitment and with regards to rigor and enforcement of independence requirements but also between auditors of listed companies and auditors of non-listed companies within the Big Four group (although further analysis is necessary to corroborate this finding). This observation in conjunction with the finding that the Big Four firms record higher,
and statistically significant, values about the enforcement of independence criterion is also a clear contrast to previous literature that report that the erosion of professional values are the strongest among these field members. It also addresses the need to be cautious not to generalize from interview-based studies. Much of the support for the proletarianization thesis is based on ethnographic or anecdotal accounts about an erosion of professional values at the Big Four. A not insubstantial amount of these accounts come in the form of “post mortems” by former partners and other employees within Arthur Andersen (cf. e.g., Wyatt, 2004, and Squires et al. 2003). Strengthened by our results we call into question the prudence of generalising about erosion of professional from the largest audit firm failure in history to the entire population of auditors.

Conclusion

This study is an attempt to map the variation in professional attitudes and values of the auditing profession in Sweden as the conditions of professional work change. The attempt is to capture changes in attitudes and logics, not to map behaviour. Notwithstanding the rationale for capturing changes in values and logics is that these changes over time may affect behaviour, we make no assumption that changes in behaviour will occur in the short term. Instead, the contribution of this study is to bring further light to the sites and locations of variation in ideal-type attitudes of professionalism across a broad range of work arrangement for accounting professionals. By doing so this paper follows Suddaby et al. (2009) with some important exceptions.

Whereas Suddaby et al. (2009) studies the whole of the accounting profession, we study the core of the accounting profession; the auditing profession. This introduces some limitations concerning the comparability of this study with previous studies and Suddaby et al. (2009) in particular. This limitation we however also consider to be one of the main strengths of the paper as the regulatory requirements on auditors differ quite considerably from that on other actors within the accounting profession. Furthermore, drawing on previous ethnographic research auditors seems to embody a distinct identity from other actors in the accounting profession. It is also noted that an erosion of professional values will have its most
practical consequences relating to auditors. Although it is not the aim of this paper to draw professional borders, nor to define sub-disciplines within the (wider) accounting profession, one must be sensitive to the possible limitations on drawing on professional and institutional theory to explain changes in values and logics in these circumstances. As this study is done in Sweden where historical, organisational and regulatory arrangements clearly separate auditors from other accountants we consider these risks to be minimal.

Targeting auditors in Sweden however presents another possible limitation of the study. In addition to the difference outlined above there may be differences in when the changes in work context addressed in this paper occurs in various countries (Sikka, 2009). When comparing results from studies in different countries this is a factor that needs to be considered. Given the international harmonisation of accounting and auditing standards, the power of international professional bodies such as IFAC and regional regulatory initiatives such as those taken by the EU there are however many commonalities across countries. But timing more generally may also be considered, perhaps not a limitation as studying attitudes following change in some aspect or another always is about timing. Suddaby et al. (2009) did for instance call for studies that would replicate their design. In many respects this study is such a replication. Their concern was that the close proximity to the Enron (and other) scandals would taint their results, and no scandal of that size preceded this study. Nevertheless, the time-situated nature of studies of this kind and scale need more than two observation points before we may generalize the results in earnest. More studies that replicate the design of this and Suddaby et al.’s (2009) study are hence needed.

Another opportunity for future research is to revisit the hypothesis made in this paper that non-professional workers migrating into a professional setting would affect the attitudes and logics of the incumbent professionals in this organisation. We see some indications of this in our study but the nature of our empirical material prevents us from drawing any other conclusion than that we cannot corroborate the hypothesis. Future studies of organisations where the spread of the professionals/non-professionals ratio is larger may come to different conclusions. Related to this is how the Big Four is often treated as a homogenous group to be contrasted with other groups. The results of this paper challenge this view. Future
studies directly addressing the Big Four as a distinct sub-culture within the accounting profession should be able to shed more light on the differences within this group.

Finally, we see an opportunity for future research to address the differences in findings related to attitudes and logics in the accounting profession between interview and survey based research. It may well be that surveys are inapt to capture the attitudinal changes noted in qualitative research, and this should be addressed in future research. But it may also be that qualitative ethnographic accounts tend to favour what in a quantitative approach would be labelled an outlier. Studying "outliers" is not inherently and always the wrong approach but when trying to understand the degeneration of professional values noted in previous research (e.g. Zeff, 2003a, 2003b) this may not be the best approach. Instead of relying on "post mortem" accounts from failed audit firms we suggest more ambitious and larger scale qualitative approaches that not only may capture attitudinal changes that may be difficult to capture in a survey but that also are generalizable to firms experiencing “business as usual”.
References


Table 1: Sample and response rate

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Table 2: Measurement of variables: questions

Organizational commitment
OC 1. I am proud to tell my friends that I am part of my current employer/firm.
OC 2. When someone criticizes my current employer/firm, it feels like a personal insult.
OC 3. I hope to be working for my current employer/firm until I retire.
OC 4. I seriously intend to look for a job at another employer/firm within the next year.
OC 5. My current job gives me considerable opportunity for freedom in how I do the work.
OC 6. My own sense of who I am overlaps to a great extent with my own sense of what my current employer/firm represents.
OC 7. I deeply care about the future of my current employer/firm.

Professional commitment
PC 1. My authorization/approval is a significant part of my working life.
PC 2. I am extremely glad that I chose this profession over other I was considering at the time I joined.
PC 3. I am proud to tell my friends that I am authorized/approved auditor.
PC 4. I feel pride when I see other authorized/approved auditors being recognized.
PC 5. I deeply care about the future of the auditing profession.

Client commitment
CC 1. When someone praises my largest client, it feels like a personal compliment.
CC 2. When I talk about my largest client, I usually say "we" rather than "they".
CC 3. The successes of my largest client are my successes.
CC 4. I deeply care about the future of my clients

Rigor and enforcement of independence requirements
RE 1. I believe that independence is one of the main foundations of the auditing profession.
RE 2. I believe that the profession’s independence requirements need to be strictly enforced in every sphere of activities in which accounting firms are involved.
RE 3. I think the profession would be better off if the profession’s independence requirements was enforced in every sphere of activities in which accounting firms are involved.

Value of the CA designation
VCA 1. My title (authorized/approved auditor) has contributed to a large extent to my career.
VCA 2. My title (authorized/approved auditor) is a very good foundation to start a career in business.
VCA 3. My title (authorized/approved auditor) provides the opportunity to earn sufficient financial rewards.
VCA 4. My title (authorized/approved auditor) provides a lot of flexibility in employment opportunities.
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Table 4: Context of work: means, standard deviations and analysis of variance – major six accounting firms in Sweden.

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Table 5: Content of work: means, standard deviations and analysis of variance – auditors of listed companies versus auditors of other companies

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Table 6: Position in organization: means, standard deviations and analysis of variance – partners versus non-partners

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Table 7: Location in organization: means, standard deviations and analysis of variance – Big Four auditors versus Non-Big Four auditors

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