



The Role of Auditors' Professional and Organizational Identity in the Commercialization of Auditing Firms

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ABSTRACT

The aim of this study was to investigate the professional and organizational identity of auditors and commercialization in auditing firms. In order to achieve the research goal, about 384 questionnaires were distributed and collected among the auditors of auditing firms in Iran as a statistical sample. The data collected by the questionnaires were analyzed by SPSS24 and Smart PLS3 software using structural equation modeling. The results of the analysis of research hypotheses using structural equation modeling at 99% confidence level indicated that the professional identity and organizational identity of auditors have a positive and significant effect on the market orientation of auditing firms. The professional identity and organizational identity of auditors have a positive and significant effect on the customer orientation of auditing firms. The professional identity and organizational identity of auditors have a positive and significant effect on the direction of the processes of auditing firms.

Keywords:

Commercialization, Auditors' Professional Identity, Auditors' Organizational Identity.

1. Introduction

To validate and reassure accounting information, users of accounting information need the services of independent and competent experts, in which the information required by users is credible. The need for the services of independent auditors is hidden in this argument, and the philosophy of independent auditors is to make a professional comment on the validity of information and to perform the task of accreditation. Therefore, the auditing profession has a special status and importance, and gaining public trust in the accounting profession in a society, requires that the information provided by professional accountants is credible and of the highest quality. Auditors are required to formulate and implement their audit plans within the framework of auditing standards, known as the Quality Assessment Index of Auditors. Auditors are further required to observe professional ethics and professional conduct in the performance of their duties, as performing unprofessional conduct reduces the quality of auditing, destroys public confidence in the accounting and auditing profession, and damages the reputation of the entire profession (Bani Mahd and Nejati, 2016, 121).

Employees' commitment to the organization and their profession is one of the issues that have been considered in many studies and if it is paid, it can create beneficial organizational consequences, a lot of effort and effort in line with the goals of the organization and the desire to stay in the organization. On the other hand, professional commitment, which demonstrates a person's sense of identity and dependence on a job, has a tremendous impact on increasing the quality and efficiency of the individual in performing professional duties; therefore, these two factors, namely organizational commitment and professional commitment, together can increase productivity in the organization. Given the historical fact that the financial statements of businesses and corporations differ under the influence of the goals of different individuals, namely owners, managers and users, there is a need for people who can determine the accuracy and desirability of financial information. Therefore, the existence of independent auditors in the light of this need is quite clear; That is, competent people and professional behavior that can determine the financial information on which it is based provide a favorable image. Principles of professional conduct and professional care such as independence,

competence, confidentiality and integrity, along with compliance with standards of operations and reporting, compliance with which indicates the commitment of individuals to the audit profession, along with organizational commitment and related elements, including performance of all members of the audit team and the organizational absence of auditors - which can ultimately be a form of the auditor's professional commitment - is considered as a determining factor in separating efficient and inefficient auditing behavior. It creates responsibility in him affecting the quality of his work (Mousavi Shiri et al., 2015, 2).

Professional identity is the scale by which a professional employee experiences a sense of integration with the profession and is committed to accepting the requirements of professional independence and the ethical values of the profession (Heckman et al., 2009, 1326). Organizational identity significantly reflects the shared identity experienced by an individual with an organization in which the individual experiences the failure or success of the organization as part of his or her failure or success (Mael and Ashforth, 1992, 104). In addition, organizational identity means that members of an organization automatically or instinctively make the best decisions based on the interests of the organization and what the organization wants (McGarry and Sweeney, 2007, 39). Surviving in a competitive market, retaining and attracting new customers is critical for auditing firms; therefore, customer-oriented culture, which is one of the marketing concepts, is further applied in the auditing profession. In addition, the incentive to make more money and compete in the audit market may strengthen the love of money among auditors. These issues may affect the independence and opinion of the auditor as well as the quality of the audit and as a result, public confidence in the auditors is reduced (Mashhadi Qaraqeh et al., 2019, 163).

Mention of business orientation in relation to the auditing industry has been increasingly negative. For this reason, before the Enron scandal, researchers argued that auditing was incompatible with business because auditors, who specialize in their field, naturally focus on developing business rather than performing their professional duties. Researchers have further argued that an active role in marketing and customer acquisition can be considered immoral

(Broberg et al., 2013, 58). Some researchers warn that the increasingly commercial orientation of auditing firms toward non-audit activities may lead to an increasing orientation towards financial gain. They believe that this can affect the auditors' independence from their client. The Enron scandal reinforced the idea that any kind of commercialization is problematic in the auditing industry (Broberg et al., 2018, 375). Auditing firms have recently introduced new titles such as knowledge-based organizations, multinational professional service networks, and professional service companies as the name of the institution. These names may simply be new forms of the brand and may further reflect the changing nature of companies and their services. These principles largely refer to the development of title commercialization in the auditing industry. For example, titles such as profitability, productivity, market strategy, customer orientation, corporate, and business process are used as labels to describe the development of auditing firms in relation to business orientations (Alvehus and Spicer, 2012; Broberg et al., 2013; Picard, 2016). Few studies have sought to explore business trends in the auditing industry, most of which have been exploratory or theoretical. Accordingly, the professional and organizational identity of auditors in the emerging commercialization processes in the auditing industry remained unclear (Broberg et al., 2018, 376). Based on the ambiguity and the problem in the contents of this research, it seeks to answer the question whether the professional and organizational identity of auditors has a significant effect on the commercialization dimensions in auditing companies. Therefore, the main purpose of this study is to investigate the role of auditors' professional and organizational identity in Commercialization of auditing firms.

2. Literature Review

Professional identity refers to the concept that a professional employee experiences a sense of oneness with the profession and is committed to accepting the requirements of independence and the ethical values of the profession. Organizational identity, on the other hand, refers to the concept that an individual experiences a shared identity with an organization, where the individual experiences the failures or successes of the organization as their own failures or successes. In addition, organizational identity refers to the fact that members of an organization automatically

or instinctively make the best decision based on the interests of the organization and do what the organization wants. More than a decade ago, Fried son (2001) stated that Professional identity emphasizes related financial profitability according to the needs of stakeholders, and organizational identity (especially in auditing firms) is driven more by profitability-related financial gains. According to this argument, the professional identity of auditors may lead to a decrease in commercialization, while organizational identity may have a positive relationship with commercialization. Understanding the relationship between auditor identity and commercialization on the mechanism through which commercialization in the auditing industry has evolved is important given the changing concept of auditors' professional and organizational identities (Broberg et al., 2018, 377).

The belief in the independence of auditors was increasingly questioned after the financial scandals of Enron and WorldCom, which had attracted worldwide attention. In the United States, the Axel Sarbens Act was enacted in 2002 to address the shortcomings of the auditing profession. Has been a case in point in accounting research (Kinney et al., 2004; Li, 2009). The auditor is employed by the employer but has a professional duty to ensure the interests of the users; the interests of users and owners are in conflict of interests. Owners tend to prepare financial statements in a way that makes the company attractive in terms of investment and this information asymmetry between the owner and investors can serve the personal interests of the owner and his company. However, social identity theory states that auditors' familiarity with the employer, as well as their knowledge of the profession, plays an important role in the auditor's independence. The literature on social identity, profession, and decision-making in accounting suggests that dissimilar judgments may be selective patterns created by different occupational roles that individuals accept because of the different preferences and motivations of members. Dimensions and components of auditors' professional identity the auditing profession can be helped so that it does not give in to the demands of the client and the auditor's judgment is not biased (Barzideh et al., 2018, 3). In the following, related researches were explained.

Ponomareva et al. (2020) in a study entitled Audit Commercialization and Auditors' Mental Health examined how auditing firms' business relationship

with auditors' mental health. Research data were obtained from 166 questionnaires among Swedish auditors. Data were analyzed using multiple regression analysis. The results indicated that the commercialization of auditing firms can have a positive effect on the mental health of auditors.

Wen (2019) in a study entitled "Institutionalizing Business in the Auditing Profession" focused on auditors' personal representations and examined their activities in establishing their own business as a subsidiary of four major audit firms in China. In this paper, qualitative research method has been used to collect and analyze data. 17 interviews were conducted with senior auditors, managers, supervisors, and associates to provide a comprehensive explanation of the subject matter. This study analyzed common discourses identified in China's corporate environment and found that within a "tribal-like" structure, audit team engagement addressed three specific issues (i.e., customer relationship, value added, and position) with strong citations in building individual mentality for It makes sense for the client to achieve the ideal orientation of the auditing profession by combining business elements.

Wendenhott et al. (2019) in a study entitled Professional and Business Incentives in Auditing Firms: Evidence on Partner Rewards examined and analyzed elements related to audit partners' rewards in Belgium, and specifically how corporate reward schemes have changed. They developed the research literature in various sizes (Big 4, second tier, and small audit firms). The results indicated that the combination of elements, equal share reward and performance-based reward are different in companies of different sizes. Partner rewards in larger companies (Big 4 and Tier 2) are heavily based on performance-based elements. In addition, in various firms, rewards seem to be associated with elements of commercialization, while rewards have little to do with elements of professionalism.

Broberg et al. (2018) in a study entitled Auditors' Professional and Organizational Identities and Commercialization in Auditing Companies examined how auditors' professional and organizational identities are related to commercialization in auditing firms. Accordingly, 374 questionnaires were distributed among members of the Professional Association of Accountants, Auditors and Auditing Consultants in Sweden. Findings indicated that the organizational

identity of auditors is positively related to three aspects of commercialization, namely market orientation, customer orientation and orientation of company processes. Contrary to previous literature, this study has represented that the professional identity of auditors is further positively associated with commercialization.

Tabesh et al. (2016) in a study entitled The study of the effect of aura on the professional work of the auditor examined the auditors working under the supervision of the auditing organization in the form of two experimental and participation control groups. The research tool was a questionnaire that was inspired by Odenil et al.'s (2005) questionnaire to measure the halo effect and the Dries (2010) questionnaire to measure professional career. Multivariate Maneuver test, repeated measures analysis of variance and post hoc tests were used to analyze the research hypotheses. The results of the research in the form of the first hypothesis indicated that auditors who have no halo bias, have a higher professional identity compared to other auditors. In addition, based on the result of the second hypothesis, it was found that auditors, who have no halo bias, have a higher professional skepticism compared to other auditors.

Mashhadi Qaraqiehi et al. (2019) in a study entitled Machiavellianism, money worship, customer-oriented culture and the purchase of audit comments by the client to examine the impact of money worship, customer-oriented culture on Machiavellianism and then the impact of all these variables on buying audit comments from They paid to the employer. In this research, the theoretical foundations of the research were collected through library studies and research data through a questionnaire. The research hypothesis was tested based on path analysis method and multivariate regression test. The statistical sample of this research includes 120 auditors working in private auditing firms, members of the Society of Certified Public Accountants. The results indicated that the purchase of audit comments by the client is influenced by the characteristics of Machiavellianism and the customer-oriented culture of auditors. Machiavellianism is further influenced by money worship and a customer-oriented culture. Finally, money worship has a significant and positive effect on customer-oriented culture as well as Machiavellianism.

Zarei and Ranjbar (2009) in a study entitled Business Company Strategy and Auditor Reporting

examined the impact of business strategies on the type of audit report. The statistical population of this study includes all companies active in the stock market in 2012-2017 and the statistical sample includes 140 active companies that were selected using the systematic removal sampling method. Ivi News software version 9 and logistic panel regression were used to test the research hypotheses. The results indicated that there is a significant relationship between defensive and offensive strategy and the type of auditor's report.

3. Developing hypotheses

Market orientation is at the strategic levels of a company and describes how a firm deals with the market. Marketing researchers believe that market orientation is usually a combination of a market-oriented strategy and a market-driven strategy (Jaworski et al., 2000, 46). Combining and pursuing both strategies is considered a way to achieve the desired performance. A market-oriented strategy involves the market needs and expectations of customers, while a market-driven strategy involves developing and identifying a wide range of products or services. To implement both strategies, auditing firms and auditors must be commercially aware and involved in marketing activities (Hodges and Young, 2009; Broberg et al., 2013). Market orientation in the auditing profession is not a new issue. It has long been clear that the auditing profession must constantly change its relationship with foreign partners and clients. When more business activities are performed, auditors place more emphasis on the auditing firm's interests, but when activities are performed in the public interest (i.e., auditing), auditors should consider both the auditing profession and the auditing profession. Hence, it can be assumed that when auditors have to do business and market activities, they have a stronger organizational identity and experience more conflict between the profession and the organization (Broberg et al., 2018, 379). Based on the stated principles, the following hypotheses are made:

- 1) The professional identity of auditors has a significant effect on the market orientation of auditing firms.
- 2) The organizational identity of auditors has a significant effect on the market orientation of auditing firms.

It is claimed that in order to be successful in accounting, an accountant must pay the cost of conscious competition and trading in favor of the client. Most of the auditors' emphasis is on establishing and maintaining a close or even intimate relationship with the auditor to meet audit needs with clients and their activities (Carrington et al., 2011; Svanberg and Öhman, 2015). Such activities are often seen as aspects of customer orientation. Sweeney and McGarry (2011) argue that auditors' involvement in such activities tends to make them more commercial and therefore more professional. Auditors face a lot of pressure from auditing firms and employers to retain new audit work and clients (Broberg et al., 2013, 61). Customer orientation is argued to be a strategically important issue for firms and is often a fundamental and important factor that leads to competitive advantage. When it comes to independence, on the one hand, auditors' attitudes and actions can be the result of calculated and informed actions and, on the other hand, are based on the professional values and logic emphasized in auditing firms (Carrington et al., 2011, 2). Since commercialization seems to be the preferred logic in accounting firms, it is argued that auditors with stronger organizational identities and, consequently, stronger participation in the firm and its goals, are more involved in responding to customer-oriented activities (Broberg et al., 2018, 380). Based on the stated principles, the following hypotheses are made:

- 3) The professional identity of auditors has a significant effect on the customer orientation of auditing firms.
- 4) The organizational identity of auditors has a significant effect on the customer orientation of auditing firms.

Process orientation demonstrates the process of socialization as well as the efficiency and effectiveness of business processes in a company (Broberg, 2013; Broberg et al., 2017). Even if business can be considered to be in conflict with serving the public interest, it is claimed that auditing has always been a business that has business aspects and customer service. More audit management as a business activity can lead companies to use a more regular and prescribed audit method, often classified as "structured" (Anderson-Gough et al., 2000, 1153). The structured auditing approach focuses on guidelines, checklists, guidelines, prescribed processes, and

computer support (Bruberg, 2013, 62). Broberg (2013) found that structure is an important part of auditors' work, and that the concept of "robustness" is used to determine the audit processes and, largely, the firm's audit system. This consolidation requires a belief that audits performed according to the company process are of high quality. In line with the above, it is argued that auditors with stronger professional identities that emphasize professional opinions and independence are less responsive to the direction of an audit process (Broberg et al., 2018, 381). Based on the stated principles, the following hypotheses are made:

- 5) The professional identity of auditors has a significant effect on the orientation of the processes of auditing firms.
- 6) The organizational identity of auditors has a significant effect on the orientation of the processes of audit firms.

Based on the research literature of Broberg et al. (2018), the conceptual model was designed as Fig. 1:

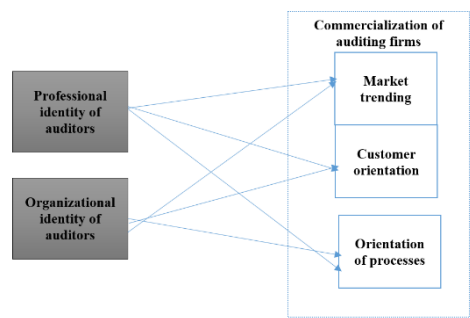


Fig.1: Conceptual model of research

4. Methodology

The present study is an applied research and due to the use of a questionnaire to collect information, it is among the descriptive survey research. In addition, the

present study is based on the purpose of an applied research and is correlational in terms of method. In this research, information related to the theoretical foundations and research background is collected using the library method. Moreover, information related to research variables is collected to analyze hypotheses using a questionnaire called survey method.

The statistical population of the present study is all independent auditors in auditing companies in Iran. Since the size of the statistical population is unlimited and scattered, so it is not possible to collect information from all members of the statistical population and as a result, a sample of the statistical population will be selected. The sample group is a small set of statistical population consisting of some members selected from the statistical population; In other words, some (but not all) members of the statistical community make up the sample group. As a result, the sample group is a subset of the statistical population that by studying it the researcher is able to generalize the result to the completely statistical population. Sampling method used in sample selection in this study, the probabilistic sampling method is available; the statistical population of the present study is unknown. The number of statistical samples of the study using Morgan table was about 384 people. Therefore, 384 questionnaires were distributed and collected among independent auditors in auditing companies.

In this study, a standard questionnaire was used to collect data. For each question, a number of options and answers have been selected, and the respondent must choose one of them as the answer. Each of the answers is arranged in such a way that while it is logical for that question; it is separate from the answers related to the other questions. Therefore, the questionnaire is as described in Table 1:

Table (1): Questionnaire items

	The variable in question	Number of questions in the questionnaire	question number in the questionnaire	Reference
1	Professional identity	4	1-4	Broberg et al. (2018)
2	Organizational identity	4	5-8	Broberg et al. (2018)
3	Market trending	6	19-24	Broberg et al. (2018)
4	Customer orientation	5	25-29	Broberg et al. (2018)
5	Orientation of processes	6	30-35	Broberg et al. (2018)

In order to calculate the reliability of the questionnaire in this study, Cronbach's alpha coefficient and combined reliability (CR) were used, which is represented in Table 2.

Table (2): Questionnaire reliability coefficients

Factor	Cronbach's alpha	Combined reliability
Organizational identity	0.74	0.84
Professional identity	0.72	0.81
Market trending	0.82	0.87
Customer orientation	0.81	0.87
Orientation of processes	0.85	0.89

According to Cronbach's alpha values, the combined reliability reported in Table (2), as can be seen, all latent variables have a Cronbach's alpha value and a combined reliability above 0.7, indicating that the model has reliability (both in terms of alpha Cronbach and what in terms of combined reliability) is appropriate. To evaluate the validity of the questionnaire, two criteria of convergent validity and divergent validity

have been used. The results of the Convergent Validity Criterion (AVE) are represented in Table 3.

Table (3): Convergent validity index (AVE) coefficients of each variable

Factor	AVE
Organizational identity	0.56
Professional identity	0.52
Market trending	0.53
Customer orientation	0.57
Orientation of processes	0.57

Table 3 demonstrates the output results of the model for the AVE index. As can be seen, the results indicate the appropriateness of the Convergent Validity Criterion (AVE). To evaluate the divergent validity of the measurement model, Fronel and Locker criteria are used. The results of this criterion are represented in Table 4. Based on the results obtained from the correlations and the square root of which is placed on the diameter of Table (4), the divergent validity of the model at the structural level can be confirmed in terms of Fornell-Larcker criteria.

Table (4): Divergent validity

Factor	Environmental organizational identity	The identity of commercial industrial professionals	Market trending	Customer orientation	Orientation of processes
Organizational identity	0.75				
Professional identity	0.64	0.72			
Market trending	0.46	0.50	0.73		
Customer orientation	0.72	0.41	0.47	0.75	
Orientation of processes	0.67	0.54	0.52	0.64	0.75

5. Findings

In this part of the research, descriptive statistics and inferential statistics methods have been used to analyze the information extracted from the questionnaire. In fact, first using SPSS software, each variable is described in the form of tables and statistical indicators, and then to analyze the data, test the hypotheses and in general to generalize the results from the sample to the statistical community by structural equation modeling. Used by Smart PLS software. In this section, the descriptive statistics of the main research variables were examined. Table 5 demonstrates the descriptive statistics of the variables used in the research.

In Table 5, descriptive statistics including the criteria of mean concentration as well as the criterion of standard deviation for the variables of the questionnaires are given; Machiavellian factor has the highest average (4.16) and professional identity has the lowest average (3.62). The first and most basic criterion for measuring the relationship between structures in the model (Structural part) is the significant numbers T-values. If the value of these numbers exceeds 1.96, it indicates the correctness of the relationship between the structures and thus confirms the research

hypotheses at a 95% confidence level. The following figure demonstrates the model for T-values.

Table (5): Descriptive Statistics

Component	Average	Standard deviation
Organizational identity	3.65	0.55
Professional identity	3.62	0.64
Market trending	3.99	0.52
Customer orientation	3.74	0.53
Orientation of processes	3.73	0.369

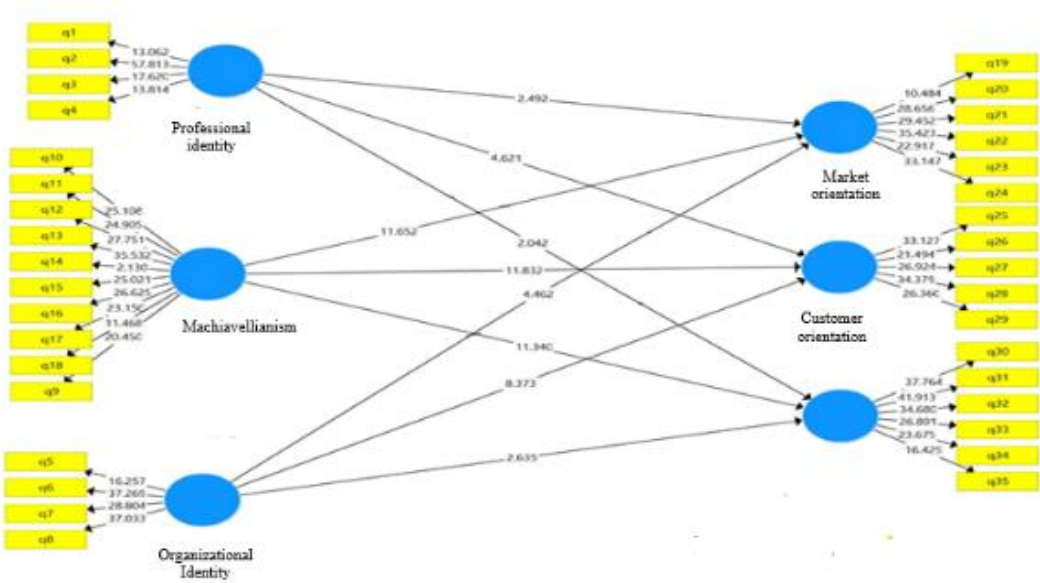


Fig. 2: T-values

The model's predictive power criterion was used Q2 this criterion was introduced by Stone & Geysers (1975). According to them, models that have an acceptable structural fit should be able to predict the characteristics of the endogenous structures of the model. This means that if in a model, the relationships between structures are properly defined, the structures will be able to have a sufficient impact on each other's characteristics and thus the hypotheses are correctly confirmed. If the value of Q2 in the case of an endogenous structure achieves three values of 0.02, 0.15 and 0.35, it indicates weak, medium and strong predictive power for the indicators of that structure, respectively. If the value of Q2 in the case of an endogenous structure is zero or less than zero, it indicates that the relationship between the other structures of the model and that endogenous structure

is not well explained. As a result, the model needs to be modified. In general, this criterion demonstrates the predictive power of the model based on three intensities: weak, medium and strong. According to Table 6, the model has an almost strong predictive power. Because the predictive power of most structures has intensity close to 0.35. The results of the path coefficients and the significance level of the main hypotheses in the main research model are represented in Figure 3.

Table (6): Coefficient of Q2 index model predictive power

Factor	SSO	SSE	$Q^2 = (1 - \frac{SSE}{SSO})$
Professional identity	1596.000	1207.441	0.243
Organizational identity	1596.000	1131.966	0.291
Market trending	2394.000	1551.922	0.352
Orientation of processes	2394.000	1446.795	0.396
Customer orientation	1995.000	1284.068	0.356

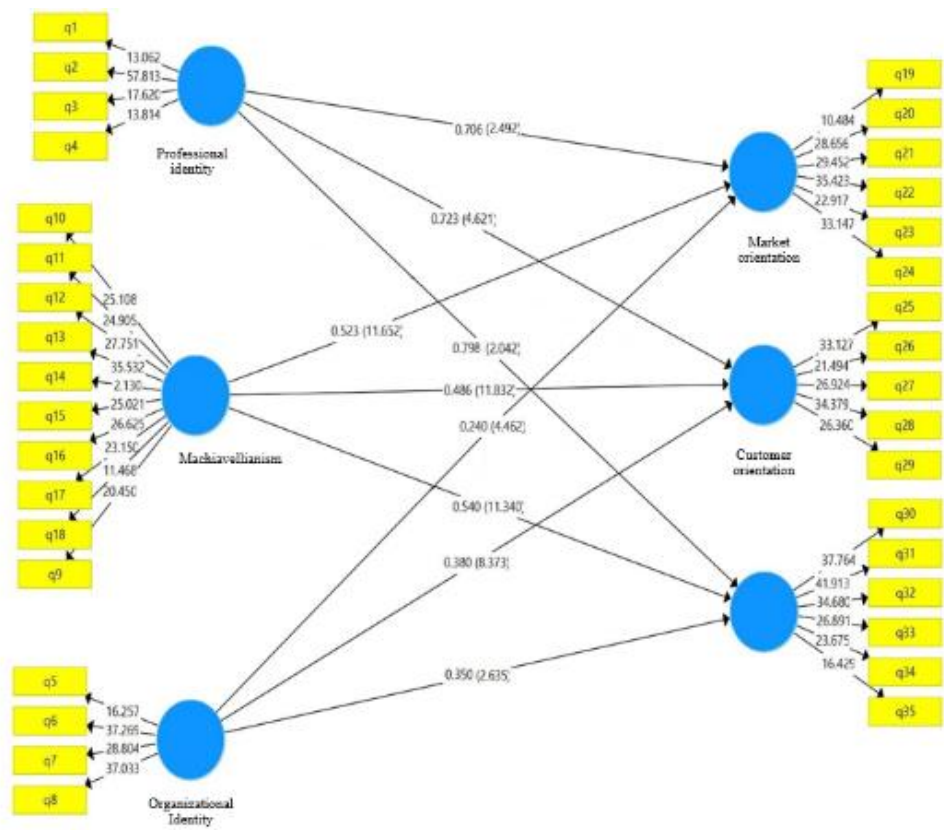


Fig. (3). the results of path coefficients and the level of significance of the main hypotheses

Based on the results in Table (7), the effect of auditors' professional identity on the market orientation of auditing firms is equal to 0.70 positive and its significance (0.001) is less than one percent. Therefore, the professional identity of auditors has a positive and significant effect on the market orientation of auditing firms. Therefore, at the level of 99% confidence, the first hypothesis of the research that the professional identity of auditors has a significant effect on the market orientation of auditing firms is accepted.

Based on the results in Table (7), the effect of auditors' organizational identity on the market orientation of auditing firms is equal to 0.24 positive and its significance (0.001) is less than one hundredth. Therefore, the organizational identity of auditors has a positive and significant effect on the market orientation of auditing firms. Therefore, at the level of 99% confidence, the second hypothesis of the research that the organizational identity of auditors has a significant effect on the market orientation of auditing firms is accepted.

Table (7): Coefficient of Q2 index model predictive power

Relationships of each factor with each other	Path coefficient	T-Value	P-Value
Professional identity → market orientation	0.70	2.49	0.001
Professional identity→ Customer orientation	0.72	4.62	0.001
Professional identity →process orientation	0.80	4.62	0.001
Organizational identity → market orientation	0.24	4.46	0.001
Organizational identity → customer orientation	0.38	8.37	0.001
Organizational identity → process orientation	0.35	2.63	0.001

Based on the results in Table (7), the effect of auditors' professional identity on the customer orientation of auditing firms is equal to 0.72 positive and its significance (0.001) is less than one percent. Therefore, the professional identity of auditors has a positive and significant effect on the customer orientation of auditing firms. Therefore, at the level of 99% confidence, the third hypothesis of the research that the professional identity of auditors has a significant effect on the customer orientation of auditing firms is accepted.

Based on the results in Table (7), the effect of auditors' organizational identity on the customer orientation of audit firms is equal to 0.38 positive and its significance (0.001) is less than one hundredth. Therefore, the organizational identity of auditors has a positive and significant effect on the customer orientation of auditing firms. Therefore, at the level of 99% confidence, the fourth hypothesis of the research that the organizational identity of auditors has a significant effect on the customer orientation of auditing firms is accepted.

Based on the results in Table (7), the effect of auditors' professional identity on the orientation of auditing firm processes is equal to 0.80 positive and its significance (0.001) is less than one hundredth. Therefore, the professional identity of auditors has a positive and significant effect on the direction of the processes of auditing firms. Therefore, at the level of 99% confidence, the fifth hypothesis of the research that the professional identity of auditing has a significant effect on the orientation of the processes of auditing firms is accepted.

According to the results in Table (7), the effect of auditors' organizational identity on the direction of the processes of auditing firms is equal to 0.35 positive and its significance (0.001) is less than one hundredth. Therefore, the organizational identity of auditors has a positive and significant effect on the direction of the processes of auditing firms. Therefore, at the level of 99% confidence, the sixth hypothesis of the research that the organizational identity of auditors has a

significant effect on the orientation of the processes of auditing firms is accepted.

6. Discussions & Conclusions

As the professional identity of auditors increases, the market orientation of auditing firms increases. Hodges and Young (2009) and Broberg et al. (2013) state that auditing firms and auditors should be commercially aware and involved in marketing activities. Therefore, the professional identity of auditors promotes the competitive strategy of the auditing firm. This result is in some ways consistent with the research findings of Broberg et al. (2018), Broberg et al. (2013) and Hodges and Young (2009). As the organizational identity of auditors increases, the market orientation of auditing firms increases. Broberg et al. (2018) state that when auditors have to do business and market activities, they have a stronger organizational identity and experience more conflict between the profession and the organization. This result is in some ways consistent with the results of research by Broberg et al. (2018). As the professional identity of auditors increases, the customer orientation of auditing firms increases. Sweeney and McGarry (2011) state that auditors' intervention in addressing audit needs with clients tends to make commercial firms more commercial and therefore more professional. Auditors face a lot of pressure from audit firms and employers to keep new auditors and clients. This result is in some ways consistent with the research of Broberg et al. (2018), as well as Sweeney and McGarry (2011). As the organizational identity of auditors increases, the customer orientation of auditing firms increases. Carrington et al. (2011) argued that, strategically, customer orientation is considered as an important issue for audit firms and is often a fundamental and important factor leading to competitive advantage. When it comes to independence, the attitudes and actions of auditors can be the result of calculated and informed actions on the one hand, and based on the professional values and

logic emphasized in auditing firms on the other. Commercialization seems to be the preferred logic in auditing firms, but it is argued that auditors with stronger organizational identities and, consequently, stronger participation in the firm and its objectives, are more involved in responding to customer-oriented activities. This result is in line with the results of the research of Broberg et al. (2018) and Carrington et al. (2011). As the professional identity of auditors increases, the orientation of the processes of auditing firms increases. Broberg (2013) found that structure is an important part of auditors' work, and that the concept of "robustness" is used to determine the audit processes and, largely, the firm's audit system. This consolidation requires a belief that audits performed according to the company process are of high quality. This result is in some ways consistent with the results of the research of Broberg et al. (2018) and Bruberg (2013). As the organizational identity of auditors increases, the process orientation of auditing firms increases. The organizational identity of the auditors enables the auditors to improve and increase its quality by committing to the processes of their institution. This result is in some ways in line with the research of Broberg et al. (2018).

Auditing firms are encouraged to improve their market strategies by holding in-service professional psychology courses for their auditors in order to enhance their professional identity. Managers of auditing firms are encouraged to increase their organizational identity to improve market orientation by instilling a sense of commitment to the organization in their auditors. Managers of auditing firms are advised to hire auditors with high professional identity to improve the firm's strategy to gain a competitive advantage by increasing customer attraction. The directors of auditing firms are advised to involve all employees of the firm in the decisions taken, to force them to interact with customers as the representative of the firm. The managers of auditing firms are recommended to achieve their desired strategies with the participation of highly professionally identified employees in the firm's processes. It is suggested that in future research, the issue of auditors' professional and organizational identity and commercialization in auditing firms be emphasized by emphasizing the moderating role of Machiavellianism using qualitative methods such as grounded theory. It is recommended that in future research, the professional and

organizational identity of auditors and the commercialization of auditing firms with an emphasis on the moderating role of auditors' religious beliefs should be examined.

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