FAR Practice Note

Perspectives on Audit Firm Culture*

by

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Executive Summary

This practice note discusses audit firm culture and examines the logic and measurement challenges underlying the "culture initiative" of the Dutch Authority for Financial Market (AFM). For example, can culture changes be linked to measurable improvements in audit quality? Do the benefits (potentially better audits) exceed the costs, and will clients pay for the increased audit costs? I also report on interviews with Big 4 leaders on how they are changing their internal cultures in response to pressures from AFM. I conclude with a discussion of the "competing values framework" which is widely used in the organizational behavior literature to study culture, and discuss how this approach can be used to assess audit firm culture, as well as providing a framework for guiding culture change in audit firms.

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Perspectives on Audit Firm Culture

1. Introduction

Audit firm culture is a hot topic for audit regulators. What exactly is culture? Scholars describe it as relating to the shared values, assumptions, and beliefs held by people within an organization that create underlying behavioral norms and expectations, and which implicitly guide the day-to-day actions of people in the organization (e.g., Chatman and O'Reilly, 2016; Hartnell, Ou, Kinicki, and Choi, 2011; Schneider, González-Romá, Ostroff, and West, 2017).

Since 2014, the Dutch regulator AFM has pursued a "culture initiative" that is intended to improve audits. AFM's culture initiative originated from criticism that the large audit firms were not delivering high-quality audits. Each year AFM prepares an annual report assessing the progress firms are making in changing their internal cultures to better support the production of consistent, high-quality audits. The Financial Reporting Council in Great Britain has also focused on audit firm culture in recent years, with a particular emphasis on the barriers that internal cultural can create in auditors' exercise of professional skepticism (Financial Reporting Council, 2018 and 2022). And, in the United States, the PCAOB recently added the formal assessment of audit firm culture as part of its quality control assessments, starting with the 2024 inspections (PCAOB, 2023).[1]

The AFM's culture initiative is built on the following logic and assumptions:

- First, an audit firm's internal culture can be observed and measured.
- Second there is a measurable link between audit firm culture and the quality of audits.

[1] Audit firm culture has also been studied by accounting scholars (e.g., Bik, Bosman, and Bouwens 2024). Andiola, Downey, and Westerman (2020) and Alberti, Bedard, Bik, and Vanstraelen, (2022) review recent academic research. Some of themes studied are tone at the top, culture embedding mechanisms, professionalism versus commercialism, independence, skepticism, ethical judgments, learning cultures, socialization processes, and interactions among audit team members.

- Third, it is possible to make interventions to change the internal culture of audit firms.
- Fourth, changes in internal audit firm culture can be demonstrably linked to better audits.
- Fifth, the benefits (of improved audit quality) exceed the costs to audit firms of culture changes.
- Sixth, audit clients are willing to pay higher audit fees as a result of the cost of cultural changes.

Items 1-5 above are all deeply challenging. Can we measure culture, audit quality, and the culture-quality linkage? In addition, it is far from clear if the benefits of the AFM culture initiative exceed the costs, nor is it clear if clients are on board and willing to pay higher fees as the result of costly culture changes. However, the first point is the most fundamental one and asks if the basic concept of internal culture can be measured. This is a prerequisite to AFM's initiative. Later in this note, I discuss one way that audit firm culture could be measured and evaluated using what is called the "Competing Values Framework" (Cameron and Quinn, 2011).

2. Interviews with Senior Leaders of the Big Four Audit Firms

To gain further insights about audit firm culture, we met with senior leadership of each Big 4 audit firm in the Netherlands in October and November of 2019. The purpose was to discuss each firm's "culture initiatives" in response to ongoing criticisms by the Dutch audit regulator (AFM) that audit firms need to change their internal cultures so they are better focused on the production of high-quality audits. The interviews were semi-structured and used pre-set questions to guide the discussions. Two members of the author team were present at each meeting, and we independently wrote up our notes in developing the summaries of the meetings. The Big Four firms are randomly assigned the letters A, B, C and D.

Each firm indicated they were in the ongoing process of developing their culture initiatives in response to growing pressure from AFM. The term "zero tolerance" for errors was used by all four firms to describe these initiatives. It was clear the firms are taking this seriously, but it was sometimes difficult to pin down exactly what specific changes were being made to their organizational cultures.

All of the firms take a narrow view of audit quality, which is defined as the absence of "audit quality deficiencies" that are identified in one or more of the following ways: normal internal file inspections/reviews, formal quality control reviews, real-time reviews/interventions of audits, and external inspections. Firm A's approach seems to be to "talk" about quality all the time, in order to increase conscious awareness that quality is the dominant culture value. Firm D seems to have a similar philosophy. As discussed below, Firms B and C are taking more specific initiatives.

Each firm indicated that their initial focus has been on changing audit partner behaviors, suggesting a kind of trickle-down approach to changes in culture values. Firm A gets partner buy-in, and then uses partners to message the centrality of quality to their engagement teams. The firm uses partner training sessions that include "dialogues" and cases, and examples of desired good behaviors to create the culture of quality. The leadership understands that audit quality is affected by culture, but also by the firm's audit methodology and the compliance with that methodology. We came away with the sense that Firm A has the most formalized and standardized methodology of the Big 4 firms, with a lot of compliance check lists. At the same time, the leadership is concerned about the need to get more "judgment" back into audits.

Firm B's approach is holding partners more directly accountable for engagement quality, increasing their interactions (face time) with the audit team, and using "upward feedback" from the team to the partner. The firm has developed protocols and training sessions for how to do this.

Firm C also uses partners to drive the commitment to quality. Partners automatically get a "bad performance" report if there is evidence of a low-quality audit. The firm has also cut clients, so partners have smaller portfolios. The idea is that this will give partners more face time with their audit teams and enable more coaching. Firm C also uses upward feedback from audit teams as part of what they call the “360” partner review.

Firm D was the most difficult to understand. The impression is that they focus on “coaching” and training to convey the firm’s cultural values and commitment to quality. They seem to talk a lot about audit quality and engage in story-telling narratives to encourage the kind of behaviors that are expected. Interestingly, they are also trying to develop a “learning culture” in which auditors learn from their mistakes, but this seems to conflict with a zero-tolerance for errors. The firm also has dropped clients that were not deemed a good fit with the firm’s values, but there is some continuing tension between the older partner-centered culture versus the new audit-firm-centered culture. By this we mean that culture used to revolve more around the individual partner and his or her teams, compared to the newer attempt to instill a shared firm-wide shared culture.

All of the firms indicated that the audit quality assessments of partners feed into performance appraisal systems and compensation outcomes. For example, Firm D tried a two strikes and you’re out policy (two consecutive years of low-quality audits). This created a lot of strife, and they now have a policy of giving partners the opportunity to change and to improve.

While the firms are attempting instill the culture of quality throughout the firm, a primary focus seems to be on punishing partners as a deterrent to low-quality audits. Not surprisingly, the firms indicate there has been some resentment among partners over increased monitoring and interventions by the firms, and the loss of autonomy and control by partners. For example, Firms B and D do real-time interventions on audit engagements based on reviews by a central unit that monitors audit quality. One can characterize the change as a move away from audits based on the tradition of a partner-centered culture, and moving toward more of a firm-wide culture with greater controls over compliance with firm procedures. All of the firms indicated that some partners have left in response to these changes, and firm C specifically mentioned around 20 percent of its partners left the firm because of the changes.

A common concern among all four firms is that the focus on a zero-error culture comes at the expense of innovation and a neglect of the business side of the audit firms' practices. A singular focus on a zero-error culture is probably not sustainable, given the commercial and business needs of the firms to be profitable. Firm C also expressed a concern that you cannot have a professional culture of learning from your mistakes if you are at the same time also being punished for failures.

Despite the focus of the culture initiatives on greater control by the audit firm over partners (and their engagement teams), some of the firms see the culture initiatives as having a dual purpose: not only to increase audit quality, but also to increase job satisfaction, particularly among junior staff. Firm A believes its culture initiatives have improved job satisfaction which is measured annually by internal surveys. For example, all four firms are trying to limit excessive overtime as a way of improving job satisfaction as well as facilitating audit quality, the idea being that excessive hours can result in poor job performance and low-quality audits.

Reflecting on the meetings, all four firms appear to have an emphasis on tight controls to ensure audit quality. However, firms B and C stood out as emphasizing the importance of audit team collaboration more than the other two firms. Firm A and firm D appear to be a taking a holistic approach to systematically instill culture values and audit quality throughout the organization. While most of the initiatives are on focused on controls, there was some discussion by firm B and firm C of the need to also maintain a focus on innovation and the business side of the firm.

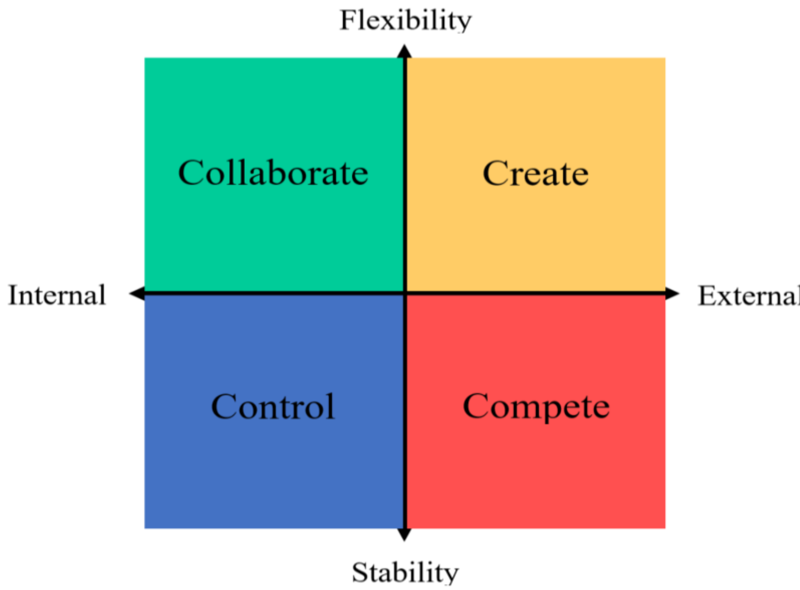
A final perspective comes from one of the leaders of firm A who opined that organizational culture has limits in terms of its effect on quality control and audit quality. Despite the firm's culture initiatives, how people behave is driven more by personal and idiosyncratic factors than by the organization's culture. This points to a limit in the degree to which culture underpins individual behavior, and which might be especially problematic in organizations like audit firms where the decentralized nature of audit production makes it hard to "experience" and internalize the cultural and values of the organization. To conclude, the meetings gave us a deeper appreciation of the challenges audit firms face in trying to change their internal cultures in response to regulator pressures.

3. The Competing Values Framework (CVF)

One way to measure organization culture is the "competing values framework" developed by Quinn and Rohrbaugh (1983) who identify two primary dimensions of an organization's internal culture that affect outcomes and performance: (1) the organization's preference for control structure (i.e., flexibility versus stability), and (2) the organization's primary focus as inward or outward (i.e., internally focused on people versus externally focused on new products. opportunities and customers). These two core dimensions (i.e., structure and focus) give rise to a two-by-two framework with four competing values that define the culture of an organization: *Control, Collaborate, Create* and *Compete.* This is illustrated in Figure 1 below.

Since its emergence, the CVR has become widely used in organizational behavior research, and a consulting tool for implementing culture change. Cameron et al. (2014) argue that the CVF is the theoretical link between culture and organizational effectiveness, and Hartnell et al. (2016) and Hartnell et al. (2019) document that culture is an important factor in explaining organizational outcomes.

Figure 1
Competing Vales Framework



Each of the four culture types is now discussed. A *Control Culture* reflects an inward focus and a tight control structure. Control-oriented organizations value stability, consistency and predictability, and rely on the formalization, coordination, and monitoring of processes within the organization. They aim for efficient, timely and smooth processes. Leadership styles and success criteria emphasize these values. This culture type was termed “Hierarchy” in the original formulation of the CVF due an emphasis on bureaucracy and hierarchical structure to control work processes.

A *Collaborate Culture* indicates an inward focus and a more flexible control structure. Such organizations value their employees and embrace communication, cohesion, and trust. They foster collaboration through nurturing, mentoring, and empowerment. Success is defined in terms of the development of human resources, and leadership emphasizes mentoring and nurturing. In the original formulation of the CVF this was called a “Clan Culture” because of its emphasis on people is reflective of family (clan) values.

A *Create Culture* has an external focus and a flexible control structure. Such organizations value creativity, flexibility, and risk-taking. They also rely on individual initiative and creative problem-solving processes, in order to achieve cutting-edge solutions and disruptive change. Leadership and success criteria emphasize innovation. The culture type was termed “Adhocracy” in the original formulation of the CVF. Adhocracy is term coined by Bennis (1968) and refers to organizations that are flexible and creative, and which use informal ad hoc structures in contrast to formal bureaucratic organizations.

A *Compete Culture* has an external focus combined with a stable, tight, control structure. Such organizations are results-driven and customer-oriented. They encourage competition, productivity and achievement. Thus, they primarily pursue profitability and market-share increases. Leadership and success criteria are results oriented and succeeding in the marketplace. The original term in the CFV was “Market Culture,” denoting a focus on market competition.

Quinn and Rohrbaugh (1983) and Cameron and Quinn (2011) note that all four of the competing values are present to differing degrees in organizations. While there might be one dominant cultural type for some organizations, in other organizations there is not necessarily a single cultural value that dominates. Each organization has different needs, goals and particularities, requiring a unique balance. The manner in which the competing values combine is what makes organizational culture idiosyncratic and unique to each firm.

Cameron and Quinn (2011) also argue that the CVF provides a theoretical link between culture and organizational effectiveness. In support of this, Hartnell et al. (2011) and Hartnell et al. (2016) demonstrate that culture type explains organizational performance outcomes, over and above the effects of other organizational characteristics such as leader behaviors, organizational structure, and corporate strategy.

The CVF has been used in numerous studies from various fields including organizational change, leadership educational institutions, and operations management (Khazanchi et al., 2007; McDermott and Stock, 1999; Quinn and Spreitzer, 1991; Tsui et al., 2006; Zammuto and Krakower, 1991). It has been used to study organization in many countries beyond the United States, including Australia, Korea, Hong Kong, Italy, and Germany among others (Choi et al., 2010; Denison and Spreitzer, 1991; Kwan and Walker, 2004; Lamond, 2003).

The CVF and Audit Firms

The CVF can be used as a lens to understand the organizational culture of audit firms, and provides a framework for making culture changes. Auditing is a for-profit profession that serves the public interest, which implies inherent conflicting interests and competing forces. A *Control Culture* is relevant to auditing given the need to monitor and control the quality of the audit process. Following the accounting scandals of the early 20th century, audit firms developed and invested in internal quality control systems. They designed and reinforced clear responsibilities, procedures and review processes for each rank and at each step of the audit process. Gendron and Spira (2009) argue that Arthur Andersen's failure in 2001 could have been prevented through more centralized bureaucratic controls. Research has investigated various audit firm quality control and risk monitoring mechanisms (see Jenkins et al., 2008 for an overview). However, quality control deficiencies persist, including problems with the culture in audit firms (Aobdia, 2019). It is not surprising the AFM culture initiative places such a heavy emphasis on the importance of *Control Culture* in audit firms.

A *Collaborate Culture* is also intrinsically related to the auditing profession. Audit practice relies on small engagement teams, in which trust and communication are key. In addition, auditors, from all ranks, mainly learn by doing and from their superiors' mentoring. Westermann et al. (2014) show that auditors primarily acquire knowledge through collaboration and communication with their peers on the job. Further, Miller et al. (2006) indicate that on-the-job training and feedback enhance auditors' motivation and performance. In turn, Herrbach (2010) shows that the lack of organizational commitment is correlated with behaviors that reduce audit quality. Thus the *Collaborate Culture* is central to the practice of auditing.

A *Create Culture* might be seen as less obviously related to auditing given the tight controls over the audit process, giving auditors little space for innovation and entrepreneurial behavior. However, the auditing industry must be open to innovations such as data analytics and artificial intelligence. Innovation can eventually provide cutting-edge solutions and increase practice efficiency. However, for innovations to affect the audit practice, both regulators and audit firms' interests must align (Curtis et al., 2016). Therefore, while a *Create Culture* is important, it is not likely to be the dominant culture of audit firms.

A *Compete Culture* exists within the auditing profession because audit firms must be profitability and they compete for market share. Picard et al. (2018) note the spread of a marketing ideology throughout audit firms in recent years, suggesting increased competition and customer focus. Recent research also indicates that a commercial focus outweighs a professional focus in becoming partner (Carter and Spence, 2014; Kornberger, 2011). While the primary purpose of auditing is to provide assurance over financial information used by investors, the profession itself operates in a highly competitive environment and is subject to commercial pressures.

There is reason to expect that all four competing values of the CVF co-exist to varying degrees in audit firm culture, with a dominant focus on a *Control Culture*. At the same time, based on our discussions with audit firms' leadership, there appear to be tensions among these four competing values that are specific to the way audit firms operate. For example, the audit firms emphasize their zero-tolerance culture in response to pressures from AFM, with a tight control system to assure high-quality audit processes and outcomes, which is most consistent with a *Control Culture*. However, the firms also talk about developing a culture of openness, trust, personal growth, and learning from mistakes, which more clearly resembles the *Collaborate Culture*. All of the firms also talked about the tensions between their audit quality initiatives (inward focus) and the possible neglect of their business needs and audit innovations (outward focus), which is suggestive that the outward focus on markets, innovation, and growth (*Create and Compete Cultures*) has to some extent been sacrificed in the short term.

Finally, tensions over audit firm culture are also likely exist between regulators and audit firms. On the one hand, regulators clearly want an almost singular focus on a *Control Culture*. On the other hand, audit firms need more balance in their cultural values, given the need to innovate and compete in the marketplace. In short, a singular focus on *Control Culture* is not a sustainable business model.

4. The Special Challenge of Creating Culture in Audit Firms

There are reasons why audit firms might not be particularly successful in instilling a strong sense of their organization's culture among its professionals. The national practices of audit firms are decentralized and operate through multi-office locations within a country. Audits are delivered through small partner-led engagement teams, whose members are typically drawn from offices located near clients. Audit professionals spend most of their time working among a small group of colleagues, usually at client sites. This decentralized delivery of audits means that auditors do not experience the simple daily routine of going a central office where it is arguably easier to assimilate the cultural norms and values of the organization. Audit professionals may come together (as a firm) only in training sessions, and even these are increasingly being done on-line rather than in-person. This means that the lived experience of auditors in the audit firm's culture takes place very narrowly among a small group of colleagues with whom they work with in partner-led engagement teams.

5. The Next Steps

The next step in our research is to use the "competing values" survey instrument in Cameron and Quinn (2011) to measure the perception of audit firm culture, and to examine the extent to which audit firms are successful in creating a commonly held sense of culture among its audit professionals. An important feature of the survey instrument is that it identifies the gap between the desired (ideal culture) and the organization/s current culture. This allows an assessment of how successful the firm's leadership is in implementing its desired culture. Other research questions that can be investigated include the following:

- Is there a dominant culture type in audit firms? Are there differences between audit firms?
- Are there differences in the perception of culture across ranks? Across offices?
- Is there a difference in partners' perception of culture versus the rest of the professional staff?
- Is there a gap between the desired culture (as perceived by partners) versus the firm's current culture as perceived by the rest of the professional staff?
- Is there a gap between the "desired culture" of professional staff, versus the culture that is desired by the leadership of audit firms?

The answers to these questions can help to understand how successful audit firms are in creating culture, and how consistent the understanding of the firm's culture is among all professionals, ranks and offices in the firm. The answers can also indicate how satisfied professionals are with audit firm culture, because culture can be a basis for unhappiness and higher job turnover,

To conclude, having a good understanding of the current culture of an audit firm is the starting point for making interventions to change its culture to a "desired" culture, including changes made in response to the AFM's culture initiative. The competing values framework is a promising tool to assist with these evaluations.

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