

Accountability artefacts and auditors' professional conduct

Box-ticking exercises or prevention of future accounting scandals?

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Preface

Dear reader,

In front of you is my master thesis, the final piece of my master Organizational Design and Development. I have worked on this thesis from January 2018 till June 2018, but I could not have done this without help. Therefore, I would like to take this opportunity to thank some people for their support during the past months.

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I hope you will read my thesis with pleasure.

Kind regards,

Jitske

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Abstract

As a result of several accounting scandals, the integrity and credibility of accounting professionals have been questioned. As a response, the pressure from rules and regulation for the accounting profession has increased and auditors are obligated to account for their conduct. These rules and regulations, also called accountability artefacts, are meant to standardize activities and guide professional conduct. In this study, professional conduct was examined through the lens of professional routines. This study investigated how accountability artefacts affect professional routines of auditors in both the assurance and non-assurance field of the accounting profession, in order to be able to compare these two fields of accountancy.

In this study, qualitative research method was used based on an interpretive approach. Data was gathered by conducting twelve interviews and analyzing documents about a survey conducted among employees of the assurance field. The twelve respondents consisted of six employees employed in the assurance field and six in the non-assurance field. Data was analyzed using the template analysis technique.

The results showed that accountability artefacts have both beneficial and detrimental effects on professional routines. Beneficial is the guidance for action provided by accountability artefacts, especially for younger employees. The detailed and strict prescription offered by accountability artefacts reduced the chance of making mistakes and thereby improved quality. In addition, professional discretion still existed in the accounting organization, mostly on higher levels in the organization. The increased extent to which work is controlled by rules and regulations was a detrimental effect of accountability artefacts. Respondents declared that there was a scarcity of time to make own choices and judgements. It became clear that some tasks became box-ticking exercises and respondents were solely occupied with being compliant. The quality of reports and files could be improved if there was more time for feedback and evaluations.

This study contributes to research about the effects of artefacts on professional routines in the accounting profession. It became clear that substantial differences exist between professional routines depending on job function, experience and generation within the context of accountancy. In addition, the results of this study raises questions about whether accountancy could still be called a profession or not.

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Chapter 1 Introduction

1.1 The accounting profession

Reliability and availability of financial information plays a critical role to obtain investors' confidence. Public auditors have the responsibility to guarantee the reliability of financial information and are recognized as professionals (Keyser, 2016). In the past decade, the integrity and credibility of accounting professionals have been weakened due to several accounting scandals. It became clear that auditors were providing misleading information, turned a blind eye or held back information (Low, Davey & Hooper, 2008), and that something in the accounting profession needed to be changed (Keyser, 2016).

In essence, professionalism is “a set of institutions which permit the members of an occupation to make a living while controlling their own work” (Freidson, 2001, p. 17). Professions are a certain type of occupations that are characterized by “(1) abstract, specialized knowledge, (2) autonomy, (3) authority over clients and subordinate occupational groups, and (4) a certain degree of altruism” (Anteby, Chan & DiBenigno, 2016, p. 188). Professional work is based on specialized knowledge and the right of professionals to control their own work (Larson, 1977; Freidson, 2001). Professionals obtain this specific knowledge and these skills during a period of intensive study and practice. The societal legitimacy of a professional is based on the devotion to a societal value and professionals should perform in such a way that they realize this societal value (Vriens, Vosselman & Groß, 2016).

Due to a loss of public trust in professionals' ability to behave according to their societal value, professionals are increasingly subdued to work according predefined standards, procedures, targets and outcomes. It could be stated that there has been an increased demand for professional accountability in the last decade, which means that professionals need to give an account for their conduct (Vriens et al, 2016). To give an account for actions means “provide reason, explain and justify what someone did or did not do” (Messner, 2009, p.920). Accountability measurements, such as audit guidelines and reporting requirements, should make information about performance and decision-making reliable and transparent for others. Transparency, as a mechanism of accountability, should increase professionals' trustworthiness and make professionals accountable for their actions (Bovens, 2007; Messner, 2009; Roberts, 2009).

1.2 Auditors' professional conduct

This increasing demand for professional accountability could lead to change of professional conduct (Adler & Kwon, 2013; Vriens et al, 2016). Professionals may become merely interested in meeting targets and following rules instead of realizing their societal value. The expanding number of guidelines gives rise to formalization and standardization of professional conduct, that originally was based on tacit knowledge and training (Adler & Kwon, 2013). This indicates that professional discretion, which means that professionals are able to make decisions on the behalf of society, is compromised by procedural controls that make work routinized and formalized (Ottesen & Moller, 2016; Suddaby, Gendron & Lam 2009). There is a trend toward loss of autonomy of decision-making (Adler & Kwon, 2013). It could be said that the accounting profession is facing a dilemma of professional accountability. On the one hand some form of transparency is needed after the flow of accounting scandals in the last decade, but on the other hand the increasing amount of guidelines could harm the professional conduct by decreasing professionals' autonomy (Vriens et al, 2016). Too much transparency is not desired because decontextualized information would be open for evaluation of non-experts, which could lead to misunderstandings and distrust (Levay & Waks, 2009). Decontextualized measures cannot completely capture professional decisions and actions, which are based on context-specific information and professional knowledge and expertise (Vriens, et al., 2016). Therefore, transparency in the form of rules and standards is not sufficient for accountability to a wider public (O'Neill, 2014). It could be stated that an intelligent system of accountability is required in order to rebuild auditors' trustworthiness. An intelligent accountability system should provide a clear description of what is required as professional conduct, provide evidence of trustworthiness and this evidence about trustworthiness should be reliably obtained and communicated to the public (O'Neill, 2014; Vriens, et al., 2016). Informed, independent judgement and intelligible communication should place trust in professionals (O'Neill, 2014).

1.3 Accountability artefacts and routines in the accounting profession

Accountability measurements can be seen as accountability artefacts that are designed to standardize the activities performed and reduce decision-making of the professional (Turner & Rindova, 2012). Artefacts are a product of human action that have the purpose to solve a problem or satisfying a need. This could be for example a calculator or machine, but also written standards which provide guidance for human action. In this study the focus will be on accountability artefacts, such as accounting rules and regulations, which should increase professional accountability within the accounting profession by monitoring in terms of

standards (Royer & Daniel, 2017). Artefacts make it possible to organize professional expertise and action and ensure that professionals comply with laws and regulations (Feldman & Pentland, 2003; Iannacci & Hatzaras, 2012; Ottesen & Moller, 2016) and thereby affect professional conduct (Ottesen & Moller, 2016).

Routines are an important aspect of professional conduct because a lot of work is accomplished by the performance of routines. Feldman and Pentland (2003) define routines as: “a repetitive, recognizable pattern of interdependent actions, involving multiple actors” (p. 95). Professional routines are grounded in the expertise and knowledge of the profession and “in a professional routine, where the performance of the routine involves considerable autonomy by the actors to use their knowledge and skills, such artefacts do not determine the actions undertaken” (Jarzabkowski, Bednarek & Spee, 2016, p.126). Analysing professional routines could improve understanding of professional conduct (Becker & Zirpoli, 2008; Feldman, 2000). Routines consist of an ostensive and a performative part. The ostensive aspect of a routine is the abstract structure and idea of the routine that guides behaviour, enables to account for action and provides understanding of what appropriate behaviour is. The performative aspect of routines refers to the actual performances of routines, so the actual professional conduct (Feldman & Pentland, 2003). Actual enactment of routines depends on the professionals’ interpretation of the accountability artefacts and the situation at hand.

There is a lack of understanding about how artefacts could influence both ostensive and performative aspects of routines, and thus professional conduct (Royer & Daniel, 2017). Routines can be seen as source of accountability (Feldman & Pentland, 2003), but more insight into the influence of accountability artefacts on professional conduct in the accounting profession is needed (Ottesen & Moller, 2016; Turner & Rindova, 2012) in order to understand whether the increasing demand for professional accountability truly increases the trustworthiness and integrity of professionals (Cooper & Robson, 2006; Low, et al., 2008; Vriens et al., 2016). Research among professionals in two cases in the healthcare sector showed that professionals could present their activities in such a way that they gained legitimacy and met the demand for transparency. It has become clear that some of these professionals responded with suspicion to the attempts to increase transparency, and tried to keep their work opaque in order to safeguard their autonomy of decision-making (Levay & Waks, 2009; Vosselman, 2016; Vriens et al., 2016). The professionals fulfilled the reporting demands as a kind of ritual, but they did not change their actual professional conduct (Adler & Kwon, 2013; Levay & Waks, 2009; Power, 1997, p.96). In case of the accounting profession, it remains unknown how accountability artefacts may affect the leeway for professionals’ discretion

(Ottesen & Moller, 2016) and whether it would prevent future accounting scandals (Low et al., 2008).

Previous research examines how the Big 4 companies, the four largest multinational accounting companies, translate the increased number of rules and standards into practice, but all rules and guidelines could be interpreted differently, depending on the actors and context (Cooper & Robson, 2006). Additionally, Big 4 companies mainly consist of auditors who are employed in the field of assurance and are allowed to examine the financial statements of public-interest entities. Auditors employed in the non-assurance field are concerned with administration, preparing financial statements and providing customer-advice. These auditors have to cope with different accountability artefacts than auditors in the assurance field. However, to the best knowledge of the researcher, no research has been done to the variance of effects on professional routines between the two types of auditors. Therefore, more emphasize on other contexts as well, such an accounting enterprise that includes both types of auditors, could enhance understanding of how accountability artefacts are translated into practice and actually enacted (Cooper & Robson, 2006).

1.4 The aim and outline of the study

The aim of this study is to examine how accountability artefacts affects professional conduct of accounting professionals. Both auditors employed in assurance as well as non-assurance will be included in this study in order to investigate whether there are differences between these two with regard to the effects on professional conduct. This could make clear how accountability artefacts could be used in practice to enhance transparency and prevent future accounting scandals, but simultaneously provide room for the autonomy of decision-making (Vriens et al., 2016). This may improve the quality of professional work at the focal company. The second aim is to investigate whether accounting professionals, intentionally or unintentionally, depart from the accountability artefacts and for what reasons. Insights into these reasons may be useful to develop internal rules and procedures at the focal company, which support convergence between artefacts and performances. By exploring professional conduct through the lens of professional routines, it is possible to increase insight into how accountability artefacts affect both the ostensive and performative aspects of routines. The research question that needs to be answered to accomplish the aim of the study is as following:

“How do accountability artefacts affect professional routines of both assurance and non-assurance auditors?”

To answer the research question, it is needed to provide a framework about routines, artefacts and their mutual dynamics. This will be outlined in Chapter two. In Chapter three, the research methods will be described. The findings of this study are to be discussed in Chapter four. Chapter five consists of the main findings, theoretical and practical implications, limitations of the study, directions for further research and a reflection on the process.

Chapter 2 Theoretical background

In this Chapter the theoretical framework about routines will be outlined. The definition of routines as well as the internal structure of routines will be discussed. The internal structure of routines refers to mutual interactions between routines and related artefacts. In addition, it will be outlined how accountability artefacts could affect professional routines within the accounting profession.

2.1 Routines

2.1.1 Defining routines

Routines are discussed a lot in literature, and as a result there is a broad range of perspectives on the concept of routines (Pentland & Rueter, 1994). In organization science, routines are often used in order to explain organizational conduct and are defined as patterns of action, intended to accomplish organizational work (Feldman, 2000; Howard-Grenville, 2005). In this study, the concept of routines is used to explain professional conduct. The definition of Feldman and Pentland (2003) of routines is applied in this study: ‘‘a repetitive, recognizable pattern of interdependent actions, involving multiple actors’’ (p. 95). A routine is recognizable if the steps of each performance occur in a particular sequence. These patterns must be maintained in every performance in order to be repetitive (Pentland, Feldman, Becker, & Liu, 2012).

Historically, scholars perceived routines fixed and unchanging objects. In this perspective routines are mechanisms that ensure stability and keep flexibility and change at minimum (Gersick & Hackman, 1990). In the past, scholars compared routines to habits or programs that are executed automatically and to genes that store information and passes unchanged information from organization to organization. Habits, programs and genes refer to fixed and unchanging objects that leave out the possibility of change (Feldman & Pentland, 2003). However, routines are not static things but could be dynamic. Actions are performed in specific times and places and are enacted by actors who are creating and responding to the patterns of actions. Actors have to make efforts to produce similar patterns of action, but it is not always possible to persist the similar performance of a routine continuously. The repetitive accomplishment of routines involves effort and could be an opportunity for variation and reflection with regard to the enactment of the routine. After reflection, variations may be retained for example because the variations may be more in line with the interests of the actors performing the routine or because it may be easier. Repetitive accomplishment of routines and

reflection on routines generate the possibility to change actions (Feldman, Pentland, D'Adderio & Lazaric, 2016).

In addition to repetitive accomplishment and reflection, routines could change over time due to the influence of agency (Becker, 2004; Feldman, 2000; Howard-Grenville, 2005). Agency refers to the differences in perception and interpretations of actors who perform the routines. The people enacting the routine as well as the context in which it is enacted do influence routines (Feldman, 2000; Feldman & Pentland, 2003; Howard-Grenville, 2005). As a result, the understanding of the routine could differ and thereby the performance (Feldman, 2000; Feldman & Pentland, 2003). Applying the definition of Feldman and Pentland (2003) in this study enables to move the emphasis from the patterns per se to the actual actions of multiple actors. These actual actions may be different as a result of an intentionally or unintentionally change of the patterns (Howard-Grenville, 2005). Insights into the divergence between the patterns per se and the actual actions of actors is needed with regard to the aim of this study. Feldman and Pentland (2003) make a distinction between the ostensive part of routines which refers to the abstract and schematic idea of the routine and the performative part of routines which refers to the specific actions.

2.1.2 The ostensive aspect of routines

The ostensive aspect of routines refers to how actors think routines should be performed (Feldman & Pentland, 2003; Howard-Grenville, 2005). The ostensive part acts as guide for action (Howard-Grenville, 2005), but does not include the actual performances of a routine. Actors could use the ostensive aspect of routines as guiding, accounting and referring. The ostensive aspect of routines could serve as a guide by providing a script for appropriate behaviour. It could also function as a tool to give an account of what actors are doing and to legitimize behaviour. Moreover, it helps to decide what is appropriate to do and what is not. Referring describes the possibility to help explain patterns of action. It should make a series of activities comprehensible (Feldman & Pentland, 2003).

2.1.3 The performative aspect of routines

The performative aspect of routines refers to the specific actions of actors at specific occasions (Pentland & Feldman, 2005). The standardized rules could be performed differently depending on how actors make sense of what the routine entails and the interpretation of what they are doing (Feldman, 2000; Feldman & Pentland, 2003; Turner & Rindova, 2012). The performance is mainly improvisational and depending on the specific time and situation. This indicates that

the performance of routines could be adapted and this results in modification of the ostensive part of routines, although this is mostly not done on purpose. The actions of actors could have three effects: creation, maintenance and modification of routines (Feldman & Pentland, 2003; Howard-Grenville, 2005). Creation refers to the fact that patterns of action are not immediately recognized as a routine, but needs to be created through repetition and recognition. Moreover, a routine needs on-going performance in order to exist which is the maintenance of routines. The modification of routines occurs when actors do new things or alter the pattern of action. If these variations of routines are desirable, the organization could choose to change the ostensive part of the routine (Feldman & Pentland, 2003).

2.2 The internal structure of routines

In order to understand routines, it is needed to look inside the routine and examine its internal structure. The internal structure refers to the performative aspect, the ostensive aspect and the related artefacts (Feldman, 2000; Pentland & Feldman, 2005). Routines are hardly ever performed by humans alone, but frequently include artefacts (Pentland et al., 2012). Research on routines focuses on artefacts as formal rules and representations of routines. However, artefacts do not only influence the ostensive part of the routine, but also the performative of the routine (D'Adderio, 2011; Pentland & Feldman, 2005; Royer & Daniel, 2017). It could be stated that there is a dynamic relationship between artefacts, the ostensive and performative aspects of routines (Pentland & Feldman, 2005; Royer & Daniel, 2017).

2.2.1 Ostensive-performance interactions

Not all actors have the same perception about what the routine is and how they should perform a routine. This results in varied performances of routines and this will lead to multiple understandings within organizations about how to perform tasks (Pentland & Rueter, 1994). This indicates that routines could change due to the variations of performance (Van der Steen, 2011). Matches between the ostensive and performative aspects may encourage stability and inertia, while mismatches may lead to flexibility or change. If performances are changed by actors in order to achieve a better fit with the ostensive aspect, the ostensive aspect will remain relatively stable. It could also be the case that actors create new ideas and possibilities and generate change of the ostensive aspect of routines (D'Adderio, 2008).

2.2.2 Artefact-performance interactions

The relation between artefacts and performance is about controlling behaviour of actors (Pentland & Feldman, 2005). The artefacts prescribe a frame of action, while actors have their own interpretation of this frame or modify it (D'Adderio, 2008). Nevertheless, alongside these modifications, an artefact could standardize actors' performance and make it a recognizable and a legitimate process (Jarzabkowski, et al., 2016).

It seems likely that if performances are difficult to measure and observe, the impact on artefacts might be relatively small and vice versa (Pentland & Feldman, 2005). In that case, the artefact does not change, even though the actual performance is changing. Moreover, the specificity of artefacts could be seen as a condition that influences performance. Specificity of artefacts is important in order to be able to transfer the routine to other contexts (D'Adderio, 2008).

2.2.3 Artefact-ostensive interactions

The relation between artefacts and the ostensive part of routines is about alignment of standardized rules or procedures with how actions should be performed in practice (Pentland & Feldman, 2005). The ostensive part of routines is not directly visible, but could be extracted from artefacts (Van der Steen, 2011). Artefacts could contribute to actors' understanding of routines, so it could support the ostensive patterns to generate consistency and stability of the performance of routines (Turner & Rindova, 2012; Van der Steen, 2011)). However, artefacts should not be confused with either the ostensive or the performative aspect (D'Adderio, 2008; Feldman, 2016). Artefacts are interrelated with both parts, and do not represent the routine itself. The ostensive part could be seen as ostensive patterning, but these patterns are not solely something that goes on in the head, but are also represented by actors' actions (D'Adderio, 2008; Feldman, 2016). Due to actors' subjective understandings of artefacts divergence between artefacts and the ostensive part of routines could occur (Van der Steen, 2011).

2.3 Accountability artefacts and auditors' professional conduct

In professions, accountability is embedded in standards for acceptable practices, such as accountability artefacts, that are compulsory for all members of the profession (Bovens, 2007). Artefacts within professions could embody important knowledge about how to perform particular professional routines. A professional has the knowledge about how to use the artefacts in such a way that it is recognizable across actors, but also about how to apply these artefacts in specific contexts (Jarzabkowski, et al., 2016). In the accounting profession, formal

rules and codes for practice are represented by accountability artefacts. These formal rules and codes for practice, in other words accountability artefacts, should ensure legitimacy of professionals' actual practices (Van der Steen, 2011). Besides the knowledge about how to use artefacts, those artefacts are also embedded in professionals' ways of working (Jarzabkowski, et al., 2016).

Although artefacts should structure professionals' behaviour and describe how actions should be accomplished (Jarzabkowski, et al., 2016), the demand for professional accountability in the form of artefacts could result in undesired behavior due to the difficulty to measure and control professionals or due to the inability to measure outcomes of professional conduct (Mansouri & Rowney, 2014). As a reaction to the increased demand for professional accountability decoupling could occur. This concept refers to formal fulfilling of the standardized rules and procedures to achieve legitimacy, but in reality professionals keep their work unaffected (Kitchener, Kirkpatrick & Whipp, 1999; Levay & Waks, 2009; Power, 1997, p.95-98). In this case, the accountability artefacts and the performative part of routines differ. Another consequence could be 'colonization', which means that professionals become filled with continuous evaluating procedures at the cost of their autonomy. This indicates that professionals are constantly self-monitoring and fixed on the measures (Kitchener, et al., 1999; Levay & Waks, 2009; Power, 1997, p.95-98). This is not desired because professionals' self-evaluation on practice is replaced by standardized control measurements and this decreases professionals' autonomy (Power, 1997), which could harm professional conduct (Vriens et al., 2016). Both decoupling and colonization could be seen as "failures" of accountability because it may lead to the opposite of what was intended. Accountability artefacts are supposed to enhance trust in professionals by increasing performance reliability, but it contrast it may decrease trust as result of decoupling and decolonization (Power, 1997, p.114, 121).

It could be argued that on the one hand accountability artefacts help to assure quality of professional work and thereby to maintain legitimacy, but on the other hand professionals' autonomy could be threatened (Levay & Waks, 2009). It is needed to find a balance between work standardization and uniqueness. Standardized rules could codify knowledge and ensure quality of work, but it is important as well to let professionals make decisions independently (Levay & Waks, 2009).

The theoretical framework about the internal structure of routines provides a structure that could be used to examine how accountability artefacts affect professional routines in the accounting profession. The distinction between the ostensive and performative part of routines makes it

possible to investigate whether there is a difference between what actors think they are doing and what they actually do. By investigating the effect of accountability artefacts on both parts of routines, it could be made clear whether the artefacts solely affect actors' perception of their conduct or their actual conduct as well. This could provide insights into whether accountability artefacts could ensure quality of work and prevent future scandals, or if actual performances of routines remain unaffected.

Chapter 3 Methodology

3.1 Research approach

In order to understand how accountability artefacts are translated into professional routines, it was important to investigate actors' interpretations of these accountability artefacts. Therefore a qualitative research method was used. A qualitative research method enables studying actors' patterns of interpretations and actions in their local context. Furthermore, the aim of this study was to develop new insights into the effect of accountability artefacts on professional routines in the accounting profession, which makes qualitative research suitable (Flick, 2009, p.15-21). Within this qualitative research, an interpretive research approach was chosen. The interpretive approach is aimed at understanding actors' interpretation, which results in daily practices, and is therefore suitable for the aim of this study. The interpretive approach states that actions of actors are endowed with actors' subjective meanings. This approach tries to make sense of actors' actions by taking their interpretations into account (Chua, 1986) and is interested in studying particular concepts and how these concepts are used in the field (Schwartz-Shea & Yanow, 2012, p.18). The benefit of this approach was the flexibility to change the initial research design and question and to respond to things said and done by the actors during the study. Moreover, initial understandings of concepts and information could be changed (Schwartz-Shea & Yanow, 2012, p.50-55).

3.2 Case description

This study was conducted in an accounting firm located in the Netherlands. In this study, the fictitious name Accounting BV was used to ensure anonymity and confidentiality with regard to participants and the data collected. This company was chosen because it serves different kind of customers and performs various types of assignments, which made it a representative company for the accounting profession in general. In addition, both auditors in the assurance field, called *registeraccountants* (RA) in Dutch, as well as auditors in the non-assurance field, called *accountant-administratieconsulent* (AA) in Dutch, are employed at Accounting BV, which made it possible to compare these two fields of accountancy. Accounting BV was founded in The Netherlands and is registered at the Dutch Professional Association of Accountants (NBA). The company is currently located on five locations across The Netherlands, and consists of more than hundred fifty professionals who provide auditing and accounting services for local firms, international firms and entrepreneurs. Access to this

company was gained through a fellow student who studies at the Radboud University Nijmegen and works for the company.

For Accounting BV, various accountability artefacts are made mandatory by the Dutch Authority of Financial Markets in order to improve accountability and transparency of professional work. For example, the Handleiding Regelgeving Accountancy (HRA) and Controle- en Overige Standaarden (COS) should be adopted by auditors in the Netherlands. The HRA and COS represent rules and regulations about how accounting professionals should perform their work. Besides these external rules and regulations, Accounting BV developed internal work programs and procedures to increase the likelihood that professionals work in accordance with external rules and regulations. Both internal and external accountability artefacts were taken into account in this study.

3.3 Research methods and data collection

The data for this study was collected by using qualitative data collection methods. Interviewing was a useful data collection method because respondents' subjective meanings and knowledge about accountability artefacts and their activities needed to become clear (Flick, 2009, p.156). In this study, twelve individual interviews were conducted among both assurance and non-assurance auditors (Appendix 1). The group of assurance auditors consisted of a junior assistant auditor, assistant auditor, audit manager, auditor, IT-auditor and a partner. The non-assurance auditor group consisted of a junior assistant auditor, junior assistant business controller, assistant auditor, two auditors and a partner. These two groups of respondents were chosen because they represent various job functions, levels of experience and generations of employees in the organization. Interviewing both groups of auditors made it possible to compare the impact of accountability artefacts on professional conduct among different positions in the organization. Besides, this provided a more comprehensive view of how accountability artefacts affect professional conduct throughout the whole organization. The twelve individual interviews in this study, were semi-structured and consisted of open-ended questions. This provided flexibility for the researcher to adjust the ordering of questions and to ask supplementary questions as well. Additionally, this made it possible for the respondents to use their own words, which is beneficial for understanding respondents' interpretations of accountability artefacts and their activities (Qu & Dumay, 2011). Based on the theoretical background in Chapter two, an interview guide was prepared to guide the interviews (Appendix 2). The questions referred to experiences with regard to accountability artefacts in use, interpretations of the artefacts, deviation of artefacts, possibilities to adapt artefacts and whether

artefacts improve quality of work or not. The interviews were conducted in cooperation with the fellow student who works for the company. The fellow student prepared questions about her topic as well in advance of the interviews. As a consequence, not all the information gathered during the interviews was related to the subject of this study. However, some of the answers to these questions were of supplementary value for this study as well. In general, the interviews had a duration of approximately forty-five minutes and were, after approval from the respondents, recorded and transcribed verbatim. The transcripts were sent back to the respondents for approval.

Data was collected by analysing documents as well. The documents were concerned with the ‘SRA Cultuurscan’. This is a survey that was conducted among employees employed in the assurance field of the focal accounting enterprise about quality, management, collaboration of teams, the occupational image, remuneration structure, development opportunities, ethical consciousness and workload and strategy. The documents were analysed and compared with the findings from the interviews. Solely the topics ‘quality’ and ‘management’ appeared to be relevant for this study. The results of this survey with regard to these two topics made it possible to examine whether there were differences between respondents’ answers during the interviews and their answers given to an anonymous survey. This provided insights into what extent respondents gave socially desired answers with regard to these two topics during the interviews.

3.4 Data analysis

To analyse the data gathered from interviews and document analysis, the template analysis technique was used. In this study, the perspectives of different respondents and their interpretations of accountability artefacts within an organizational context were examined, and therefore template analysis was a suitable technique (King, 2012). Underlying causes of respondents’ actions and their interpretations were identified by developing a coding template. Prior to the coding process, a priori themes were developed based on the theoretical background of this study and a prior knowledge of the field setting (Schwartz-Shea & Yanow, 2012, p. 73). Subsequently, two transcripts were coded using the a priori themes. Additional codes were formulated during the coding process, based on quotes of respondents. This ended in several open codes assigned to quotes of respondents. The results of this analysis were discussed with the thesis supervisor and fellow student. Based on the insights and open codes gathered during this meeting all twelve transcripts were analysed. Additional open codes based on the information gathered during analysing the interviews were formulated as well. All interviews

were coded and all important quotes were collected in a codebook in Microsoft Excel. The open codes were clustered to higher order codes called axial codes, which reflect similar codes clustered together. The axial codes were clustered as well to selective codes and in the end the constructed template consisted of hierarchical codes which, clustered together, reflect themes (Figure 1). The initial template was modified several times, based on new insights into interview transcripts. The document analysis was based on the template that was constructed as a result of the transcript analysis. It became clear that the documents were of little use, however some noticeable points could be made. In the end, based on the template and results from the data collection a model was proposed about the effects of accountability artefacts on professional routines. This model is presented in Chapter five of this study.

3.5 Research ethics

It was important to take ethical issues into account during the research practices, in order to ensure integrity of the practices. First of all, attention was paid the sensitivity in handling participant relationships and data collected from these participants. At the request of the focal company, a confidentiality agreement was signed before the data collection started. Moreover, the name of the focal company is not mentioned in this study. Both measures were meant to convey the willingness to provide complete confidentiality. Before the interviews started, the respondents were informed about the purpose of the research, the expected involvement of the respondents and that they had the opportunity to withhold participation. Interviews were only recorded with permission of the respondent, and the transcripts were anonymised. Anonymising the transcripts was done to support deliberative speaking of the respondents and prevent socially desired answers. Furthermore, the transcripts were sent back to the respondents so they could confirm that the content truly represents what they told (Holt, 2012).

In addition, the consistency of the interview questions was taken into account. Because the interviews were semi-structured, the questions were not entirely consistent. However, careful and consistent use of concepts was needed in order to be able to compare and analyse the data. Identical starting questions were used to improve consistency with regard to data collection approaches. During the interviews, the researcher attempted to bring about a deliberative conversation setting, whereby respondents could speak clearly and openly. This was needed in order to attain most information about the respondents' interpretations. The results of these interviews were, as far as possible, disclosed as interpretations and opinions of respondents in Chapter four and not yet subject to interpretations of the researcher in order to improve honesty of the data (Holt, 2012).

The increased pressure from accountability artefacts	Accountability artefacts: <i>forms of control which standardize activities and provide guiding for action</i>	"Well, a lot of rules relating to the content. [...] Legislation is mainly externally driven, focused on the profession. And internally it's more of our own rules."
	Effect of accounting scandals: <i>more regulation as a response to misleading information, turning a blind eye or hold back information</i>	"If you look at the increased laws and regulation of the past years, it is mainly as response to scandals."
Detrimental effects on professional routines	Regulation is obstructive: <i>inefficient, no added value for the customer and only because it is mandatory</i>	"You should add value for the customer [...] but all time is spent on being compliant."
	Time pressure is obstructive: <i>being compliant takes a lot of time at the cost of the real work</i>	"The more you have to report, [...] the less time you have for other things"
	Becoming more anxious and careful: <i>anxious to score an insufficient and not be compliant</i>	"People become too careful. [...] If you know someone will verify your work, you want to be sure about it"
	Colonization: <i>constantly monitoring and fixed on scoring a sufficient</i>	"I have the impression that we are too much fulfilled with being compliant instead of really thinking about the numbers"
	Decoupling: <i>fulfilling rules to achieve legitimacy but in reality keep work unaffected</i>	"Because you did things so many times, it becomes more like tick tick tick"
	Loss of autonomy of decision-making: <i>the scope to make decisions is compromised by procedural controls</i>	"It leaves little room for what I think about it. Because you are reasoning based on the rules."
Beneficial effects on professional routines	Professional discretion: <i>the autonomy to make context-specific judgements and the freedom of external control</i>	"That is not prescribed. For a large part, the plan of approach remains the responsibility of the auditor."
	Standardization: <i>working according to predefined standards</i>	"I think that the rules help you to have a framework"
	Artefact-ostensive interactions: <i>alignment between rules and precodures with what we think we are doing</i>	"I think that the rules are interpreted the same by most people "
	Artefact-performance interactions: <i>controlling behaviour by prescribing a frame of action</i>	"Control is to measure against the norm. And the norm is the legislation so you always have to stick to that. Deviation is no option."
	Accountability artefacts improve quality: <i>quality of works improves by working in accordance with artefacts</i>	"Rules and regulation is needed to do your job in the right way"
Quality improvements	Culture of the organization: <i>the culture within the organization</i>	"We stand for quality and together we want the files to be of high-quality [...] here at the top, the tone is that the quality has to be satisfactory."
	Suggestions for quality improvements: <i>feedback, stimulating a critical mindset and convey importance of quality</i>	"Especially if there was more time and you could spend this to your customer, then I could add more value in a shorter amount of time. "
Differences in job function, experience and generation	<i>The perception about pressure from regulation differs per job function, experience and generation</i>	"I notice that people in their education pay more attention to it, that quality is more important than the customer relation." 21

Figure 1 Codebook data analysis

Chapter 4 Results

In this Chapter the results of the data analysis will be outlined. After the data analysis, four interrelated overarching themes were formulated, namely the increased pressure from accountability artefacts, the beneficial effects on professional routines, the detrimental effects on professional routines and further suggestions for quality improvements. Moreover, it became clear that the perception of pressure from accountability artefacts differs for each respondent depending on job function, work experience and generation. Therefore, it is important to take this fifth theme into account while looking at the effects on professional routines. Quotes are labelled with a number and either RA or AA that reflect whether the quote is from a *registeraccountant* (RA) working in the assurance field or from an *accountant-administratieconsulent* (AA) working in the non-assurance field. This makes differences between these fields more clear and in addition the job function, experience and generation could be retraced (Appendix 1).

4.1 The increased pressure from accountability artefacts

As a response to past accounting scandals and frauds, the pressure from accountability artefacts has increased. This pressure increased in the sense that both the number of rules and regulations became larger as well as the extent of external control. A respondent confirmed that the increased pressure was a result of past scandals:

“Well, you have to deliver quality so it [rules and regulation] is mandatory. But in my opinion it should have been less. [...] But by the past and all what happened in the field of accountancy it just kind of evolved. We created it by ourselves. Kind of sad.” (AA_4)

While scandals and frauds mainly occurred in the assurance field of accountancy, the pressure from accountability artefacts increased for both the assurance and the non-assurance field according to the respondents. However, during the interviews it became clear that the rules and regulations in assurance were more strict and specified than in non-assurance. A respondent who had experience in both assurance and non-assurance confirmed this: *“A small part of that [COS] is for non-assurance. Regulation for assurance is just many times greater.”* (AA_5). The respondent explained that regulation in assurance was greater in the sense that the rules and regulations described more precisely how to perform a task and how to account for

professional conduct. Respondents employed in assurance argued that they had to cope with a framework of standards constantly, in order to accomplish their work conform to the law. An assurance auditor declared that rules are not principal based, but describe exactly how to perform a task: *‘It is not principal based, you have to do what the rules say’* (RA_5). Nevertheless, respondents employed in non-assurance stated that there were still duties that were less controlled by rules and regulation. A non-assurance respondent made a distinction between composing annual accounts and giving advice to customers and composing intermediate accounts:

‘For the annual accounts we have a system of quality control, so rules to take into account, and we have procedures to follow. But for advice and intermediate accounts this is way less because this is more advice-oriented.’ (AA_4)

This indicates that there is a difference between the assurance and non-assurance field with regard to the extent to which work is controlled and pressured by rules and regulation. To the question whether these stricter rules and regulation would prevent future scandals, respondents answered with caution. No one was remarkably convinced that the increased pressure from accountability artefacts would prevent future accounting scandals. Nevertheless, there were some respondents who believed that the quality of work was improved by the accountability artefacts because the chance for making a mistake decreased. Even though, it was declared that scandals could not be prevented completely.

4.2 Beneficial effects on professional routines

It became clear that accountability artefacts were highly directive for the daily work. Every respondent declared that they had to accomplish their work conform the prescribed rules and that deviation should never be an option:

‘It [guidelines] is the starting point. You have to verify. In my opinion, auditing is to measure against the norm. And the norm is the legislation so you always have to stick to that. Deviation is no option.’ (RA_3)

This demonstrates that the standardized work programs and procedures are used as a framework of action, which facilitate to work conform to the law and prevent deviation. Despite the provided frameworks, it still occurred that not everyone performed their tasks in accordance

with the rules. All respondents declared that they would never deviate on purpose, but that it could occur unintentionally. Especially external rules and regulation, prescribed by the Authority of Financial Markets, could be unclear and this resulted in various interpretations about how to perform a task or account for professional conduct. The internal work programs and procedures developed by Accounting BV were described more clearly according to respondents:

“From the external point of view you perhaps have more grey areas, what I just said and internal we have procedures, which I think are described very precisely, so then it is less likely that you deviate.” (AA_2)

Even though the internal rules were described more clearly, respondents acknowledged that the performance of tasks still could differ per person. Both external and internal rules and regulation could be interpreted differently and this led to different performances of tasks. Nevertheless, in the end the result would be the same according to various auditors, namely conform to the rules and regulations:

“I think that the interpretation of questions differs per person, but in the end the result is the same. Everyone will fill in the checklists, but some auditors will interpret some questions differently.”(RA_6)

Respondents declared that if it appeared that someone deviated from the rules, they always attempted to adapt their work in order to achieve compliance. Junior assistants, assistants and auditors worked in teams, so if someone deviated he or she received feedback and had to adjust his or her work. An auditor who carried the responsibility for a team confirmed this: *“If I notice that an assistant does not follow the guidelines, then I will try to say that he has to adjust it and afterwards I will check whether he did it or not.” (RA_3)*. It can be concluded that rules and regulations function as a starting point for daily activities and that all employees radiate the importance of being compliant.

Although the rules were highly directive for respondents, professionals still had to make context-specific judgements in order to be able to draw up a plan based on the rules before auditors started with their tasks. The responsible auditor had to determine which activities had to be done and by whom, and was in the end responsible for the quality of the report. For each customer a new plan of approach needed to be formulated and this required context-specific

judgements from the auditor. Moreover, a respondent argued that context-specific judgements were required for estimated items in financial statements:

‘‘If everything is plugged with legislation, I will not like my job anymore. [...] And I do not think it is possible. Not everything can be plugged with rules and legislation. Estimated items will always exist. And others will have another opinion about it than you do.’’ (RA_3)

This indicates that besides different interpretations of accountability artefacts, professionals’ judgement could cause different performances and choices as well. Divergence between accountability artefacts and actual ways of working could occur as a result of auditors’ different perceptions about what is important and each individual way of working. This demonstrates that the responsible auditor still had autonomy of decision-making, but within the framework of regulation. This was different for employees on a lower level who had less autonomy of decision-making. Nevertheless, assistants responded positively towards the accountability artefacts because it provided them a clear framework. A non-assurance assistant argued that: *‘‘rules help to give guidance and to ensure that the younger assistants know what the frameworks are and what to think about.’’* (AA_2). Several assistants explained that they were not yet completely familiar with all accountability artefacts by themselves. Internal work programs and procedures, based on external rules and regulation, were developed as an attempt to ensure that employees on all levels work in accordance with the rules and regulations.

In conclusion, junior assistants and assistants declared that feedback on delivered work and internal work programs and procedures decreased the chance of making mistakes and in this sense, accountability artefacts improved the quality of delivered work.

4.3 Detrimental effects on professional routines

Besides the beneficial effects on professional routines, there were various detrimental effects on professional routines as well. All respondents confirmed that the pressure from rules and regulation increased in the past few years. The point of view towards the increased pressure was divided among the auditors. Especially auditors from the older generation had the experience of increased pressure from regulation. The younger junior assistants and assistants were more used to working in accordance with predefined rules, because they were educated in a time of increased regulation according to an older auditor:

“I notice that people in their education pay more attention to it, that quality is more important than the customer relation. You can notice that the younger generation is very focused on it [following the rules].” (RA_5)

This indicates that the working in accordance with accountability artefacts is more natural for the younger generation. This was confirmed by most of the junior assistants and assistants who declared that rules and regulation are part of their job and did not think of it as unpleasant: *“It [rules and regulation] is just part of it, if you chose for accountancy you know that it is part of it. I do not think it is unpleasant, I just like it.” (AA_1)*. Even though younger respondents did not think that the rules and regulations were too unpleasant, the majority of the respondents indicated that the increased pressure from accountability artefacts exaggerated. Professional work became more and more preoccupied by being compliant and account for professional conduct. A large amount of time was spent on this and this caused time pressure to fulfil all projects on schedule. This indicates that the increased pressure from accountability artefacts is obstructive. The results of the *SRA Cultuurscan* indicated that there was enough time for projects. Nevertheless, respondents declared that due to the pressure from regulation there was less time available during a project to sit back and evaluate about how the work was done and what improvements could be made:

“Now and then I have the perception that we are way too much occupied with being compliant, so sticking to the rules instead of sit back once in a while and think about the numbers and if it is right or not.” (AA_5)

It could be concluded that there was enough time to finish projects on time, but without leaving time to evaluate in the meantime. The *SRA Cultuurscan* as well stated that there was too little attention for feedback and evaluations. Especially, evaluations of senior managers fell short according to the *SRA Cultuurscan*. This scarcity of time to sit back and evaluate, had consequences for professionals’ autonomy of decision-making. A respondent argued that the time spent on being compliant and account for professional conduct came at the expense of time to think and make context-specific judgements:

“You have to reason on the basis of rules. And for me, it leaves little room for what you think as a person. Because you come to a conclusion based on the rules, it is part of the occupation so that is what you do.” (RA_4)

As a consequence, auditors and assistants work was controlled by accountability artefacts increasingly. The autonomy of decision-making was less on the level of assistants than on the level of auditors because tasks on a higher level called for more context-specific judgements. The tasks which included less context-specific judgements were done by the less experienced assistants.

Furthermore, there was a difference between assurance and non-assurance if it comes to the extent by which work was controlled by accountability artefacts. A non-assurance respondent explained that this was because work in the non-assurance field includes customer-advice: *“I think, in assurance there are a lot more requirements which you have to meet [...], so that is nothing other than legislation for the annual accounts. We are more advice oriented so not just legislation.”* (AA_1). This indicates that tasks in the non-assurance field are less confined within a framework of accountability artefacts than tasks in the assurance field.

Respondents stated that if work becomes controlled by accountability artefacts by a large extent, this would cause ambiguity about the complete picture of the assignment, especially for the junior assistants and assistants. Junior assistants and assistants were assigned to execute tasks for specific items of the annual accounts, each highly loaded with detailed and prescriptive accountability artefacts. As a consequence, they were focused on checklists for these specific items and lost the complete picture on a project according to an auditor:

“You have to tick off checklists [...] because you have to cover everything. But by filling in all these checklists, the ultimate goal is less clear. In my opinion, that is the greatest hindrance. In my opinion it is not about covering everything but that you really think about it” (RA_3)

This quote implies that working in accordance with rules and standardized procedures was perceived as obstructive in some cases. Even though, the possibility to modify rules and procedures in order to make them more useful was restricted. External rules and regulation were made mandatory for the whole accounting profession and could not be adjusted at professionals' personal discretion. Internal work programs and procedures could be modified to a certain extent according to a respondent, but this was not done on a regularly basis:

“I will not adjust major things of course, [...] but within the framework I can adjust things because it is my responsibility. If I do this, it will be in cooperation with my manager and the compliance officer. [...] But this is for internal rules only.” (AA_1)

Another detrimental effect on professional routines was the shortage of time that could be devoted to customers. Less time could be paid to visiting customers and having a conversation with them. This was mainly obstructive for non-assurance employees, because this field of accountancy includes customer-advice. A non-assurance auditor declared that the time spent to rules and regulations did not add value for the customer: *“We have to comply to the quality requirements, but for the customer it does not generate something. And it comes at the cost of a lot” (AA_4)*. For assurance employees this was different because they had to be independent and should not provide the customer with too much advice.

Even though working in accordance with the rules was perceived as a obstructive in some cases, respondents were aware that they had to stick to these rules at all times. In a way, it could be stated that some anxiety for not being compliant was evolved. As a consequence, respondents exaggerated to account for professional conduct. Employees registered everything they did, even if it was not necessary to do so. This came at the cost of efficiency according to an auditor:

“People become too careful. This means that if you have to comply to a set of rules and you know that someone will verify your work, what will you do...You want to be sure that you are compliant. So this will improve the quality but not the efficiency. It takes much more time than needed. Plus, you register things that do not have to be registered.” (AA_6)

This indicates that employees became more careful and afraid of making mistakes. This reinforced the sense of pressure from regulation. As a result employees were solely filled with being compliant and were fixed on the rules at the cost of their autonomy. Furthermore, the overemphasize on being compliant and account for professional conduct, caused that employees marked off checklists without truly considering what the checklist stands for or what activities you should do according to the checklists:

“Because you did it so many times before it becomes more like tick tick tick. Oh I cannot tick everything on the same date...Yes that is because you did it so many times and then

you know the work programme or checklist by heart and then you even forget to open it.'' (AA_3)

This demonstrates that, to a certain extent, tasks become box-ticking exercises whereby employees fulfil rules and procedures in order to be legitimate, but in reality their professional work is unaffected. Not in all cases, performances of tasks were adjusted to the requirements of the checklists, according to several respondents.

To sum up, the increased pressure from accountability artefacts led to various detrimental effects on professional routines. Due to the pressure from accountability artefacts, auditors became increasingly occupied with meeting the standards in order to be compliant. This resulted in time pressure to finish all files and reports on schedule and this came at the cost of time devoted to customers, evaluating delivered work and providing each other with feedback. In addition, filling in checklists became a box-ticking exercise whereby auditors tried to meet the quality requirements without truly considering what the checklists stand for.

4.4 Quality improvements

It could be stated that the beneficial effects of accountability artefacts on professional routines facilitate quality improvements and that the detrimental effects of accountability artefacts on professional routines hinder quality improvements. Even though the increased pressure from accountability artefacts by the Authority Financial Markets was meant to improve the quality of professional work, respondents did propose supplementary possibilities to improve quality. One important element that could cause improvements is the culture of the organization. Various respondents argued that the culture within the organization could be seen as a determining factor for quality. The focus should be on delivering quality and this has to be radiated by everyone: *''We stand for quality and together we want the files to be of high-quality, and that everyone stands for it and contributes to this. [...] Here at the top, the tone is that the quality has to be satisfactory.''* (RA_4). As the results of the *SRA Cultuurscan* showed, the culture within Accounting BV was supportive for the quality. The importance of delivering quality was strongly radiated among all employees of the organization.

Furthermore, quality of work could be increased when auditors could give guidance at the moment itself. Advice and annual accounts were provided when the financial year is closed, but according to an auditor, it would be ideal if auditing could be done continuously and more future oriented instead of afterwards:

‘‘I would prefer business intelligence. So, I mean that you can audit automatically. Now we audit one year later, if the annual accounts are all done because then we have time. In the most ideal situation we could audit every minute. They call it continuous auditing.’’ (RA_3)

In this way, auditors could guide at the moment itself and improve quality. Furthermore, respondents argued that more time was needed per customer. Due to a scarcity of time and budget per customer, there was a shortage in time that could be spend to get to know your customer. This was especially the case for the non-assurance field, because of the advice-oriented tasks. A non-assurance respondent explained that knowledge about the customer could be improved by spending more time with the customer in order to notice the current developments of their organization: *‘‘I think, especially if there was more time and you could spend this to your customer, then I could add more value in a shorter amount of time.’’ (AA_3)*. In addition, increased availability of time would provide more opportunities to give each other feedback and learn from each other as well:

‘‘You could only move forward if they point you to things you did well and things you did wrong. You could learn from the things you did well and then you know okay I am on the right way I should keep doing things like this. And if nobody ever says these things to me, well then they suffer from it themselves.’’ (RA_1)

This is in line with the argument that quality is improved to a greater extent due to external control, rather than the rules as such. External control contributed to quality improvements by providing direct feedback about whether the report had the desired quality or not. As stated by a respondent, rules could be more supportive if they were formulated more as governing principles rather than as detailed prescriptions about how to perform tasks: *‘‘I still would prefer more governing principles from the perspective of the professional association. How do you take care of something? I am not in favour of stuffing it with rules.’’ (RA_3)*. This would leave more room for auditors to make their own decisions based on the information.

Altogether, respondents suggested that more time for evaluation, providing each other with feedback and working in accordance with governing principles instead of strict rules would benefit the room for making your own context-specific judgements. Due to external control, employees would still be provided with feedback about the quality of their files and reports and this would assure trustworthiness of delivered work.

In conclusion, the results from the interviews showed that the increased pressure from accountability artefacts had both beneficial and detrimental effects on professional routines. The beneficial effects could facilitate quality improvements and the detrimental effects could hinder quality improvements. The effects of accountability artefacts on professional routines differed for each respondent, depending on job function, experience and generation. In general, older employees in the non-assurance field perceived the most pressure from regulation and were least satisfied about the increased pressure from accountability artefacts. The younger employees, especially in the assurance field, were more positive about the accountability artefacts because it provided them a clear framework of action. This reduced the chance of making mistakes, but does not prevent future accounting scandals according to the respondents. In addition to the increased pressure from accountability artefacts, with the aim to improve quality, respondents proposed supplementary suggestions to improve quality of delivered work.

Chapter 5 Discussion

In this Chapter the main findings will be discussed in order to answer the main question of this study. The findings resulted in a model, represented in this Chapter. In addition, the theoretical and practical implications of the study will be deliberated, as well as the limitations of this study. Furthermore, directions for future research and a reflection on the process will be provided.

5.1 Main findings

The aim of this study is to examine how accountability artefacts affect the way in which accounting professionals account for their professional conduct. The main question of this study was:

“How do accountability artefacts affect professional routines of both assurance and non-assurance auditors?”

Based on the findings, a model (Figure 2) about the effects of the increased pressure from accountability artefacts on professional routines is proposed. The themes presented in Chapter four were taken into account. The theme differences in job function, experience and generation was considered as a moderator.

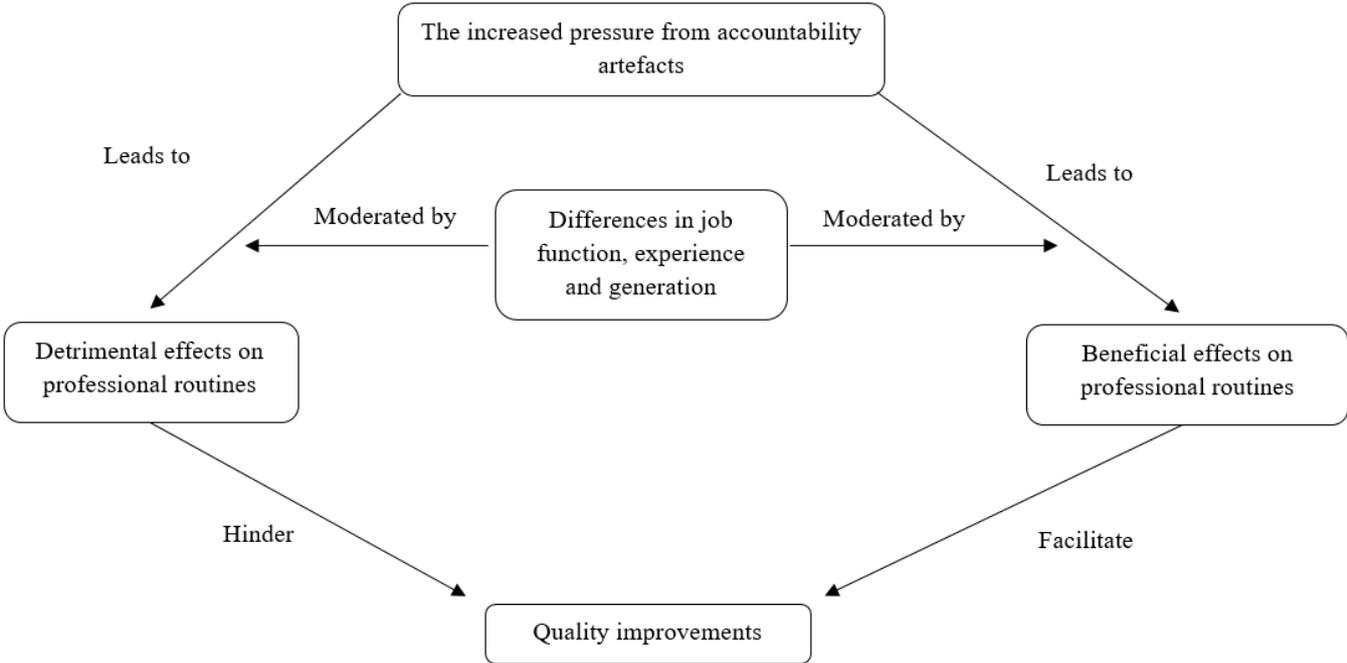


Figure 2 The effects of increased pressure from accountability artefacts on professional routines

As a result of past frauds and scandals, the pressure from accountability artefacts within the accounting profession has increased. Although the respondents were not convinced that this will prevent future scandals, they had to cope with the pressure from regulation and being compliant and this had effects on professional routines.

A beneficial effect of accountability artefacts on professional routines was that artefacts were directive and provided guidance for action. Respondents declared that they tried to obtain alignment between rules and regulations and their perception about how to perform a task. This indicates that respondents tried to achieve alignment between accountability artefacts and the ostensive part of routines. The detailed and strict description of rules and procedures contributed to a strong alignment between accountability artefacts and the ostensive part of routines and thereby decreased the chance for misinterpretations. This was mainly the case for the younger and less experienced junior assistants and assistants who did not yet have all knowledge about the accountability artefacts. On a higher level in the organization, employees had more experience and were reliant on accountability artefacts to a lesser extent. Moreover, all respondents stated that deviation on purpose was no option. This indicates the presence of artefact-performance interactions whereby actors' behaviour is controlled by a prescribed frame of action (Pentland & Feldman, 2005), in this case the accountability artefacts. It could be stated that both the ostensive and performative part of routines were influenced by accountability artefacts. To a certain extent, the interactions within the internal structure of routines improved the quality of professional work.

Although most rules were described in detail, different interpretations of artefacts still occurred. As a consequence, actors had different ostensive parts of routines and this indicates that artefacts cannot be seen as the routine itself (D'Adderio, 2008). In addition, this indicates the presence of artefact-ostensive interactions. In the end these interactions caused different performances of routines, which were not necessarily in line with the artefacts. According to the respondents, deviation solely occurred unintentionally. Intermediate feedback and adjustments had to ensure that in the end all employees worked in accordance with the artefacts. This indicates ongoing interactions between artefacts, ostensive and performative parts of routines with the aim to deliver the desired quality and to be compliant. Besides the strict rules, there was still professional discretion. Auditors on a higher level in the organization still had to make context-specific judgements in cases of estimated items on financial statements or formulating an approach of plan for each customer. Junior assistants and assistants had less professional discretion and performed tasks which were highly loaded with prescriptions.

An adverse effect was the perceived pressure from external control. Employees were fulfilled with filling in checklists and making sure that their file met all requirements of inspection, and lost the overall view on a project. The results showed a certain amount of colonization in the focal organization. Stringent external control caused that employees became anxious to not be compliant and as a result they excessively accounted for their conduct at the cost of their professional discretion. Being compliant became the main concern of employees. Based on the findings, employees in the non-assurance field perceived more pressure from rules and regulation, while the number of rules was less for the non-assurance field than for the assurance field.

Furthermore, the findings made clear that there were some signs of decoupling whereby auditing procedures became box-ticking exercises while professional work was still unaffected. Employees declared that it could occur that checklists were ticked without truly considering the questions or tasks of the checklist. This resulted in divergence between accountability artefacts and the performative part of routines. Both colonization and decoupling are failures of accountability because it does not make professional work more transparent and reliable as opposed by the accountability artefacts (Power, 1997). In this sense, the increased pressure from accountability artefacts appeared to hinder quality improvements of delivered work.

Moreover, working in accordance with rules and regulation caused a decrease of professional discretion. Respondents on a higher level in the organization argued that there was still autonomy to make context-specific judgements, but professional discretion on the lower levels was reduced. The scope to make decisions based on professional knowledge and expertise was compromised by a substantial number of procedural controls. Account for professional conduct by filling in the checklists took a large amount of time and came at the cost of attention to the customer and time to evaluate performances. Artefact-performance interactions were restricted in the sense that there was a limited ability to modify artefacts due to changes in performance. Performances had to be in line with the artefacts in all occasions.

It became clear that the beneficial effects of accountability artefacts on professional routines to some extent facilitated quality improvements. The detrimental effects of accountability artefacts on professional routines hindered the attempts to improve quality. In addition to the accountability artefacts in use, respondents proposed supplementary suggestions to improve quality of delivered work. Respondents argued that quality could be improved if the organization and all its employees would radiate the importance of quality. Additionally, more guidance at the moment itself and continuously auditing would add value to the customers. Furthermore, more time for evaluation and feedback would support the learning ability of

auditors and as a result improve quality. This indicates that employees would favour more feedback about their performances in order to achieve a better alignment between accountability artefacts and the performative part of routines. Moreover, an improved understanding about desired performances of professional routines as a result of more feedback would enhance the alignment between accountability artefacts and the ostensive part of routines.

The rules provided more transparency because everything needs to be reported, but it was not perceived to improve the quality as such. Based on the replies of the respondents, formulating rules as governing principles would enhance professional discretion. This demonstrates that employees would favour accountability artefacts that leave more scope for decisions based on professional knowledge and expertise. In this sense, professional work should be controlled by strict rules and standards to a lesser extent. This would leave more possibilities for artefact-performance interactions whereby performance is less standardized and more based on professional knowledge and expertise. Strict external control and inspection would ensure trustworthiness of professionals' work.

5.2 Theoretical implications

The results of this study have several theoretical implications. First of all, the definition of Jarzabkowski et al. (2016) of professional routines should be discussed. They state that a professional routine "involves considerable autonomy by the actors to use their knowledge and skills, such artefacts do not determine the actions undertaken" (p.126). Based on the findings of this study, it is questionable whether routines of accounting professionals still could be covered by this definition of professional routines. In this study, the focal professionals were increasingly subdued to work in accordance with accountability artefacts and these artefacts determined the actions undertaken increasingly. This is also the case for other professions such as law and medicine, as a result of a loss of public trust in professionals (Vriens, et al., 2016). A renewed definition of professional routines should take working in accordance with the increased amount of accountability artefacts into account. Professional routines are still not determined by artefacts completely, but a nuance should be added with regard to the use of artefacts by professionals.

In addition, if professional routines become more and more controlled by artefacts instead of professionals' specialized knowledge, it could be called into question whether accountancy could still be called a profession or not. The results of this study showed a decline of professional discretion, while professions are characterized by the autonomy of professionals to control their own work and by the use of specialized knowledge and expertise (Anteby, et

al., 2016; Freidson, 2001; Jarzabkowski et al., 2016; Larson, 1997). Therefore, it should be revised whether accountancy is still a profession or not, or the definition of professions should be renewed.

Furthermore, this study contributes to literature about the internal structure of routines. Taken the internal structure of routines into account, it appears that accountability artefacts and the ostensive part of routines are closely related in accountancy. The accountability artefacts do not only represent legislation, but specified work prescriptions as well. This indicates that accountability artefacts extensively describe how the ostensive part of routines should appear and that the artefacts are integrated with the ostensive part. Consistent with Feldman and Pentland (2005), the artefacts provide a strong alignment between rules and procedures and how actions should be performed. Because accountability artefacts and the ostensive part are so strongly related in the accounting profession, it is difficult to say whether there still exists a difference between artefacts and the ostensive part. Nevertheless, different interpretations of accountability artefacts are still possible, which result in different ostensive parts of routines. In this sense, accountability artefacts and the ostensive part of routines are still not completely similar. As a consequence of the strong alignment between artefacts and the ostensive part, it was hard to make a distinction between ostensive-performance interactions and artefact-performance interactions, based on information gathered by interviews. Follow-up research should make this distinction more clear for the accounting profession by observing actual performances and compare this with the prescriptions of the accountability artefacts and with the explanation of conduct given by the respondents themselves. In this way, it should become clear whether the performative part of routines is mainly affected by artefacts or by the ostensive part of routines. In addition, this could make the differences between interactions more clear.

In addition, this study contributes to previous literature about effects of accountability artefacts within the accounting profession. To the best knowledge of the researcher, there is no research done yet about the effects of accountability artefacts on professional routines of actors employed in different functions in an accountancy organization. This study provides more insights into the differences between function, experience and generation of employees within the accounting profession. Especially, for less experienced and younger employees working on lower levels in the organization, there is a strong alignment between artefacts and the ostensive part of routines, which ends in alignment with the performative part as well. The results show that they favour the use of accountability artefacts. An explanation could be that they are educated during the time that the amount of accountability artefacts increased and the external control became stricter. This shows that less experienced and younger employees are already

used to working in accordance with a large number of accountability artefacts and under pressure of external control. Another explanation could be that more experienced employees rely on accountability artefacts to a lesser extent. As a result on continuous reproduction of the routine, the alignment between accountability artefacts and the ostensive part of routines may become less strong (Van der Steen, 2011).

This was not the case for the older employees on higher functions. They declared that working in accordance with the accountability artefacts takes a large amount of time and is not efficient. Because these employees have several years of experience, filling in the checklists became an everyday activity whereby they are not always conscious about what they are actually doing. These respondents responded more unfavourable towards the increased amount of accountability artefacts than the younger employees. Moreover, employees on higher levels have more professional discretion. This indicates that the alignment between artefacts and performances is less tight, because they are less subdued to strict prescriptions. This may end in a broader range of how the performative part could appear than on lower levels.

Additionally, a distinction could be noticed between the assurance and non-assurance field. Employees in the field of assurance are to a greater extent obligated to work in accordance with accountability artefacts. In this field, there is less scope for professional discretion. However, respondents employed in this field declared that they perceived less pressure from regulation than respondents employed in the non-assurance field. This may be the case because employees who chose for assurance were aware of the fact that they will have to work conform to a large amount of rules. In the non-assurance field there is more scope for customer-advice and own interpretation, nevertheless these employees perceive a greater pressure from regulation. This may be the case because relatively, the amount of accountability artefacts has increased more in the non-assurance field than in the assurance field.

5.3 Practical implications

This study made clear that accountability artefacts have various effects on professional routines, depending on job function, experience and generation. It became clear that employees on lower levels in the organization are not always aware of the rules underlying the work programs and procedures they are obligated to use. The results showed that more attention to feedback and learning from mistakes is desired by employees on lower levels in the organization. For Accounting BV it is recommended to investigate possibilities to build in more time for feedback and evaluations in order to improve the quality of work. This could enhance the alignment between artefacts and performances of professional routines and prevent future mistakes.

Additionally, respondents declared that the internal work programs and procedures are likely to become box-ticking exercises after a certain amount of time. This may result in decoupling, which is not supportive for the reliability of professional work. It is recommended to give thought to possibilities to restructure these work programs and procedures in such a way that it preserves actors' consciousness about actions performed. This may reduce the sense of solely being occupied with being compliant.

Furthermore, in the non-assurance field investments could be made in the development of continuous auditing. If work programs are able to keep record of the customers' financial accounts constantly, this will add more value to the customer. This would leave time for the auditor to spend on customer-advice related tasks and thereby improve the customer relation.

5.4 Limitations of the study

This study has several limitations that should be made clear. First of all, the definition of artefacts used in this study is relatively narrow. The definition used, limits the study to discrete material objects and disregards representational forms of artefacts. Representational forms of artefacts are useful to support the promulgation of information to the environment. Examples could be spoken language about artefacts, rules of thumbs or memorized procedures (D'Adderio, 2011). A broader definition of artefacts that includes representational forms, would have ensured that more sorts of artefacts, which may affect professional conduct as well, were taken into account. Furthermore, this would increase the attention to how actors explain the use of artefacts to each other and this would give additional knowledge about how actors interpret artefacts. Actors' mutual explanation about utilization of artefacts may make clear how artefacts are translated into practices and are brought to life in the organization (Wright, 2016).

Additionally, this study hardly made a distinction between external and internal accountability artefacts. The distinction has been made during the interviews, but it would have

added insights if this distinction was made more clear. The effects of accountability artefacts on behavior depend on whether the artefacts are made mandatory by sanction or not (Royer & Daniel, 2017). The external rules and regulations are to a larger extent subjected to sanction than internal rules and regulations. Differences with regard to effects on professional routines could have been more clear if more attention was paid to the distinctions between these kind of artefacts.

Furthermore, this study was limited to interviews about interpretations of the use of artefacts and experiences with working in conformity with artefacts. It is questionable whether the respondents were able to explain their own professional conduct. Respondents' interpretations and explanations of artefacts and their professional conduct may not be similar to their actual performances. Thereby, this study could state somethings about respondents' interpretations of artefacts and the ostensive part of routines, but observations of actual practices would have added insights into how actors actually perform routines.

At last, it cannot be excluded that socially desirable answers were given to questions raised. Given that the fellow student involved in this research works for the company could have added to this. It was tried to overcome the problem of socially desired answers by explaining that transcripts would be anonymized.

5.5 Directions for further research

A quantitative follow-up study could provide insights into whether the increased amount of accountability artefacts truly improved the quality of reports and files delivered by auditors. Records about the number of files of unsatisfactory quality should be kept in order to examine whether this number has been reduced or not. This could provide more clarity about improvements of reliability and transparency of professional work in the accounting profession. Furthermore, the number of accounting scandals could be recorded to investigate whether this quantity has been reduced or not. In addition, the detrimental and beneficial effects of the increased pressure from of rules and regulation could be measured conducting a survey among a great number of auditors. The results could provide insights into the main disadvantages and advantageous of the pressure from rules and regulation and this could be fundamental for future research about the effects.

Additionally, insights into how the artefacts and routines are translated into practice should be improved by examining professional routines in more depth. A suggestion could be to choose one professional routine and study this routine extensively. The relevant accountability artefacts should be analyzed, the ostensive part of routines could be distracted

by questioning how the actor interprets the use of the artefacts, and the actual performance should be examined by observations. In this sense, a comparison could be made between the ostensive part and performative part of routines and whether the artefacts improve the possibility to connect these two parts. This study was limited to the respondents' own understanding of their professional routines, but insights into the effect of artefacts on professional routines could be extended by observations of the researcher.

Furthermore, future research should examine the effect of artefacts on professional routines over a longer period of time. The results of this study demonstrated that after an amount of time the use of artefacts becomes different. Excessive use of the same artefacts caused that actions become box-ticking exercises whereby actors were no longer conscious about what they were doing. More insights into how the use of artefacts changes and into the consequences of these changes may be useful to develop artefacts that support and enhance continue awareness about activities among actors.

An additional suggestion could be to compare the effects of accountability artefacts on professional routines among different accountancy organizations. The respondents within this study has made clear that culture within the organization has an influence on how employees take into account the accountability artefacts. For Accounting BV it could be interesting to examine whether there are differences between various locations of the company and whether this results in dissimilarities in delivered quality of work. These insights could be valuable for the management in order to be able to ensure quality of delivered work on all locations.

5.6 Reflection on the process

The data collection of this study was conducted in cooperation with a fellow student who works for the focal company. As a consequence, I had prior knowledge about the organization and its employees. This had benefits as well as disadvantages. It was beneficial that she already knew which employees would be interesting to interview and the interviews could be planned easily. However, prior knowledge could have been a hindrance as well. Due to my prior knowledge, I had preliminary expectations and underlying assumptions about the situation at the organization. This reinforced the extent to which I was biased and may have reduced my objective view on the results. Despite that, I was able to reduce the extent of bias because I knew less about the field of accountancy than my fellow student did. During the interviews I asked more supplementary questions to make respondents' answers more clear, even though this was about more simple information about the accountancy field. In my opinion, we complemented each other during the data collection period.

During the data analysis, the codebook was modified frequently. Analyzing the data resulted in revision of theoretical understandings, which led to different understandings of the data. The iterative process of the analysis ultimately enabled me to present a full description of the results of the study. It was a time-consuming activity, but it improved my understandings of the results as well as my theoretical understandings.

By this time I am finished with my master thesis, I know that I would do things differently if I would start the study all over again. At this moment, my opinion is that I should have focused on one or two routines in particular to provide a more in-depth view of the performance of these routines. Analyzing the routines should be done using different data collection methods, namely interviews, observations and document analysis. In advance, I was not aware of the strong interrelation between artefacts and the ostensive part of routines within the accounting profession. As a result, I was not perfectly able to make a clear distinction between these two elements.

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Appendices

Appendix 1: Table of respondents

Respondent	Function	Date
AA_1	Junior assistant auditor	25-04-2018
AA_2	Junior assistant business controller	20-04-2018
AA_3	Assistant auditor	24-04-2018
AA_4	Auditor	16-04-2018
AA_5	Auditor	19-04-2018
AA_6	Partner	16-04-2-18
RA_1	Assistant auditor	24-04-2018
RA_2	Junior assistant auditor	23-04-2018
RA_3	Audit manager	24-04-2018
RA_4	Auditor	25-04-2018
RA_5	IT-auditor	25-04-2018
RA_6	Partner	25-04-2018

Appendix 2: Interview guide

Introductie

Voorstellen wie we zijn, welke master we doen en waar ons onderzoek over gaat. Kort omschrijven dat er steeds meer vraag naar accountability is in de vorm van een toenemend aantal regels, procedures en standaarden. Daarna vragen of we het interview op mogen nemen en vertellen dat dit alleen voor analysedoeleinden is. De rapportage in de scriptie zal altijd geanonimiseerd en niet-herleidbaar zijn; en het transcript kan indien gewenst naderhand ter verificatie worden toegestuurd. Als er vooraf geen vragen meer zijn, kan het interview gestart worden.

Interviewvragen

1. Wat is uw functie bij Bol Adviseurs?
2. Welke werkzaamheden horen er bij deze functie?
 - Doorvragen naar een uitgebreide beschrijving van hoe deze taken worden uitgevoerd.
3. Welke regels en standaarden spelen mee bij het uitvoeren van deze taken?
 - Documenten, handleidingen, checklists etc.
4. Kunt u een specifiek voorbeeld geven van een regel of standaard en het gebruik hiervan?
5. Hoe ervaart u het werken volgens deze regels en standaarden?
 - Doorvragen naar positieve en negatieve ervaringen.
6. Hoe bepalend zijn deze regels en standaarden voor uw dagelijkse werkzaamheden?
 - Doorvragen naar aanpassingen of afwijkingen van regels en standaarden
 - Doorvragen waarom er wel of niet aangehouden wordt en of dit bewust wel/niet gedaan wordt
7. In hoeverre denkt u dat de regels en standaarden de kwaliteit van uw werk verbeteren?
 - Doorvragen waarom wel of niet en op welke manier.
8. In hoeverre worden regels en standaarden aangepast of verbeterd naar eigen inzicht?
 - Worden aanpassingen vooraf, tijdens of achteraf bedacht?
9. Komt het wel eens voor dat u zich niet aan de regels en standaarden houdt?
 - Wat gebeurt er als u zich hier niet aan houdt?
 - Doet u dit bewust of onbewust en om welke reden?

10. Heeft u het idee dat het voldoen aan regels en standaarden uw werk wel eens belemmert?

Zo ja, hoe?

11. Zou u dingen anders doen als er minder regels en standaarden waren?

12. In hoeverre heeft u vooraf het idee dat u uw werkzaamheden anders zou willen doen?

13. Hoe zou u uw eigen reflectie op uw handelen in uw werk omschrijven (leren van eerdere positieve en negatieve ervaringen)?

14. Hoe beïnvloeden de regels en standaarden uw kritische blik op uw werkzaamheden?

15. Hoe wordt er na het afronden van een opdracht gereflecteerd op de uitvoering van uw werkzaamheden?

- Doorvragen op welke manier
- Kunt u een voorbeeld geven van een moment waarop u reflecteert op uw werk?
- Welke invloed heeft het reflecteren op de kwaliteit van uw werk?

Afsluiting

Samenvatting van het gesprek geven en controleren of alles goed begrepen is. Vragen of er naar aanleiding van deze samenvatting nog aanvullingen zijn? Als volgens de respondent alles aan bod is gekomen bedanken voor medewerking. Hierbij uitleggen wat de vervolgstappen zijn in ons onderzoek:

- Het transcript kan indien gewenst ter verificatie naar de geïnterviewde worden gestuurd
- De geïnterviewde wordt gevraagd of we naderhand nog vragen mogen stellen
- De samenvatting van het onderzoek wordt naar de geïnterviewde toegestuurd
- De resultaten en conclusie worden gepresenteerd aan de HR manager