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CERTIFIED PUBLIC ACCOUNTANTS' ATTITUDES TOWARDS THE PUBLIC INTEREST AND THE FACTORS THAT IMPACT THOSE ATTITUDES

presented by Amanda Remo

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CERTIFIED PUBLIC ACCOUNTANTS' ATTITUDES TOWARDS THE PUBLIC INTEREST AND THE FACTORS THAT IMPACT THOSE ATTITUDES

A Dissertation

Presented to

The Graduate Faculty of

The University of Wisconsin -- Whitewater

In Partial Fulfillment

Of the Requirements for the Degree

Doctor of Business Administration

By
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DECEMBER 2019

ACKNOWLEDGEMENTS

There are so many people I would like to acknowledge and thank who have supported me through this journey that deserve more than words on paper can express. First my committee chair, Dr. Chih-Chen Lee. I am so greateful for your guidance, quick feedback, and critical eye. I am so grateful for the many email communications and the phone calls to help push me through! At times when the process seemed like a journey that would never end, I knew that you were pushing me to make this dissertation the best version it could be. I always strived to work hard to meet your expectations and standards and hope I have done well. Thank you so much for your expertise and guidance! I would also like to thank my committee members, Dr. D'Arcy Becker and Dr. Robert Yu, for providing guidance, thoughts, feedback, and timely replies. It means a great deal to me to have such a supportive committee!

To someone who I consider a mentor and now a colleague—Dave Cannon. Thank you! It was because of you that I embarked on this journey. You saw something in me and helped guide me to and through this journey. There were many times you were patient through some of my frustrations and helped me gain a better understanding of the challenges I faced. You gave me a passion for this area of research and I hope I have made you proud.

And finally, my dearest Kenn. You have been such an integral part of this journey with your endless support. Words on this page are not enough to convey the gratitude I have for what you have done and the support you have given. I know I could not have done this without you and without your support. Thank you! Thank you all!!

CERTIFIED PUBLIC ACCOUNTANTS' ATTITUDES TOWARDS THE PUBLIC INTEREST AND THE FACTORS THAT IMPACT THOSE ATTITUDES

AMANDA REMO

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ABSTRACT

A core professional value of the accounting profession is the dedication to the public interest. The purpose of this study was to examine factors that impact attitudes towards the core professional value of public interest dedication. This study found certified public accountants (CPAs) who have higher professional commitment have a greater degree of public interest dedication. This study also found CPAs employed in smaller public accounting firms are more professionally committed than CPAs employed in larger public accounting firms and firm size moderates the relationship between professional commitment and public interest dedication. I found professional commitment positively correlates to public interest dedication but only for CPAs in smaller public accounting firms. This study did not find that job function (taxation, audit and assurance, and advisory) impacts public interest dedication. This study contributes to the existing literature by examining factors that impact the attitudes towards public interest dedication.

Keywords: Certified Public Accountants, Public Interest, Professional Commitment

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Certified Public Accountants' Attitudes Towards the Public Interest and the Factors that Impact those Attitudes

Society has long considered certified public accountants (CPAs) to be professionals (Evetts, 2011; Freidson, 2001; Lee, 1995; McClelland, 1990) as CPAs have appealed to society to differentiate themselves from occupations by claiming professionalism through independence and serving the public interest (Sikka, 2008). With society dependent on services provided by professionals, the sociology discipline began to study professions in society. Trait theory, a component of theories of professions, established attributes that are generally more prominent across professions (Greenwood, 1957). These attributes include professional authority, community sanction, ethical codes, and culture, with two core attributes of technical knowledge and service to society (Greenwood, 1957; Toren, 1975). The accounting profession recognizes the core attribute of service to society as a core professional value and refers to this value as the public interest dedication (American Institute of Certified Public Accountants Code of Professional Conduct, Preamble).

Recent studies have argued the professional value of public interest dedication has been compromised to favor the commercial values of revenue generation and client interests, supported through the expansion of consulting services within the accounting profession (Hermanson, 2009; Lee, 1995; Spence & Carter, 2014; Wyatt, 2004). We can think of professions along a continuum where a professional will possess the attributes to a maximum degree and those in an occupation may still possess these attributes, but they will do so to a lesser degree than a professional and reside towards the other end of the continuum (Greenwood, 1957).

The aforementioned studies and many others have tended to focus only on the largest public accounting firms. Very few studies have looked at small public accounting firms or have examined the differences between the larger and smaller public accounting firms. In addition, many of the studies have not examined what factors may impact attitudes towards a core professional value of public interest dedication. This study further examined attitudes towards the public interest by examining the degree of professional commitment held by CPAs in variously sized firms and how professional commitment impacts the degree of public interest dedication. Therefore, I asked the following questions: Are there differences in professional commitment between the variously sized firms? Does professional commitment impact attitudes towards public interest? Does firm size play a role between professional commitment and public interest? Do attitudes towards public interest vary between the work function of the CPA (e.g., auditing, taxation, and other non-traditional services, such as consulting services)? This study attempted to gain a further understanding of what factors impact the attitudes towards the professional value of public interest and how organizations play a role in these attitudes.

It is important to examine whether there are differences between the variously sized firms. The larger firms audit most of the publicly traded companies within the United States, where arguably those employed within the larger firms need the highest level of public interest. The smaller firms, by contrast, do not audit many, if any, public companies. The smaller firms serve a different clientele and do not provide the wide array of services the larger firms do. As a result, CPAs may have a different mindset in the smaller firm setting.

Organizations play a role in promoting or inhibiting professional work through the socialization process (Leicht & Fennell, 1997). Sikka (2008) suggested the larger public accounting firms indoctrinate individuals into putting client interests ahead of the public interest.

A change in control that moves away from "professionals controlling professionals" (Leicht & Fennell, 1997, p. 217) can threaten many of the values in a profession.

An individual CPA's public interest dedication may be impacted by the type of commitment he or she has to the accounting profession. Commitment has been defined in the literature as the relative strength in which the individual identifies with, and is involved in, the organization or profession by supporting and accepting that group's values and norms, acting on behalf of that group, and desiring to maintain membership with that group (Ashforth & Mael, 1989; Aranya, Pollock & Amernic, 1981; Porter, Steers, Mowday, & Boulian, 1974; Suddaby, Gendron, & Lam, 2009).

It has been widely acknowledged in the accounting literature that commercial values include revenue generation and client interests (Gendron, 2002). There is reason to think an individual's employer may impact that individual's attitude and commitment. For example, a CPA possessing a greater degree of organizational commitment may support and accept the organizational values of commercialism held by the larger public accounting firms (Spence & Carter, 2014). To contrast, a CPA possessing a greater degree of professional commitment will more likely affirm pride with being a member of the profession and accept the traditional core professional values of public interest dedication and independence (Fogarty, 2014; Suddaby et al., 2009).

If departures in attitudes towards public interest are more pronounced, or only exist, in the larger public accounting firms, this can create tension among the professionals employed in variously sized firms. The larger firms exert substantial influence over professional associations, as well as regulators of financial markets (Lander, Koene, & Linssen, 2013; Malsch & Gendron, 2013). This influence by the larger firms creates a struggle between the large and small public accounting firms as the smaller firms do not possess the economic capital to combat the influence of the larger firms' push towards commercialism (Lander et al., 2013; Malsch & Gendron, 2013). The struggle with the large firms dominating the profession has implications for the profession at a time of uncertainty in defining who the professionals are and what they do (Brouard, Bujaki, Durocher, & Neilson, 2017), whether they are auditors who protect the public interest or experts without any defined expertise (American Institute of Certified Public Accountants Vision Project, 2011; Guo, 2015; Malsch & Gendron, 2013).

The profession continues to evolve at an increasing rate. Auditors' traditional roles are changing, making those roles less predictable than they have been in the past. Individual CPAs' responses to these changes may lead some to move away from the profession's core value of dedication to public service.

This study contributes to the existing literature by examining factors that impact the attitudes toward the core professional value of public interest dedication. This study also contributes to the existing literature by examining how firm size impacts these factors and moderates the relationship between professional commitment and the attitudes towards the public interest.

Literature Review

Theories of Professions

Society grants the power of prestige for a profession; in exchange, the profession is expected to act beyond its own self-interest and show dedication to the public interest (Aranya et al., 1981; Freidson, 1988; Greenwood, 1957). Professions play an essential role in our society as well as an important role in shaping the behaviors of individuals employed within professions (Greenwood, 1957).

Early theorists established attributes and attitudes that appear to distinguish a profession from an occupation (Goode, 1961; Greenwood, 1957; Hall, 1968; Moore, 1970). Greenwood's (1957) seminal paper established attributes of a profession, including systematic theory or technical knowledge, professional authority, community sanction, culture, and ethical codes which establish service to society (Greenwood, 1957; Toren, 1975).

Systematic theory or technical knowledge is an underlying knowledge of a body of theory that is an established system and requires mastery of abstract concepts by the professional to perform the skill of their profession (Greenwood, 1957). This technical knowledge serves as the foundation on which a professional is trained and uses to perform a skill which is not present in the training of non-professionals (Greenwood, 1957). In the profession of CPAs, there is the use of specialized knowledge in the application of generally accepted accounting principles (GAAP) and generally accepted auditing standards (GAAS) to serve the public interest through the independent audit.

Professional authority is exercised among CPAs in the service they provide through the independent audit. The use of specialized knowledge by the CPA in accounting and auditing standards allows the CPA to use professional judgment on assertions made by management regarding the financial position of the entity. The embodiment of professional judgment occurs when a CPA refuses to give in to management who may desire select treatment when that treatment deviates from authoritative guidance of the accounting profession (Fogarty, 2014).

With community sanction, professions appeal to the community for authority on technical matters through licensure and enjoy being free from reproach by the community on technical matters that may restrict the professional judgment of the professional (Greenwood, 1957). Individuals are required to have a formal education and require proof of knowledge through a rigorous examination to obtain the CPA designation. All CPAs also maintain the privileges of community sanction through continuing professional education on professional knowledge, including ethics, required to maintain their designation.

A profession enjoys a professional culture through formal groups of professional associations (Greenwood, 1957). Professional associations help establish the norms and principle beliefs of the group, including the central value of service to the public (Greenwood, 1957). In public accounting, the primary professional association is the American Institute of Certified Public Accountants (AICPA), which represents the profession and establishes the ethical standards of the profession.

Professions typically establish formal and informal codes of ethics, with these codes centering on the public interest dedication (Greenwood, 1957). In the accounting profession, the AICPA has established a *Code of Professional Conduct* which provides a framework of ethical behavior and professional responsibilities. Professions are expected to serve society in which impairment of societal welfare would occur if the service were absent (Greenwood, 1957). The public accounting profession is expected to demonstrate public interest dedication through service to the public by contributing to sound capital markets through the independent audit (Fogarty, 2014). Society and stakeholders, current and future, see auditors as experts who prepare audits for the benefit of third-parties. These third parties include shareholders, lenders, government, and all other direct and indirect stakeholders. Auditors express an opinion on the reliability and fairness of the financial statements. These stakeholders rely on and place trust in the audits of the profession, and society expects the profession to act in the interest of the public (Davenport & Dellaportas, 2009).

Decoupling Practices and the Movement Towards Commercialism by the Larger Public Accounting Firms

While prior studies have discussed the growth of consulting practices, which have been argued to impair auditor independence and public interest dedication (Forgarty, 2014; Hermanson, 2009; Lee, 1995; Spence & Carter, 2014; Wyatt, 2004) institutional theory assists in understanding what may be occurring within the larger public accounting firms. In their seminal paper, Meyer and Rowan (1977) discussed how organizations emulate rules of their institutional environments, such as values and behavior society deem important. Organizations model the structures and practices of similar organizations to compete for legitimacy (DiMaggio & Powell, 1983; Leicht & Fennel, 1997; Meyer & Rowan, 1977). Organizations must adopt these rationalized rules which allow the profession to maintain their exclusivity (Meyer & Rowan, 1977). The accounting profession gains its legitimacy through its dedication to the public interest, and the AICPA assists in social legitimacy by convincing society the profession serves the public interest through oversight of its members with a code of professional conduct (Fogarty, 1992). Having this formal structure safeguards the practices of the profession from being questioned (Meyer & Rowan, 1977).

Meyer & Rowan (1977) discussed this emulation of rules as a myth. Organizations demonstrate this by keeping activities that maintain appearance and significance within society, even if these activities are inefficient (Meyer & Rowan, 1977). Many organizations decouple their practices from the formal structure of rationalized myths they emulate (Meyer & Rowan, 1977).

These decoupling practices can be argued to be occurring within the accounting profession through the larger public accounting firms maintaining their legitimacy through the activity of auditing and claims of service to society. However, it can be argued the larger firms have decoupled the activity of service to society through moving away from their core function of auditing, taxation, and accounting-related services and practice as professional service firms. With global revenues of $134.3 billion in 2017 and increasing approximately 10% in 2018 to $148.26 billion in 2018 (see Tables 1 and 2), the economic influence of the Big Four accounting firms can have a significant impact on regulators and professional associations should firms object to undesirable policies (Deloitte, 2019; Ernst and Young, 2019; KPMG, 2019; PricewaterhouseCoopers, 2019; Sikka, 2008). The larger firms are offering services outside of the core professional work of audit, tax, and other accounting-related services, and are competing with non-professionals in a space only on the margins of the core professional work. It has been argued the larger firms have shifted from a professional organization and are acting more like their Fortune 500 clients, where commercial values take precedence (Suddaby et al., 2009; Wyatt, 2004). The Big Four accounting firms are an oligopoly and have difficulty growing by merely providing more audits; in order to expand, they need to offer these diversified services (Rapoport, 2018). Since 2012, revenue generated by audits grew a mere 3%; a bulk of the growth in revenue came from consulting and advisory service, which has increased by 44% (Rapoport, 2018).

In a 2004 speech at the annual meeting of the American Accounting Association, Arthur Wyatt (2004), a former partner of Arthur Andersen and member of the Financial Accounting

Standards Board, argued the accounting profession's loss of professionalism evolved slowly. Wyatt (2004) asserted that the boom in consulting services generated revenue beyond what auditing could bring in and close relationships with clients impair auditor independence.

In the 1960s, Arthur Andersen undertook an engagement led by audit-trained personnel assisting IBM with a punch card installation for General Electric (Wyatt, 2004). This successful engagement opened the door for what would become Andersen Consulting, giving the firm a competitive advantage on which they capitalized (Wyatt, 2004). Other firms, aiming to compete with Andersen, adapted by expanding and providing any service that would generate revenue (Wyatt, 2004).

As the larger public accounting firms began to offer non-traditional services such as information technology services, consulting, and other services outside of the traditional professional training and knowledge, non-CPAs joined the consulting practices of firms, changing the culture of the firms as a whole (Wyatt, 2004). Wyatt (2004) discusses that experts from fields other than accounting naturally lacked a background in the AICPA *Code of Professional Conduct*. Further, their mindset on professionalism differed from CPAs due to different academic preparation and work history. As these consulting practices grew, non-CPAs were able to exert influence over the conduct of the firm as a whole. Traditional CPAs' mindsets about issues such as independence from clients were no longer necessarily interpreted the same way by all employees at firms with strong consulting practices (Wyatt, 2004).

As consulting practices grew within the firms, the potential for commercial values to overrule professional values increased (Fogarty, 2014; Malsch & Gendron, 2013; Suddaby et al., 2009; Wyatt, 2004). Firms saw their consulting practices as new revenue streams and used audit engagements to attract consulting engagements (Wyatt, 2004). Client acceptance decisions were also based on the type of values, professional or commercial, that dominated within the firm (Gendron, 2002). In a qualitative study conducted by Gendron (2002), the author found client-acceptance decisions made by firms where commercialism dominated and when client management was viewed as the primary stakeholder centered around profit motivation and the importance of providing additional services beyond the audit to the client. Conversely, the study found that in firms where professional values dominated, profit motivation did not rank as important due to the potential of compromised independence, and the public and third parties were viewed as the primary stakeholders rather than the management of the client (Gendron, 2002).

Eventually, having two sources of revenue from a client led to conflicts of interest. Firms having a considerable financial stake in these clients wanted to maintain those relationships (Wyatt, 2004). The reality of consulting revenues exceeding audit revenues led firms to use their audits as loss leaders; audit fees were low-balled with the expectation that audits would lead to consulting engagement (Zeff, 2003a). "The practice of accepting an audit engagement with the expectation of offsetting early losses or lower revenues with fees to be charged in future audits is a threat to the independence of the auditor" (Commission on Auditors' Responsibilities, 1978, xxx). While competition had always existed to some extent, the audit evolved into a commodity being sold instead of the quality of the audit (Zeff, 2003a). Retention of clients and aggressive profit pursuits by firms put pressure on the values of the profession (Zeff, 2003a).

This new client–firm relationship also changed how clients felt about their accounting firms. Clients began to leverage the high fees they were paying and became more aggressive, threatening to switch auditors if their accounting demands were not met (Malhotra, Morris, & Hinings, 2006). The end to a prohibition on accounting firm advertising provided clients with new opportunities to find new firms and change auditors more easily (Zeff 2003a). The pressure to keep these valuable clients led to auditors compromising in areas of accounting treatment rather than adhering to professional values (Zeff, 2003a). Commercialism fostered an environment within firms where auditors believed they could not stand up to a client with questionable accounting practices (Zeff, 2003b). In firms where income targets existed, the consequences of not meeting targets were extreme, including dismissal from the firm (Zeff, 2003b).

Socialization in the Larger Accounting Firms

Socialization is a process undertaken by an organization to shape individual behavior on how to perform tasks and impart organizational values and norms (Caldwell, Chatman, & O'Reilly, 1990; Fogarty, 1992). Typically, an organization is the most influential component of an individual's career. Therefore, the individual is motivated to accept the organization's attributes (Fogarty, 1992). Fogarty (1992) refers to the ideas of Powell (1988) how socialization is a significant component of institutional theory:

> An important aspect of institutional work is the socialization of new members which is undertaken most conscientiously by members with the greatest stake in the existing institutional order. Socialization involves individual actions which, in its aggregate, specifies the internal labor market of the organization. Since the organization is what its members become, socialization spans micro and macro levels of analysis (Powell, 1988, as cited in Fogarty, 1992, pp. 131 -132)

The environment of commercialism by the larger firms has been encouraged through firm socialization (Malsch & Gendron, 2013). The socialization process CPAs undergo in the organization is far-reaching and critical to the success of the firm (Iyer, Bamber, & Barefield, 1997). Socialization is an antecedent of organizational commitment and includes a "cultural dictum that the worst evil is a lost client" (Fogarty, 2014, p. 65).

Socialization influences the up or out philosophy typically found in the larger public accounting firms (Carter & Spence, 2014; Dirsmith & Covaleski, 1985). Up or out occurs when an individual must make the step up from senior manager to partner after a certain amount of time or leave the firm (Carter & Spence, 2014). This up or out philosophy creates less diversity within the firm, and strengthens the firm's culture (Dirsmith & Covaleski, 1985). Superiors often view those employees whom they promote as having views aligned with the organization (Ponemon, 1992). Management creates a self-perpetuating culture when individuals hired and promoted share similar views as the organization (Ponemon, 1992).

Larger firms typically provide in-house training for continuing professional education (Wheeler, Felsing, and Reilly, 1987). The nature of the training provided is more structured, commonly taught by the firm's staff, and is where CPAs learn the firm's methods (Wheeler et al., 1987). Conversely, CPAs in smaller firms often have more variety in their continuing professional education as they obtain their information from outside sources and are generally taught by professional instructors (Wheeler et al., 1987).

In a study conducted by Carter and Spence (2014), the authors interviewed 32 professionals on the types of individuals that make partner in the Big Four and noted much importance was placed on commercialism by the interviewees and that the larger firms have outgrown the profession in which they began. Career advancement within the firm is accomplished based on the amount of revenue that can be generated and not demonstrated through the application of specialized technical knowledge (Carter & Spence, 2014; Fogarty, 2014). In order for the promotion to partner level in the Big Four firms, an individual would need to contribute to the bottom line (Carter & Spence, 2014; Spence & Carter, 2014). The interviewees discussed the techniques used in the socialization process where the accountants experienced the firms increasing attention on sales and not accounting (Carter & Spence, 2014; Spence & Carter, 2014). One such technique included mandatory training with the required reading of a book titled *Strategic Selling* (Spence & Carter, 2014). Being a salesperson was at the forefront of making partner; one associate partner who was interviewed stated they would make partner once they were able to contribute $3 million in annual revenue (Spence & Carter, 2014). The authors discussed what was notably absent in the interviews of partners and non-partners on what was considered the ideal partner of Big Four accounting firms; "serving the public interest" and "acting with integrity and in accordance with ethical principles" (Spence & Carter, 2014, p. 955). These professional attributes appear to be limiting and are becoming a constraint.

The use of management by objectives is another technique found in a study by Covaleski, Dirsmith, Heian, and Samuel (1998), where control was being used over managing partners, impacting their actions and aligning with organizational values and practices. For example, the process of audit efficiency by the firms may be limiting the professional judgment of the CPA (Fogarty, 2014), which may impact their public interest dedication. The environment of efficiency hinders professional judgment by circumventing the time allowed spent on audits, by relying on work done by others, and by forgoing compliance testing that is time consuming (Fogarty, 2014). Even after the passage of the Sarbanes-Oxley Act (SOX) in 2002, large firms are still embracing the revenue generation of consulting services (Hermanson, 2009).

Organizational and Professional Commitment

People classify themselves into various social groups, including religious affiliations, organizations, and professions (Tajfel & Turner, 2004). An individual's sense of self is defined by these perceived social group memberships, which can predict certain intergroup behaviors (Tajfel & Turner, 2004). An individual possessing a particular group identity will perceive themselves as a member of, and feel the fate of, that group (Ashforth & Mael, 1989). These social groups help individuals make sense of their environments by categorizing and describing not only others but themselves (Ashforth & Mael, 1989; Tajfel & Turner, 2004). Prior literature has established commitment as a measurement of acceptance of values and beliefs of a particular group with which one identifies (Ashfort & Mael, 1989; Aranya et al., 1981).

An individual tends to choose groups that exemplify the identity of the individual, which enhances commitment to the group through loyalty, support to help the group reach its goals, and internalization of the group's values and norms (Ashforth & Mael, 1989; Rhoades, Eisenberger, and Armeli, 2001). The literature has described commitment by the following three elements: accepting the values and norms of the group, identification with the group, and desire to maintain membership in the group (Aranya et al., 1981; Suddaby et al., 2009).

With the accounting profession moving towards commercialism, questions surrounding the ethical integrity of the profession have emerged (Wyatt, 2004). Gradually, the values of the firm (organizational commitment) begin to conflict with the values of the profession (professional commitment); the conflict first emerged as the public accounting profession began to move outside of traditional boundaries of services by offering other non-traditional services while attempting to maintain barriers that protected the privileges of the profession (Malsch &

Gendron, 2013). This conflict has been studied over a long period (e.g., Aranya et al., 1981; Goetz, Morrow, and McElroy, 1991; Malsch & Gendron, 2013; Suddaby et al., 2009).

Several studies have investigated factors that may impact one's professional or organizational commitment. Factors examined include employment of a CPA inside or outside of public accounting (Hastings & Hinings, 1970; Suddaby et al., 2009), employment of a CPA at a large or small public accounting firm (Goetz et al., 1991; Suddaby et al., 2009), and whether the CPA is at an advanced rank (partner) and how much experience he or she has in public accounting (Aranya et al., 1981).

Aranya et al. (1981) studied professional commitment in relation to income satisfaction, organizational and professional conflict, and organizational commitment. The authors found a positive relationship between organizational and professional commitment and found organizational commitment to be the most telling predictor of professional commitment (Aranya et al., 1981). The authors also found professional commitment to be different at different levels within the organization; partners, whom the authors argued are more mature in their professional motivation, and sole-practitioners showed greater professional commitment than did the chartered accountants at senior and non-senior levels (Aranya et al., 1981). The authors also found as rank increased, organizational–professional commitment conflict decreased; the authors argued more significant experience assists in the resolution of conflicts, either due to less sensitivity to conflicts or because professional commitment is less vulnerable to conflict (Aranya et al., 1981). Results from the study conducted by Aranya et al. (1981) are somewhat different than what was found by Sorensen and Sorensen (1974). Aranya et al. (1981) stated the average score, measured by taking the mean score on a 7-point Likert scale of a 15-item questionnaire, found on professional commitment in their study was low. The authors argued the low score may bring doubts about the chartered accountants' attitudes towards professional values and stated further empirical research should be done to determine if these low scores on professional commitment are due to high levels of commercialization (Aranya et al., 1981). We also do not know the differences between the variously sized firms with the study conducted by Aranya et al. (1981), as the results were aggregated on rank of the chartered accountant (partners and sole-practitioners, managers, and seniors and non-seniors) and do not mention the relationship between those at variously sized organizations.

Goetz et al. (1991) studied professionalism between large and small public accounting firms. The authors measured professionalism through five attitudinal traits from Hall's (1968) professionalism scale refined by Snizek (1972), and found increasing firm size negatively impacts professionalism (Goetz et al., 1991). However, the authors found that CPAs' rank within the firm significantly impacts professionalism more so than firm size; except for self-regulation and belief in service, professionalism increased with increasing rank within the firm (Goetz et al., 1991). The exceptions are interesting as the authors found belief in service to be greater in the smaller accounting firms and decreasing as firm size increases (Goetz et al., 1991).

Suddaby et al. (2009) expanded the stream and encompassed work context, work content, and location of the individual within the firm, as well as the size of the firm. While Aranya et al. (1981) found organizational and professional commitment to be similar, twenty years later, findings from Suddaby et al. (2009) showed what the authors stated as an "interesting, if somewhat confusing picture" (p. 421). The authors found chartered accountants employed in the Big Four firms to have a lower commitment to the organization than to the profession; the chartered accountants surveyed demonstrated they were still committed to the profession, yet demonstrated contradictory attitudes in what appears to be a deterioration of attitudes of the professional value of independence enforcement of those chartered accountants employed in the Big Four firms (Suddaby et al., 2009). Also, CPAs demonstrating professional commitment are more likely to view their designation as an achievement of status or position in the profession versus viewing their designation as utilitarian to enhance earnings (Suddaby et al., 2009). More contradictory findings by the authors, however, showed those in the top level of the organization viewed their chartered accountant designation in commercial and utilitarian terms.

My study differentiates itself from the study by Suddaby et al. (2009), as their study also captured Canadian chartered accountant attitudes which may have been different from CPAs in the United States during the same period. Canada had not experienced the same level of corporate fraud that occurred in the United States with Enron, and Canadian chartered accountants were not as directly impacted as were the United States' CPAs. Additionally, Canadian capital markets are different from United States markets (Gray, 2005). Also, the study conducted by Suddaby et al. (2009) occurred at a time when the United States accounting profession was in a transition of adapting to new regulation and legislation brought on by SOX of 2002. The authors stated while the study did show mixed results, this could be due to the profession being in a state of self-reflection as their study was conducted so close to the scandal of Enron and Arthur Andersen (Suddaby et al., 2009). This study is far enough away from that shock to the profession that it can examine if those same attitudes captured in the study by Suddaby et al. (2009) have changed as the profession is now working in a new state of normalcy. SOX changed the profession with the new adoption of required audit partner rotation, disallowing audit firms to also provide consulting services for audit clients in an attempt to protect the public interest and investors. This present study focused only on CPAs in public accounting in the United States, instead of Canadian chartered accountants employed in public accounting, industry, and government.

Lee (1995) argued the profession's sense of the public interest dedication has been lost and, therefore, is indistinguishable from any other for-profit business. Lee (1995) further argued that the public interest dedication of the profession has always been a veil for economic interests. As a result of this breakdown in public interest dedication, the profession and society have paid a high price (Wyatt, 2004). A reason a profession exists apart from occupations is not only founded on but continues to exist based on the work performed to benefit the public good and not serve in the profession's self-interest (Dellaportas & Davenport, 2008).

Hypothesis Development

Professional Commitment Between the Firm Sizes

It has been argued:

> Accountants may share a basic understanding of what it means to be a professional but the way in which they translate that understanding into practice will strongly be influenced by the organizational identity expressed within the accounting firm to which they belong. (Empson, 2004, p. 778)

These aforementioned prior studies give an interesting insight into what has occurred within the accounting profession over the last several decades. The changes that occur in CPAs who work for the larger firms cannot necessarily be assumed to occur in the other size firms because they serve a different set of clients. The Big Four and the larger non-Big Four firms work in a global setting and tend to have multi-national clientele, and the smaller firms work in a local setting and appeal to more local clientele with differing client demands (Lander et al., 2013; Ramirez, Stringfellow, & Maclean, 2015). In addition, larger firms have organizational structures which may inhibit professional autonomy (Lander et al., 2013), whereas in smaller firms, "professionals control professionals" (Leicht & Fennell, 1997, p. 217) as they employ fewer non-professionals (Lander et al., 2013). Wyatt (2004) asserted that the underlying causes of the decline in professionalism still exist, namely the internal culture and behavior of the large accounting firms.

While the profession as a whole is united in a collective identity of being accountants and is impacted by regulations which provide normative rules for the profession, the growth of the larger firms has made the profession more heterogeneous (Ramirez et al., 2015). Larger firms now employ consultants: attorneys, statisticians, logistics experts, marketers, data analysts, and information technology specialists who may lack unity in attitudes towards the professional value of public interest dedication (Wyatt, 2004).

It can be argued that protecting investors and the public interest is best handled by professionals. As Shaub and Braun (2014) stated, "the public interest outcome is the very reason that the audit is required" (p. 5). In the Supreme Court case United States v. Arthur Young & Co. (1984), Chief Justice Warren Burger stated, "This 'public watchdog' function demands that the accountant maintain total independence from the client at all times and requires complete fidelity to the public trust" (pg. 818). Employees of the consulting practices do not share this dedication as they lack background and training in the AICPA *Code of Professional Conduct* and experienced a different educational background. The more influential the consulting practice is within a firm, the more employees who work in consulting practice impact firm values.

The loss of professional control in the accounting profession has led to more intervention and regulation by authorities (Ramirez et al., 2015). More CPAs are employed within the larger firms and those firms are changing in control structure where the larger firms are "adopting managerial structures of control and accountability" (Derber, 1983; Leicht & Fennell, 1997; Suddaby et al., 2009). When CPAs are exposed to control by management, organizational rules may replace or hinder professional judgment (Derber, 1983; Goetz et al., 1991; Subbaby et al., 2009). Smaller firms, by contrast, have fewer non-CPAs employed within the firm and CPAs have a greater voice in the management of the firm and are freer to use professional judgment (Goetz et al., 1991).

Literature has found differences between the larger and smaller public accounting firms. Sorensen and Sorensen (1974) found CPAs in large public accounting firms are impacted by the bureaucracy of the organization, resulting in declining professionalism. Goetz et al. (1991) found firm size impacted professionalism as well; the authors found as firm size increases, professionalism decreases. Coram and Robinson (2017) found similar results to Goetz et al. (1991), where professional values were stronger in the smaller public accounting firms than the larger accounting firms. Suddaby et al. (2009) found those chartered accountants' attitudes towards the professional value of independence enforcement lower for those in the Big Four accounting firms than those in the smaller public accounting firms.

Based on previous findings and the previous discussion, I advanced the following hypothesis.

> H_1: CPAs who are employed in the larger public accounting firms have a lower professional commitment than CPAs employed in smaller public accounting firms

Professional Commitment Impacting Public Interest

The AICPA recognizes and acknowledges the profession's dedication to the public interest in the preamble of the *Code of Professional Conduct* (AICPA Code of Professional

Conduct). The principles outlined in the *Code of Professional Conduct* guide members in conduct and in their professional responsibilities, including serving the public interest (AICPA Code of Professional Conduct).

Professional commitment measures the degree to which one is dedicated to and accepts the values of the profession (Ashfort & Mael, 1989; Aranya et al., 1981). A CPA with a greater degree of professional commitment may have stronger support towards the professional value of public interest and hold the value as more important than a CPA who has a lesser degree of professional commitment. There are several ways in which professional commitment of a CPA may be impacted, including socialization by the organization where the CPA is employed and active involvement with the profession by the CPA.

Hastings and Hinings (1970) examined professional commitment towards professional values among those in organizations in which organizational values and professional values conflicted. The authors found individuals who were socialized and subject to organizational values were less committed to professional values and deemed those professional values as less important (Hastings & Hinings, 1970). An individual may experience conflict if the values of an organization are not compatible with the profession (Bamber & Iyer, 2002; Hastings & Hinings, 1970). If there are conflicting values, Gendron (2002) suggested when an individual is embedded within an organization in which one value dominates, the individual is more likely to accept the values and beliefs of the organization. The results from Gendron (2002) suggested a CPA accepting the values and beliefs of the organization where organizationl values dominate and conflict with professional values may have a lesser degree of professional commitment and find professional values, such as public interest dedication, as less important because they are not being sociaized towards professional values.

CPAs within any organization may choose to be more or less involved with their profession through a variety of ways, such as conference attendance, volunteering on committees, and seeking outside sources of continuing professional education not offered by the employing firm. In a study conducted by Gendron, Suddaby, and Qu (2009), chartered accountants who were actively involved in the profession beyond compliance with any minimum standards were found to have a greater degree of professional commitment than those who were not as actively involved. Increased involvement, it has been argued, would remind accountants and also make them more aware of the importance of the profession (Gendron et al., 2009; Hall, Smith, & Langfield-Smith, 2005), which includes protecting the public interest. The results from the aforementioned studies suggested CPAs who have a greater degree of professional commitment would be more aware of and reminded of the importance of the professional value to protect the public interest.

Based on previous findings and the previous discussion, I advanced the following hypothesis.

> H_2: CPAs who are more professionally committed have a greater degree of public interest dedication.

Moderation of Firm Size

Accounting firms may impact individual attitudes toward professional values and beliefs through the socialization process. Commitment is argued to be an objective of socialization as it helps with goal congruence of the individual and the organization (Fogarty, 1992). Gendron (2002) argued organizations who favor one set of values (commercial or professional) structure their organizational processes to influence the conduct and decisions made by those within the firm towards that particular set of values and to prevent conflict between the competing values. If there is a misalignment between the values of the profession and the values of the accounting firm, the norms of the accounting firm may take precedence (Ponemon, 1992). A CPA who has difficulty conforming to the culture may be more likely to leave the firm (Bamber & Iyer, 2001; Ponemon, 1992). Any CPAs with views similar to those in senior levels are more likely to be promoted (Ponemon, 1992), strengthening the current culture and minimizing diversity of the culture within the firms (Dirsmith & Covaleski, 1985; Ponemon, 1992).

Sorensen and Sorensen (1974) found bureaucratic environments impacted CPAs' professional ideals where CPAs of higher rank in the organization held organizational values higher. The authors suggested it is due to the socialziation process that occurred in those bureaucratic environments (Sorenson & Sorenson, 1974).

CPAs in larger accounting firms differ from CPAs in smaller firms. The larger firms have increasingly grown in size and identify "more closely with corporate bureaucracies than traditional professional partnerships" (Suddaby et al., 2009, p. 417). More work is embedded in the large heterogeneous firms, and these firms have shifted away from the traditional boundary of accounting related services towards non-traditional accounting services (Suddaby et al., 2009). CPAs in larger firms may have limited professional autonomy due to the bureaucratic nature of the large firms (Goetz et al., 1991), and values may differ among CPAs in the larger public accounting firms where revenue generation and expansion of providing a wide array of non-traditional services dominate.

It has been suggested that the commercial values of the larger public accounting firms and the values of the profession are unlikely to be found as equal; one will dominate the other (Gendron, 2002), and larger public accounting firms may no longer desire professional values

(Suddaby et al., 2009). It has been argued in the aforementioned studies that due to the diversification of services offered in the large public accounting firms and the socialization process CPAs are exposed to, CPAs' professional values have become impaired and have been subsumed with organizational values.

Those CPAs employed in the larger public accounting firms still possess a level of professional commitment, however, the degree to which professional commitment positively relates to the professional value of public interest may be tempered. I used firm size as a proxy for the actions argued to be occurring within the firms, and thus, firm size will impact this relationship where professional commitment of CPAs employed in the smaller public accounting firms increases at a greater degree than among CPAs employed in the larger public accounting firms.

Based on previous findings and the previous discussion, I advanced the following hypothesis.

> H_3: Firm size moderates professional commitment and public interest dedication where professional commitment positively impacts public interest dedication but only for CPAs in the smaller firms.

The Profession Segmented

Bucher and Strauss (1961) brought the argument of segmentation of professions into the sociological literature with their seminal paper. These segments may be represented by specialties in which the profession is divided by type of work performed (Bucher & Strauss, 1961). This segmentation can be seen within the accounting profession. The profession is segmented between those who work in public practice, industry, or government. Additionally, public practice is segmented between those who work in the Big Four versus those who do not work in the Big Four, with a further segmentation of job function through the specialties of tax, auditing, and advisory services. The professions may not necessarily unite in common interests or exist as a homogeneous entity, but instead may be defined by the domination of one or more segments within the profession (Bucher & Strauss, 1961; Ramirez et al., 2015). The study conducted by Suddaby et al. (2009) aggregated accounting-related work, such as auditing, compared to non-traditional related work. However, the authors did not segment individually between auditing and taxation (Suddaby et al., 2009). The authors found chartered accountants who provide non-traditional services are more committed to their organization and clients than those who provide core traditional services.

I explored whether job function impacts CPAs' attitudes towards public interest dedication. It can be argued that taxation is not independent of the client, and public interest is a constraint. There is unavoidable pressure for CPAs between serving the client and adhering to the principles of the tax system (Stuebs & Wilkinson, 2010). Capturing attitudes in the different work functions will help determine if differences exist between work functions and answers calls from existing literature on testing within-profession differences (Malhotra et al., 2006). Testing for differences between work functions may help establish a baseline for future research. Without any a priori knowledge in the extant literature, I did not make assumptions as to the direction of the following hypothesis:

H_4: CPAs in different job functions have different levels of public interest dedication.

Model

Figure 1 represents the model for the preceeding hypothesis. This model demonstrates the factors that are hypothesized to impact atttitudes towards public interest dedication.

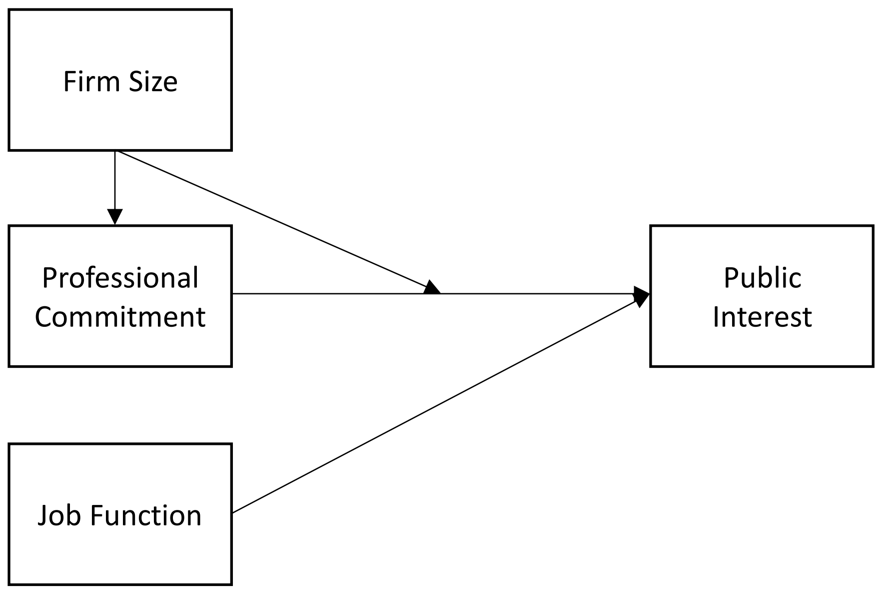

Figure 1. Research Model

Measures

Size of Public Accounting Firm

Size of public accounting firm is firm size where the CPA is employed. Size was used as both an independent variable and a moderating variable in the analysis. The size of the firms was broken down into the following two categories: Big Four and large public accounting firms with the number of employees 250 or more (example: Grant Thornton, BDO, Crowe, Plante Moran, etc.), and finally small-size public accounting firms with the number of employees fewer than 50. Due to a limited number of responses by CPAs in the Big Four accounting firms, the respondents of Big Four accounting firms and large public accounting firms were combined. Combining the respondents for this analysis allowed for more comparability as the larger firms are moving towards a similar structure of the Big Four firms. Findings in recent literature have found these larger firms are moving towards performance-based measurements in profit sharing to be more competitive with the Big Four firms (Coram & Robinson, 2017). The larger firms also have a global presence in the profession, as do the Big Four firms.

Job Function

Job function was as an independent variable in the analysis. Job function represents the primary job in which the CPA performs his or her work. Job function was broken down into three categories: auditing, taxation, and non-traditional services.

Public Interest Dedication

Public interest dedication measures the degree of strength of the attitude held by the CPA in this core professional value. Questions for the survey were from existing measures established in prior literature, including Snizek's (1972) reassessment of Hall's (1968) professionalism scale. Snizek (1972) validated Hall's (1968) professionalism scale through empirical testing. Other studies that have used the professionalism scale include Morrow & Goetz (1988) and Kalbers & Fogarty (1995). Four questions to measure the degree of strength on a 5-point Likert scale were asked, where 1 represents *strongly agree* and 5 represents *strongly disagree*. Snizek (1972) reported a factor loading of the professionalism scale of 0.78. Respondents' answers to questions were summed and averaged to a single score.

Professional Commitment

Professional commitment was used as both an independent and dependent variable in the analysis. Professional commitment is the degree of strength of commitment the CPA has to the profession, measured through dedication to and care about the profession. Questions for the survey were from existing measures established in prior literature, including a study conducted by Suddaby et al. (2009). Six questions adapted from the study by Suddaby et al. (2009) were asked to measure the degree of professional identification, a component of professional commitment, on a 5-point Likert scale where 1 represents *strongly agree*, and 5 represents *strongly disagree*. Cronbach's alpha for professional commitment was 0.858. While Suddaby et al. (2009) did not use a factor analysis on the questions in the study, researchers Carrington, Johansson, Johed, and Öhman (2013) did and found factor loadings on the six questions ranging from 0.641 to 0.831. Respondents' answers to questions were summed and averaged to a single score.

Method

Data for this study were collected via an online survey. This survey was sent to various state societies of CPAs requesting members to participate. Data were collected over nine weeks from mid-May to mid-July in 2019. A total of 224 respondents participated in the survey. Forty-five surveys were incomplete and were removed from the analysis. One hundred fifty-six survey respondents work in public accounting, and 23 survey respondents work in private accounting or industry. Those 23 respondents employed in private or industry were also omitted from the analysis since the objective of the study focused on those CPAs employed in public accounting. The final sample size was 156 respondents.

Respondents were informed that the purpose of the study was to examine differences in perceptions of CPAs in public accounting and given an estimation of time to complete the survey (approximately 20 minutes). Respondents were informed that the survey would be anonymous and were given an option to be entered to win one of five $40 Amazon gift cards. A total of 4% of the respondents are employed in Big Four firms, 33% of the respondents are employed in large-size firms, and 63% are employed in small firms. In terms of gender, 52% percent of the respondents are male and 48% are female. When asked about job titles, 59% of the respondents reported holding a title of manager, director, or partner, while 41% reported holding a title of senior, staff or other. Demographics are presented in Table 3.

The survey was adapted from Suddaby et al. (2009) and Iyer et al. (1997) to capture the dimensions of professional commitment, and Hall's (1968) professionalism scale was used to capture the dimension of public interest. Minor changes were made to the survey while keeping much of it intact to have comparability among the different studies. Changes to the survey included the removal of the term chartered accountants and replacing it with certified public accountants. Before distribution, the completed survey was given to accounting faculty to look over for ambiguities and to determine if any of the adjustments made from the original surveys were unclear. The questions can be found in the Appendix. Independent sample *t*-tests, linear regressions, and ANOVA were used to analyze the data.

Results

Differences in Professional Commitment Between Firm Size

Prior literature has argued the socialization occurring within the variously sized firms may impact professional commitment (Carter & Spence, 2014; Dirsmith & Covaleski, 1985; Fogarty, 2014; Malsch & Gendron, 2013). Accounting firms espousing professional values are more likely to socialize their members towards those professional values. The differences in professional commitment among CPAs in the larger firms may be a result of the socialization process where the values of revenue generation and client commitment take precedence over professional values.

Further expanding the Leicht and Fennell (1997) argument of "professionals controlling professionals" (p. 217) in the smaller public accounting firms, Table 4 demonstrates the results of an independent sample *t*-test of mean professional commitment between CPAs employed the larger public accounting firms and CPAs employed in smaller public accounting firms. I found support for Hypothesis 1, where CPAs employed in larger public accounting firms have lower professional commitment than CPAs employed in smaller public accounting firms. There was a significant difference, $t\ (154) = -2.186$, $p < 0.05$, between CPAs in large public accounting firms on professional commitment ($M = 4.4943$, $SD = 0.55142$) and CPAs in small public accounting firms ($M = 4.6844$, $SD = 0.50865$).

Professional Commitment on Public Interest Dedication

Results showed that professional commitment positively correlates to public interest dedication. CPAs who are more professionally committed have a stronger dedication to the professional value of public interest. An analysis of professional commitment on public interest dedication was examined through linear regression. I found support for Hypothesis 2, where professional commitment is positively related to dedication to the public interest. The results of a linear regression (shown in Table 5) demonstrated professional commitment positively correlates with higher degree of public interest dedication, F (1,154) = 8.816, $p < 0.01$, with an R^2 of 0.054.

Moderation of Firm Size on Professional Commitment and Public Interest Dedication

Prior literature has studied the conflict between professional values and organizational values. Studies have found when values of the organization and the profession are in conflict, the values of the organization dominate (Gendron, 2002; Hastings & Hinings, 1970). I introduced firm size as a moderating variable between professional commitment and public interest dedication. A new interaction term was created by multiplying professional commitment and firm size. The interaction term was added into the linear regression with professional commitment as the predictor variable. Multicollinearity was assessed with variance inflation factor (VIF) and all variables were within an acceptable range. The VIF numbers on professional commitment and the interaction term were both 1.731.

I found support for Hypothesis 3, F (2,153) = 6.147, $p < 0.01$, with an R^2 of 0.074, where firm size moderates professional commitment and public interest dedication. Figure 1 demonstrates professional commitment positively impacts public interest dedication but only in the smaller public accounting firms and is tempered in the larger public accounting firms. Socialization is argued to be occurring in the larger firms where the emphasis is placed on the organizational values of revenue generation over professional values such as public interest dedication. The results of multiple linear regression (shown in Table 6) demonstrated firm size moderates professional commitment and public interest dedication.

Job Function on Public Interest Dedication

An exploratory analysis was conducted on the differences between areas of practice within the profession. The profession is not only segmented between public and private accounting but also within public accounting through job functions of taxation, auditing and assurance, and advisory. While CPAs share a common identity of being public accountants, the socialization process may result in different objectives if a particular segment dominates.

The respondents were categorized into three areas of practice: taxation, audit and assurance, advisory. Of the 156 usable responses in the study, 19 of the respondents selected more than one area of practice and five chose an area of practice of "other." These 24 respondents were removed from the analysis to keep the analysis among those who practiced in only one area. Two of these removed respondents were CPAs employed in large public accounting firms and 22 in small public accounting firms. Of the 132 remaining usable responses, 74% practiced in taxation, 23% practiced in audit and assurance, 2% practiced in advisory.

A one-way ANOVA was conducted to compare the effect of practice on public interest dedication. Table 7 shows the results of the ANOVA were not significant, $F\ (2,129) = 0.275$, $p = 0.760$. The results did not provide support for Hypothesis 4, where the area of practice correlates to attitudes towards the public interest.

With a large number of respondents practicing in taxation (71% in the main analysis), I reduced the number of respondents practicing in taxation to 34 to align more closely with the number of respondents practicing in audit and assurance and advisory. This analysis allowed for a more matched pairs analysis due to data possibly being skewed by the predominate number of respondents in taxation. A random selection of 34 respondents practicing in taxation were chosen from original 98 respondents to compare with the 34 respondents practicing in audit and assurance and advisory. Demographics were analyzed for comparability and the samples matched in terms of title in the firm as well as gender. Table 8 shows the demographics of the groups.

A one-way ANOVA was conducted, comparing the effects of the new sample on public interest dedication. Table 9 shows the results of the ANOVA were not significant, F (2,65) = 0.040, p = 0.961. I did not find support for Hypothesis 4, where the area of practice impacts public interest dedication in either analysis using all respondents or matched pairs respondents.

Discussion

The results provided a glance at what is occurring within the profession in regards to the attitudes towards the core professional attribute of public interest dedication. I answered the question of whether there are differences professional commitment among CPAs employed in the larger and smaller public accounting firms. I also answered the question of whether professional commitment plays a role in the attitude towards public interest.

The results of this study may help further understanding of the argued erosion of CPAs' professional commitment when compared to the attitudes held around the collapse of Enron and Arthur Andersen in the study conducted by Suddaby et al. (2009). Suddaby et al. (2009) did not find a statistically significant difference in professional commitment between those who work in the larger and smaller public accounting firms. Unlike the study from Suddaby et al. (2009), this study did find statistical significance in attitudes of professional commitment. Twenty years later, with the new established state of normalcy in the profession, with the introduction of SOX, and with the loss of the once prestigious firm Arthur Andersen, there appears to be a difference in professional commitment between CPAs employed in the variously sized firms. Those CPAs employed in the larger public accounting firms are not as committed to the professional values as their counterparts in the smaller public accounting firms. The findings in this study were similar to the findings by Goetz et al. (1991) nearly ten years before the introduction of SOX and the collapse of Enron and Arthur Andersen.

Suddaby et al. (2009) stated their results could be a result of being conducted so close to the Arthur Andersen and Enron scandal and that the profession may have been in a state of reflection. It could be argued the profession is only concerned about the public interest and CPAs are self-reflective in their behavior when the profession is caught with hands in the cookie jar. This is demonstrated in the changes in professional commitment and professionalism throughout the years. Those CPAs in the larger public accounting firms in the 1990s had lower professionalism than their counterparts in the smaller public accounting firms. Unfortunately, it took a major scandal and blemish to the profession with the collapse of Arthur Andersen and Enron for those results in professional commitment between firm sizes to not have a statistically significant difference. Today, however, the profession has returned to where CPAs in smaller firms are more professionally committed than those CPAs in the larger public accounting firms.

It is important for CPAs to be committed to the profession as the profession has fought to distinguish itself from an occupation. Professional commitment plays a role in the attitude towards the core professional attribute of public interest dedication. My results found CPAs with a greater degree of professional commitment have a stronger degree of dedication to the public interest. With the absence of, or declining attitude toward, a core attribute, can accountants continue to call themselves a profession, or are they de-professionalizing and moving towards becoming an occupation? These are questions that continue to be asked. These findings do provide some support for the argument that attitudes towards public interest are being compromised.

Socialization is argued to be a contributing factor to these attitudes. Those CPAs in smaller firms possess a stronger degree of professional commitment, and socialization may play an important role in maintaining the professional commitment held by those within the firms. It could be argued that CPAs in smaller firms may not be under the same pressure to keep clients happy and generate revenue as their counterparts in the larger public accounting firms (Spence & Carter, 2014)

Results also demonstrated firm size moderates the strength of professional commitment of CPAs on the attitude towards the public interest at a lower rate than their counterparts in the smaller public accounting firms. Organizational values have been found to dominate in firms where professional values and organizational values conflict (Hastings & Hinings, 1970). When those organizational values do not include public interest or public interest is not as important as revenue generation and happy clients, it is easy to understand why there is a decline in professional values in the larger firms.

One surprising result was that job function does not appear to play a role in attitude towards public interest. Typically, in taxation, the public interest is a constraint as client interests are important when seeking to minimize tax liability while staying within the law. On the other hand, in audit, the public interest is the main objective as it is the audit that ensures sound capital markets. Investors are to trust the profession is independent and free from bias when auditing financial statements. Investors trust the opinion of those in the profession to make decisions on how to invest. To not find a difference between job functions is interesting as it demonstrates that attitudes among CPAs appear to be similar without regard to the job function being performed.

Analyzing to determine if CPAs in different job functions have differing attitudes towards public interest was exploratory. Further research may be conducted to determine if there are differences in job function by firm size. In addition, future research may want to look at attitudes towards public interest are different from mid-size firms. Many mid-size firms are being purchased by larger firms and merging with others; it may be interesting to see if there is a difference or if the merger impacts attitudes in the future. Finally, as I used firm size as a proxy for Hypothesis 3, future research may want to examine other attributes in addition to, or along with, the socialization process to determine what it is the larger firms are doing that result in the public interest being tempered as found in this study.

Limitations

Limitations in this study include the number of respondents in the larger firms. While attempts were made to reach out to as many CPAs as possible, the surveyor is at the mercy of those who are willing to participate. It would be ideal for equal distribution between the number of respondents. Another limitation also existed in Hypothesis 2 of common method bias since both the independent variable and the dependent variable were measured within the same survey. There may also be social desirability response bias with public interest dedication due to the perceptions being self-reported. Attempts were made to word select survey questions in third person while maintaining uniformity with existing scales used in prior research.

Conclusion

As a profession, accountants need to be sure that organizational values align with professional values and that they do not forget that the core professional value held by the profession is their public interest dedication. One need not look further than current news headlines regarding KPMG and the scandal with the Public Company Accounting Oversight Board, in addition to the allegations of auditors cheating on auditing training exams, to see that professional commitment may not be a priority in the larger public accounting firms (Cohn, 2019; Rapoport, 2019). As a profession, accountants need to do a better job ethically, ensuring they hold professional values in high regard, to help prevent another Enron and Arthur Andersen event from occurring. If another scandal occurs, it may be too late, and accountants may no longer be an esteemed profession.

Table 1

Big Four Accounting Firms' Global Revenue Fiscal Year 2017

Firm	Global Revenue	Fiscal Year-End
Deloitte	$38.8 Billion	May 31
PricewaterhouseCoopers	$37.7 Billion	June 30
Ernst and Young	$31.4 Billion	June 30
KPMG	$26.4 Billion	September 30
Total	$134.3 Billion	

Note. Source: Information per individual firm websites (Deloitte, 2019; Ernst and Young, 2019; KPMG, 2019; PricewaterhouseCoopers, 2019).

Table 2

Big Four Accounting Firms' Global Revenue Fiscal Year 2018

Firm	Global Revenue	Fiscal Year-End
Deloitte	$43.2 Billion	May 31
PricewaterhouseCoopers	$41.3 Billion	June 30
Ernst and Young	$34.8 Billion	June 30
KPMG	$28.96 Billion	September 30
Total	$148.26 Billion	

Note. Source: Information per individual firm websites (Deloitte, 2019; Ernst and Young, 2019; KPMG, 2019; PricewaterhouseCoopers, 2019).

Table 3

Survey Demographics

Demographics	Large Firms	Small Firms
Total Respondents (n= 156)	58	98
Gender		
Male	32	49
Female	27	49
Title in Firm		
Partner	4	52
Director	3	3
Manager	17	13
Senior	16	2
Staff	15	5
Other	3	21
Area of Practice		
Tax	32	66
Audit / Assurance	23	8
Advisory	0	3
Other	2	4

Table 4

Results of Independent Sample t-*Test of Professional Commitment Between Firm Size*

Variable, Group	*M*	*SD*	*F*	*t*	Significance
Large (n = 58)	4.4943	0.55142	3.362	-2.186	.030*
Small (n = 98)	4.6844	0.50865			

*$p < 0.05$, two-tailed.

Table 5

Results of Linear Regression on Impact of Professional Commitment on Public Interest Dedication

Variables[a]	Model 1
Constant	2.790 (0.373)***
Professional Commitment	0.239 (0.080)**
R^2	0.054
F (significant)	8.816**
Maximum Variance Inflation Factor	1.00

Note. Standard errors are given in parentheses.

[a] Dependent variable is public interest dedication.

***p* < 0.01, ****p* < 0.001.

Table 6

Results of Linear Regression on Impact of Professional Commitment and Firm Size on Public Interest Dedication, including Interaction Term of Firm Size x Professional Commitment

Variables[a]	Model 1	Model 2
Constant	2.790 (0.373)***	2.201 (0.491)***
Professional Commitment (PC)	0.239 (0.080)**	0.363 (0.105)**
Interaction PC x Firm Size		-0.300 (0.164)*
R^2	0.054	0.074
Adjusted R^2	0.048	0.062
F (significant)	8.816**	6.147**
Maximum Variance Inflation Factor	1.000	1.731

Note. Standard errors are given in parentheses.

[a] Dependent variable is public interest dedication.

*$p < 0.05$, **$p < 0.01$, ***$p < 0.001$.

Table 7

Results of a One-Way ANOVA of Certified Public Accountants' Public Interest Dedication by Area of Practice, All Cases

Variable, Group	*M*	*SD*	*F*	Significance
Taxation (*n* = 98)	3.9337	0.54270	0.275	0.760
Audit and Assurance (*n* = 31)	3.8548	0.55443		
Advisory (*n* = 3)	3.8333	0.72169		

Table 8

Demographics of Matched Pairs

Demographics	Taxation	Audit / Assurance	Advisory
Gender			
Male	16	18	2
Female	18	13	1
Title in Firm			
Partner	14	5	3
Director	1	2	-
Manager	7	8	-
Senior	4	8	-
Staff	3	7	-
Other	5	1	-

Table 9

Results of a One-Way ANOVA of Certified Public Accountants' Public Interest Dedication by Area of Practice, Matched Pairs

Variable, Group	*M*	*SD*	*F*	Significance
Taxation (*n* = 34)	3.8162	0.54114	0.040	0.961
Audit and Assurance (*n* = 31)	3.8548	0.55443		
Advisory (*n* = 3)	3.8333	0.72169		

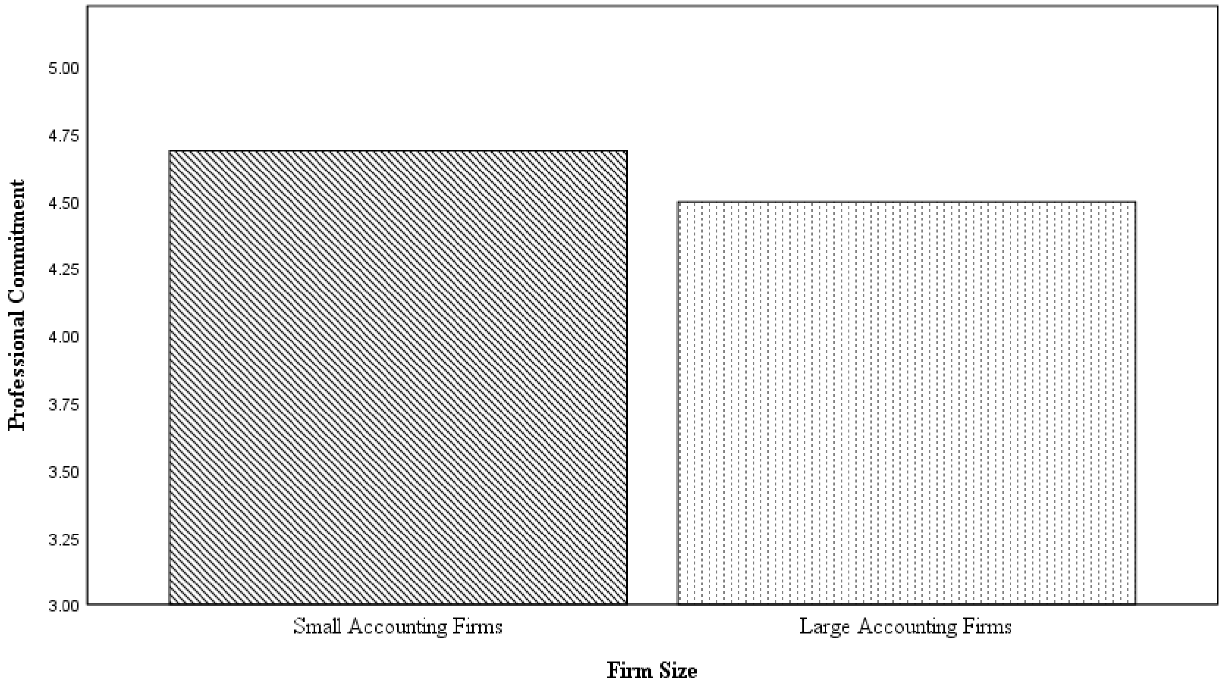

Figure 2. Independent sample *t*-test comparing means of professional commitment by firm size.

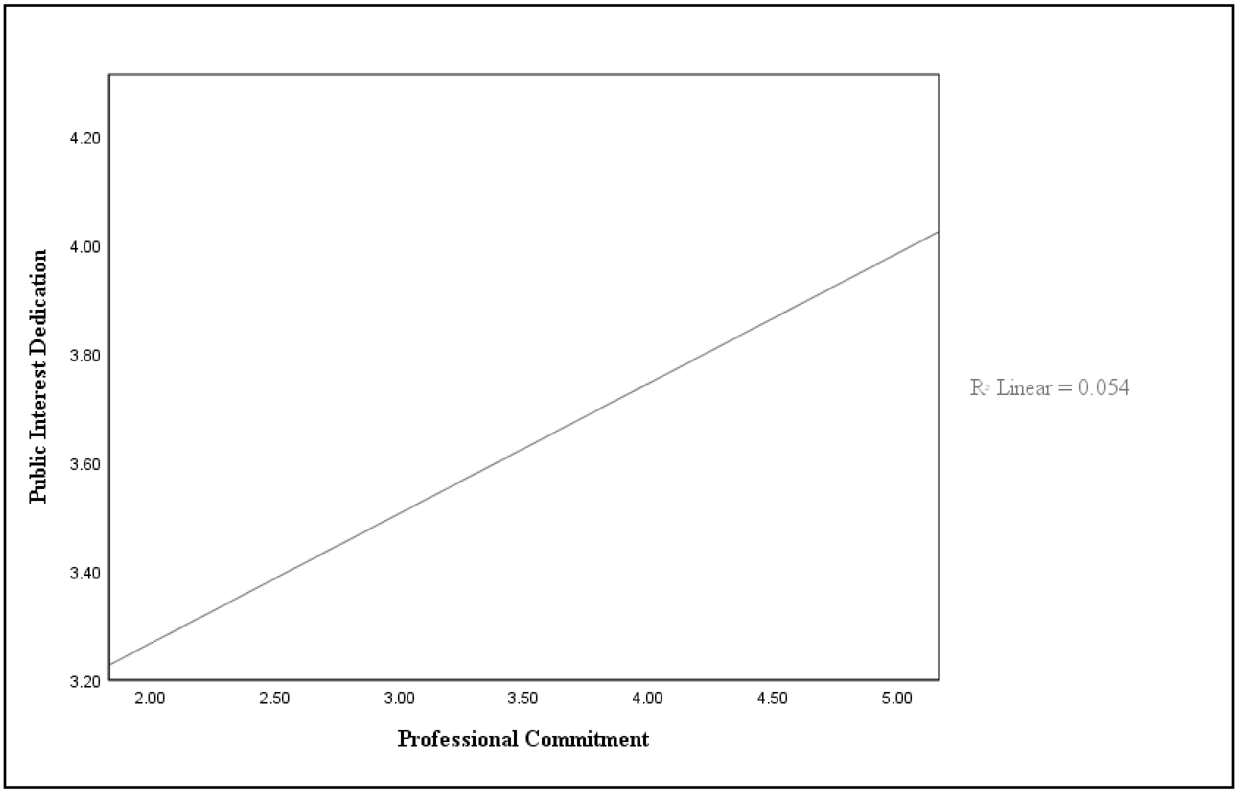

Figure 3. Professional commitment on public interest dedication.

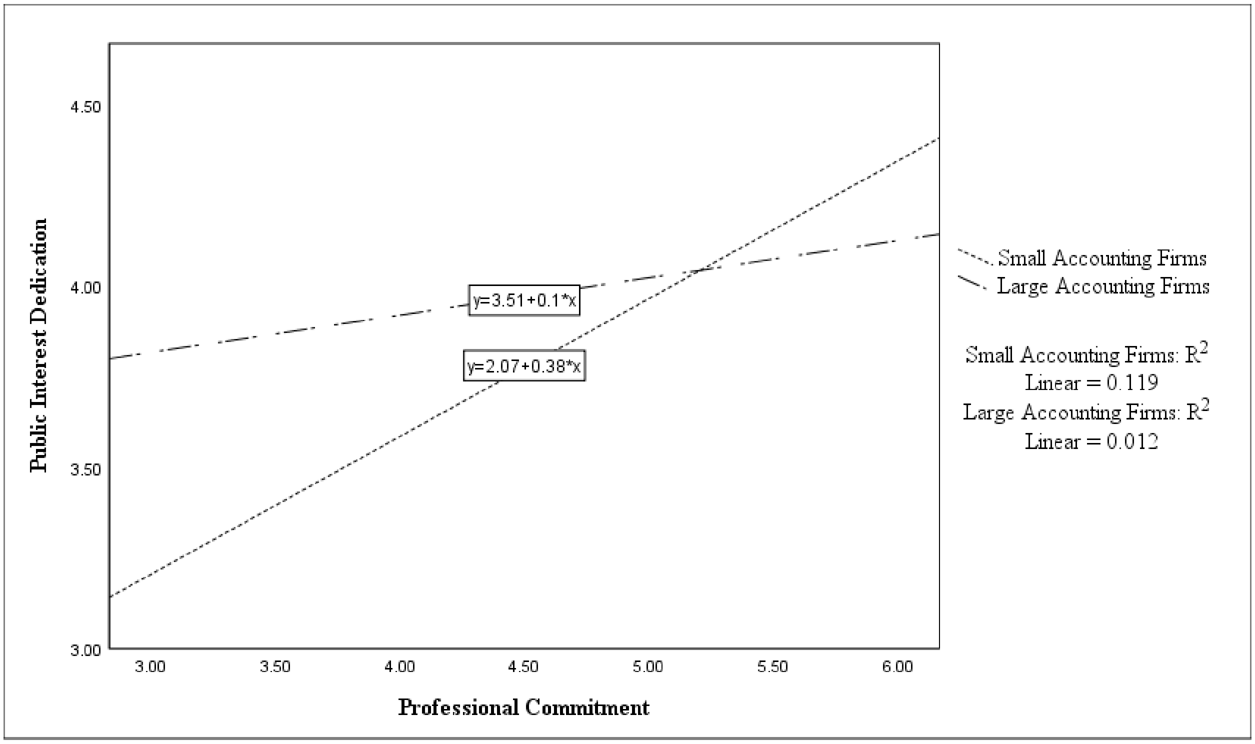

Figure 4. Impact of professional commitment on public interest dedication by firm size.

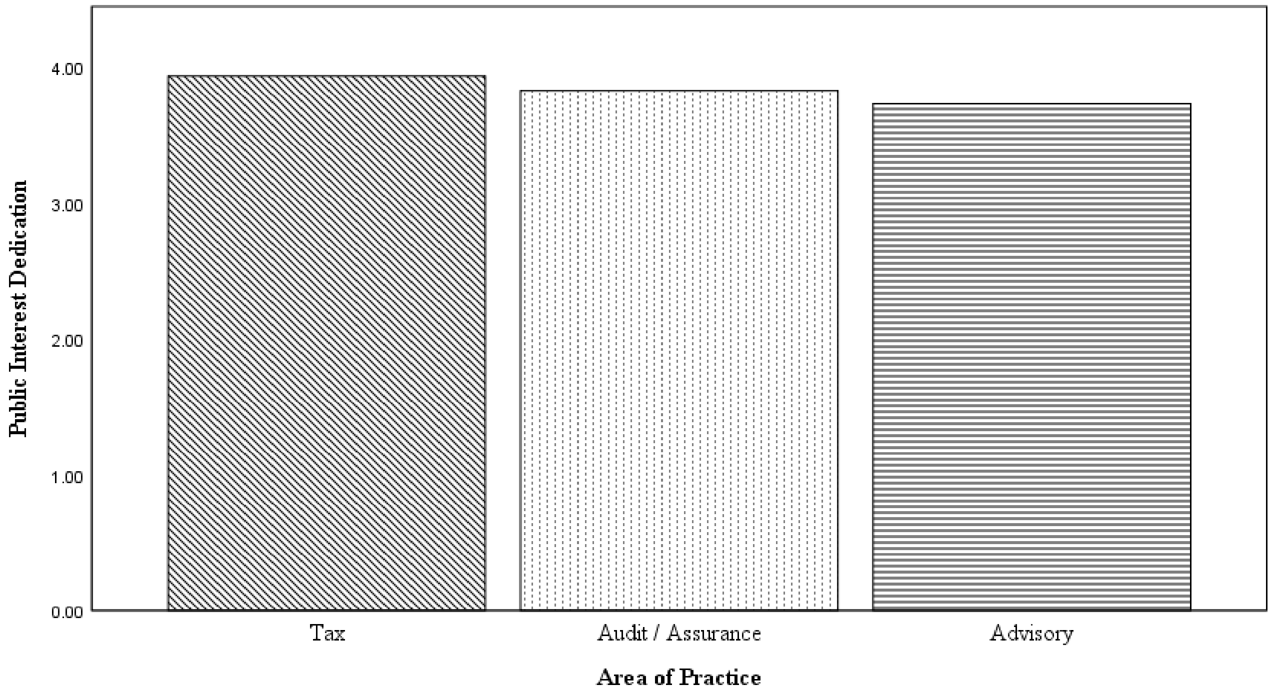

Figure 5. One-way ANOVA of certified public accountants' public interest dedication by area of practice.

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APPENDIX

Survey Questions

The following questions were answered on a 5-point Likert scale where 1 represents *strongly agree* and 5 represents *strongly disagree*. Question 3 under public interest dedication is reverse coded.

Professional Commitment Questions

Being a CPA is a significant part of my professional life.

I am glad that I chose this profession over others I was considering at the time I joined.

I consider the CPA designation as a significant accomplishment in my career.

I am proud to tell my friends that I am a CPA.

I identify myself as a CPA in my working environment.

I deeply care about the future of the CPA profession.

Socialization Questions

I am required to master a core set of skills as a precondition to reward systems and advancement in my firm.

I believe my firm invests in me to make sure I am successful.

Virtually all employees could identify and articulate the employer's / firm's shared values (i.e., the purpose or mission that ties the firm to society, the client, or its employees).

There are very few instances when actions of management appeared to violate the firm's espoused values.

Employees frequently made personal sacrifices for the firm out of commitment to the firm's shared values.

When confronted with trade-offs between systems measuring short-term results and doing what's best for the firm in the long term, the firm usually decided in favor of the long term.

Public Interest Dedication Questions

Not enough people realize the importance of this profession.

Any weakening of the profession would be harmful for society.

Protecting the public interest is best served with legally enforceable and government-imposed regulations rather than a self-regulating accounting profession.

The code of ethics is designed and enforced to protect the public interest.

VITA

Amanda R. Remo is a resident of Michigan. She completed her undergraduate work at Grand Valley State University in Allendale, Michigan where she received a Bachelor of Business Administration, double majoring in accounting and finance, in 2008. Her Master of Science in Accounting degree was awarded by Grand Valley State University in Allendale, Michigan in 2009. She has been a licensed CPA in the State of Michigan since 2012. She currently is a visiting instructor at Grand Valley State University where she teaches a wide variety of accounting courses from financial accounting, cost accounting, international accounting and ethics, and corporate governance in accounting. She has been involved as a faculty volunteer in the Volunteer Income Tax Assistance program at the university and has volunteered since 2013. She also teaches ethics to university alumni and for a large regional public accounting firm in order for those individuals to meet state ethics continuing education requirements to maintain CPA licensure. She also currently is serving as a member of her city's board of review, a position in which she assists in reviewing the property tax assessment roll, hearing assessment appeals, and correcting errors on the assessment roll.