

Orchestrating the Quality of Professional Work in Auditor-Client Interactions

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Abstract: The provision of services with an effective client orientation is integral to the professional role in rationalizing rules, requirements and the symbols of organizational achievement (Alvesson, 2011, Alvesson and Johansson, 2001). Interactions with clients are often perceived as both inherent in and crucial to professional work of various kinds (Anderson-Gough et al., 2000). Professional-client engagement is a complex process that requires critical efforts in establishing mutually beneficial relationships in order to attest to and substantiate the legitimacy of both parties (Jeacle, 2014, Guénin-Paracini et al., 2014, Malsch and Gendron, 2009, Rennie et al., 2010, Fu et al., 2011). Professional-client socialization in the audit process, therefore, remains a craft enfolded in individual client settings. The audit process is organized to provide comfort and reassurance rather than proof or certainty about organization performance (Mueller et al., 2015, Humphrey and Owen, 2000, Power, 1997, Pentland, 1993). Mutual comfort is negotiated, (re)constructed and co-produced throughout the audit process (Carrington and Catasús, 2007, Power, 1999, Andon and Free, 2012, Kang, 2019). This induces a question; how does professional-client intensive interaction (re)shape the quality of professional work?

We argue that in the audit context, there is a need to achieve a level of mutual comfort. This mutuality enables a discretionary space in which audit practitioners together with clients can co-produce and structure the audit process. Auditor professional service is often not able to precisely follow formal standardized techniques as settings unfold. Typically, established criteria and standards for evaluating professional work is ambiguous, unreliable or at other times absent (Alvesson, 2011). Often, the evaluation of professional work tends to be ceremonial, and may not give enough space for reflection on the intensive interaction between professional and client (Alvesson and Sveningsson, 2011, Ernst and Kieser, 2003). Professional service is often considered as a mechanical - routinized service that is detached from socio-humanistic interactions (Goffman, 1961). Or alternatively as the skillful application of cognitive rationality in linear and machine-like processes (Kärreman et al., 2002).

Based on Goffman's emotional encounter (1961), we explore the transformation of the quality standard that governs professional work. We conducted a qualitative case study in order to explore in depth activities and events relating to the interaction of auditors and clients in the Indonesian government audit context. Our key focus is the micro interactions of auditors and clients in the audit field/engagement process. Our case study approach includes 189 hours of observations of five audit team engagements, 50 interviews with auditors and clients, and four focus group discussions in a series of data collection between 2016-2020.

We contribute to the discussion on professional work by unveiling the dialogical approach in the professional-client socialization process, as seen in Figure 1 below. Professional auditors only become fully aware of the complexity of enacting and coordinating audit quality standards when they encounter challenges and tensions in the process of professional work (Nicolini, 2011, Nicolini et al., 2003). In such encounters, the professional and client engage in a co-consecutive, dialogic process in knowing and practicing the standards to achieve quality professional work (MacIntosh et al., 2012, Antonacopoulou, 2008). This leads to an engrossing conversational and interactional situation that demands both parties to act in concert to achieve mutual, focused attention on what constitutes joint work with all its challenges, pressures, and tensions.