



## Behavioral Characteristics and Auditors' Attitude to Marketing Activities

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### ABSTRACT

The aim of this study was to investigate the effect of professional commitment on auditors' attitudes toward marketing activities with the mediating role of ethics. The statistical population includes auditors who are members of the Society of Certified Public Accountants who were considered to be employed in auditing firms. The research questionnaire was distributed and collected among 245 members of the statistical community as a sample. The data collected by the questionnaires were analyzed by SPSS24 and Smart PLS3 software using structural equation modeling. The results showed that professional commitment has a positive and significant effect on auditors' attitudes toward marketing activities. Professional commitment through ethical orientation has a positive and significant effect on auditors' attitudes to marketing activities. Professional commitment through idealism and relativism has a positive and significant effect on auditors' attitudes to marketing activities.

**Keywords:** Audit Marketing, Professional Commitment, Ethical Orientation



## 1. Introduction

In academic and professional communities, attention to the issue of professional services marketing is increasing (Hausman, 2003; Broberg et al., 2013; Bruberg et al., 2018; Wen, 2019). However, research resources on this subject are not yet sufficiently developed compared to other areas of marketing. Many professions are facing a multitude of complexities, including the effects of globalization, dynamism, turmoil, acceleration, convergence, increasing productivity and integration. Therefore the marketing of professional services is changing (Daniel, 2006). This environmental change not only forces professional service companies to increase marketing activities to gain competitive advantage, but also encourages them to constantly change and transform relationships with clients and other stakeholders (Reid, 2008). In such circumstances, in order to adapt to the market-oriented environment and its changing nature, professional service companies must be able to manage ethical guidelines, changing expectations of clients and increasing competition (Maranjory, 2020). Increased competition due to the large number of new audit firms entering the market has given rise to a kind of supra-competitive process in the industry and also has changed the shape of strategies and issues related to auditing by auditors (Kraus et al., 2015). Prior to 1997, marketing was considered an unethical process that violated professional principles and ethics. But increasing competitive pressure has led auditors to realize the importance of marketing. The shift in auditing attitudes to marketing activities began after the Supreme Court ruled in 1977 and has grown ever since. Much research has focused on auditors' attitudes to marketing (Clow et al., 2009; Ellingson et al., 2002). The marketing move to strengthening clients' relationships with the goal of improving customer perception can be the source of the crisis. This is because the services provided by a particular auditor are different from the services provided by other auditors. The pressure to attract new customers as well as retaining them in a competitive market structure has led auditors to use marketing influential tools. This has called into question the principle of independence in auditing services and in some cases; it has reduced audit independence (Hodges and Young, 2009). In order to show that auditors maintain their independence in a competitive environment, auditors try to perform deceptive behavior in the market, the

most common of which is the pricing of auditing services to a lesser extent. Many auditing firms use the low-bailing policy as a tool to influence the market. Therefore, it is necessary to examine the motivation and integrity of audit firms (Banimahd, 2011).

The general public calls on professional accountants to maintain a high ethical standard in order to gain public confidence in the accounting and auditing profession. Professional skills require development, having continuous career development programs, having employees aware of new ideas and innovative attitudes, and doing things to the best of their ability. The rise of auditing firms has changed auditing functions. In such a situation, auditors have to resort to marketing activities in addition to performing traditional and intrinsic audit tasks to retain existing clients and acquire new ones (David et al., 2010). But on the other hand, the practice of professional conduct at the core of the profession, as well as professional organizations that serve as gatekeepers to the profession, are resistant to change and do not allow marketing activities to be performed as in other professions. Auditors at higher professional levels appear to be more committed to the code of conduct and spend less time on marketing activities (Kotler and Connor, 1977). The auditing profession, on the one hand, is confronted with its traditional duties, ethical guidelines, and professional conduct, and on the other hand, with marketing activities that auditors and auditing firms need to be more aware of in order to survive in a competitive environment. In the present study, in order to complete the research related to the entry of marketing into the auditing profession, first, the effect of auditors' professional commitment to their attitude towards marketing activities is investigated, second, the mediating role of ethical orientation on the above relationship is studied and third, by analyzing the results of the research and presenting solutions to overcome the existing bottlenecks and develop a new approach, a step towards the richness of the literature on research in the field of auditing shall be taken.

## 2. Theoretical foundations and research background

In the auditing market, all auditors are expected to compete, stay in the market and gain more benefits (Rajabi and Mohammadi Khashoei, 2008). Today, due to the increase of audit firms at the national and

international levels that provide audit and accounting services, and given the fierce competition between audit firms to attract new clients and retain existing owners, as well as the characteristics similarity of the service provider firms has led to the process of hiring current and potential owners. Hiring clients to increase the level of revenue has raised the issue of marketing in the auditing profession. Marketing is so important that it can be said that any business existence rely on it . In a study, "Institutionalizing Business in the Auditing Profession" Wen (2019) focused on auditors' personal representations and examined their activities in establishing their own business as a subsidiary of four major audit firms in China. In this paper, qualitative research method has been used to collect and analyze data. Totally, 17 interviews were conducted with senior auditors, managers, supervisors, and associates to provide a comprehensive explanation of the subject matter. This study analyzed common discourses identified in China's corporate environment and found that within a "tribal-like" structure, audit team engagement addressed three specific issues (i.e. customer relationship, value added, and position) with strong references in building individual mentality in customer which seems rational for gaining ideal orientation in auditing profession alongside commercial elements. In a study "Relationships between the characteristics of the audit firm and the specific indicators of audit quality: a meta-analysis ", Alareeni (2019) examined the relationship between the characteristics of the audit firm and the specific indicators of audit quality. The research results indicate that there is a positive and significant relationship between all the characteristics of the audit company and the quality of the audit. In addition, the relationship between all the characteristics of the audit firm and the quality of the audit is adjusted by the audit quality indicators. Haeridistia and Fajarenie (2019) conducted a study "The Impact of Independence, Professional Ethics and Auditor Experience on Audit Quality. The purpose of this study is to analyze the impact of independence, professional ethics and auditor experience on the quality of auditing in a governmental audit Company in Jakarta. Their research is a causal research that aims to test the hypothesis related to the effect of one or more variables (independent variable) on another variable (dependent variable). The results show that

independence, professional ethics and experience of the auditor affect the quality of the audit.

In a study " Auditors Professional and Organizational Identities and Commercialization in Auditing firms " Broberg et al. (2018) examined how auditors' professional and organizational identities are related to commercialization in auditing firms. Accordingly, 374 questionnaires were distributed among members of the Professional Association of Accountants, Auditors and Auditing Consultants in Sweden. Findings showed that the organizational identity of auditors is positively related to three aspects of commercialization, namely market orientation, customer orientation and orientation of firm processes. Contrary to previous literature, this study has shown that the professional identity of auditors is also positively associated with commercialization. Maranjory (2020) identified marketing strategies in the auditing profession and ranked strategies based on entropy technique. Based on the obtained results, eight strategies were identified as marketing and influential strategies to attract clients to the auditing profession. These strategies include: low- bailing policy, auditing services (dumping or price reduction policy), providing more diverse services than assurance services, submitting resumes to decision-making bodies, attracting clients through the influence board of directors , managers of parent companies , holdings, attracting the client due to the existence of common interests through acquaintances or intermediaries, conducting high quality audits with the intention of continuing the work for current owners and attracting future clients, interacting with the clients, Ignoring errors, modifying report clauses for ensuing the relation and maintaining clients through occupational cycle in several audit firms.

### **3. Hypotheses development**

Audit research has emerged as a professional service and its connection to marketing over the past decade, which has probably been a response to changes in the business environment. Research into the relationship between the two usually leads to two paths. One path examines changes in auditors' attitudes toward marketing. While the other route focuses on marketing activities of auditors. Both approaches show that competition is increasing due to the large number of audit firms entering the market. These competitions change the attitude and performance of auditors

towards marketing and also ultimately change the nature of the audit itself. It can be said that one of the effective factors in changing the attitude of auditors towards marketing activities is their professional commitment in a profession that, before 1977, was completely immoral in marketing and advertising and violated professional ethics. Increasing competitive pressure allows auditors realizing the importance of healthy business skills and fulfilling their commitments in the best possible way in addition to the importance of marketing in their profession. Marketers in general and auditors in particular can gain empirical knowledge on how to adapt to a changing career environment by managing marketing activities. Changes in the audit business environment and the traditional approach to marketing may initially indicate that the level of professionalism may be inversely affected by marketing activities. In addition to their traditional duties, auditors must engage in marketing activities in order to gain new clients and retain their former ones. There is also a theoretical aspect to the fact that auditing is a service and marketing is an inherent function of service companies, there is a theoretical aspect to the issue that can be seen as a double-edged sword: on one hand, auditing with traditional tasks, and on the other hand, the growing awareness of auditors and audit firms of marketing activities and their efforts to use them to maintain competitive advantage. Based on the above, the first hypothesis is expressed as follows:

**Hypothesis 1:** Professional commitment affects the attitude of auditors towards marketing activities.

In recent years, unprofessional behavior has led to significant financial scandals and business failures. For this reason, many auditors have criticized the financial statements of such institutions for failing to detect or report errors or fraud that have led to such failures. In Iran, for example, after the discovery of bank fraud in 2011, some experts claimed the failure of auditing.

Many scholars attribute the many financial scandals of recent years to the unethical or at least unprofessional behavior of auditors. Laws and regulations are among the factors that have a deterrent effect on making immoral decisions. At the top of the rules and regulations is the code of professional conduct. The practice of auditors' professional conduct in many cases prevents auditors from engaging in unethical behavior. The Code of Conduct for Iranian

Auditors has two parts. Principles section and Rulings section. One of the aspects of the principles section in the code of professional conduct is honesty, which requires honesty, frankness and fairness, and considering personal interests has been one of the effective factors in violating these principles. Adherence to the code of professional conduct is not all that underlies the ethical decision-making of professionals, including auditors, because Low et al. (2006) believe that society is a collection of individuals who know how to circumvent the law without actually breaking the it.

Since in the environmental conditions of Iran, auditors cannot market their services and on the other hand, following privatization of the auditing profession, the number of auditing firms has increased and which gave rise to the increased competition in the auditing services market, the possibility of non-compliance with professional ethics and ethical orientation and as a result, incitement to deceptive behaviors and activities seems likely, the most common of which is low-bailing of audit services (Maranjory, 2020). Accordingly, researchers believe that the tendency to engage in deceptive behavior in order to gain more market share in auditing services and maximizing their profits can be the source of ethical crises. The following hypotheses were designed based on the mentioned principles:

**Hypothesis 2:** Professional commitment through ethical orientation affects the attitude of auditors towards marketing activities.

**Hypothesis 2-1:** Professional commitment through idealism affects auditors' attitudes toward marketing activities.

**Hypothesis 2-2:** Professional commitment through relativism affects auditors' attitudes toward marketing activities.

#### 4. Research methodology

The present research is in the field of applied research in terms of purpose and correlational type based on structural equations in terms of method. In research, the correlation between variables is analyzed based on the purpose of the research. In structural equation modeling, data are converted into covariance or correlation matrices and a set of regression equations between variables is developed. If more than one marker is used for each variable in the model, the model will also include the measurement component.

Structural equation modeling is a comprehensive approach to test hypotheses regarding the relationships of observed and latent variables which is sometimes called covariance structural analysis, causal modeling. But the dominant term these days is structural equation modeling. It can be said that structural equation modeling technique is one of the main and new methods for solving complex models with cause and effect relationships in social sciences which allows researcher to show the simultaneous effects of variables on each other by emphasizing the role of measurement errors. Latent variables represent a series of theoretical constructs, such as abstract concepts that are not directly observable and are collected indirectly through explicit variables through various data collection tools such as questionnaires, interviews, or observations. There are two types of latent variables; Endogenous and exogenous .Exogenous latent variables are latent variables that cause changes outside the model and affect other variables. Exogenous variables are variables that are influenced by other variables in the model. The structural model examines the relationship between latent variables (exogenous and endogenous). A measurement model was used to examine the fit of the data with latent variables. In order to examine the suitability of the structural equation model, various types of fitness tests have been developed that are constantly evolving, but there is still no general agreement on even an optimal test. The result is that different articles have presented different indicators.

**5. Population and statistical sample**

The statistical population is a group of people, events or things that the researcher wants to investigate, so that they have a common feature that distinguishes them from other groups. The statistical population includes 635 auditors who are members of the Society of Certified Public Accountants working in auditing firms. In the present study, in order to have equal chances for all members of the sample, a simple random sampling method was utilized using the Georgian and Morgan table and 240 people were selected as the statistical sample. To ensure the return of the questionnaires, 255 questionnaires were distributed and out of this number, 245 questionnaires were returned and analyzed and the return rate of the questionnaires was 96%.

Various methods have been used to collect the required data for this study.

**Attitude towards marketing activities:** The reliable questionnaire of Broberg et al. (2018) regarding marketing activities has been used. Each question has five- point answers varying one to five in the Likert scale from strongly agree (5) to strongly disagree (1).

**Professional Commitment:** Arania et al.'s (1981) valid professional commitment questionnaire is used. Each question has five-point answers in the Likert scale ranging from strongly disagree (1) to strongly agree (5).

**Ethical position questionnaire (EPQ):** The valid Ethical position questionnaire of Forsyth (1980) was used. Answers included nine-point answers ranging from 1 for complete disagreement to 9 for complete agreement.

**Table1. Position questionnaire**

Reference	N.			Variables
(2018) Broberg et al	8	1-8	-	Marketing activities
Arania et al.(1981)	5	1-5	-	Professional commitment
Forsyth (1980)	20	1-10	Idealism	Ethical positioning
		11-20	Relativism	

Convergent validity has been used to determine the validity of the research tool. To assess the convergent validity, the significance of the factor load (FL) has been used, and the factor load below 0.3 has been lower than the desired threshold and is eliminated. Therefore, for the validity of the research tool, the significance of the factor load provided by Smart PLS software has been used, which is shown in Table (2) for each question. In this research, the factor load of items below 0.5 is eliminated.

In this study, Cronbach's alpha coefficient was used to measure reliability. Combined reliability is a criterion for evaluating the internal fit of the model and can be calculated based on the degree of compatibility of questions related to measuring each factor.

Given that Cronbach's alpha numbers and hybrid reliability (internal consistency) are all in the relevant range, it can confirm that the reliability of the research model is appropriate.

Table2. Validity

Items	Factor loading	Items	Factor loading	Items	Factor loading
J1	0/695	J2	0/737	N3	0/680
J10	0/580	J20	0/311	N4	0/736
J11	0/664	J3	0/754	N5	0/806
J12	0/716	J4	0/722	N6	0/756
J13	0/735	J5	0/760	N7	0/698
J14	0/720	J6	0/729	N8	0/776
J15	0/290	J7	0/410	T1	0/741
J16	0/372	J8	0/331	T2	0/598
J17	0/252	J9	0/593	T3	0/603
J18	0/281	N1	0/768	T4	0/812
J19	0/312	N2	0/795	T5	0/823

Table3. Cronbach's alpha coefficient

Combined reliability coefficient (Cr>0/7)	Cronbach's Alpha coefficient (Alpha>0/7)	Variables
0/842	0/769	Professional commitment
0/925	0/912	Ethical orientation
0/913	0/890	Attitude towards marketing activities

## Discussion and results

In this section, the findings of the questionnaire were analyzed at both descriptive and inferential levels. First, descriptive statistics indices such as frequency, mean and standard deviation were used to examine and analyze the data related to the variables, and then inferential statistics indices were used, which were tested using the path analysis test of research hypotheses.

According to Table (4), it can be seen that the highest average response of individuals to moral orientation equals 7.229, and the lowest average

response of individuals to attitude towards marketing activities equals 3.020.

In order to implement statistical methods and calculating the appropriate test statistics and logical inference about research hypotheses, the most important action which has to be taken is to choose the appropriate statistical method for the research. For this purpose, knowledge regarding data distribution is a top priority. For this purpose, in this study, the valid Kolmogorov-Smirnov test has been used to check the hypothesis of normality of the research data. In this test, according to the following hypotheses, a step has been taken to check the normality of the data:

Table4. Descriptive

No.	Variance	Standard deviation	Mean	Factor
245	0/515	0/718	3/288	Professional commitment
245	0/530	0/728	7/229	Ethical orientations
245	0/284	0/533	3/020	Attitude towards marketing activities

Table5. Normality

Result	Significance level	Statistics	Variable
Normal	0/056	1/351	Professional commitment
Normal	0/069	1/299	Ethical orientation
Normal	0/117	1/192	Attitudes towards marketing activities

Considering the values of Table (5) in which the significance level of the test for all variables is greater than 0.05, it can be said that hypothesis H0 is supported and therefore the distribution of variables follow the normal distribution.

In the following, the value of t-statistic, path coefficient value and standard error are the main variables for the main hypotheses based on the structural model and table.

Due to the fact that in Smart PLS software, the value of t-statistic is used to check the significance of the coefficients and this value is 1.96 for 5% error, in order to check the significance, a comparison of the value of t-statistic with the above assumed number is used. So that if the value of t-statistic is greater than the value of 1.96, the relationship shown is significant.

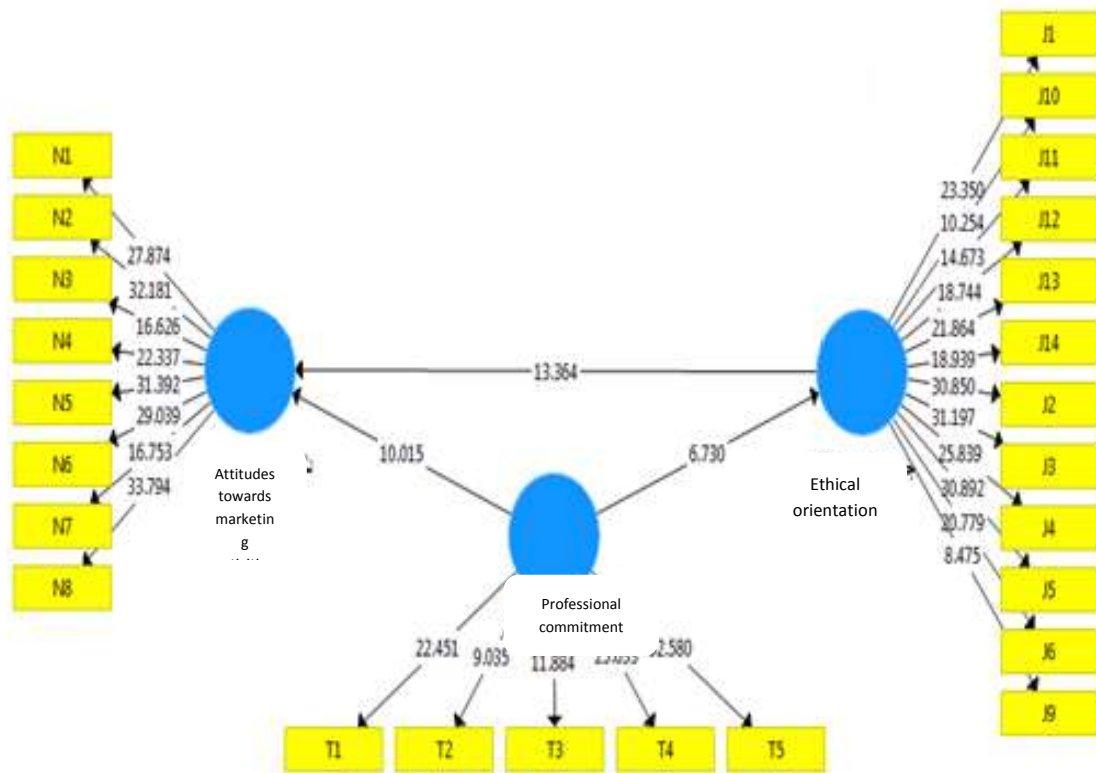


Figure 1. T-Significance coefficients of the main variables

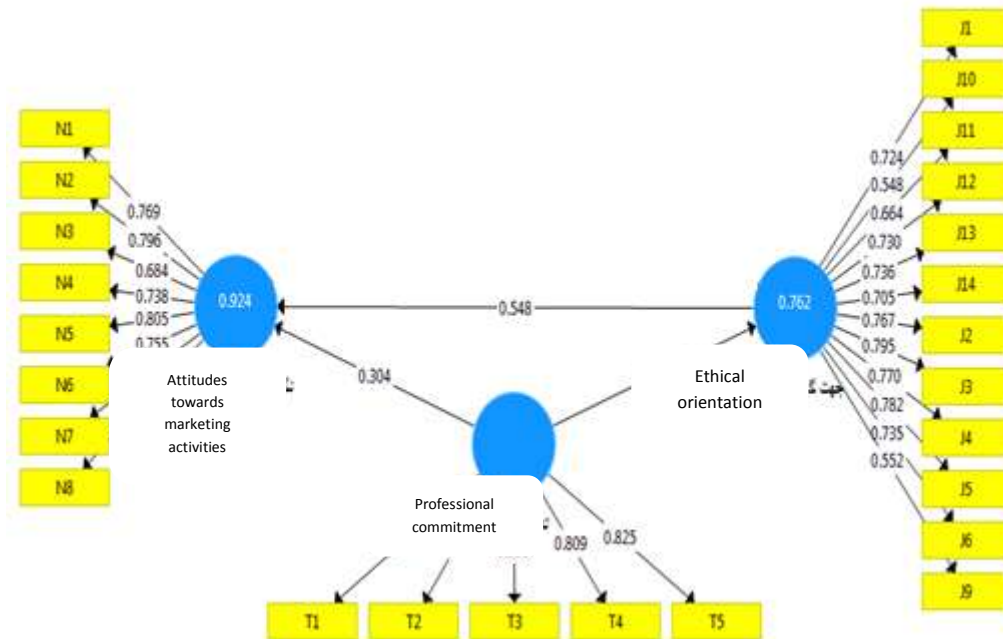


Figure 2. Values of the path coefficient of the main variables

Table6. T-statistic

Significance level	Standard deviation	Coefficient	T-statistics	Dependent	path	Independent
0/0001	0/047	0/313	6/730	Ethical orientation	←	Professional commitment
0/0001	0/030	0/304	10/015	Attitudes towards marketing activities	←	Professional commitment
0/0001	0/041	0/548	13/364	Attitudes towards marketing activities	←	Ethical orientation

**Main Hypothesis (1):** Professional commitment affects the attitude of auditors towards marketing activities.

Considering Table (6) and that the T-statistic (1015.0) is greater than 1.96 and also considering the positive coefficient of the path, it can be concluded that, professional commitment has a positive effect on auditors' attitude towards the activities marketing.

**Main Hypothesis (2):** Professional commitment through ethical orientation affects the attitude of auditors towards marketing activities.

a: Path coefficient between independent and mediator variables = 0.313

b: Path coefficient between mediator and dependent variables = 0.548

Sa: Standard error of independent and mediator variable path = 0.047

Sb: Standard error of intermediate and dependent variable path = 0.041

$$Z - value = \frac{(0.313) \times (0.548)}{\sqrt{(0.548^2 \times 0.047^2) + (0.313)^2 \times (0.041^2)}} = 5.961$$

(1)

Given that the calculated z-value (5.961) is greater than 1.96, therefore, professional commitment through ethical orientation affects the attitude of auditors towards marketing activities.

**"Determining the intensity of the indirect effect through the mediating variable":**

C: The value of the path coefficient between the independent and dependent variables = 0.304

$$VAF = \frac{(0.313) \times (0.548)}{(0.313) \times (0.548) + (0.304)} = 0.361$$

(2)

This means that 36.1% of the effect of total professional commitment on auditors' attitudes toward indirect marketing activities is explained by the ethical orientation variable.

In the following, the value of t-statistic, path coefficient value and standard error of sub-variables for sub-hypotheses are stated based on the structural model and table.

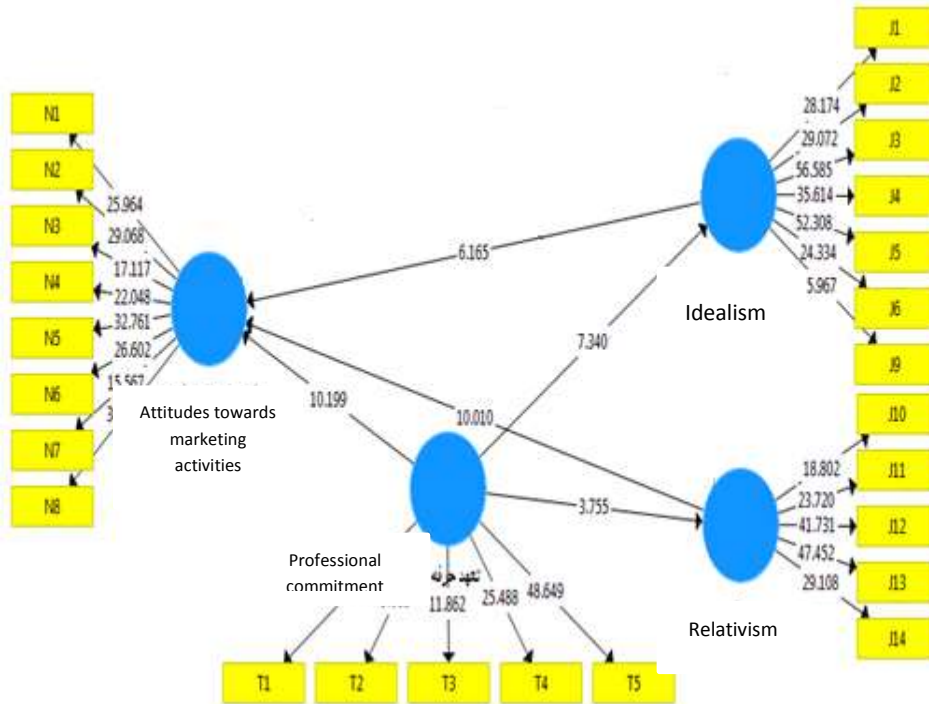


Figure 3. Significance coefficients of t sub-variables

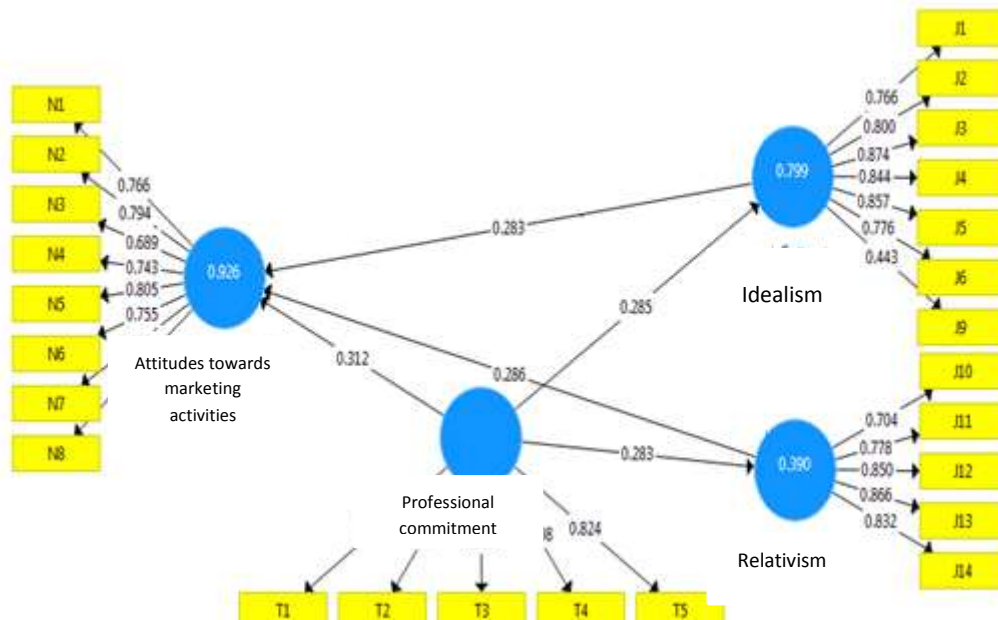


Figure 4. The value of the path coefficient of the sub-variables

Table7. T-statistic value, path coefficient value and standard error of sub-variables

Significance level	Standard deviation	Coefficient value	T-statistics	Dependent	Path	Independent
0/0001	0/046	0/283	6/165	Attitudes towards marketing activities	←	Idealism
0/0001	0/039	0/285	7/340	Idealism	←	Professional commitment
0/0001	0/075	0/283	3/775	Relativism	←	Professional commitment
0/0001	0/031	0/312	10/199	Attitudes towards marketing activities	←	Professional commitment
0/0001	0/029	0/286	10/010	Attitudes towards marketing activities	←	Relativism

**Sub- Hypothesis (1-2):** Professional commitment through idealism affects the attitude of auditors towards marketing activities.

a: Path coefficient between independent and mediator variables = 0./285

b: Path coefficient between mediator and dependent variables = 0/283

Sa: Standard error of independent and mediator variable path = 0/039

Sb: Standard error of intermediate and dependent variable path = 0/046

$$Z - value = \frac{(0.285) \times (0.283)}{\sqrt{(0.283^2 \times 0.039^2) + (0.285)^2 \times (0.046^2)}} = 4.706 \tag{3}$$

Given that the calculated z-value (4/706) is greater than 1.96, therefore, professional commitment through idealism affects the attitude of auditors towards marketing activities.

$$VAF = \frac{(0.285) \times (0.283)}{(0.285) \times (0.283) + (0.312)} = 0.205$$

This means that 20/5% of the effect of total professional commitment on auditors' attitudes toward indirect marketing activities is explained by the idealism variable.

**Sub- Hypothesis (2-2):** Professional commitment through relativism affects the attitude of auditors towards marketing activities.

a: Path coefficient between independent and mediator variables = 0./283

b: Path coefficient between mediator and dependent variables = 0/286

Sa: Standard error of independent and mediator variable path = 0/075

Sb: Standard error of intermediate and dependent variable path = 0/029

$$Z - value = \frac{(0.283) \times (0.286)}{\sqrt{(0.286^2 \times 0.075^2) + (0.283)^2 \times (0.29^2)}} = 3.524 \tag{4}$$

Given that the calculated z-value (3/524) is greater than 1.96, therefore, professional commitment through relativism affects the attitude of auditors towards marketing activities.

"Determining the intensity of the indirect effect through the mediating variable

c: The value of the path coefficient between the independent and dependent variables=0/312

$$VAF = \frac{(0.283) \times (0.286)}{(0.283) \times (0.286) + (0.312)} = 0.206 \tag{5}$$

This means that 20/6% of the effect of total professional commitment on auditors' attitudes toward indirect marketing activities is explained by the relativism variable.

### Conclusion

Research shows that professional service companies more likely need to consider issues related to increasing market orientation, how to establish and maintain customer relationships, as well as continuous customer relationship improvement, which is critical in achieving competitive advantage. While auditors are faced with a conflicting situation since on one hand, the code of professional conduct prevents auditors from interacting and close relationship with the client due to the observance of professional independence and quality of auditing, and on the other hand, the business environment for professional services is changing and fierce competition in this industry leads them to marketing and customer orientation. Independent auditing has attracted a great deal of attention for two reasons. On one hand, the validity and approval of financial statements, which is one of the most important issues for shareholders, creditors,

government and managers; On the other hand, this plays an essential role in investment-related decisions and measuring the accuracy of the firms' performance measurement. Therefore, the auditing professional behavior does not only include the auditor's methodical behaviors during auditing engagement but it also includes the auditor's key behaviors during the overall audit process such as developing audit procedures and methods as well as managing the relationship with the client. The results of the first hypothesis tests showed that auditors with higher professional commitment are less committed to obeying the code of professional conduct and spend more time on marketing activities, i.e., more professional people are not worried about marketing entering the auditing profession because they believe that with the entry of marketing activities into auditing, this profession becomes more competitive. For this reason, they resist the change in the business environment of auditing professional services and are inclined to marketing activities as they do in other professions. They found that professionals were reluctant to use advertising as a marketing strategy because they were concerned about the negative impact of advertising on the credibility of their profession. This finding is in contradiction with the results of the research of Clow et al. (2009) and Maranjory et al. (2019). They found that professionals are reluctant to use advertising as a marketing strategy because they are concerned about the negative impact of advertising on the credibility of their profession. The result of testing the second hypothesis and its sub-hypotheses shows that professional commitment through ethical orientation (relativism and idealism) affects the attitude of auditors towards marketing activities. Future researchers are recommended to replicate the present study by adding control variables to measure specific conditions e.g. the size of the auditing firm, the auditor's expertise in the industry, etc. For example, a statistical sample should be divided into small, medium and large audit firms in terms of the size of the audit firm. Then the results of the tests on these three categories shall be analyzed.

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