The role of identity in auditing: A review, synthesis, and research agenda

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Please cite as: [1]

Abdollahi, A., Peixinho, R.M.T., Cândido, C.J.F. (2026). The role of identity in auditing: A review, synthesis, and research agenda. *Journal of International Accounting, Auditing and Taxation*, 60, 100762, 1-21, https://doi.org/10.1016/j.intaccaudtax.2026.100762.

Editor published version: https://doi.org/10.1016/j.intaccaudtax.2026.100762

Abstract

This paper presents a systematic literature review of 37 studies published until 2024, offering a pioneering analysis of the role of identity in auditing. The findings reveal a growing scholarly interest in identity within auditing, particularly professional identity, which exerts both direct and moderating effects on key audit outcomes (KAOs) such as audit quality, judgment, objectivity, and professional skepticism. Additionally, the review examines client, organizational, individual, team, ethnic, and gender identities, revealing their interconnections and collective influence on auditing outcomes. Despite advancements in this field, several aspects of identity remain underexplored and present significant opportunities for further research. This study identifies key gaps, proposes a structured research agenda, and offers actionable insights for audit firms, policymakers, and regulators. By addressing both theoretical and practical concerns, this paper positions identity as a crucial determinant of auditing outcomes, contributing to the ongoing discourse in the field and providing a solid foundation for advancing academic inquiry and professional practice.

Keywords: audit quality, auditor judgment, identity, objectivity, professional skepticism, systematic literature review.

1. Introduction

The auditing profession is grappling with an increasingly complex set of challenges that extend beyond traditional concerns like auditor independence and objectivity. Recent research underscores the critical role of identity-related factors – including professional, organizational, and client identities – in shaping key audit outcomes (KAOs) such as auditor judgment, objectivity, skepticism, and overall audit quality (Svanberg & Öhman, 2015; Stevens et al., 2019; Knowles & Paredes, 2023). These identity dynamics often create tensions between auditors' professional responsibilities and competing role-based pressures, potentially undermining audit integrity and reliability (Suddaby et al., 2009; Herda & Lavelle, 2015). Drawing on Social Identity Theory (Tajfel, 1974; Tajfel & Turner, 1979) and Social Norms Theory (Nieuwenboer & Kaptein, 2008), this study examines how various identities influence auditor behavior and contribute to critical audit challenges, particularly in the context of independence. By investigating the interactions between various identities as well as their interplay with KAOs, we aim to provide nuanced insights into the ways auditors' social roles affect their outcomes.

The growing prominence of identity studies across various disciplines, including auditing, underscores its importance. Research examining its impact on KAO presents diverse and often nuanced findings (Strauser et al., 2008; Warren & Alzola, 2009; Castells, 2011; Sharples & Blair, 2021; Yakov et al., 2021; Cao et al., 2023; Chughtai, 2023; Evans-Polce et al., 2023; Haynes, 2023; Ott, 2023; Penfornis et al., 2023; Reiman et al., 2023; Xia et al., 2023; Beau & Jerman, 2024). For instance, auditors with a strong professional identity (PI) are more likely to adhere to moral principles, while those who identify primarily with their firms may prioritize internal preferences over broader professional values (Bamber & Iyer, 2007). The notion of multiple, intersecting identities – including client identity, professional identity, and identities tied to gender, culture, ethics, and ethnicity – further complicates the relationship between identity and key audit outcomes (Bauer, 2015; Svanberg & Öhman, 2015; Broberg et al., 2018; Kamla & Haque, 2019; Hellmann et al., 2021; Arrami & QingXiang, 2022; Gadhoum et al., 2022; Malekasgar & Pourzamani, 2023). These interconnected identities exert a significant influence on KAOs, underscoring the critical need to understand and manage identity dynamics within auditing.

Identity management refers to the processes through which individuals, organizations, or social groups shape, maintain, and adapt their identity across different contexts. In organizational settings, this involves crafting and communicating identity to align internal values with external expectations, particularly during times of transition or crisis (Gioia et al., 2000; Alvesson, 2010). For individuals, it entails negotiating and presenting personal and social identities in response to societal norms or changing environments (Ashforth & Mael, 1996; Brown, 2017). Specifically, for auditors, this involves balancing personal values, professional standards, and organizational pressures. Recent research highlights the importance of identity management in navigating complex cultural, social, and organizational landscapes, where identity is continuously shaped and redefined (Stack & Malsch, 2022). A comprehensive understanding of these dynamics is crucial for fostering ethical behavior, enhancing market orientation, and addressing the challenges of commercialization within the auditing profession (Nouri & Parker, 2020). As the auditing field evolves, the role of identity in auditing is gaining increased significance, shaping both academic research and practical applications (Akbari et al., 2023, 2024). Establishing a robust professional identity (PI) that adheres to ethical standards, while addressing organizational and client demands, will be essential for maintaining the profession's integrity.

Despite its significance, the literature on identity in auditing remains limited, fragmented, and devoid of a cohesive framework. It lacks sufficient clarity and depth regarding the nature of these identities and their influence on KAO. This gap underscores the need for a comprehensive review to consolidate existing knowledge, uncover underexplored areas, and establish a robust theoretical framework to guide future research. To address this gap, this paper presents a systematic literature review (SLR) of identity research in auditing. By systematically analyzing 37 studies published as recently as December 2024, we aim to offer a comprehensive assessment of the relationships between identity and KAO, highlight key findings and theoretical implications, and identify gaps in the literature while proposing a promising research agenda.

This study makes three key contributions. First, it synthesizes existing literature to advance the understanding of identity's role in auditing, particularly its impact on KAO, thereby offering valuable insights for auditors, policymakers, and regulators. Second, it identifies underexplored areas within the field and proposes directions for future research. Third, the study introduces a conceptual framework that outlines the primary identities in auditing, their interrelationships (including moderation effects), and their influence on KAO. The findings underscore the multifaceted nature of identities in auditing, including professional (PI), client (CI), organizational (OI), individual (II), gender (GI), team (TI), and ethnic identities (EI). The interplay among these identities shapes auditor behavior and has a profound impact on KAO. This dynamic highlights the critical importance of effectively managing identity to uphold the profession's integrity and ensure robust audit practices.

The remainder of this paper is organized as follows: Section 2 introduces the main identities identified during the literature review. Section 3 outlines the SLR methodology and presents the articles included in the sample. Section 4 reports the findings in terms of bibliometric analysis, interactions between identities, and identities' impacts on KAO. Section 5 discusses implications for theory and practice and highlights opportunities for future research. Finally, Section 6 concludes the study and discusses its limitations.

2. Defining the field of interest: Identity and auditing

2.1. Identity

The term "identity" originates from the Latin word "idem," meaning "the same." Building on this foundation, Fray and Picouleau (2010) defined identity as "what distinguishes one community from another or one individual from another." The essence of identity lies in the unique and exclusive characteristics of a being. Soubiran (2001) further defined personal identity as "a process of appropriation of resources and construction of landmarks, experiential learning, and the ongoing development of a narrative identity (self-project) through collective action with others." Overall, an individual's identity encompasses three dimensions. First, it involves the self-image the individual constructs. Second, it pertains to the image the individual seeks to project to the outside world. Finally, identity is shaped by the perceptions and reflections conveyed by others (Davis et al., 2019). Thus, identity emerges from an ongoing process of construction and interaction among three key elements: "the self," "the we," and "the others." Consequently, the concept of identity is characterized by a blend of definitions that encompass "self by self" and "self by others" (Flécher & Tran, 2021). Identity salience refers to the degree to which an identity occupies the forefront of an individual's awareness. Identity salience is influenced by the presence and intensity of cues or attributes associated with a specific identity, which can heighten its prominence in an individual's mind (Bauer, 2015; Brouard et al., 2017; Detzen et al., 2023). Identities are formed and shaped over time through personal experiences, social interactions, and the influence of institutional norms. Gradually, these identities become internalized, integrating into an individual's self-concept (Earley et al., 2024).

Identity plays a pivotal role in employees' learning and professional development, influencing their engagement and ethical decision-making within organizations. For instance, auditors often perceive their professional identity as deeply intertwined with their personal values, reinforcing their commitment to objectivity and integrity. Organizations can leverage identity management to foster environments that align individual and organizational values, thereby enhancing audit quality and ensuring compliance (Fuller et al., 2023). Additionally, strong professional identity helps mitigate conflicts of interest, further promoting trust and accountability (Klein et al., 2015; Rana et al., 2023).

The concept of multiple identities – encompassing various attributes such as organizational membership, profession, gender, ethnicity, religion, nationality, and family roles – has long been recognized by psychologists, sociologists, and philosophers. These multiple identities profoundly influence individuals' behaviors and actions within organizational contexts (Ramarajan, 2014). Given that individuals embody multiple identities, their decision-making can vary significantly depending on which identity is more salient at a given time. The same individual may make contrasting choices based on the relative importance of different identities (Bauer, 2015; Obermire et al., 2021; Ott, 2023). The next section presents the various types of identities that have been explored in auditing studies.

2.2. Types of identities in auditing

2.2.1. Professional identity

Professional identity (PI) is defined as an individual's perception of their profession, shaped by attitudes, beliefs, values, motivations, and experiences (Slay & Smith, 2011; Stack & Malsch, 2022). It serves as a cornerstone of one's professional journey, influencing both present and future career trajectories (Bauer, 2015). In the context of auditing, PI is multifaceted, encompassing advanced cognitive, emotional, and social intelligence capabilities necessary for professional tasks (Ott, 2023). PI aligns auditors' norms, goals, and values with their professional obligations, reflecting how auditors perceive and enact their roles in the profession (Warren & Alzola, 2009; Rana et al., 2023). As auditors gain experience and training, they internalize professional norms and values, reinforcing key principles such as ethical conduct and public accountability (Rousseau, 1998; Bauer, 2015). This identity plays a pivotal role in shaping auditors' behavior, decision-making, and career development, while also helping auditors to uphold high professional standards (Morin & Hazgui, 2016).

2.2.2. Client identity

Client identity (CI) represents the auditor's perception of a shared connection or unity with a client organization (Warren & Alzola, 2009). CI is distinct from client commitment, which reflects an auditor's ability to be responsible and dedicated to the client while maintaining a psychological separation (Herda & Lavelle, 2015). While CI may undermine auditor objectivity by fostering excessive alignment with the client's interests, client commitment enhances objectivity by maintaining professional distance (Salehi et al., 2022b). According to Social Identity Theory (SIT), prolonged interaction or perceived value alignment with the client can lead auditors to adopt the client's norms and values (Herda & Lavelle, 2015; Carlisle et al., 2023). Moreover, employees of service organizations who engage extensively with clients often develop a sense of identification with them (Bamber & Iyer, 2002).

2.2.3. Organizational identity

Organizational identity (OI) refers to the central, enduring, and distinctive traits perceived to define an organization (Salehi et al., 2022a). It also reflects an individual's sense of belonging to the organization. An individual with strong OI sees the organization's successes and failures as personal. OI shapes decision-making, strategy, and behavior, both internally and externally. Over time, this identity evolves, influenced by internal factors such as leadership and culture, as well as external pressures like market dynamics and societal expectations (Commerford et al., 2023). A strong OI enhances employee alignment, stakeholder trust, and organizational adaptability (Gioia et al., 2000; Whetten, 2006; Fuller et al., 2023).

2.2.4. Individual identity

Individual identity (II) refers to a person's sense of self, formed through personal experiences, beliefs, values, and social interactions. It evolves through internal reflection and external influences (Detzen et al., 2023). II encompasses unique characteristics such as gender, ethnicity, culture, and personal achievements (Erikson, 1968). A dynamic construct, II adapts to new experiences and social environments throughout life. A strong individual identity contributes to psychological well-being and informs behavior, judgment, and decision-making (Baumeister, 1999; Deng et al., 2023).

2.2.5. Gender identity

Gender identity (GI) refers to an individual's deeply felt sense of their gender, which may align with or differ from the sex assigned at birth. This core aspect of self-conception includes identities such as male, female, non-binary, or others outside the binary framework (American Psychological Association, 2015). GI develops through a complex interplay of biological, social, and cultural factors, influencing self-perception and societal interactions (Jones et al., 2019). Recognizing and respecting diverse gender identities fosters inclusive environments (Eagly & Wood, 2012; Westbrook & Saperstein, 2015).

2.2.6. Team identity

Team identity (TI) is a shared sense of belonging among team members who have common values, norms, and goals. TI shapes behaviors, fosters commitment, and enhances team cohesion and collaboration (Stevens et al., 2019). It influences how individuals perceive their roles within a team, contributing to alignment with objectives and trust among members (Ashforth & Mael, 1989). A strong TI supports high performance by promoting trust, cohesion, effective communication, alignment with team objectives, and recognition of individual contributions (Van Knippenberg, 2000; Hogg & Terry, 2014; Fuller et al., 2023). Leadership plays a crucial role in strengthening TI by articulating a clear vision and fostering a supportive team culture (Turner & Reynolds, 2003). Furthermore, the salience of TI interacts with incentive systems (Towry, 2003; Lindeberg, 2007; Detzen et al., 2023), making the discovery and implementation of effective incentives highly critical.

2.2.7. Ethnic identity

Ethnic identity (EI) refers to an individual's sense of belonging to a specific ethnic group, shaped by shared ancestry, cultural heritage, language, and traditions. It encompasses both self-identification and recognition by others, including values, attitudes, and behaviors associated with group membership (Phinney, 1992; Hellmann et al., 2021). EI plays a key role in self-concept, influencing psychological well-being, social interactions, and responses to societal dynamics, particularly in multicultural contexts. This dynamic process evolves through personal identification and societal recognition, often shaped by interactions and social contexts (Tajfel & Turner, 2004). Belonging and affirmation reflect an individual's attitudes toward their group and the degree to which they feel positively or negatively about their membership (Phinney & Ong, 2007; Hellmann et al., 2021; Ocak et al., 2023).

3. Methodology

A systematic literature review (SLR) defines the procedures used to identify relevant empirical evidence that meets specific criteria to address the research questions (Snyder, 2019; Williams et al., 2021; Hiebl, 2023). The application of clear and systematic methods in reviewing articles is essential to minimize bias and ensure robust and reliable results (Tranfield et al., 2003; Moher et al., 2015). By promoting objectivity and reducing bias in conclusions, the SLR significantly contributes to both scholarly theory and practice (Siddaway et al., 2019). Over the past decade, SLR has gained prominence in accounting research as a valuable method for examining interdisciplinary perspectives in areas such as accounting, auditing, and accountability (Florio, 2024).

This SLR seeks to achieve the following objectives: (1) to critically examine current research on the role of identity in auditing and whether identity impacts KAO; (2) to identify significant gaps and limitations in the existing body of literature, thereby informing potential directions for future research; and (3) to establish a well-founded knowledge base to support and guide subsequent scholarly investigations (Rojon et al., 2021; Camango & Cândido, 2023). To achieve these objectives, we developed an appropriate protocol to guide the review process. This protocol encompassed formulating a precise research question, designing a robust search strategy, and defining clear methods for analyzing the findings. To investigate the role of identity within auditing, we employed a comprehensive search strategy to identify all relevant published articles that shed light on the relationships between identity, the auditing profession, and KAO. We rigorously defined the inclusion criteria to ensure the relevance and quality of selected studies. The criteria are outlined as follows: (1) Database Selection: articles published in academic journals indexed in the Web of Science (WoS) and Scopus databases. We adopted the database-driven approach, as suggested by Hiebl (2023), because of the extensive multidisciplinary coverage of these databases and their inclusion of reputable academic publishers, such as Emerald, Wiley, Taylor & Francis, and Springer. (2) Keyword Relevance: articles that match predefined keywords critical to this SLR. The selection of keywords was guided by the framework proposed by Lesage and Wechtler (2012), which organizes relevant themes into distinct clusters. The search targeted titles, abstracts, and keywords, employing search strings that combine "identity" with other relevant terms using the Boolean operator "AND" to refine the results (see Table 1). (3) Disciplinary Scope: articles categorized under "Business, Management, and Accounting" or "Economics, Econometrics, and Finance." (4) Language: articles published in English. These inclusion criteria were designed to ensure the relevance, accuracy, consistency, and accessibility of the selected literature. The initial search process yielded a total of 1,034 articles. Table 1 provides an overview of the data extraction statistics, offering insights into the scope and results of the initial search.

Table 1. Primary search results.

Keywords	Number of articles
Identity AND Auditing	74
Identity AND Auditor-Client Relationship	8
Identity AND Profession	520
Identity AND International Regulation	67
Identity AND non-Audit Service	3
Identity AND Corporate Governance	293
Identity AND Audit Market	40

Identity AND Tax Audit	15
Identity AND Auditor Judgment	14
Total	1,034

Source: Based on WoS and Scopus databases, up to December 2024.

Exclusion criteria play a critical role in filtering out irrelevant studies and obtaining a robust sample of high-quality papers. These criteria were carefully defined to maintain rigor and focus throughout the review process. The exclusion criteria are as follows: (1) Duplicate Articles: articles identified as duplicates across different search strings. (2) Journal Scope: articles published in journals not listed in the ABS ranking. (3) Focus on Auditor Identity: studies where auditor identity is not the central focus of the research. The process of applying these exclusion criteria is summarized in Figure 1, which outlines the steps taken to identify the final sample of papers. Initially, 627 duplicate articles were identified across the nine search strings and removed, resulting in 407 unique papers after this initial screening. In the second screening stage, 38 additional papers were excluded as they were published in journals outside the scope of the ABS ranking. Finally, a detailed review of the remaining 369 articles led to the exclusion of 332 papers, as their primary focus did not align with the scope of this SLR. As a result of this rigorous filtering process, the final sample consists of 37 articles published in ABS-ranked academic journals. These articles specifically focus on identity, the auditing profession, and KAO, aligning closely with the objectives of this study.

Figure 1. Procedure for the selection of sample papers.

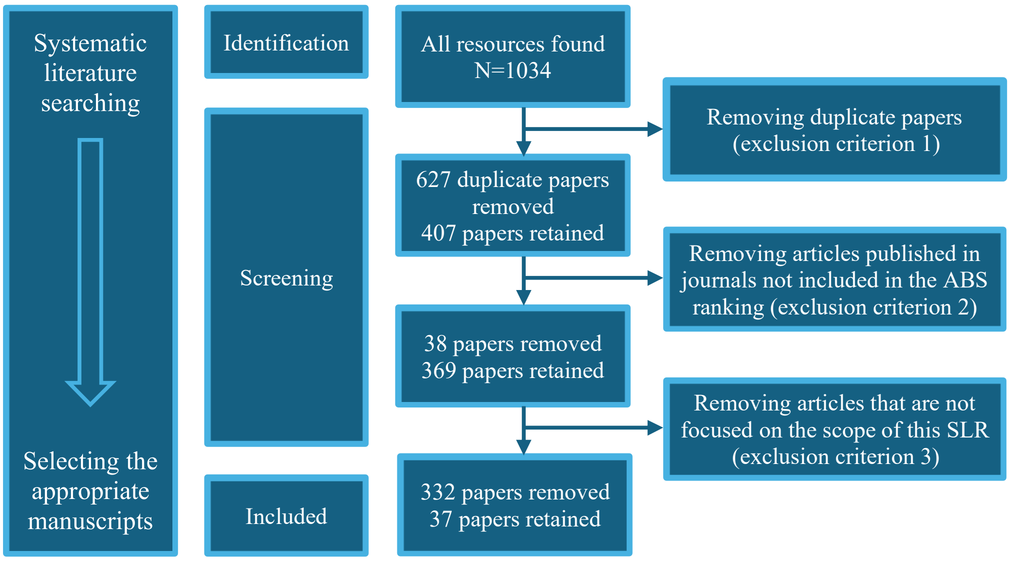


Table A1 provides a comprehensive summary of the final papers included in this study, presenting key details such as authorship, publication year, research objectives, identities examined, theoretical frameworks, research methodologies, participant groups, variables, findings, recommendations for future research, and citation metrics. The table underscores the application of various theoretical frameworks, including Critical Organizational Theory, Social Identity Theory (SIT), and Agency Theory, with SIT emerging as the most frequently utilized framework. The studies employ diverse research methods, including surveys, case studies, and experiments, with surveys being the most frequently used method. The participants are predominantly auditors. Citation analysis reveals a notable range in scholarly impact. The most-cited studies are Golden-Biddle and Rao (1997), with 863 citations, and Bamber and Iyer (2002), with 543 citations.

4. Results

This section examines and integrates the key findings and conclusions from the selected papers. The analysis and synthesis provide comprehensive insights.

4.1. Bibliometric analysis

Figure 2 shows the evolution of scientific research on identity within auditing over time, presenting the distribution of the 37 studies included in the final sample. While identity has been the subject of scholarly attention for over 70 years (tracing back to World War II and Freud's theories) its application to auditing has gained traction only in recent decades. The first identified study in the auditing context dates to 1997. Since then, the number of publications has increased progressively, with a significant rise observed during the 2020-2024 period. Notably, the volume of papers published in this recent period nearly matches the total output of all previous periods combined. This upward trend reflects a growing scholarly interest in exploring the interplay between identity and auditing, highlighting both emerging challenges and promising avenues for future research.

Figure 2. Distribution of sample papers over time.

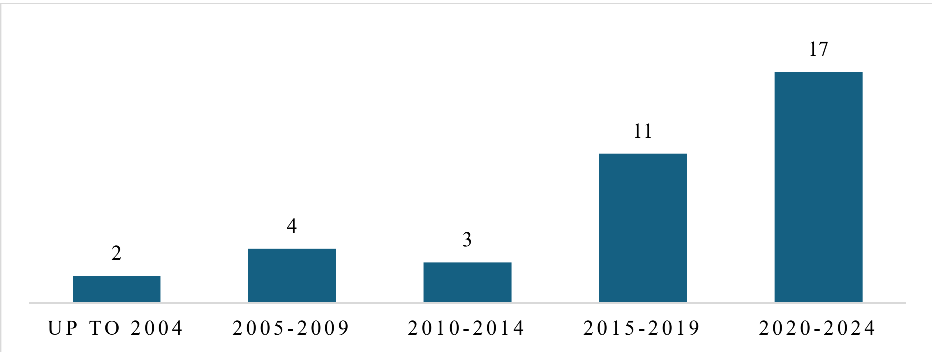


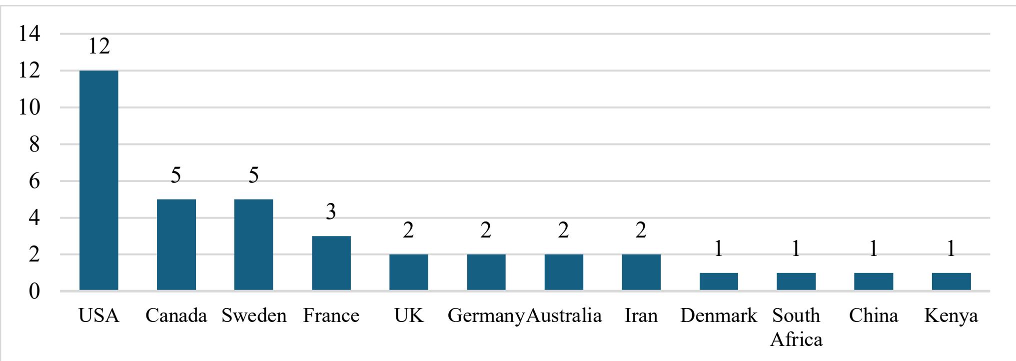
Table 2 illustrates the distribution of the paper sample across academic journals. An analysis of the published research on auditors' identity reveals a notable concentration within three prestigious journals: *Accounting, Organizations and Society*, *Managerial Auditing Journal*, and *The Accounting Review*. Together, these journals account for 12 of the 37 articles in the sample (29%), highlighting their central role in this domain. The ABS ranking, alongside other metrics such as the SCImago Journal Rank (SJR) Impact, is a critical measure of the quality and influence of academic journals. In the context of SLRs, including high-ranking journals strengthens the credibility and robustness of the review's findings, reinforcing their value for both theoretical and practical applications. The focus on high-quality journals underscores the importance of rigor and relevance in academic inquiry, guiding researchers toward reliable and impactful sources of knowledge within the field.

Table 2. Sample papers' distribution across academic journals.

Journal	Publisher	Number of papers	SJR Impact 2023	ABS Ranking 2021
Accounting, Organizations and Society	Elsevier	5	2.208	4*
Managerial Auditing Journal	Emerald	4	0.764	2
The Accounting Review	American Accounting Association	3	4.640	4*
Accounting, Auditing & Accountability Journal	Emerald	2	1.847	3
Auditing: A Journal of Practice & Theory	American Accounting Association	2	1.655	3
Journal of Business Ethics	Springer Nature	2	2.624	3
Advances in Accounting	Elsevier	2	0.422	2
International Journal of Auditing	John Wiley and Sons Inc.	2	0.595	2
Organization Science	Institute for Operations Research and the Management Sciences	1	6.541	4*
Contemporary Accounting Research	Wiley-Blackwell	1	3.086	4
Human Relations	SAGE	1	3.597	4
Behavioral Research in Accounting	American Accounting Association	1	0.931	3
British Accounting Review	Elsevier	1	1.366	3
Critical Perspectives on Accounting	Academic Press	1	1.941	3
European Accounting Review	Taylor & Francis	1	1.072	3
Financial Accountability & Management	Wiley	1	0.816	3
Current Issues in Auditing	American Accounting Association	1	0.368	2
Group Decision and Negotiation	Springer Nature	1	0.656	2
Journal of Accounting & Organizational Change	Emerald	1	0.423	2
Journal of Accounting in Emerging Economies	Emerald	1	0.543	2
Current Psychology	Springer Nature	1	1.001	1
Meditari Accountancy Research	Emerald	1	0.932	1
The TQM Journal	Emerald	1	1.400	1
Total		37		

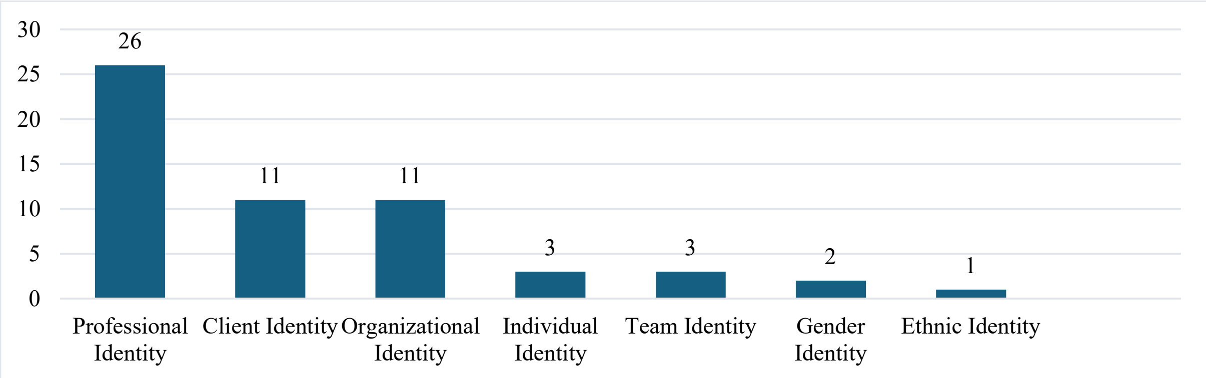
Figure 3 highlights the geographic focus of the studies, revealing that North America (USA and Canada) contributes the largest share of publications, with 17 out of the 37 articles in the sample. Europe follows closely, accounting for 13 papers.

Figure 3. Number of sample papers per country.



As the auditing literature examined in this study has developed, researchers have shown increasing interest in exploring various types of identities, each with distinct implications for KAO. Figure 4 illustrates the distribution of identity types across the sample papers, highlighting that most studies have focused predominantly on PI. However, it is essential to recognize the potential influence of other identities (CI, OI, II, TI, GI, and EI) on KAO. Notably, the total count of identities exceeds the number of sample papers, as individual studies often address multiple identities.

Figure 4. Distribution of different kinds of identity.



4.2. Role of identity types in key auditing outcomes

4.2.1. Professional identity

Increasing the salience of professional identity (PI) has been shown to enhance professional skepticism and promote independent decision-making among auditors (Bauer, 2015; Stevens et al., 2019). High PI salience strengthens auditors' commitment to professional obligations, mitigating the effects of alternative identities and reducing susceptibility to client pressure (Bamber & Iyer, 2007; Bauer, 2015; Fuller et al., 2023). This alignment fosters objectivity and independent judgment, enabling auditors to adhere to professional standards and resist external pressures, resulting in more reliable audit judgments (Bauer, 2015; Stevens et al., 2019; Ott, 2023).

Moreover, the literature emphasizes the importance of PI salience for OI within auditing firms (Bamber & Iyer, 2002; Svanberg et al., 2019). Precursors to PI salience include job autonomy, job satisfaction, perceptions of the profession's image, and resolving conflicts between organizational and professional roles (Bamber & Iyer, 2002; Fuller et al., 2023). Proactively fostering PI prominence could improve auditors' professional judgment, offering a cost-efficient alternative to auditor rotation by preserving independence while maintaining continuity (Bamber & Iyer, 2002; Bauer, 2015; Salehi et al., 2022b). The concept of auditor professionalism has evolved, shifting from a primary focus on auditing to a broader array of professional services. This contemporary perspective emphasizes the business dimensions of auditing and firm identity over traditional priorities like independence (Warren & Alzola, 2009; Svanberg & Öhman, 2015; Cyr et al., 2020). Auditors' professional identity must now be considered alongside organizational and client dimensions, underscoring the need to examine how these aspects align or diverge (Beau & Jerman, 2024).

Mid-level auditors, like their Big Four counterparts, see professionalism and commercialism as complementary (Broberg et al., 2018). In response to competitive pressures and challenges replicating the Big Four's multi-disciplinary business model, mid-level auditors present themselves as "more devoted experts," employing various legitimation techniques and "heroic" representations to differentiate their identity (Harber & Willows, 2022). These efforts contribute to the active construction of "commercial selves," institutionalizing commercialism at the micro level within the audit profession (Wen, 2020).

4.2.2. Client identity

Several factors influence the development of client identity (CI), including auditor tenure with the client (Bamber & Iyer, 2007; Svanberg et al., 2017), the significance of key clients, client image (Bamber & Iyer, 2007), auditor objectivity (Herda & Lavelle, 2015; Svanberg et al., 2019), client leadership (Salehi et al., 2022b), and manipulative client management reporting motives (Commerford et al., 2023). Audited financial statements often result from auditor-client negotiations, during which client pressure can influence auditors' judgments, potentially threatening their independence (Papirakis, 2022; Fuller et al., 2023).

Auditors with a strong sense of CI are motivated to maintain positive emotional connections with clients, which makes them more likely to accommodate client requests. This can lead to auditors' favorable opinions of clients due to perceived cognitive alignment (Svanberg et al., 2018), but it may also impair objectivity (Svanberg & Öhman, 2015). Conversely, auditors with weaker CI maintain greater impartiality in their judgments (Bamber & Iyer, 2007). Strong CI can reduce professional skepticism (Ortegren et al., 2022), increase threats to independence (Bauer, 2015), weaken objectivity, prolong auditor tenure (Burt & Libby, 2021), and heighten the likelihood of acquiescing to client-preferred accounting practices (Commerford et al., 2023; Fuller et al., 2023). In extreme cases, auditors may take shortcuts, such as brief document reviews or false signoffs, under the false assumption of reduced risk, thereby compromising audit quality (Svanberg & Öhman, 2015; Salehi et al., 2022b).

To address concerns related to CI, measures such as mandatory auditor rotation have been implemented in various countries. Bamber and Iyer (2007) found that CI tends to grow over time, suggesting that auditor rotation could mitigate its effects. However, Bauer (2015) argued that CI may develop early in the auditor-client relationship, so rotation alone may not fully address independence concerns. Additionally, rotation might lead to a loss of client-specific knowledge, which could negatively impact audit quality. Concerns about CI's impact on independence, objectivity, and skepticism have been linked to declining audit quality (Bauer, 2015). Before 2007, research primarily focused on the financial and economic motivations affecting auditor behavior (Hollingsworth & Li, 2012). Bamber and Iyer (2007) shifted the focus to auditors' CI, developing a model of the auditor-client relationship that has since become foundational for studying CI and its effects. Subsequent research has explored ways to reduce CI and safeguard auditor independence (Svanberg et al., 2019; Cyr et al., 2020; Earley et al., 2024). For example, Svanberg and Öhman (2015) found that auditors frequently identify with their clients, and strong CI can lead auditors to prioritize client preferences over audit quality.

4.2.3. Organizational identity

Organizational identity (OI) significantly influences audit quality and auditor judgment, both during an auditor's tenure with a firm and even after they leave. While CI is often associated with a decline in audit quality, OI has the potential to enhance auditor judgment and audit quality through several mechanisms (Salehi et al., 2022a). These include lowering auditors' desire to leave the profession (Bamber & Iyer, 2002), reducing their inclination to yield to client pressures (Jones et al., 2019), limiting the endorsement of management's stances on internal control issues (Stefaniak et al., 2012), and fostering better communication between clients and firms (Christensen et al., 2019). OI also directly impacts job satisfaction and indirectly improves audit quality by mitigating organizational-professional conflicts (OPC). The concept of corporatization, closely tied to commercialization, highlights a shift toward business-oriented management in auditing firms (Fuller et al., 2023). Research suggests that auditors with strong OI often outperform those with strong PI because they align more closely with their firm's expectations (Broberg et al., 2013). Conversely, auditors with stronger PI may be less responsive to the cyclical demands of auditing firms, which can lead to disengagement (Stack & Malsch, 2022). While commercialization is often seen as a positive development in auditing (Sweeney & McGarry, 2011), it raises strategic concerns. Addressing these concerns requires changes in firm policies and operational approaches, an area that has not been sufficiently explored (Broberg et al., 2018).

Rezaei et al. (2018) show that both OI and PI positively influence auditors' professional skepticism across distinct dimensions: knowledge-seeking, self-assertion, interpersonal understanding, self-confidence, and a questioning mind. This dual influence underscores the need to balance OI and PI within auditors' professional roles (Fuller et al., 2023).

Maintaining independence from both clients and the audit firm itself is crucial for ensuring high audit quality. As Broberg et al. (2013) note, auditors' tasks are inherently tied to their firms, creating a reliance on organizational structures and processes. However, the coexistence of dual identities – professional and organizational – can pose risks to audit quality when organizational priorities, such as financial success, overshadow the commitment to high-quality audits (Broberg et al., 2018; Lindstedt & Veerman, 2018; Salehi et al., 2022a). In this context, the commercialization of auditing firms warrants critical attention to ensure that it supports, rather than undermines, audit quality (Fuller et al., 2023).

4.2.4. Individual identity

The concept of individual identity (II) within the context of auditing encompasses both the personal attributes of auditors and the broader implications of identity management within organizations. The personality traits of audit staff play a critical role in enhancing auditors' efficiency and performance (Salehi & Rouhi, 2023). A thorough understanding of II is essential for fostering effective auditing practices, ensuring regulatory compliance, and maintaining the integrity of financial reporting. II can be defined as the unique combination of characteristics, values, beliefs, and experiences that shape an individual's self-concept. Golden-Biddle and Rao (1997) further define II as the recognition of personal attributes and status, which encompasses an individual's understanding and acceptance of their identity and professional role. This process often involves introspection, addressing internal inconsistencies and crises of self-confidence. In the auditing profession, this identity significantly influences how auditors perceive their roles, responsibilities, and ethical obligations (Deng et al., 2023). It pertains to self-awareness and the integration of internal and external conditions, which contributes to the development and expression of personal identity. As Detzen et al. (2023) highlight, II involves relational awareness, wherein individuals construct and present their self-concept in their interactions with others. It reflects self-knowledge, self-confidence, and the dynamics of relationships between the individual and their environment. Consequently, II is an integral aspect of the auditing profession, significantly and positively impacting audit quality and objectivity (Hurtt et al., 2013; Deng et al., 2023; Detzen et al., 2023). Auditors who cultivate self-awareness and align their personal and professional values with ethical standards can enhance the effectiveness and credibility of their work.

4.2.5. Gender identity

Although research has drawn mixed conclusions regarding the success of men and women in negotiation, findings typically indicate either no difference or a pattern where men achieve better negotiation outcomes than women (Jones et al., 2019). Gender differences have also been observed in ethical judgment, with Wang and Calvano (2013) arguing that women demonstrate a higher level of ethical commitment than men, while men are more inclined to accept and participate in unethical activities. However, Molanazari and Shams (2016) found no significant gender-based differences in ethical judgment among accountants, suggesting that ethical orientation and gender may not directly influence decision-making in this field.

Given the current gender imbalance among partners at audit firms, emphasizing the capabilities of women and recognizing diverse gender identity (GI) can create opportunities for more inclusive and effective auditing practices (Anderson-Gough, et al., 2005). While gender has been extensively studied in broader negotiation contexts (Bohnet & Bowles, 2008), it has received limited attention in auditing research (Birnberg, 2011). Some theorists suggest that as individuals gain professional expertise and power dynamics become more equitable, gender-related differences in decision-making diminish (Kolb, 2011).

Although most audit research assumes that male and female auditors will make similar financial statement negotiation decisions due to their uniform education and training, broader negotiation literature suggests that gender can influence outcomes in specific contexts (Hong & van der Wijst, 2013). For example, in audit negotiations, the inherent ambiguity of the negotiation and the auditor's obligation to act in the public interest may amplify gender-related differences (Jones et al., 2019). Situational factors such as role representation and ambiguity make gender more salient, with women often adopting conservative approaches and standing firm against client preferences (Anderson-Gough, et al., 2005). This aligns with Cross and Madson's (1997) theory that women are more motivated to protect others' interests.

People's self-concept is multifaceted and influenced by situational cues, which make certain identities more salient in specific contexts (Turner, 2003). In audit negotiations, both GI and OI are relevant, with salience influencing behavior. Research indicates that auditors with strong PI or OI exhibit greater professional skepticism and are less likely to acquiesce to client preferences, while those with strong CI may align with client interests (Bamber & Iyer, 2007; Bauer, 2015). As OI strengthens, it is expected to mitigate gender-related differences in auditors' judgments, promoting greater consistency in judgment and decision-making (Ashforth & Mael, 1989; Fuller et al., 2023).

4.2.6. Team identity

Auditors work in teams where the quality of an individual's work significantly influences overall audit quality and auditor judgment. When an audit partner assigns tasks, emphasizing the importance of team structure can prompt auditors to consider their accountability within the hierarchy. This accountability to the audit partner ensures quality control by verifying the appropriateness of judgments (Trotman et al., 2015). Team identity (TI) also affects responses to communication from clients and audit partners. Frequent interactions with clients, who may employ persuasive tactics, highlight the importance of a cohesive team in maintaining professional skepticism and audit objectivity. Leaders play a crucial role in fostering TI by promoting teamwork, effective communication, and shared experiences. A leader who emphasizes collective goals enhances team commitment, fostering open communication about improving audit effectiveness, even at the expense of efficiency (Nelson et al., 2016). However, strong TI can also have negative consequences, such as auditors concealing their team members' inconsistent behavior, hindering collaboration and transparency (Boo et al., 2016).

TI aligns individual goals with team objectives, augmenting motivation and reducing conflict among members (Reis & Puente-Palacios, 2019). This dynamic construct evolves through interactions within the team and can be strengthened through structured evaluations like team audits. A team audit strategy helps organizations nurture trust, prioritize collective goals, and actively engage members, leading to a cohesive and effective team environment (Annelin, 2022). Such approaches not only advance audit quality but also contribute to organizational success (Fuller et al., 2023).

Modern audit teams have evolved to become more multidisciplinary, incorporating specialists such as IT professionals. Bauer et al. (2019) found that while auditors and IT specialists may consider themselves part of the same team, there is often a lack of cohesive TI. Interestingly, auditors who identify less with IT specialists may better integrate their expertise when assessing IT-related internal control weaknesses. This occurs because auditors value the IT specialists' distinct expertise, assigning greater significance to their input (Bauer et al., 2019; Estep, 2021).

TI also influences auditor skepticism. According to Social Identity Theory (SIT), individuals adopt team-oriented behaviors when TI is salient (Tajfel & Turner, 2004; Stevens et al., 2019). In vertical team structures, where accountability to an audit partner is emphasized, strong TI salience can align efforts with hierarchical expectations, potentially dampening skepticism (Trotman et al., 2015). Conversely, in horizontal team contexts with shared goals, high TI salience can enhance skepticism by fostering collaborative efforts to achieve audit quality (Towry, 2003).

Stevens et al. (2019) further demonstrated that high TI salience amplifies the influence of partner style on auditors' skeptical judgment. Having a supportive partner enhances skepticism about management's assumptions, while having an unsupportive partner encourages auditors to gather more objective evidence to address inspection risks. These findings underscore the critical interplay between TI and partner interactions in shaping individual auditor behavior. Furthermore, the COVID-19 pandemic has fundamentally changed how auditors, IT specialists, and other stakeholders engage in the financial reporting process. The shift from face-to-face interactions to virtual teams is expected to persist post-pandemic, with significant implications for group judgment and decision making (Bauer et al., 2022).

4.2.7. Ethnic identity

Phinney and Ong (2007) conceptualized ethnic identity (EI) as encompassing three key components: self-identification, belonging, and affirmation. EI represents the process through which individuals recognize their membership in an ethnic group, which serves as a prerequisite for understanding the deeper meanings and implications of this identity. A strong EI is characterized by positive self-identification with the group, active participation in group practices, and a favorable evaluation of the ethnic group (Phinney, 1992). Conversely, a weak EI is marked by limited interest, knowledge, or involvement in the group, as well as a negative evaluation of the group. SIT (Ashforth & Mael, 1989) provides a crucial framework for understanding how EI influences decision-making. According to SIT, individuals are motivated to favor their in-group over out-groups as a means of enhancing their self-esteem, often by positively distinguishing their in-group. In the context of auditing, auditors with strong EI may demonstrate in-group bias, exhibiting preferences for members of their own ethnic group. This bias can present challenges in whistleblowing scenarios, where strong EI may lead to reluctance to report unethical behavior by in-group members. Such reluctance may stem from fear of group retaliation or a desire to protect the group's reputation (Juang & Hwang, 2024). Auditors with strong EI may prioritize preserving in-group harmony over exposing misconduct, potentially discouraging decision-making that could harm in-group relationships or values (Hamamura, 2017). This perspective suggests that auditors with strong EI are less likely to report unethical behavior within their ethnic group, as they may prioritize group loyalty over individual ethical principles. In contrast, auditors with an independent self-construal, who value autonomy and self-expression, are more likely to view themselves as distinct from the group and act based on personal ethical standards (Heine, 2010). Such individuals are less influenced by group norms and may feel more inclined to blow the whistle on unethical actions, even if the unethical actions involve their own ethnic group (Gudykunst & Lee, 2003). Consequently, auditors with strong EI and an interdependent self-construal may avoid whistleblowing to maintain group harmony, whereas those with an independent self-construal are more likely to prioritize ethical values over group loyalty (Hamamura, 2017; Hellmann et al., 2021).

Strong EI is closely associated with interdependent self-construal, where individuals prioritize maintaining group harmony and connections within their ethnic group (Barry, 2002). Auditors with strong EI tend to exhibit a heightened sense of belonging and commitment to their ethnic group, which can influence their judgment and potentially result in decisions aimed at protecting the group's reputation (Phinney & Ong, 2007). Conversely, weak EI is often linked with independent self-construal, where individuals emphasize autonomy and separateness from the group (Markus & Kitayama, 2010). Auditors with weak EI may feel less connected to their ethnic group and, as a result, may be more willing to act independently, e.g., by reporting unethical actions within their group (Nolder & Riley, 2014). In summary, auditors with strong EI are more likely to exhibit interdependent self-construal, fostering group loyalty and aligning their decisions with group values. In contrast, those with weaker EI may adopt an independent self-construal, which may lead to more individualistic decisions, including whistleblowing.

4.3. Interactions between different identities

4.3.1. Interactions between PI and CI

The concepts of PI and CI are distinct yet exhibit a notable correlation (Bauer, 2015). Generally, auditors identify more strongly with their profession than with their clients. Bamber and Iyer (2007) argue that the likelihood of auditors adopting a client-preferred approach to handling specific unrecorded liabilities is positively associated with their level of identification with the client and inversely associated with their level of identification with their profession. Conversely, according to Svanberg and Öhman (2015), a heightened level of PI does not mitigate the influences of CI. Bauer (2015) investigated how auditors' CI and PI interacted to influence their endorsement of client-preferred positions. Consistent with Bamber and Iyer (2007), Bauer (2015) found that auditors who identified more strongly with the client are more likely to align with the client's preferences in both less structured tasks, such as evaluating the client's going concern opinions, and more structured tasks, such as assessing inventory valuation. This alignment occurs only when the auditor's sense of professionalism is not emphasized. Additionally, Bauer (2015) provided evidence that increased PI salience enhances auditor professional skepticism and reduces the impact of CI on auditor compliance. These findings offer valuable insights into how promoting PI can potentially moderate the negative consequences of CI. However, despite the evidence that PI can mitigate the influence of CI and lead auditors to comply less with client-preferred approaches (Bauer, 2015), Broberg et al. (2018) found that auditors who succumb to commercialization pressures may cynically detach themselves from the profession. This detachment can undermine the effectiveness of PI in mitigating the negative impacts of other identities' influences.

4.3.2. Interactions between PI and OI

Auditors typically possess significant levels of both PI and OI, with stronger PI often enhancing OI as auditors with a robust PI frequently view the firm as crucial for achieving their professional goals (Bamber & Iyer, 2002). The impact of PI on audit quality and auditor judgment is influenced by its interaction with OI. Conflict between these identities, known as Organizational-Professional Conflict (OPC), can lead to increased intentions to leave the organization, potentially diminishing audit quality and auditor judgment (Bamber & Iyer, 2002). OPC arises when organizational values clash with professional values, such as autonomy and commitment to standards. The extent to which organizations allow professionals to align their actions with professional values shapes the occurrence of OPC (Aranya & Ferris, 1984). Notable ethical dilemmas can arise from auditors' membership in both a professional group and an organization within that profession. OPC encompasses such issues, including instances where auditors prioritize client satisfaction over the public interest (Garcia-Falières & Herrbach, 2015). Studies suggest that low levels of OPC lead to significant dedication to both client and profession (Aranya & Ferris, 1984), with increased OI mitigating OPC while PI shows no discernible effect (Bamber & Iyer, 2002). Literature on internal audits indicates that heightened PI salience tends to reduce behaviors that compromise audit quality, such as issuing less critical assessments of internal control weaknesses. This effect is more pronounced when OI is strong and less significant when OI is weak (Burt & Libby, 2021). Furthermore, when internal auditors have a stronger sense of OI, their OPC tends to be reduced. Although this decline in conflict between organizational and professional roles might be presumed to have a positive impact on audit quality and auditor judgment, the actual outcome is not consistently evident (Salehi et al., 2022a).

4.3.3. The effect of commercialization

The commercialization of the auditing profession introduces a significant layer of complexity into the interaction between professional and organizational identities. Broberg et al. (2018) expanded on concerns regarding the profession's shift towards financial incentives, suggesting that OI is more strongly linked to commercialization within audit firms than PI is. Commercialization may exacerbate conflicts between auditors' professional values and organizational objectives, creating tensions between OI and PI. Consequently, auditors may face ethical dilemmas and pressures that compromise audit integrity and independence. This tension can be attributed to the pervasive organizational mindset in auditors' everyday experiences, resulting from their extensive interactions within the organization. Broberg et al. (2013) highlighted that this organizational perspective intermediates auditors' relationship with the profession. The positive association between OI and commercialization may be reciprocal, as auditors increasingly emphasize their employer's interests to ensure the firm's survival and success, especially amid heightened competition (Broberg et al., 2013).

4.3.4. Interactions between OI and GI

Broberg et al. (2018) reported that OI is more pronounced among female auditors than among their male counterparts. In fact, there is evidence that women often assume caregiving and nurturing roles within organizations and tend to rely more on these organizations for their career advancement opportunities (Baumgartner & Schneider, 2010). The auditing literature lacks extensive research on how GI directly influences external auditors' compliance with the client's preferred stance, with existing studies primarily focusing on auditor-client negotiations. In these negotiations, female auditors tend to exhibit lower levels of compliance than their male counterparts, which leads to larger audit adjustments. However, when OI is emphasized, the gender disparity diminishes. Increased OI reduces the prominence of GI, leading to a reduction in the disparities in suggested audit adjustments between female and male auditors. This indicates that OI serves as a moderating factor in the relationship between gender and negotiated outcomes. Its moderating effect leads both female and male auditors to align with their firm's interests, ultimately enhancing audit quality and auditor judgment (Jones et al., 2019; Salehi et al., 2022a).

4.3.5. Interactions between TI, PI, and OI

TI encompasses the unique PI that auditors develop within their teams and is shaped by their shared professional values, standards, and norms. Recent studies elucidate the significance of auditor identity in influencing audit quality and decision-making processes within audit teams. Their findings highlight the impact of organizational culture on auditor identity, emphasizing the role of firms in fostering a strong sense of PI among auditors (Fuller et al., 2023). Furthermore, the literature underscores the importance of trust and communication within audit teams in reinforcing auditor identity and promoting team collaboration. As auditors navigate complex regulatory environments and evolving stakeholder expectations, understanding and nurturing their PI within the team context is paramount to ensure the integrity and effectiveness of the audit process. Moreover, organizational and team identities may offer potential solutions to concerns about audit quality. For instance, a higher level of OI has the potential to reduce turnover intentions among auditors (Bamber & Iyer, 2002), while TI has been shown to mitigate the impact of self-serving but nonbinding communications from clients (King, 2002). These insights highlight the critical role of fostering strong PI and TI within audit teams to enhance audit quality and maintain professional standards.

4.4. Moderating role of professional identity

Professional identity serves as a fundamental pillar in auditing, supporting auditors through ethical dilemmas and conflicting priorities (Rana et al., 2023). Ott (2023) emphasizes PI's moderating role, highlighting its capacity to help auditors navigate ethical challenges while upholding professional standards. Client identity, however, presents an additional challenge to auditor independence, though this risk can be mitigated by a strong PI (Bamber & Iyer, 2007). This suggests that a strong PI can counteract impaired objectivity or potential bias arising from a strong CI. Nevertheless, the effectiveness of this mitigation may be limited if the salience of PI is insufficient. Therefore, enhancing the salience of PI is crucial to neutralizing the negative effects of a strong CI and amplifying the positive influence of a strong PI. Bauer (2015) demonstrated that PI salience influences the relationship between the strength of CI and auditor agreement with the client. Specifically, as PI strength increases, auditor agreement with the client decreases more sharply when CI salience is higher. Conversely, as CI strength increases, auditor agreement with client also increases, which negatively affects the salience of the auditor's PI. Bauer (2015) further underscores the importance of PI, suggesting that a robust PI not only shields auditors from external pressures but also fosters independent decision-making and professional skepticism. Thus, PI acts as a vital moderator in the interaction between various identities, mitigating their potential adverse effects on audit outcomes. However, the moderating function of PI in other relationships, such as the relationship between EI and KAO, for instance, remains ambiguous, leaving room for future research.

4.5. Proposed conceptual framework

This section presents a conceptual framework developed from the sample of studies, illustrating the relationships between various identities and KAO as examined in the auditing literature reviewed. Figure 5 summarizes the variables associated with each identity dimension identified in the literature and shows their impact on KAO, as reported in previous research. By reporting these relationships, the figure provides a comprehensive overview of the existing research. This conceptual framework offers a nuanced depiction of the interplay between identity dimensions and their influence on KAO. The findings from the research sample indicate that multiple identities coexist within the auditing profession, each with varying levels of salience and strength during the auditing process. These identities can have differential impacts on KAO, resulting in either positive or negative outcomes depending on how they manifest and interact in specific contexts. This framework provides a foundation for further exploration into the role of identities in auditing, offering both a synthesis of prior research and a tool to guide future studies aimed at enhancing audit practices and outcomes.

Figure 5. The conceptual framework of the study.

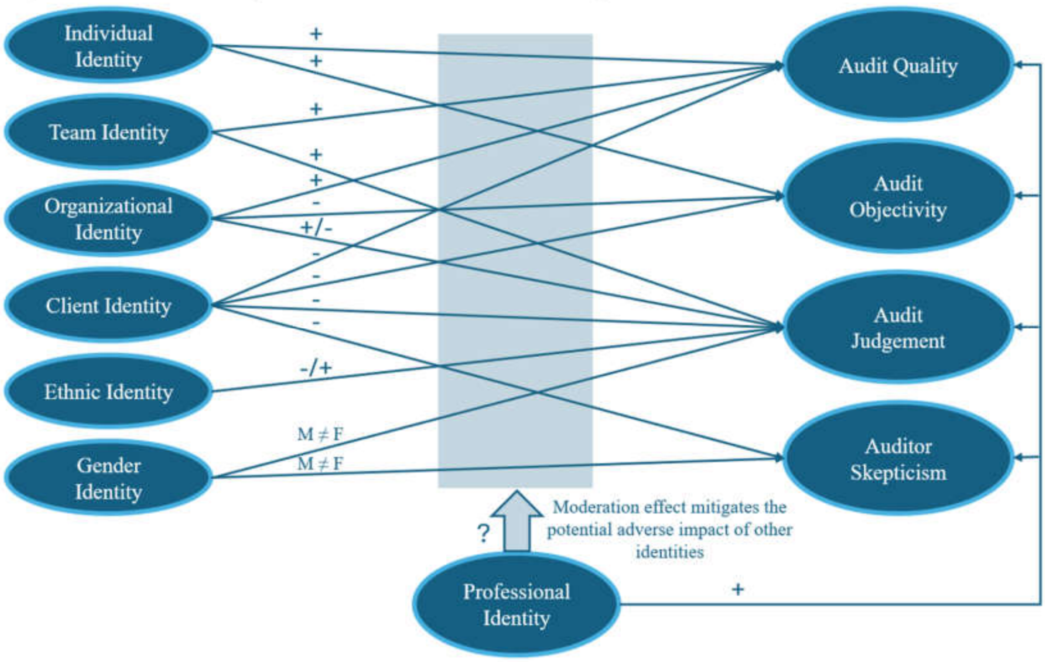


Figure 5 highlights the significant influence of PI on all KAO. PI, which reflects an auditor's commitment to the principles and regulations of the auditing profession, has a positive impact on KAO. Auditors with a strong sense of PI are more likely to exhibit high levels of objectivity and adherence to professional standards, which improves audit quality. For example, PI enhances audit quality by enabling auditors to maintain independence, apply professional judgment, and leverage their expertise to effectively manage engagements (Bamber & Iyer, 2007; Svanberg & Öhman, 2015; Svanberg et al., 2019; Stack & Malsch, 2022). As Bauer (2015) notes, PI can mitigate the adverse effects of other identities, such as CI, on audit outcomes. This suggests that PI may serve as a moderating factor, as depicted in Figure 5. However, the moderating role of PI remains underexplored, which presents valuable opportunities for future research.

OI, which reflects an auditor's connection to their auditing institution, also has a positive impact on some KAO, such as auditor judgment (Bamber & Iyer, 2002; Jones et al., 2019; Salehi et al., 2022a). However, the increasing commercialization of auditing institutions can undermine these benefits (Broberg et al., 2018), potentially affecting other identities as well. Thus, the relationship between OI and KAO, particularly professional skepticism, remains unclear and warrants further investigation, whereas the relationship between OI and audit objectivity can be negative (Burt and Libby, 2021). CI, in contrast, tends to have a predominantly negative effect on most KAO (Bauer, 2015; Salehi et al., 2022b). While factors such as a client's financial position may strengthen CI, its detrimental impact on audit quality can be mitigated by rotating auditors (Commerford et al., 2023) or by reinforcing the salience of PI (Bauer, 2015). These strategies help auditors balance client relationships with the delivery of high-quality audits. While some studies suggest that CI develops over time (Bamber & Iyer, 2007), others argue that it can emerge rapidly, even in the short term (Cyr et al., 2020). Research on GI reveals that gender roles and stereotypes influence auditors' perceptions of risk, interactions with clients and colleagues, and overall effectiveness in audit engagements (Daoust & Malsch, 2019; Jones et al., 2019). Gender identity has been shown to exert varying effects on KAO. For instance, female auditors are often associated with more cautious and ethically grounded auditor judgments, which can enhance audit quality (Anderson-Gough et al., 2005; Wang & Calvano, 2013). Conversely, male auditors may exhibit higher levels of professional skepticism, suggesting that female auditors may display relatively lower skepticism in specific contexts (Jones et al., 2019). This suggests significant potential for further research into the intersection of GI and auditing. TI has been shown to positively affect audit quality and auditor judgment (Stevens et al., 2019). Auditors who strongly identify with their teams tend to exhibit greater trust, communication, and collaboration, enhancing the quality and efficiency of audit engagements. Further exploration of TI's potential to mitigate the negative effects of CI offers intriguing opportunities for future research. Regarding EI, while research suggests a negative relationship between EI and audit judgement (as discussed in section 4.2.7), Hellmann et al. (2021) found that auditors with a strong EI demonstrate higher ethical judgment when they differ in ethnicity from the wrongdoer. This finding highlights the importance of examining the nuanced relationship between EI and KAO to better understand how cultural and social dimensions shape auditing practices.

This conceptual framework provides a comprehensive understanding of how various identity dimensions influence KAO in the auditing context. Addressing the identified research gaps and exploring other future research directions not only will advance scholarly knowledge but also will contribute to the development of more effective auditing and policies.

5. Implications

5.1. Implications for theory

This study makes a significant contribution to audit literature in several ways. First, it provides a systematic review of identity research in auditing, summarizing and synthesizing existing studies that explore the factors leading to different audit identities and their effects on KAO. Most prior research has focused on the effects of a single identity (e.g., PI as in Stack & Malsch, 2022) and, in rare cases, the interaction of two identities (e.g., CI and OI as in Commerford et al., 2023). Thus, there is limited research examining the influence of multiple identities within the audit literature. SIT suggests that individuals tend to identify with multiple groups simultaneously. Therefore, it is essential to thoroughly address the identities that most likely influence auditor judgments and audit quality, whether individually or in combination. Second, the study uses information drawn from literature to construct a theoretical framework that characterizes the concept of identities in auditing. This framework delineates the relevant factors associated with auditing and identities, as well as the primary connections among them. Third, this paper identifies numerous areas where future research can advance our understanding of the ramifications of identity in auditing studies. In summary, this study represents the first systematic literature review on this subject, yielding a comprehensive framework of research phenomena and an exhaustive inventory of research gaps to guide future studies.

5.2. Directions for future research

One of the primary contributions of this study is the identification of research gaps. While earlier research provides certain key findings, it also highlights areas where further investigation is essential to gain a more comprehensive understanding of the impact of identities in auditing (see Table A1). Our analysis of the studies reveals several emerging issues that warrant additional research, either because the existing literature provides conflicting outcomes or because it lacks identity-related studies in specific domains. These research gaps are as follows:

1. Few studies have explored the relationships outlined in Figure 5. Some of these identity relationships remain unexamined, creating a gap in the current literature. For instance, there are potential opportunities for research on EI. Even when identities have been investigated, there are opportunities to delve deeper and examine them in conjunction with other variables. For example, while many studies address CI, client leadership characteristics are less frequently discussed. Moreover, there are likely additional identities (e.g., political and moral identities) and relationships that require investigation. For instance, there is a lack of quantitative research exploring the relationships between PI and auditor negotiation, or TI and objectivity. As Table A1 shows, a few case studies and quantitative studies have addressed specific relationships, underscoring the necessity of further exploration in this domain (e.g., Commerford et al., 2023; Deng et al., 2023).
2. In academic literature, it is widely accepted that PI has a positive impact on the audit process, ultimately improving auditor judgment. Given its critical role in safeguarding auditor judgment, future research should explore when auditors' PI initially develops. This could occur during their university education or internship, upon assuming their first professional role, or after passing their professional exams. Furthermore, it is important to examine how PI evolves as auditors advance in their professional careers. Additionally, it would be beneficial to investigate what firms can do to increase PI. This inquiry could be effectively addressed through a qualitative research approach such as Grounded Theory.

3. Auditors are increasingly engaging in activities to enhance their visibility and attract clients, reflecting a shift toward market orientation (Broberg et al., 2018; Harber & Willows, 2022). A strong reputation remains a critical asset for audit firms, and it requires sustained effort and resources to maintain (Fang et al., 2023). However, the growing commercialization of audit practices, including expanding services beyond traditional audits, raises concerns about prioritizing financial gains over audit quality (Broberg et al., 2018). Future research should explore the impact of commercialization on KAO and audit service quality. The roles of PI and OI, known to positively influence KAO, require closer examination under commercial pressures. Understanding how these identities help maintain stakeholder trust is critical, especially as Broberg et al. (2013) suggest that PI alone may not effectively mitigate the negative effects of commercialization. Additionally, future studies should investigate how changes in the audit market landscape contribute to these pressures, offering insights to safeguard audit quality and public trust amid increasing market-driven challenges.
4. While previous research has explored CI and its components (e.g., Bamber & Iyer, 2002; Svanberg & Öhman, 2015), substantial opportunities remain for future investigations into the determinants of CI. These determinants may include various auditor-specific characteristics (e.g., competence, age, experience, overconfidence, ethnicity, culture, religion, shared educational or professional backgrounds with the employer) and client-related attributes (e.g., managerial and employee behavior, leadership styles, geographical location). Additionally, the real effects of financial reporting on the credibility of the client firm's financial reporting (Biehl et al., 2024) and its influence on CI must be considered.
5. Studies such as Aschauer et al. (2017) demonstrate a positive relationship between auditors' trust in their clients and their professional skepticism. Similarly, Papirakis (2022) found that when auditors' self-actualization is high, their commitment to independence is also high, resulting in greater resistance to client pressure. However, there is a lack of research on trust and self-actualization within the context of identities in auditing. Future research should consider exploring these variables within the pre-existing relationships discussed in this study.
6. While some degree of similarity is expected among the Big Four auditing firms, non-Big Four firms introduce additional complexities due to the intricate interplay among auditors, client characteristics such as type and size, and cultural and functional distinctions. These variations have significant implications for both auditor and client identities (e.g., Garcia-Falières & Herrbach, 2015; Cyr et al., 2020). Additionally, research indicates that mid-tier auditing firms are transitioning toward a more commercially oriented culture similar to that of larger firms. Therefore, beyond examining the Big Four, future studies should also include non-Big Four firms in their samples and conduct comparative analyses. Such an approach would enrich the body of research and provide deeper insights into these relationships.
7. One of the unexplored factors within our study's field is the concept of psychological distance. Psychological distance refers to an individual's perception of the proximity or remoteness of something or someone in relation to themselves. In the context of auditors, this concept can manifest in various ways, such as when auditors work in different physical locations or regions, creating spatial distance (Hunt et al., 2022). This psychological distance can potentially influence auditors' willingness to endorse unethical behavior if they believe it serves a greater good (Rixom & Mishra, 2014). Several audit-related factors

can influence the level of psychological distance between an auditor and the organization, including whether the audit is conducted in person or remotely and whether it takes place at the client's location or the firm's premises. Examining whether psychological distance moderates the relationship between identification with the client and outcomes such as audit quality, independence, or ethical decision-making would enrich our understanding of auditor behavior and enhance scholarly discourse on auditor identity. Notably, the demand for remote online work from home has significantly surged since 2020/21, largely driven by the COVID-19 pandemic. This shift can indeed affect an auditor's identification with clients or the organization they are auditing. Given these recent pandemic-induced changes in the auditing process, this area of research holds significant promise.

8. There are several promising areas for future research regarding OI. For instance, there is potential to explore how organizational factors influence the relationship between OI, objectivity, corporate governance, and auditing marketing. Furthermore, additional factors warranting greater attention include the impact of cultural diversity within the auditing field and the personal attributes of audit firm leaders. These attributes include qualities such as intelligence, leadership style, background, charisma, ethical values, and media coverage (Li et al., 2024). Additionally, researchers should consider situational aspects of the auditing process, such as whether it is conducted in person or remotely, and whether it takes place at the client's premises or the auditor's location.
9. While the auditing literature has explored the results or consequences of TI, we lack studies on the factors that precede or lead to its development. Bauer et al. (2022) highlighted that increased geographical dispersion due to the pandemic and the shift to remote work are likely to directly influence audit TI. However, the effects of TI on audit variables remain unclear. In future research, it is crucial to uncover previously unexplored elements that trigger the development of TI. For example, can the attributes of team leaders or the dynamics of engagement influence TI? Given the scarcity of studies on these issues, employing qualitative research methods could help identify these attributes and dynamics effectively.
10. During the financial statement audit process, auditors often seek guidance from specialists. The way auditors incorporate this specialist input can be influenced by the level of TI they share. Bauer et al. (2019) suggest that a stronger audit TI is characterized by better communication, whereas a weaker TI presents difficulties that increase the likelihood of audits not being carried out effectively or efficiently. Thus, future research could investigate how the characteristics of specialists affect TI and subsequently examine the effects of these factors on KAO.
11. Despite significant research into the individual effects of identity dimensions on KAO, there is a notable research gap regarding the interactions between different identity dimensions and their collective influence on audit results. Future research should adopt a more holistic approach, examining the complex interplay between professional, client, organizational, individual, gender, team, and ethnic identities, as well as their combined effects on KAO (Commerford et al., 2023; Fuller et al., 2023).
12. Further methodological advancements are needed to enhance our understanding of identity dynamics in auditing. Future research could employ longitudinal studies, experimental designs, or qualitative approaches to capture the nuances of identity effects on audit processes and outcomes. Additionally, the integration of advanced statistical techniques,

such as structural equation modeling and multi-level analysis, could provide deeper insights into the mechanisms underlying identity-audit output relationships.

13. Future research should also consider the contextual factors that may moderate the relationships between identity dimensions and KAO. Exploring the influence of cultural, organizational, and regulatory contexts on identity dynamics in auditing could provide valuable insights for practice and policy. Comparative studies across different audit environments and jurisdictions may help identify these contextual factors and how they shape the effects of identity on audit quality outcomes.
14. Other identified research opportunities include, for example, the emotional dimensions of identities; the mechanisms through which client identity influences auditor objectivity; moderating factors affecting the relationship between CI and audit quality; the effects of professional and organizational identities on auditors' reactions to commercialization pressures; the psychological processes underlying the relationship between negotiation, self-efficacy beliefs, and objectivity; and the influence of variations in PI salience on internal auditors' assessments.

5.3. Implications for practice

The findings of this study carry significant implications for various stakeholders, including researchers, audit firms, regulators, policymakers, managers, and investors. It is crucial for these agents to recognize the relevance of identity-related issues and leverage these insights to tailor standards and programs that meet the evolving demands of the auditing profession, audit firms, and potential clients.

This study reveals an overall positive correlation between professional, organizational, individual, and team identities and key audit outcomes, such as audit quality and auditor judgment, that ultimately enhances the assurance provided by auditing services (Figure 5). These identities are vital components of the success of audit firms in today's fiercely competitive landscape, enhancing the commitment and motivation of organizational members as they work towards shared objectives. Audit firms can nurture PI and other identities by developing individual capabilities. This includes enhancing professional attitudes, deepening professional commitment, and boosting auditors' confidence in their professional and occupational skills. Together, strengthening professional knowledge and refining skills reinforce PI. During recruitment, audit firms should consider the identities of candidates that positively impact KAO and the extent to which candidates identify with their chosen profession. Furthermore, audit firms should actively engage in various training and educational programs that consider the identified relationships to instill a positive moral compass in auditors and guide them in aligning with professional values. These programs should extend beyond theoretical instruction, incorporating innovative approaches to ethical education. This includes simulating ethical dilemmas and replicating real workplace scenarios, enabling auditors to practice finding practical solutions and making sound decisions when faced with violations, while feeling secure from potential repercussions.

Our research also opens a novel avenue for policymakers and legislators in the auditing field. Enhancing audit services in alignment with public interests not only elevates the social status of audit professionals but also enhances the overall reputation of the auditing profession. For instance, regulators should recognize PI and other associated identities as instruments for identifying and mitigating infractions. Policymakers should proactively work to enhance these identities by addressing the factors that influence their development.

6. Conclusion and limitations

Using an SLR approach, this study analyzed 37 articles examining the role of identity in auditing. The findings underscore that various identities can have both positive and negative effects on KAOs, contingent on their salience and interaction within the audit process. Auditors actively navigate these multiple identities, which significantly shape KAO. Professional identity (PI) emerges as a critical factor, exerting a positive influence on all KAOs. However, some studies highlight that commercialization and financial incentives can diminish its effectiveness. PI has also been identified as a moderating variable that mitigates the adverse effects of other identities. Nevertheless, the moderating role of PI warrants further investigation to deepen our understanding of its interactions with other identity constructs. Client identity (CI) generally has a detrimental impact on auditor judgment, reducing independence and professional skepticism and often leading auditors to defer to client preferences (Broberg et al., 2018). Organizational identity (OI) has a positive effect on KAO, but when it is shaped by commercial pressures, it compromises auditor judgment by prioritizing financial performance over audit quality (Broberg et al., 2018; Burt and Libby, 2021). Individual identity (II) positively influences audit quality and objectivity, while studies of gender identity (GI) reveal that gender-related differences affect auditor traits, negotiation behaviors, judgment, and overall audit quality (Jones et al., 2019; Anderson-Gough et al., 2022). Team identity (TI) enhances auditor judgment through effective collaboration. However, it may also hinder judgment when team dynamics conceal unethical behaviors (Stevens et al., 2019). Finally, ethnic identity (EI) demonstrates negative effects on auditor judgment (Hellmann et al., 2021). Despite its promising potential, EI remains underexplored in auditing research, presenting a significant opportunity for future studies.

The limited availability of research at the intersection of auditing and identity underscores the pressing need for additional empirical investigations. To better capture the complexities of auditor behavior, existing theoretical models may require refinement or expansion. Developing, testing, and validating conceptual frameworks is vital to providing actionable insights for stakeholders and improving audit practices. Although current research makes valuable contributions, significant gaps and unanswered questions remain. Future research should address emerging issues and adopt novel perspectives, particularly through interdisciplinary approaches that integrate insights from psychology, sociology, and organizational behavior. Such approaches can yield a richer understanding of how multiple identities interact and influence KAOs.

This SLR illuminates the intricate dynamics of auditor identity and its profound implications for auditor judgment and other KAOs. The findings call for a critical reassessment of prevailing theoretical frameworks and methodological approaches, encouraging researchers to challenge assumptions and embrace alternative perspectives. Advancing the study of auditing identity has the potential to enhance transparency, accountability, and trust in financial reporting practices. These contributions would be significant not only within the fields of accounting and finance but also across broader economic and organizational contexts, promoting improved outcomes for diverse stakeholders.

As with any research study, it is crucial to acknowledge several inherent limitations. The first limitation arises from the restriction on the language of the collected articles, as only those published in English were included. In addition, the study's scope may have been constrained by the predefined keywords (Lesage & Wechtler, 2012). A more comprehensive perspective could have been achieved by incorporating additional databases, languages, and a wider range of keywords into the review process. Furthermore, we acknowledge the potential for publication bias due to the exclusion of unpublished works (Siddaway et al., 2019). However, we believe that the publication review process serves as a quality-control mechanism to ensure that research is adequately designed and executed. Since limitations are inevitable, it is imperative to clearly define and report the restrictions and criteria employed in a systematic literature review to maintain the feasibility and transparency of the research and review process.

CRediT authorship contribution statement

Ahmad Abdollahi: Conceptualization, data curation, formal analysis, investigation, methodology, visualization, writing – original draft.

Ruben M.T. Peixinho: Conceptualization, methodology, supervision, validation, visualization, writing – review & editing.

Carlos J.F. Cândido: Conceptualization, methodology, supervision, validation, visualization, writing – review & editing.

Acknowledgment

The authors would like to thank the Editor and the two anonymous reviewers of the manuscript for their insightful comments and recommendations.

Funding

This research was supported by national funds from the Fundação para a Ciência e a Tecnologia (FCT) under the project UID/04007/2025 and PhD scholarship 2022.11233.BD with DOI https://doi.org/10.54499/2022.11233.BD. FCT was not involved in the study's design, data collection, analysis, interpretation, manuscript writing, or the decision to submit this article for publication.

Declaration of generative artificial intelligence (AI) and AI-assisted technologies in the writing process

In the later stages of development of this manuscript, the authors employed an advanced AI language model, ChatGPT 4, developed by OpenAI, to enhance the overall readability. Following the application of this AI tool, the authors diligently reviewed and edited the content, acknowledging complete responsibility for the final substance of the publication.

Declaration of interests

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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Appendix

Table A1. Summary of the sample papers.

Author, year	Study purpose/ objective	Identity	Supporting theory	Method	Participants	Variables	Main findings	Future research direction	Citations
Golden-Biddle and Rao, 1997	Investigate how OI shapes the construction and enactment of the director's role and influences interactions among board members and managers.	II and OI	SIT and Agency Theory	Interviews, Archival sources	Managers and volunteer leaders	Board role, OI, II	Directors' roles in a nonprofit organization are shaped by OI, with budget scrutiny revealing contradictions and conflicts.	Qualitative study examining how OI shapes interactions between board members and top managers.	867
Bamber and Iyer, 2002	Develop a model exploring auditors' PI and OI, their potential conflict, and their impact on job satisfaction and turnover within Big 5 accounting firms.	PI and OI	SIT	Survey, PLS-SEM	252 auditors	PI, OI, Job satisfaction, Turnover intention, Professional image, Job autonomy, Audit effectiveness	Auditors exhibit strong PI and OI with minimal conflict, and PI positively influences OI, which enhances job satisfaction and reduces turnover intentions.	n/a	540
Anderson-Gough et al., 2005	Investigate how professional socialization processes contribute to the perpetuation of gender dynamics within audit firms.	PI and GI	Gender and socialization	Case study, Interviews	77 audit trainees	PI, Professional socialization, Gender	Gender dynamics in audit firms reflect broader social norms, influencing self-identity, division of labor, and female auditors' navigation of organizational expectations.	Explore part-time roles in auditing and strategies to address gender imbalances within organizational structures and practices.	531
Kosmala and Herrbach, 2006	Explore the self-management of PI in audit firms amidst ambivalence, cynicism, and organizational control.	PI	SIT and Critical Organizational Theory	Case study, Interviews	18 auditors	PI, Cynicism, Jouissance	Auditors use self-management techniques to navigate ambivalence, balancing PI and organizational regulatory frameworks.	Investigate the consequences of jouissance and cynicism on PI and organizational control in audit firm.	286
Bamber and Iyer, 2007	Explore the effect of CI on auditors' objectivity and its	PI and CI	SIT	Survey, PLS-SEM	252 auditors	PI, CI, Client acquiescence, Auditor tenure,	Auditors with stronger CI are more likely to align with client-preferred	Explore the features of CI, its negative effects on auditing, and	520

	implications for independence.					Client importance, Client image, Firm tenure, Auditor experience	positions, while PI and experience enhance independence.	client characteristics that influence identification levels.	
Warren and Alzola, 2009	Investigate how professional identity saliency impacts auditor independence amidst competing social identities.	PI	SIT	Conceptual	n/a	PI and Independent decisions	Salient PI enhances auditor independence.	Explore mechanisms, cultural impacts, and diverse contexts influencing auditor identity and independence.	75
Gendron and Spira, 2010	Explore how individuals reconstruct OI and PI after experiencing a professional failure.	PI and OI	Sense-making	Case study, Interviews	48 former partners and auditors	PI, OI, Professional failure	Auditors adopt four dominant patterns – disillusionment, resentfulness, rationalization, and hopefulness – to make sense of AA's collapse while maintaining their PI.	Examine the relationship between self-understandings, identity work, and truth in auditing, alongside commercialism and identity-threatening events.	317
Justesen and Skærbæk, 2010	Investigate how performance auditing plays a role in shaping OI within the public sector.	OI	Actor Network Theory, Narrative Theory	Conceptual	n/a	OI, Performance auditing, Accountability, Emotional effects, Management practices	Performance auditing centralizes OI while generating discomfort and stress among managers and employees.	n/a	89
Taylor and Curtis, 2010	Examine how professional commitment, organizational versus colleague commitment, and moral intensity influence ethical judgments.	PI	Layers of Workplace Influence Theory	Experiment	123 auditors	PI, Professional commitment, Organizational commitment, Moral intensity	Moral intensity influences reporting intentions; high PI increases initial reporting, while organizational commitment drives perseverance.	Explore additional organizational and individual variables and examine three dimensions of PI on whistleblowing intentions.	366
Bauer, 2015	Investigate how the strength of CI and the salience of PI influence auditors' judgments and independence.	PI and CI	SIT	Experiment	92 auditors for Task 1 and 76 auditors for Task 2	PI, CI, Auditor judgment, Objectivity, Independence	Auditors with stronger CI align more with clients, perceive higher going concern probability, and accept reduced asset write-downs, especially when	Explore how financial incentives mitigate the impact of CI on auditor judgment and examine audit factors influencing PI salience.	267

							independence is not heightened. Heightened PI salience reduces client alignment in auditors with stronger client identity.		
Garcia-Falières and Herrbach, 2015	Examining the relationships between auditors' OI, PI, and workplace emotions.	OI and PI	Affective Events Theory	Survey	126 auditors	PI, OI, Actual negotiation, Negotiation tactics	OI is positively associated with emotions, while PI shows an ambivalent relationship.	Investigate other identity targets, such as supervisors and colleagues, and conduct similar research in non-Big 4 firms.	50
Herda and Lavelle, 2015	Explore how individual auditors' identification with and commitment to privately held clients affect their objectivity.	CI	SIT	Survey, Conceptual	102 external auditors	CI, Client commitment, Objectivity	CI impairs auditor objectivity, while client commitment enhances it.	Explore methods to reduce CI and enhance client commitment to improve auditor objectivity.	12
Svanberg and Ohman, 2015	Investigate how CI influences acquiescence to client-preferred treatment and reduces audit quality.	PI and CI	SIT	Survey, Multiple regression analysis	141 auditors	PI, CI, Audit quality, Auditor tenure, Client importance, Client image	Auditors often identify with clients, increasing the likelihood that they will acquiesce to client-preferred treatment and produce lower-quality audits.	Explore differences between Big 4 and non-Big 4 auditors regarding PI and examine how CI influences behaviors beyond auditor objectivity.	148
Morin and Hazgui, 2016	Investigate how value-for-money auditors internalize a dual OI: obstructive accountability and enabling good practice.	PI	Impression Management Theory	Case study, Interview	21 auditors	OI, Value-for-money auditors' internalization of OI	Auditors prioritize performance improvement, leveraging professionalism to enhance management practices rather than merely criticizing shortcomings.	n/a	68
Broberg et al., 2018	Explain how auditors' PI and OI are associated with the commercialization of audit firms.	PI and OI	SIT	Survey, Regression analysis	374 accountants, auditors, and advisors	PI, OI, Market orientation, Customer orientation, Firm process orientation	Auditors' PI and OI are correlated with three aspects of commercialization: market, customer, and firm process orientations.	Explore the evolving meaning of OI, PI, and CI and capture the multiplicity of auditors' identities.	139

Svanberg et al., 2018	Examine the relationship between auditors' negotiation tactics and their identification with clients.	CI	SIT	Survey, Regression analysis	152 audit partners	CI, Negotiation tactics, Objectivity	As auditors develop stronger CI, they become more inclined to employ cooperative negotiation strategies, such as conceding and compromising.	Investigate the impact of CI on auditor objectivity and explore how and why it influences judgment.	21
Daoust and Malsch, 2019	Explore how former auditors remember and reconstruct their audit experiences, transforming them into cultural memory.	PI	SIT and Social Memory	Case study, Interview	37 auditors	PI, Experience, Cultural memory	Former auditors develop both individual and shared cultural memories that frame their experiences in public practice, integrating these into their broader PI.	Explore how identity processes and social memories shape the reconstruction of the past, how these memories influence the reconstruction of PI and auditors' social status, and how ex-auditors leverage their knowledge with former colleagues.	69
Jones et al., 2019	Examine the effects of auditors' GI and OI on their pre-negotiation judgments in audit adjustments, exploring how these identity factors shape their negotiation behavior.	OI and GI	SIT	Experiment	92 senior managers and partners from two Big 4 auditing firms	GI, OI, Auditor judgment	Female auditors recommend higher audit adjustments than males, but this effect is moderated by OI, as higher OI reduces the size of adjustments recommended by female auditors. However, gender differences are significant at the senior manager level but disappear at the partner level.	Explore how auditors manage multiple social identities in negotiations, the impact of GI and OI when clients make counteroffers, and how qualitative research can provide deeper insights into gender-based negotiation behaviors and decision-making priorities.	124
Stevens et al., 2019	Examine how partner style and TI salience impact auditors' professional skepticism during complex audit tasks.	PI and TI	SIT	Experiment	79 auditors	PI, TI, Partner style, Skepticism	Auditors show greater skepticism when TI salience is high and the partner's style is supportive.	Investigate how partner style and TI salience influence other dimensions of professional skepticism.	47
Svanberg et al., 2019	Examine auditors' perceived negotiation ability on discretionary accounting issues, auditor objectivity, and the role of PI.	PI and CI	Reasoning Theory, SIT, and Leadership Theory	Survey, Regression analysis	146 auditors	PI, CI, Auditor tenure, Client size, Client acquiescence, Auditor negotiation self-efficacy, Objectivity	Auditors with higher negotiation self-efficacy are more likely to accommodate clients' material and discretionary accounting preferences. Professional identity does not moderate the relationship between	Measure client importance at the partner or office level, explore how self-concept–related constructs affect objectivity, and assess ways to enhance auditor negotiation self-efficacy.	38

							negotiation self-efficacy and auditor objectivity.		
Cyr et al., 2020	Investigate the circumstances under which non-Big 4 auditors subordinate their judgment, exploring factors such as client pressure, organizational dynamics, and PI.	PI and CI	Theory of Planned Behavior	Survey, Regression analysis	28 auditors	Attitude, Subjective norm, Perceived behavioral control, Intention, Behavior judgment	Auditors are more likely to agree with client-preferred accounting when they anticipate minimal negative consequences from the decision.	Conduct a survey of a larger sample of auditors from Big 4 and non-Big 4 firms to explore differences in their behaviors, judgments, or practices.	21
Wen, 2020	Examine auditors' active construction of their "commercial self" within China's Big 4 firms.	PI	n/a	Interview	17 auditors	PI, Commercialization, Audit profession	In audit engagement teams, three key discourses – client relationships, adding value, and career advancement – actively shape auditors' identities.	Explore how individual auditors subjectively enact identity scripts in response to changing macro-professional environments, particularly in small and medium-sized audit firms.	11
Burt and Libby, 2021	Examine how the internal auditor's PI enhances their judgments when OI is high.	PI and OI	SIT	Experiment	83 auditors	PI, OI, Internal auditor judgment	PI salience moderates the relationship between OI and severity assessments, increasing severity judgments when OI is high.	Explore how OI levels, PI salience, and related cues influence internal auditors' judgments and audit quality.	13
Hellmann et al., 2021	Examine whether EI influences an auditor's ethical evaluation and willingness to engage in judgment.	EI	SIT	Survey, Multivariate analysis of variance	232 auditors	EI, Construal of self	EI has a positive significant effect on an auditor's ethical evaluation when the wrongdoer is of different ethnicity but no significant effect they are of the same ethnicity.	Explore how EI influences internal auditors' judgments and general employee-supervisor relationships and examining whether strong OI mitigates this effect.	17
Loscher et al., 2021	Examine how professional associations respond locally to global demands for accounting standardization.	PI	Strategic Action Fields	Case study, Interview	57 auditors	Framing contest, Professional associations	Small audit firms actively rebuild their identity by responding to global regulatory pressures and challenges.	Investigate the identity of mid-tier audit firms and how adopting practices from both global and local counterparts shapes the emergence of a 'third way' of PI.	8

Obermire et al., 2021	Explore how audit committee members' PI shape their responsibilities, governance contributions, and decision-making approaches.	PI	SIT	Case study, Interview	26 audit committee members	PI, Experience, Corporate governance mechanism	PI can develop without direct role-relevant experience and is closely related to perceptions of the importance of responsibilities.	Explore other theories and audit committee characteristics that may influence the development of PI.	29
Annelin, 2022	Investigate how audit quality-threatening behavior is influenced by three team equality dimensions: deindividuation, social identity, and gender equality.	TI	SIT, Deindividuation Model Theory	Survey, PLS-SEM	776 auditors	TI, Audit quality, Deindividuation	Deindividuation increases AQTB, while strong social identity reduces AQTB and mitigates the negative effects of deindividuation.	Conduct cross-cultural studies on equality perceptions within TI and examine the impact of gender inequality in audit teams.	17
Harber and Willows, 2022	Investigate how mid-tier auditors legitimize commercialism and construct a competitive identity in response to the dominance and market restructuring by Big 4 firms.	PI	Institutional Complexity Theory	Interview	17 auditors	PI, Audit quality, Commercialism	Mid-tier auditors are as commercially oriented as Big 4 firms but differentiate themselves by adopting a "more devoted experts" identity. They use legitimation strategies to create a coherent identity that contrasts with the Big 4's "versatile expert" image and helps them gain market legitimacy.	Explore how mid-tier auditors shape their identity and assess the strategic effectiveness of these identities in influencing external decision-makers' perceptions.	11
Salehi et al., 2022a	Investigate the relationship between organizational justice and professional skepticism, moderated by organizational commitment and identity.	OI	n/a	Survey, PLS-SEM	137 auditors	Organizational justice, Professional skepticism, Organizational commitment, OI	There is a relationship between organizational justice and professional skepticism, moderated by organizational commitment, but the role of OI remains unclear.	n/a	10
Salehi et al., 2022b	Examine the effect of different leadership types, CI, and	CI	n/a	Survey, PLS-SEM	230 auditors	Leadership types, CI, Self-confidence,	Leadership styles influence auditors' impartiality, with CI mediating the	Investigate unexplored aspects of leadership styles, CI, and auditors' self-confidence, along	11

	auditors' self-confidence on auditors' impartiality.					Auditors' impartiality	relationship between transformational leadership and impartiality. Additionally, auditors' self-confidence plays a significant role in maintaining their impartiality.	with cultural and regulatory influences, to better understand their impact on auditors' impartiality.	
Commerford et al., 2023	Compare how auditor type and OI influence internal control evaluations under differing management reporting motives.	OI, CI	OIT	Experiment	127 auditors	OI, CI, Management motive	External auditors' evaluations are influenced by management's motives, while in-house internal auditors remain consistent and objective. Outsourced internal auditors show higher leniency, raising concerns about their objectivity and external auditors' reliance on their work.	Examine additional factors that moderate the relationship between OI and auditor judgment leniency, assess the long-term impact of outsourcing internal audit functions on audit quality, and explore how OI influences auditors' reliance on different types of auditors' work, particularly in varying management reporting contexts.	4
Deng et al., 2023	Examine the consequences of audit partner identification, specifically its impact on audit partner–client matching, compensation, and competition in the audit labor market.	II and PI	n/a	Conceptual	n/a	Audit partner identification, Partner-client engagements, Audit effort, Audit-fee, Liability-sharing rules.	If talent-retention costs are substantial, audit firms may adjust partner compensation and strategically mismatch partners with clients, which may lead to lower audit quality.	Investigate how audit partners and clients are matched in practice, considering the effects of partner identification, labor market competition, and regulatory environments.	1
Detzen et al., 2023	Examine the identity transitions of East German audit recruits during German reunification, exploring how ideological, economic, and societal changes shaped their professional integration.	II and PI	n/a	Semi-structured interviews	Two groups of recruits: university graduates and former auditors	Identity-shaping for the two groups of recruits: university graduates and former state auditors.	Former state auditors retained key aspects of their identity, while local audit offices played a crucial role in embedding professional values and practices, shaping distinct localized office identities.	Examine how localized audit offices shape PI and influence the integration of recruits in transitional economies.	4
Fuller et al., 2023	Review and synthesize behavioral	CI, OI, TI, and PI	SIT	Conceptual	n/a	CI, OI, TI, PI	Most research focuses on CI due to risks to auditor	Investigate how multiple auditor identities interact, factors	2

	research on auditor identities (client, firm, team, professional) and their influence on audit quality through social identity theory.						independence, while firm, team, and professional identities also influence audit quality, either positively or negatively depending on context.	influencing audit quality, and the evolving role of PI in improving audit outcomes.	
Rana et al., 2023	Explore the role and professional challenges of public sector performance auditing within the framework of NPM, using Foucauldian concepts to identify future research directions.	PI	n/a	Conceptual	n/a	Professionalization, Performance auditing, PI	Explores performance auditing through Foucauldian concepts of visibility and identity, highlighting auditors' influence, PI shifts, and future research opportunities in neoliberal governance.	Study how diverse skillsets affect auditor's identity. Explore how auditors' identities are shaped by market-based professionalism. Study individual career motivations, professional development, and identity formation in auditing. Explore tensions between the traditional social trustee model and professional identity.	4
Beau and Jerman, 2024	Examine how remote work affects social bonding, collective identity, and workplace dynamics in Big 4 audit firms.	PI	n/a	Interview	42 auditors	Remote working, Social bonding	Remote working weakens social bonding in Big 4 firms, reducing spontaneous support and collective identity, while shifting auditors' engagement from physical presence to mere availability.	Explore how remote work affects auditor identity, retention, social bonding, mentoring, and audit quality in hybrid environments.	4
Earley et al., 2024	Examine how client alumni affiliation influences novice auditors' evidence collection, highlighting its benefits and risks.	CI	SIT	Experiment	81 accounting students	Client affiliation, Impression management, Client expertise	Alumni affiliation can enhance audit quality by increasing evidence collection, but when auditors are depleted, they over-rely on the affiliation and prematurely stop gathering evidence, reducing audit quality.	Explore how alumni affiliation influences PI and CI, how experienced auditors use impression management with alumni-affiliated clients, and how depletion impacts auditors' decision-making.	1

Source: adapted by the authors from the original cited studies.