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Impression management and Big Four auditors: Scrutiny at a public inquiry

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A R T I C L E I N F O

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A B S T R A C T

To examine how Big Four auditors react to public scrutiny, we explore their evidence at a public inquiry on the Irish banking crisis. We use impression management theory to make sense of this evidence. By extending Goffman to a contemporary auditing context, we mobilize less-researched aspects of his dramaturgical framework. Drawing upon the prior literature, we develop a typology for examining how Big Four auditors impression-manage on a ‘frontstage’. Using meaning-oriented content analysis, we apply our typology to Big Four auditors’ public-inquiry evidence. Our findings indicate that Big Four auditors convey the following four impressions: (1) their hands are clean (i.e., they are not to blame for audit failure); (2) their hands were tied (i.e., they were powerless to prevent audit failure); (3) their work was good; and (4) their intentions are good. We conclude the paper by linking these four impressions to the professional beancounter character, and by considering whether the Big Four’s impression management succeeded in influencing their audience. Identifying impression management by Big Four auditors provides insights into their beliefs, ambitions and concerns, and on how they regard clients, regulators and the general public.

1. Introduction

We examine how Big Four auditors respond to public scrutiny, and how they deploy impression management at a public inquiry. Impression management refers to attempts to control the perceptions of others (Leary & Kowalski, 1990). Organizations impression-manage for many reasons, for example to restore legitimacy after a crisis (Hooghiemstra, 2000), to secure acceptance of controversial changes (Arndt & Bigelow, 2000), and to manipulate perceptions of corporate achievement (Guillamon-Saorin, García Osma, & Jones, 2012). Often, corporate reports serve as the vehicles for organizational impression management (Aerts, 2005; Brennan, Guillamon-Saorin, & Pierce, 2009; Cooper & Slack, 2015; Ogden & Clarke, 2005). Using evidence from a public inquiry, we study how Big Four auditors impression-manage in response to public scrutiny.

Our motivation to study Big Four impression-management stems from recognition of the “wider social and political consequences of impression management [which] include unwarranted support of organizations and their activities by non-financial stakeholders or by society at large” (Brennan & Merkl-Davies, 2013, p. 110). We are especially interested in the impression management activities of Big Four auditors, whose societal impact is not trivial (Flint, 1971). As a state-approved oligopoly, the Big Four operate a closed-product market (Addison & Mueller, 2015), and thus wield considerable economic power among the business elite. Cooper and Robson (2006) highlight their centrality in matters of professionalization and regulation. The Big Four “dominate the global market for the audit of listed companies” (Humphrey, Loft, & Woods, 2009, p. 813). They are larger than many of their listed clients (Malsch & Gendron, 2011). They have also diversified beyond their “core product” of auditing (Detzen & Loehlein, 2018, p. 2043) to activities such as consultancy, mergers and acquisitions, information technology and securitization (Arnold, 2009; Gow & Kells, 2018; Suddaby, Gendron, & Lam, 2009). They fund academic research projects (Gendron, 2000) and advise governments (Cooper & Robson, 2006). They have a global workforce (Detzen & Loehlein, 2018), and their revenues (Rapoport, 2018) and partner salaries (Kinder, 2019) continue to rise.

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However, since the banking crisis, Big Four auditors have come under public scrutiny for issuing unqualified audit reports to financial institutions that subsequently collapsed. We view this public scrutiny as an "identity-threatening predicament" (Aerts, 2005, p. 498), in the sense that Big Four auditors' reputation, legitimacy and image were at risk. Big Four auditors also faced a potential financial risk from possible lawsuits were the inquiry's deliberations to reveal negligence on their parts. In addition, their predicament was that regulators would introduce more restrictive rules curtailing auditors' operational freedom, for example, curbing Big Four dominance. There was also a contagion-effect risk that the public inquiry could spill over into a wider discourse on the profession. Therefore, a lot is at stake for the Big Four under scrutiny.

We believe there is much to learn from examining how the Big Four respond to this scrutiny. Given their market concentration and the importance of their work for a well-functioning economy, understanding how the Big Four handle failure, and learn from failure, is important for society. It provides insights into their beliefs, ambitions and concerns, and on how they regard clients, regulators and the general public. Revealing Big Four auditors' approach to public scrutiny provides important insights for regulators in their efforts to prevent the next failure. As professional-service firms, Big Four auditors must also act in the public interest (Howieson, 2013). Regulators, shareholders, boards, management of companies and the wider public need to be aware of how auditors present themselves in the context of their conflicting responsibilities to the public interest, to their clients and to their own commercial self-interests (Koo & Sim, 1999). It is "of crucial importance that these firms are understood in all their complexity" (Spence, Zhu, Endo, & Matsubara, 2017, p. 82), and we argue that studying their response to scrutiny forms part of this understanding.

Specifically, we examine Big Four impression-management at a public inquiry on the Irish banking crisis. The Irish banking crisis was labelled "the world's worst since [the] 1930s" (Donovan & Murphy, 2013; Molloy, 2012, p. 1). Irish banks had financed risky property-related loans through wholesale funding and the sale of debt securities to foreign investors. As the crisis developed, these foreign investors withdrew. Consequently, in September 2008, the Irish Government announced a guarantee of the liabilities of all Irish-controlled banks for a two-year period. In late 2009, the Irish Government established the National Asset Management Agency (NAMA) to acquire distressed property-related loans from the banks. Supporting the banks ultimately cost the Irish taxpayer over €64 billion Houses of the Oireachtas, 2016. The Irish banking crisis was hyper-visible, attracting attention from a wide range of stakeholders (2015). Some of this attention was directed towards Big Four auditors, most notably because the bailed-out banks all received unqualified audit reports from Big Four auditors in 2008. A member of Government captured the strength of national feeling against auditors when he called them a "joke and a waste of time. They are lick-arses for the management of companies" (O'Halloran, 2008, p. 1). This quote was widely covered in the media.

In 2015, the Big Four auditors were called to the Irish Government's *Committee of Inquiry into the Banking Crisis*, hereinafter referred to as the 'public inquiry'.[1] The public inquiry asked six questions of Big Four auditors: (1) Were external audits conducted to the requisite technical standards? (2) Where identified, did external auditors have a professional obligation to notify the shareholders of any potential material risk, even if to do so is outside their reporting parameters? (3) Should external auditors have pushed for adequate loan provisions for a 'rainy day'? (4) Did external auditors make appropriate assessments on bank business viability? (5) Should external auditors have spotted what NAMA reported?[2] and (6) Is International Accounting Standard (IAS) 39 *Financial Instruments: Recognition and Measurement* (Financial Reporting Council, 2003) appropriate for banks?[3] (Houses of the Oireachtas, 2016p. 69). The public inquiry also heard evidence from bankers, regulators, property developers, politicians, and civil servants. In total, 131 witnesses provided evidence at the public inquiry, and 42 non-appearing witnesses provided written statements. The public inquiry published its final report in January 2016. As we discuss later in the paper, the report included no sanctions or adverse findings against Big Four auditors.

Using evidence from the public inquiry, first we consider the impression management strategies that Big Four auditors use in response to scrutiny at the public inquiry.[4] Second, through the lens of Goffman's (1959) dramaturgical framework, we consider the purpose of the impression management strategies that Big Four auditors adopt. Our paper is the first to examine impression management by Big Four auditors at a public inquiry and makes four contributions to the auditing and impression management literatures. First, we conceptualize the Big Four's performance through a Goffman lens, visually representing their performance at the public inquiry. We choreograph our story in terms of the performers/actors on-stage, the performance and the script, together with the effect on the performance of the audience and of parties off stage. Our key novel insight is the relevance of the performance of others on the stage to the key actor performing on the stage. For the key actor's performance to be credible and authentic, the performance of other members of the cast has to be consistent with that of the key actor. We thereby bring out novel nuances in understanding Goffman's work.

Second, we develop a typology of impression management strategies which is both concept-driven and data-driven. We assemble impression management concepts from the prior literature, and we refine the typology through meaning-oriented content analysis applied to the data (i.e., Big Four auditors' public-inquiry evidence). While there are several impression management typologies already published, mainly for a corporate-reporting context, ours is the first customized to an auditing context. Our typology offers insights into Big Four auditors' beliefs, ambitions and concerns, and how they use impression management strategies to respond to public scrutiny. Whilst we deploy our typology of impression management strategies to better understand the strategies that Big Four auditors utilize when under scrutiny, our typology is potentially useful to other auditor-impression-management contexts, beyond a public inquiry, and to other actor-performances, beyond the Big Four, where actors are under scrutiny/in the spotlight (e.g., CEOs, boards of directors, medical professionals).

Third, we respond to Jeacle's (2014) call for research that applies Goffman's (1959) dramaturgical framework to a social encounter, i.e., the public inquiry, rather than to annual reports, the more traditional setting for accounting studies deploying Goffman's framework. We extend Abraham and Bamber (2017) and Johed and Catasús (2018) who have also responded to Jeacle's call. Abraham

[1] The public inquiry commenced 26 November 2014. The Big Four auditors were called to the public inquiry in 2015.

[2] In its appearance before the public inquiry, NAMA reported poor lending decisions by the banks.

[3] IAS 39's 'incurred-loss' approach restricted financial institutions' ability to provide for expected loan losses, and consequently resulted in overstated financial assets.

[4] We know that a 'performer' "is likely to present himself in a light that is favorable to him" (Goffman, 1959, p. 18). We also recognize that impression management is a skill required of auditors (Power, 2003). Therefore, we ask not *if* Big Four auditors will impression-manage, but *how*.

and Bamber (2017) primarily consider the performance of the interrogator (i.e., analysts' performance during question-and-answer sessions) whilst Johed and Catasús (2018) examine backstage preparations and frontstage performances of auditors and management at annual general meetings. In this paper, we apply Goffman's dramaturgical framework to a contemporary social encounter where the performer is under intense public scrutiny. By applying Goffman's dramaturgical lens in a unique setting of Big Four auditors at a public inquiry, we mobilize under-researched aspects of Goffman's framework, including colleague groups, the audience for the performance, keeping close to the facts and footing. Keeping close to the facts and footing are 'supports' that could be used to buttress all ten impression management strategies contained in our typology. For instance, one could use the words of others (footing) to project innocence (denial), blame others (external attribution), highlight expertise (self-promotion), etc. Thus, we contribute to impression management theory by identifying two tactics that can be used to support impression management strategies. Moreover, increasingly, the corporate world, including Big Four auditors, are subjected to greater levels of scrutiny (Stringfellow, McMeeking, & Maclean, 2015). More than ever before, this scrutiny is played out on a public stage. We refashion Goffman's framework for the contemporary world; a time where scrutiny is more intense and public.

Fourth, we challenge the dominance of the "colorful accountant" (Jeacle, 2008, p. 1296) character assumed in the recent literature (see also Ewing, Pitt, & Murgolo-Poore, 2001; McDowall, Jackling, & Natoli, 2012; Parker & Warren, 2017; Picard, Durocher, & Gendron, 2014). We offer evidence that the colorful accountant's antithesis, the "boring beancounter" (Jeacle, 2008, p. 1317), can at times be a valuable character for accountants and auditors to adopt. These two characters, or personae, involve auditors rationalizing competing professional logics and roles, resulting in different performances for different audiences. Our research highlights that Big Four auditors operate on multiple frontstages, having to adapt their performance depending on the audience.

In the next section, we outline Goffman's dramaturgical framework and prior impression management research. We then develop our typology of impression management strategies in auditing. Having outlined our research methods, we present the findings. We conclude by discussing the research findings and by suggesting implications for further research.

2. Goffman's dramaturgical framework

Goffman's dramaturgical framework portrays impression management as a 'performance' that takes place on a 'frontstage' (Goffman, 1959). On this 'frontstage', 'performers' attempt to convince an 'audience' of their version of reality. The dramaturgical framework "has resonated widely across the social sciences" (Lewin & Reeves, 2011, p. 1596), being invoked to explain 'performances' by health care staff (Lewin & Reeves, 2011), institutional investors (Solomon, Solomon, Joseph, & Norton, 2013), school inspectors (Lindgren, 2015) and analysts (Abraham & Bamber, 2017). Fig. 1 presents our framing of Goffman in terms of the choreography undertaken by Big Four auditors in their efforts to deliver a convincing performance. We differentiate participants in the performance (actors, colleague group, audience, expert voices off stage – A to D in Fig. 1 – explained further on in this section) and the script (E in Fig. 1) (impression management, keeping close to the facts, footing – a to c in Fig. 1).

The credibility of the performance co-creates a Goffmanesque "character", "a figure, typically a fine one, whose spirit, strength and other sterling qualities the performance was designed to evoke" (Goffman, 1959, p. 244) i.e., F in Fig. 1.

Our Fig. 1 captures Goffman's (1959, pp. 244–245, emphasis in original) argument that a performed character "… does not derive from its possessor, but from the whole scene of his action, being generated by that attribute of local events which renders them interpretable by witnesses. A correctly staged and performed scene leads the audience to impute a self to a performed character, but this imputation – this self – is a *product* of a scene …". The character emerges from interactional collaborations and interaction and communications with others, and is not independent of social context. Rather, it is attached to and emerges from specific situations. By considering all elements of the performance in Fig. 1, we provide a more holistic perspective on Goffman's theory than heretofore.

We draw on Goffman's dramaturgical framework for three reasons. First, Goffman's distinction between the backstage and the frontstage is applicable to the auditing context. The backstage is normally where threats to the audit profession are played out (e.g., between auditors and management/audit committees/boards of directors/regulators) and where 'scrutiny' takes place. However, the public inquiry is a profoundly frontstage context. We mobilize Goffman's dramaturgical framework to examine the character that Big Four auditors present on the public inquiry frontstage. Additionally, to use Goffman's terms, we examine *self-presentation* (i.e., how actors present themselves on a frontstage), rather than *misrepresentation* (i.e., conveying a falsehood). Goffman, and by association impression management theory, accommodates but does not assume misrepresentation. Similarly, we are not seeking to unearth a 'true' backstage behind a 'false' frontstage performance. The frontstage and backstage, although different, remain equally 'real' (Lindgren, 2015; Mueller, 2018). Second, Goffman prioritizes interactions (Solomon et al., 2013). The public inquiry presents a "focused interaction" (Goffman, 1961, p. 7) where participants (i.e., Big Four auditors and the inquiry members) devote attention to a common topic (i.e., the banking crisis). We acknowledge that interactions involve two (or more) groups (i.e., inquiry members/interrogators and auditors/interrogated). In this paper, we focus on the performance of the interrogated rather than the interrogators (Abraham & Bamber, 2017). Third, Goffman highlights both the "determinative role" of interactions and performers' "capacity to improvise creatively" in those interactions (Smith, 1999, p. 4). The public inquiry plays a determinative role, insofar as it compels Big Four auditors to address certain questions, follow certain protocols, and withstand public scrutiny. They are expected to face the public inquiry with their story straight, to narratively construct what they do. However, the public inquiry also allows Big Four auditors to improvise in the sense that they can choose how to respond to the inquiry questions and, even more so, in their back-and-forth testimony during the public proceedings. We study a specific form of improvisation by Big Four auditors, namely their use of impression management to withstand scrutiny at the public inquiry.

Thus, Goffman's dramaturgical framework is a suitable lens for the setting of this study. Goffman sets the stage for the performance, but his theory has little utility (Bacharach, 1989) in the sense that, to a large extent, Goffman does not deal with how the performance is articulated (i.e., the script and the words spoken). Whilst he refers to certain techniques (e.g., keeping close to the facts and footing), he does not address the words spoken, and how performers/actors use words to give life to their performances and to convey a character on stage. Goffman's dramaturgical framework gives only "brief reference … to some of the techniques of impression management" (Goffman, 1959, p. 203). In a performance, the words spoken are critical. To address this, we turn to impression management theory. Impression management theory, specifically impression management strategies, provide the lens to

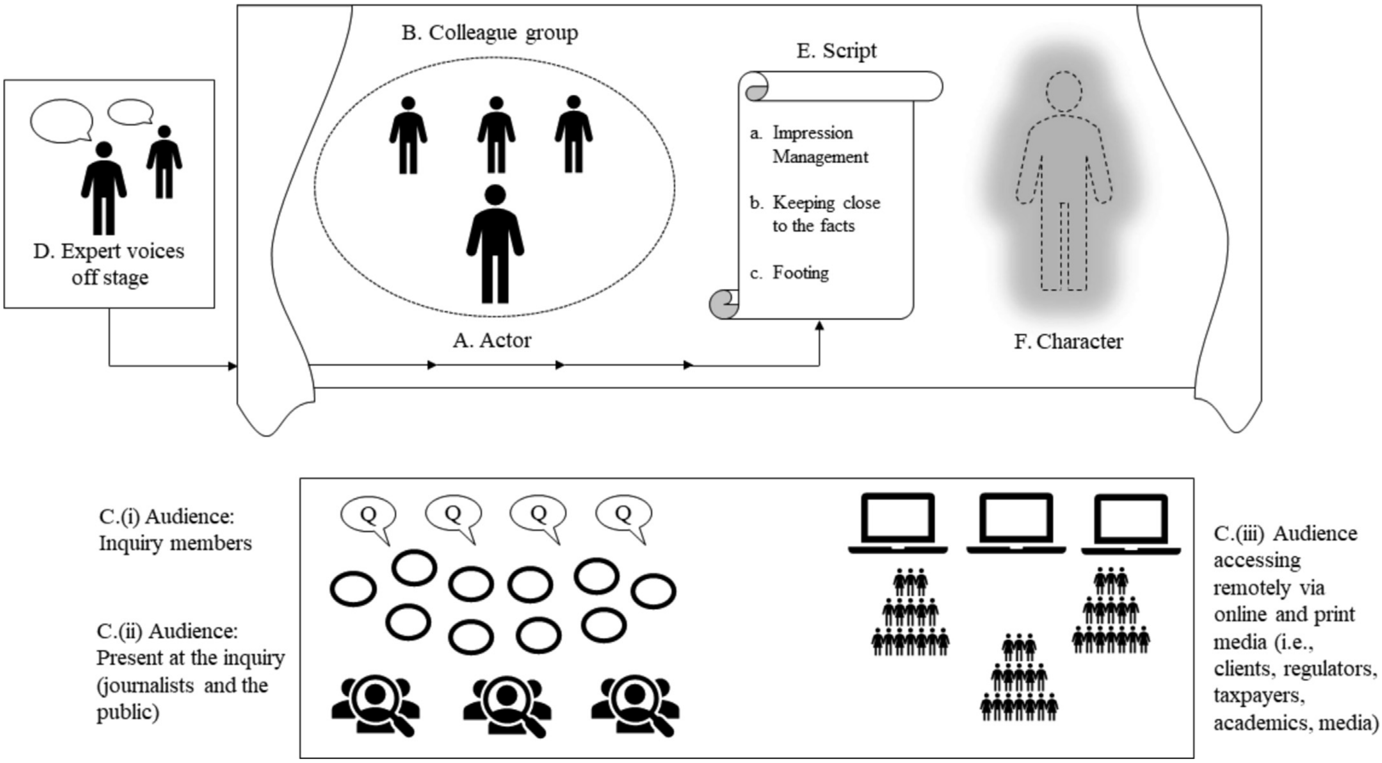

Fig. 1. Conceptualizing the Big Four's performance through a Goffman lens.

examine the words spoken by the Big Four (i.e., the actors) and the impression of the character conveyed. Combining Goffman's dramaturgical framework with impression management theory provides a coherent framework for making sense of, giving sense to (Dodd & de Koning, 2015), and seeing anew the performance of Big Four auditors under scrutiny.

2.1. Actors

In this paper, Big Four auditors comprise the actors. The public inquiry forces the Big Four auditors onto the 'frontstage'. The public nature of the inquiry allows society to "peek behind the curtains" (Abraham & Bamber, 2017, p. 16) and observe Big Four auditors under scrutiny. It also creates the setting for a "dramaturgical encounter" (Abraham & Bamber, 2017, p. 15). Moreover, Goffman (1959) frequently refers to the professions. His observations on higher professions fostering the impression of ideal motives for acquiring their role, their ideal qualifications for the role, leading to an impression of "sacred compatibility" of professionals and their jobs (Goffman, 1959, p. 54) seems to fit an auditing context well. Therefore, it is not surprising to find that Goffman's work has been applied in studying auditors and auditing in a macro frontstage setting of public events (Jeacle, 2014), the meso frontstage setting of corporate annual general meetings (Johed & Catasús, 2018), and the micro backstage settings of in-the-field client work (Pentland, 1993) and auditor activities within their firms (Anderson-Gough, Grey, & Robson, 2001). Jeacle (2014) examines auditors' routine performance of an assurance role in a public setting. Our setting, in contrast, involves potentially hostile scrutiny in a non-routine public setting. Goffman's work has also been applied to public-inquiry settings. For example, Brown & Jones, 2000 use Goffman to examine how individuals respond to allegations of belief/act discrepancy, in the context of the UK 'Arms to Iraq' public inquiry, finding self-deception, hypocrisy and scapegoating. Thus, given the relevance of impression management and Goffman's work in an auditing context and also in a public-inquiry context, we believe Goffman is a suitable lens for examining how Big Four auditors react to scrutiny at a public inquiry.

2.2. Colleague groups

Goffman uses the term "colleague" meaning a collective (in our context, chartered accountants/Big Four auditors) rather than the more common usage as someone working in the same organization. Furthermore, he suggests that it is not necessary for members of colleague groups (or groupings) to interact or to co-ordinate their activities yet, in the eyes of others, members of such colleague groups are closely identified with one another. Whilst members of a colleague group may not interact directly, the reputation of each member depends on the good conduct of the others. "If one member is exposed and causes a scandal, then all lose some public repute" (Goffman, 1959, p. 164). Public inquiries involving auditors, often following a corporate crisis, usually only involve a single audit practice: for example, Arthur Andersen after the 2001 Enron collapse and KPMG in the case of the 2018 UK Carillion public inquiry. In our setting, the Big Four all gave evidence to the inquiry (similarly Whittle, Carter, and Mueller (2014) examine Big Four auditor evidence to the UK competition inquiry). Goffman (1959) differentiates between colleague groups that are not held responsible for the behavior of other members of the group (e.g., mothers – the misdeeds of one in the group do not tarnish the others in the group) and those in more corporate settings where members of the group are so closely identified in the eyes of the public that the conduct of one group member affects the reputation of others in the group. Goffman assumes that a colleague group of this nature does not experience face-to-face contact with one another during the performance. In our setting, while each Big Four practice gave their evidence separately (A in Fig. 1), critical to the credibility of each performance is the behavior of the supporting cast/chorus, in the form of the other Big Four partners, the colleague group (B in Fig. 1). In other words, colleagues "share a community of fate" (Goffman, 1959, p. 159).

2.3. Audience for the performance

The level of scrutiny on Big Four auditors following the Irish banking crisis was more intense than at any other time in the history of the State. For the first time, with TV cameras recording all the proceedings, Big Four auditors were on public display.[5] Normally, scrutiny of auditors is a behind-closed-doors activity between them and boards of directors, shareholders and regulators. Goffman differentiates face-to-face audiences and those not in face-to-face contact, which he describes as "marginal" and "weak" (Goffman, 1959, p. 164). As the inquiry proceedings are available online[6] and aired on media news bulletins, the 'audience' comprises not just those physically present at the public-inquiry hearings, but also the wider public. The audience for the public inquiry comprised a mixture of an audience physically present (comprising inquiry members (C (i) in Fig. 1), members of the public such as journalists, and others attending the proceedings (C (ii) in Fig. 1) and an audience virtually present, watching proceedings remotely (C (iii) in Fig. 1). Goffman's reasoning would deem the virtual audience marginal/weak, as they are not in face-to-face contact with the performers. However, modern virtual audiences are empowered by social media. Audience considerations are important in judging whether the Big Four performances are authentic, credible and believable. In preparing for the inquiry proceedings, it is likely that the Big Four would have anticipated the effect of their performance on the audience, which in turn would have affected their performance. The audience and the performance are thus intertwined.

3. The script

The script is critical to performers/actors delivering a credible, persuasive performance. In Fig. 1, we identify three aspects of the script relevant to our study: (i) impression management, (ii) keeping close to the facts and (iii) footing, which we now discuss.

3.1. Typology of impression management strategies

Organizational impression management "refers to any action purposefully designed and carried out to influence an audience's perceptions of an organization" (Elsbach, Sutton, & Principe, 1998, p. 68). Impression management *by* organizations originates from "impression management *in* organizations" (Bozeman & Kacmar, 1997, p. 9, emphasis added). In other words, individual behavior influences organizational behavior. As audit firms are partnerships, audit practices and individual auditors are inextricably linked, the linkage being exacerbated by individual audit-engagement partners signing their names to audit reports. Our typology provides insights into how audit firms and professionals (as individuals) present themselves.

Jones and Pittman (1982) develop a taxonomy of five self-presentation strategies: ingratiation, self-promotion, exemplification, supplication and intimidation. Subsequent studies build on their taxonomy. For example, Tedeschi and Melburg (1984) identify seven assertive impression management strategies (adding entitlements and enhancements to Jones and Pittman's five strategies) and seven defensive strategies (excuses, justifications, disclaimers, self-handicapping, apologies, restitution and pro-social behavior). Assertive impression management strategies are deployed proactively to enhance image (Cooper & Slack, 2015). Defensive impression management strategies are used to minimize or repair damage (Mohamed, Gardner, & Paolillo, 1999). Tedeschi and Melburg's (1984) assertive and defensive classification has been extensively applied in impression management research (e.g., Arndt & Bigelow, 2000; Cooper & Slack, 2015; Mohamed et al., 1999; Ogden & Clarke, 2005).

Developing the typology of impression management strategies entails an abductive three-stage process. First, we assemble the impression management strategies identified by Jones and Pittman (1982), Mohamed et al. (1999), Hooghiemstra (2000), Brennan and Merkl-Davies (2013) and Cooper and Slack (2015). We take this approach to ensure we consider all impression management strategies identified in the prior literature in preparing the typology. This results in 18 impression management strategies (see Appendix A). Second, we include/exclude a strategy from our typology if we judge it likely/unlikely that Big Four auditors will use that strategy. Here we draw upon Boudes and Laroche's (2009) four key features of a public inquiry (i.e., what happened, was it foreseeable, who is responsible and how to prevent reoccurrence). Appendix A justifies the inclusion/exclusion of each strategy, resulting in ten strategies in our typology. Third, we classify those ten strategies as either defensive or assertive.

3.1.1. Defensive impression management strategies

Our typology contains five defensive impression management strategies.

(1) *Denial.* Denial involves individuals or organizations claiming to be innocent of a negative event (Schlenker, 1980). For Goffman (1959, p. 52), denial ensures "an impression of infallibility, so important in many presentations, is maintained". In this paper, denial refers to Big Four auditors denying that any action or inaction on their part contributed to audit failure or to the severity of the banking crisis.

(2) *Disassociation* (sometimes called "dissociation" in the literature). Disassociation involves individuals or organizations distancing themselves from negatively perceived events or people (Ogden & Clarke, 2005). In this paper, disassociation refers to Big Four auditors distancing themselves from their clients and the financial regulator.

(3) *External attribution.* External attribution involves individuals or organizations attributing responsibility for negative outcomes to external factors (Brennan & Merkl-Davies, 2013). Two negative outcomes – audit failure and the severity of the banking crisis – prompted Big Four auditors' appearance at the public inquiry. In this paper, the two variants[7] of external attribution are: (a) attribution to client; and (b) attribution to financial regulator.

(4) *Justification.* Individuals or organizations use justification when they identify an external cause for a negatively-received action or event (Arndt & Bigelow, 2000). In this paper, the three variants of justification are: (a) explanation

[5] Public hearings were broadcast live on Oireachtas (i.e., legislature of Ireland) TV which was available on Virgin Media Channel 207, Sky Channel 574 and eir Vision 504. Proceedings were also webcast on oireachtas.ie and through the Houses of the Oireachtas App.

[6] The written statements and hearing transcripts are available at https://inquiries.oireachtas.ie/banking/hearings-evidence/. Videos of the hearings are also available online, but we do not analyze the videos in this paper.

[7] Variants of an impression management strategy emerged from coding the public-inquiry evidence data. The coding process is explained in the research methods section.

of audit; (b) explanation of financial statements; and (c) unforeseeable banking crisis.

(5) *Selectivity.* Individuals or organizations use selectivity to highlight facts that portray them in a positive light (Brennan, Guillamon-Saorin, & Pierce, 2009). In this paper, selectivity refers to Big Four auditors selectively quoting aspects of reports that portray them in a positive light.

3.1.2. Assertive impression management strategies

Our typology contains five assertive impression management strategies.

(6) *Enhancement.* Individuals or organizations use enhancement to accentuate the desirability of a positive event for which they were, at least partially, responsible (Cooper & Slack, 2015). Given the context of the public inquiry, there are few positive events for Big Four auditors to enhance. However, one positive event involves the improvements to financial reporting and auditing since the banking crisis. In this paper, enhancement refers to Big Four auditors accentuating the desirability of these improvements.

(7) *Exemplification.* Exemplification involves projecting an image of integrity or moral worthiness (Mohamed et al., 1999). In this paper, the two variants of exemplification are: (a) reflection; and (b) independent and ethical. Reflection refers to Big Four auditors demonstrating that they have reflected on the causes of the banking crisis and suggesting ideas to prevent its reoccurrence. Independent and ethical refers to Big Four auditors describing how independence and ethics guide their work.

(8) *Ingratiation.* Ingratiation involves attempting to gain an audience's approval through flattery (Cooper & Slack, 2015). In this paper, ingratiation refers to Big Four auditors flattering the inquiry members or the work of the inquiry.

(9) *Internal attribution.* Internal attribution involves individuals or organizations attributing positive events to their own actions (Brennan & Merkl-Davies, 2013). In this paper, internal attribution involves Big Four auditors describing how the annual audit improves financial reporting.

(10) *Self-promotion.* Individuals or organizations use self-promotion to highlight their competencies and expertise (Cooper & Slack, 2015). In this paper, the two variants of self-promotion are: (a) expertise; and (b) quality. Expertise refers to Big Four auditors describing their expertise and experience, the former being referred to by Humphrey, Moizer, and Turley (1992, p. 138) as an element of "symbolic traits of … professional mystiques". Quality refers to Big Four auditors describing the quality of their work.

3.2. Keeping close to the facts

According to Goffman (1959, p. 214), keeping close to the facts allows the performer to "safeguard his show" but at the expense of staging a very elaborate performance. This becomes especially relevant in a professional context, where the professional service rendered should be judged not by the outcome but rather by the proficiency by which professional skills have been applied. Goffman (1959) opines that care to safeguard the show is more likely when the consequences of the performance are sizeable, which, arguably, is the case in a public-inquiry setting.

3.3. Footing

Goffman (1981, p. 128) describes footing as "the alignment we take up to ourselves and the others present as expressed in the way we manage the production or reception of an utterance". Goffman (1981) differentiates communicators into authors (who write the speech), animators (who deliver the speech) and principals, i.e., "[people] active in some particular social identity or role" (Goffman, 1981, p. 145) and responsible for the position adopted in the text. He writes about the physically present animator (witnesses giving oral evidence in our context) and embedded animators, who exist in a world being described, but are absent from the scene where the description is taking place. We use footing to denote actors employing the words of others to give support to the performance being portrayed. In our context, an embedded animator might comprise an authoritative source such as an accounting standard or accounting standard setter. Embedded animators are voices off stage used to support the performance (D in Fig. 1).

4. Generating a character

Performers, together with other cast members (i.e., colleagues) and the script for the performance (i.e., impression management, keeping close to the facts and footing), project a character to the audience. A performer will "communicate only through the lips of the character he has chosen to project" (Goffman, 1959, p. 174). We revisit the notion of character, and the character we believe the Big Four's performance generated, when discussing our findings.

To conclude this section, we apply a Goffman lens to our study, customizing elements of Goffman's work to an auditing setting. We find under-researched aspects of Goffman's work especially suitable to an auditing and a public-inquiry context. Drawing upon Goffman and the impression management literature, we unpack the evidence provided by Big Fours auditors to and at a public inquiry. As such, we contend that our theoretical framing of this research contributes to prior considerations of Goffman's work.

5. Research methods

This section describes how we apply the typology of impression management strategies, including the documents analyzed and the methods used to conduct the analysis.

5.1. Documents for analysis

The documents analyzed comprise the public-inquiry evidence provided by Big Four auditors, i.e., written statements and hearing transcripts. Each Big Four practice submitted written statements by two partners in advance of their appearance before the public inquiry. These written statements contain 1150 sentences for analysis. The hearing transcripts document the evidence given during the 'face-to-face' public hearings. Each Big Four practice appeared once before the public inquiry,[8] each appearance involving two partners or former partners. The hearing transcripts contain 3529 sentences for analysis (see Table 1).

[8] PwC appeared twice before the public inquiry. Its second appearance related to advisory work, and thus does not form part of the audit-related findings reported in Table 2. Nonetheless, we applied our typology to the advisory transcripts to examine impression management in a non-audit context. We find that PwC's advisory transcripts deployed mostly defensive impression management (75% of total strategies), and that justification dominated (67% of total strategies). Both of these findings parallel the audit-related transcripts (see Table 2). In general, though, compared with the audit transcripts, we observed much less evidence of impression management in the advisory transcripts. This is likely because PwC's advisory work, unlike its audit work, was completed alongside other parties (i.e., Government, the financial regulator, banks and estate agents), thus involving a reduced firm-specific "identity threatening predicament" (Aerts, 2005, p. 498).

5.2. Meaning-oriented content analysis

We use meaning-oriented content analysis to analyze the data. This approach "allows a richer investigation that focuses on the deeper meaning of the text" (Merkl-Davis & Brennan, 2007, p. 172). The first-named author conducted the analysis in a two-stage process of initial coding and, following a time lag (Schreier, 2012), subsequent double-checking and critical evaluation of the initial coding. The other two authors reviewed the coding and interpretation of data, scrutinising back and forth the coding decisions made. We imported the data (eight written statements and four hearing transcripts) into *NVivo 11 Pro* software. The analysis adheres to a set of coding instructions (available from the authors on request). We approached the analysis abductively, refining the coding instructions for any impression management strategies observed in the data. Our level of analysis is sentences, which are analyzed in the context of their surrounding text. As shown in Fig. 2, we first coded Big Four auditor written and transcribed verbal communications, and then mapped that coding to our typology of impression management strategies. Following that coding process, we then abstracted our findings to a higher level of aggregate themes.

We considered sentences individually, in the context of their surrounding sentences. For example, when analyzing a statement by a Big Four auditor, we also examine the question asked of them. Consider the following extract from Deloitte's hearing transcript:

> Inquiry member: Well, the provision you provided, which was €304 million of impairment for 2008, surely that was grossly inadequate?
>
> Deloitte: … I don't want to correct you but I didn't make the provisions; the bank made the provisions … (Deloitte hearing transcript, p. 115).

Although Deloitte appears to be distancing itself from its client (the bank), it is only correcting an error in the question (i.e., that Deloitte made the provision). The question prompted the response. Consequently, we do not code this statement to Impression Management Strategy 2 (Disassociation). We apply this contextualized and prudent coding strategy throughout the analysis.

6. Findings

We first summarize the impression management strategies used. We then consider the purpose of the impression management strategies.

6.1. Impression management strategies used

Table 2 summarizes the impression management strategies used by Big Four auditors in their public-inquiry evidence. Unsurprisingly, Big Four auditors use defensive impression management strategies (73% of total strategies) more frequently than assertive strategies (27% of total strategies). Defensive strategies are more likely to be used in response to a predicament (Cooper & Slack, 2015), such as appearing before a public inquiry. The dominance of defensive impression management strategies pervades across all Big Four auditors, which similarity of evidence reflects Goffman's concept of colleague groups (Goffman, 1959). This tendency towards defensiveness is also consistent with Humphrey et al.'s (1992) finding that auditors respond to concerns about, for instance, the expectations gap in a defensive manner, arguing that auditors are not infallible. However, assertive impression management is not entirely absent. Goffman (1959, p. 212) advises that performers "exercise foresight and design" in staging a show. We argue that relying solely on defensive strategies could have undermined the Big Four's performance. They must balance defensive strategies with some assertive impression management to produce a credible performance, otherwise they risk the audience resisting their performance. The performance must be rounded and believable.

The three most frequently observed strategies are all defensive strategies: Impression Management Strategy 4a (Justification – explanation of audit), Impression Management Strategy 4b (Justification – explanation of financial statements) and Impression Management Strategy 2 (Disassociation). Big Four auditors take refuge in explanations of auditing and financial statements in front of a largely non-expert audience, using their superior technical knowledge to fortify their performance. In aggregate, these three strategies represent over 50% of the total impression management strategies observed. We observe other defensive impression management strategies much less frequently, most notably attributions to the client and to the financial regulator (6% of total strategies observed). Although we expect performers to attribute responsibility for negative events, such as audit failure, to external parties (e.g., Brennan & Merkl-Davies, 2013), Big Four auditors largely refrain from so doing.

Assertive impression management strategies feature less prominently than defensive strategies. The most frequently observed assertive strategy is Impression Management Strategy 10b (Self-promotion – quality), although this represents only 7% of total impression management strategies observed. There is some attempt at exemplification by Big Four auditors, with Impression Management Strategy 7a (Exemplification – reflection) and

Table 1
Written statements and hearing transcripts of Big Four auditors at the public inquiry.

Firm	Witness	Written statements				Hearing transcripts				Total
		Date	Pages	Word count	Sentences[a]	Date	Pages	Word count	Sentences[b]	Sentences
Deloitte	Managing partner	April 24, 2015	12	3959	149	May 13, 2015	60	36249	903	
	Audit partner	April 24, 2015	4	1040	40					
EY	Audit partner	May 01, 2015	9	4960	230	May 20, 2015	45	27553	627	
	Former managing partner	May 01, 2015	6	3210	119					
KPMG	Financial services partner	May 14, 2015	9	4277	132	May 14, 2015	67	37667	1070	
	Former managing partner	May 14, 2015	13	5807	174					
PwC	Audit partner	May 20, 2015	7	2490	104	May 20, 2015	61	35262	929	
	Senior partner	May 20, 2015	13	5042	202					
			73	30785	1150		233	136731	3529	4679

[a] Excluding sentences on cover pages, in headings, and in technical regulatory material.
[b] Excluding comments and questions by inquiry members, page headers, sentences on cover pages, evidence from other sessions included on the hearing transcripts, and generic content. We only consider comments and questions by inquiry members insofar as they provide context to the public-inquiry evidence provided by Big Four auditors.

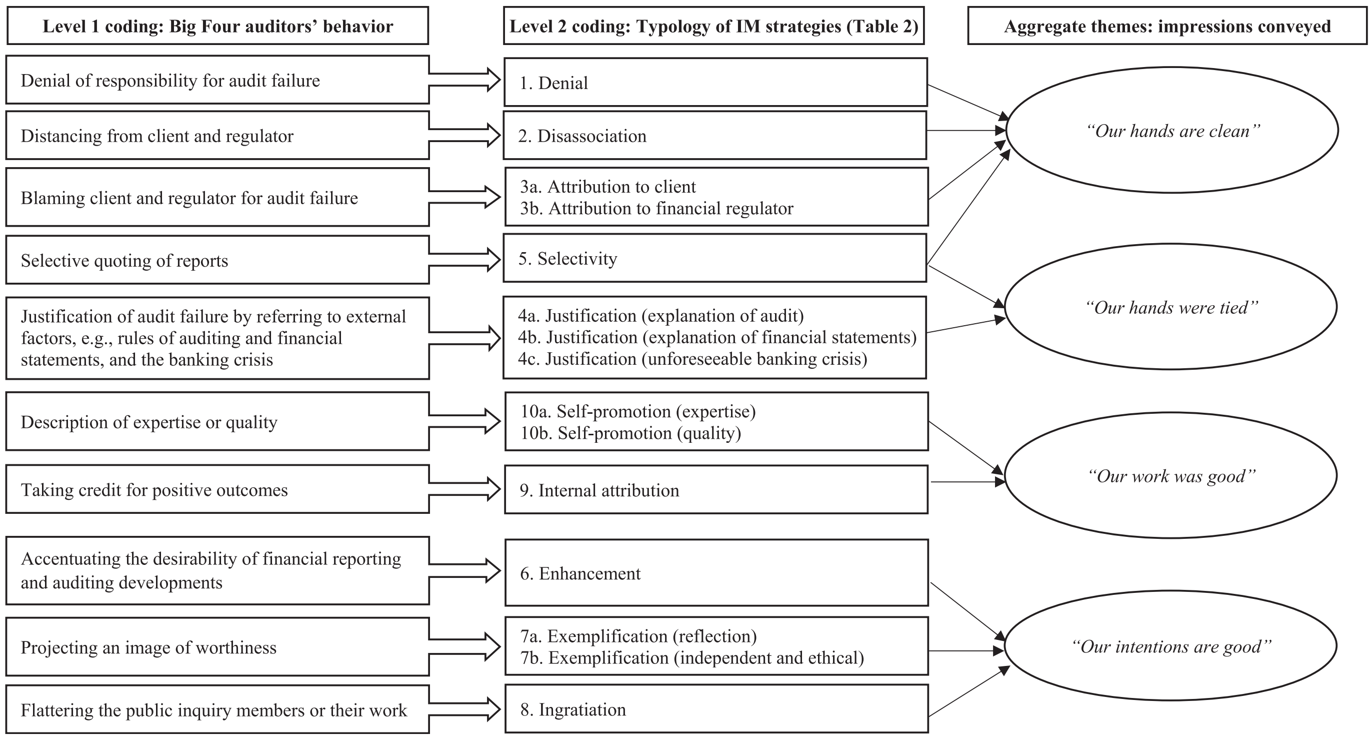

Fig. 2. Typology of impression management (IM) strategies employed by Big Four auditors at a public inquiry.[9]

Impression Management Strategy 7b (Exemplification—independent and ethical) representing in aggregate 10% of total impression management strategies observed.

6.2. Impressions conveyed

Having examined the impression management strategies used by Big Four auditors, we then consider the *purpose* of the impression management strategies. In other words, what impressions do the strategies attempt to convey? By necessity, this entails an interpretive process, as we cannot access performers' internal thought processes. Our interpretation is influenced by the context — a public inquiry involving an adversarial setting to which Big Four auditors were summoned to explain themselves. We can also consider the messages that others present at public inquiries. For example, at the UK Banking Crisis Inquiry, bank CEOs conveyed the following messages: (1) we are not to blame for the banking crisis; (2) we were passive observers of events; (3) we are victims of the banking crisis; and (4) we have learned lessons (Tourish & Hargie, 2012).

To examine the impressions conveyed by the Big Four, we distil their inquiry evidence to a higher level of abstraction (see Fig. 2). Taking the data and context into account, we conclude that Big Four auditors use impression management at the public inquiry to convey four impressions: (1) our hands are clean; (2) our hands were tied; (3) our work was good; and (4) our intentions are good. 'Our hands are clean' involves Big Four auditors denying responsibility for audit failure. 'Our hands were tied' sees them claiming powerlessness to prevent audit failure. These two impressions rely on *defensive* impression management strategies. 'Our work was good' presents a more positive impression, involving Big Four auditors claiming that they did a good job. Finally, 'our intentions are good' is also more upbeat, and conveys their ethics, independence and concern for the public interest. These latter two impressions rest on *assertive* impression management strategies.

(1) Our hands are clean. Irish banks received unqualified audit reports immediately prior to their rescue by the Irish Government. The public inquiry scrutinizes the role of Big Four auditors in this audit failure. In response, Big Four auditors consistently refute or minimize wrongdoing on their part, i.e., their hands are clean. They use different impression management strategies to convey this impression, the most unequivocal being Impression Management Strategy 1 (Denial). Big Four auditors do not use denial frequently (5% of total strategies). However, when they deny, they deny forcefully. For example, an inquiry member asks KPMG if it should apologize to its client's shareholders. The denial is unequivocal, and the "impression of infallibility" (Goffman, 1959, p. 52) prevails:

> Well, if you're apologising, you're apologising if you've made a mistake. We don't believe we made a mistake … (KMPG hearing transcript, p. 119).

In addition to denial, Big Four auditors also use Impression Management Strategy 2 (Disassociation) to convey the impression that 'their hands are clean'. Specifically, they distance themselves from their clients and from the financial regulator. For example, all four disassociate themselves from their clients' commercial activities:

> This is, the loans are given after [sic] we come to review them and to test them (Deloitte hearing transcript, p. 109).

> It was not our role as auditor to advise on the mix of commercial and residential lending which EBS [Educational Building Society] should adopt in the future (EY hearing transcript, p. 66).

[9] We adapt Gioia, Corley and Hamilton's (2013) data structure to summarize our coding approach.

Table 2
Comparative analysis of impression management (IM) strategies used by Big Four auditors in their public-inquiry evidence.

IM strategy	Deloitte		EY		KPMG		PwC		Total	
	No. of observations	% of total IM strategies	No. of observations	% of total IM strategies	No. of observations	% of total IM strategies	No. of observations	% of total IM strategies	No. of observations	% of total IM strategies
Panel A: Impression management strategies										
1. Denial	17	10%	15	7%	8	4%	5	2%	45	5%
2. Disassociation	36	20%	25	11%	26	12%	27	13%	114	14%
3. External attribution										
a. Attribution to client	2	1%	13	6%	11	5%	0	0%	26	3%
b. Attribution to financial regulator	1	1%	15	7%	7	3%	1	1%	24	3%
4. Justification										
a. Explanation of audit	38	21%	41	19%	50	22%	61	29%	190	23%
b. Explanation of financial statements	23	13%	13	6%	40	18%	56	27%	132	16%
c. Unforeseeable banking crisis	15	8%	9	4%	18	8%	11	5%	53	6%
5. Selectivity	1	1%	18	8%	0	0%	2	1%	21	3%
6. Enhancement	6	3%	13	6%	7	3%	6	3%	32	4%
7. Exemplification										
a. Reflection	4	2%	23	10%	9	4%	4	2%	40	5%
b. Independent and ethical	18	10%	9	4%	10	4%	9	4%	46	5%
8. Ingratiation	0	0%	4	2%	6	3%	2	1%	12	1%
9. Internal attribution	2	1%	3	1%	0	0%	2	1%	7	1%
10. Self-promotion										
a. Expertise	8	5%	7	3%	10	4%	7	4%	32	4%
b. Quality	7	4%	13	6%	22	10%	15	7%	57	7%
Total IM strategies[a]	178	100%	221	100%	224	100%	208	100%	831	100%
Panel B: Assertive/defensive impression management strategies										
Of which defensive (IM strategies 1–5)	133	75%	149	68%	160	72%	163	78%	605	73%
Of which assertive (IM strategies 6–10)	45	25%	72	32%	64	28%	45	22%	226	27%
	178	100%	221	100%	224	100%	208	100%	831	100%

[a] 'Total IM strategies' (831) differs from 'total sentences' (4679 − see Table 1) for three reasons: (1) Where doubt exists regarding a sentence's relevance to an IM strategy, the sentence is not coded as an IM strategy; (2) repetitive sentences in the same paragraph are coded as only one observation of an IM strategy; and (3) a sentence may be coded to more than one type of IM strategy.

> We don't tell airlines … what aircraft to buy and what routes to fly. And we didn't tell AIB [Allied Irish Banks] what loans to give (KPMG hearing transcript, p. 132).
>
> It's accepted that it was not our role at that point in time to give an opinion on the business model of the bank. That's the role of management (PwC hearing transcript, p. 19).

Interestingly, whilst Big Four auditors' public-inquiry evidence accentuates *disassociation* from their clients' commercial activities, other vehicles accentuate *association* with these activities. For example, EY's website describes how EY "improves [their clients'] businesses by enhancing risk management, improving processes and procedures, or making operations more efficient" (EY, 2018, p. 1). This contradictory "destructive information" (Goffman, 1959, p. 141) discredits Big Four auditors' disassociation from their clients' commercial activities accentuated at the public inquiry. Big Four auditors also disassociate themselves from their clients' financial statements:

> … the accounts are prepared by the directors and, as auditors, our role is to report on those accounts in accordance with the accounting and auditing framework which is there (Deloitte hearing transcript, p. 111–112).
>
> The management of an entity is responsible for the preparation of its financial statements. The overall responsibility for financial statements rests with the board (KPMG written statement, p. 71).

The above statements reflect Goffman's (1959, p. 214) observation that performers keep "close to the facts" to safeguard their show, at the expense of a more elaborate performance. However, whilst management is indeed responsible for the preparation of financial statements, the expectation-gap inevitability (Sikka, Puxty, Willmott, & Cooper, 1998) suggests that this responsibility is not well known outside of accounting circles. Big Four auditors' affirmation that management (and not auditors) is responsible for the preparation of financial statements evidences disassociation, i.e., distancing from a negative event. The 'negative' event disassociated from is the preparation of the failed banks' financial statements. The resultant impression is 'our hands are clean'.

If Big Four auditors maintain that *their* hands are clean (through denial and disassociation), then whose hands are *not* clean? Impression Management Strategy 3 (External attribution) captures Big Four auditors attributing responsibility to their clients (Impression Management Strategy 3a) and to the financial regulator (Impression Management Strategy 3b). Although organizations often attribute responsibility to external factors (e.g., Aerts, 2005; Cooper & Slack, 2015; Leung, Parker, & Courtis, 2015), Big Four auditors do not frequently attribute responsibility to clients (3% of total strategies) or to the financial regulator (3% of total strategies). This is surprising, as their clients (i.e., banks) and the financial regulator had received extensive media criticism. The banks were considered arrogant and scheming (Ross, 2015), whilst the financial regulator's director, Patrick Neary, was labelled "dopey" (Hutton, 2015, p. 1). The clients and the financial regulator were stigmatized, i.e., “tainted [and] discounted” (Goffman, 1963, p. 12). So, what stops Big Four auditors from frequently blaming these easy targets?

Although their clients (past and present) and financial regulators did not physically attend the public inquiry, the public-inquiry proceedings are publicly available[10] and received extensive media coverage. As discussed previously, Goffman (1959, p. 164) labels audiences not physically co-present as “marginal” and “weak”. In an era of instant electronic communication, however, this kind of audience possesses more strength than Goffman could have envisaged. For example, if Big Four auditors were to blame clients at the public inquiry, we can easily imagine that these clients would become aware of this such that it could influence their selection processes regarding future audit and non-audit work. Consequently, Big Four auditors attribute responsibility to their clients (and to the financial regulator) infrequently and tentatively. Furthermore, when attributing responsibility, Big Four auditors often quote the observations of others, rather than offering any original opinions. Goffman (1981) terms this ‘footing’, which may involve a speaker ‘animating’ the words of another ‘author’ to support an argument. Footing supports the external attribution, whilst simultaneously distancing Big Four auditors from it, as they do not use their own words but rather those of another ‘author’. For example, EY attributes partial responsibility for the banking crisis to its client’s lending decisions and over-exposure to property. In making this external attribution, EY implicitly cites "explanations advanced" by another ‘author’:

> Explanations advanced for the catastrophic effect of the credit crunch and global recession on Irish and UK banks include poor lending decisions and an over exposure to property (EY written statement, p. 8).

Big Four auditors also complement their external attribution with Impression Management Strategy 5 (Selectivity). For example, EY selects a quote from the Nyberg Report[11]:

> Nyberg observes: “The willingness of banks to accept higher risks by providing more and shockingly larger loans primarily for commercial property deals was an important reason for the gradual increase in financial fragility in Ireland” (EY written statement, p. 8).

Selectivity is similar but not identical to footing. Footing supports an impression management strategy, rather than being a strategy itself. Selectivity involves selection of a favorable extract from a report containing elements both favorable and unfavorable to Big Four auditors (such as the Nyberg Report, which labelled auditors “silent observers” (Nyberg, 2011, p. vi)). We conceptualize selectivity as a separate impression management strategy.

EY and KPMG provide 24 of the 26 attributions made against clients. Examining EY and KPMG’s audit clients shines some light on this apparent imbalance. In 2007 and 2008, EY audited Anglo Irish Bank and EBS, and KPMG audited Allied Irish Banks and Irish Nationwide Building Society. Of the €64.2 billion invested by the Irish Government in its subsequent recapitalization program, €55 billion related to these four institutions (Houses of the Oireachtas, 2016). Perhaps EY and KPMG attribute more blame to their clients, simply because there was more blame to attribute. Furthermore, because Anglo Irish Bank and Irish Nationwide Building Society collapsed and were wound up, there remains no client relationship to maintain, such that attribution becomes a less risky strategy.

Big Four auditors also attribute responsibility to the financial regulator:

> I believe that responsibility for the regulation of financial institutions rested with the Financial Regulator and the Central Bank. I understand that the Financial Regulator was an institution within the Central Bank at the time and that the Financial Regulator and the Central Bank enjoyed extensive rights of access to information and enforcement and regulatory powers (EY written statement, p. 3).

> It is my view that … the Financial Regulator was in a position during that period of strong economic growth to require the banks to raise, preserve or hold additional capital to absorb losses that could arise in a downturn (KPMG written statement, p. 3).

Note their use of qualifiers or hedges such as “I believe”, “I understand”, and “it is my view”. The external attributions appear tentative and restrained. Furthermore, the external attributions often rely on footing (Goffman, 1981). For example, PwC ‘animates’ the words of another ‘author’ by quoting Practice Note (PN) 19 (Financial Reporting Council, 2011):

> PN 19 (I) recognises that the objectives of the Financial Regulator and auditor are often different. *“The Financial Regulator is primarily concerned with maintaining the stability of the banking system and fostering the safety and soundness of individual banks in order to protect the interests of the depositors …”* (PwC written statement, p. 9, emphasis in original).

The use of footing, qualifiers and hedges indicate a type of ‘cautious attribution’ on the part of Big Four auditors. They appear reluctant to fully own these attributions. Instead, the message becomes either that ‘these are not our words’ (footing) or that ‘these are only our opinions’ (qualifiers).

(2) Our hands were tied. Big Four auditors were called to the public inquiry to answer for audit failure. In addition to declaring themselves *blameless* (‘our hands are clean’), they also declare themselves *powerless* (‘our hands were tied’). Here, they use impression management to accentuate how they could not have foreseen the events that led to audit failure. For example, they use Impression Management Strategy 4a (Justification – explanation of audit) to define auditing as a tightly restricted activity that could not realistically have predicted or prevented the collapse of the banks:

> But this [auditing] is not an insurance policy or a prediction of the future (Deloitte hearing transcript, p. 97).

> Stakeholders do not and should not look to audits to provide commentary on business risks (EY hearing transcript, p. 65).

> Our responsibility under Irish law is to determine whether the accounts … gave a true and fair view (KPMG hearing transcript, p. 114).

> We’re concentrated on what has happened in the past, we’re concentrated on how that is reflected in the financial statements … And that’s what we do (PwC hearing transcript, p. 22–23).

[10] The public-inquiry proceedings streamed live online. Over the course of the public inquiry, the live stream had over 900,000 views Houses of the Oireachtas (2015).

[11] The Nyberg Report was prepared by Dr Peter Nyberg (2011), Director General of Financial Services at the Finnish Ministry of Finance, on behalf of the Irish Minister for Finance. It addressed the causes of the Irish banking crisis.

All Big Four auditors frame auditing as a backwards-looking, rules-governed activity, an activity so limited in focus that it 'tied their hands'. Although this narrow technical framing keeps "close to the facts" (Goffman, 1959, p. 214), and may thus absolve Big Four auditors of responsibility for audit failure, it also projects the image of a dull risk-averse "beancounter", rather than the dynamic risk-taking "colorful accountant" depicted in contemporary literature (Jeacle, 2008, p. 1296). Perhaps because auditing is technical and "inherently difficult … to observe" (Power, 2003, p. 389), the inquiry members do not or cannot challenge the narrow framing of auditing. Nonetheless, the framing does occasionally come under threat. For example, KPMG uses a 'score-keeper' analogy to support the framing:

> I suppose I see us as score … as keeping the score, right. That's our job (KPMG hearing transcript, p. 118).

KPMG then describes how it met with the Government and the Financial Regulator in 2009. In response, an inquiry member queries KPMG's earlier 'score-keeper' analogy:

> Inquiry member: Okay … you used the analogy a moment ago, of … keeping the score.
>
> KPMG: Yes …
>
> Inquiry member: … So you are keeping the score … And you had many negotiations. You were talking to the Financial Regulator, you were talking to Government, you were talking to all kinds of people. What status … did you have then at that point? Because if you're keeping the score, you're not on the pitch, but … you were obviously now involved … (KPMG hearing transcript, p. 125).

This constitutes only a "minor mishap" (Goffman, 1959, p. 63) for KPMG, as the inquiry member ultimately moves on. Thus, the narrow framing of auditing prevails. However, this narrow framing of auditing conflicts with the framing that Big Four auditors provide through other vehicles. For example, KPMG's careers website describes how "auditing is not just about the numbers; it is about training bright young professionals to understand how businesses work and operate …" (KPMG, 2016, p. 1) . Whereas Big Four auditors' public-inquiry evidence projects the character of the boring beancounter, KPMG's alternative framing alludes to the colorful accountant image. These conflicting framings suggest that Big Four auditors tailor their performance depending on their audience.

Big Four auditors also narrowly frame financial reporting. Specifically, they use Impression Management Strategy 4b (Justification − explanation of financial statements) to describe the constraints surrounding financial statements, and thus justify how financial statements could not have predicted future financial distress for their clients. For example, Big Four auditors frequently describe the constraints of IAS 39's 'incurred-loss' (see Footnote 3) approach[12]:

> IAS 39 meant that there was a particular constraint in looking at what was incurred at the time so it does represent, perhaps, a … some limitation of what … predicting expected loss might be (Deloitte hearing transcript, p. 104).
>
> … IAS 39 is acknowledged by many as not "fit for purpose" (PwC written statement, p. 4).

Big Four auditors' framing of financial reporting as a narrow rule-bound activity serves to emphasize how they could not have obliged their clients to recognize expected losses, i.e., 'their hands were tied'. Again, this framing depends on the audience not possessing contrary information. For example, an inquiry member (or his advisors) unearths information indicating that Spanish banks could abstain from following IAS 39. He puts this potentially "destructive information" (Goffman, 1959, p. 141) to KPMG, who responds as follows:

> So, when the EU … IFRS regulation was brought into Irish law it was brought in fully with no carve-outs, and we didn't have the option of having that carve-out that was available in Irish law, sorry, that was available in Spanish law … (KPMG hearing transcript, p. 101).

KPMG addresses the potentially destructive information, and the narrow framing of financial reporting survives. It is also striking how Big Four auditors profess powerlessness in the face of an accounting standard, given their extensive lobbying effort during any standard-setting process (see Ramirez, 2012) and their closeness to standard setting itself.

Two further points stem from the narrow framing of auditing and financial reporting. First, the narrow framing is often accompanied by Impression Management Strategy 5 (Selectivity). Big Four auditors selectively quote (footing) from reports to support the narrow framing:

> The EU Green Paper observes: "… The fact that companies' Financial Statements are audited does not mean that there is an obligation on the auditor to ensure that audited accounts are entirely free from misstatements" (EY written statement, p. 2).
>
> For example, Nyberg observed: "Pro-cyclical IFRS accounting rules further limited the predictive value of the covered banks' Financial Statements …" (EY written statement, p. 1)

Second, Big Four auditors' frequent narrow framing of auditing and financial reporting does not go unnoticed by the inquiry members:

> … you're the fourth cohort of auditors that have come before the inquiry and all have been extremely insistent on emphasising the narrowness, perhaps, if I put it like that, or the narrow parameters of the audit role (EY hearing transcript, p. 69).

In addition to describing how their hands were tied by the constraints of auditing and financial reporting, Big Four auditors also convey the impression of 'powerlessness' through Impression Management Strategy 4c (Justification − unforeseeable banking crisis). Here, they describe how they could not have anticipated the banking crisis nor its impact on their work:

> And the evidence overwhelmingly - from ESRI [Economic and Social Research Institute], from IMF [International Monetary Fund], from the … Central Bank - was that the Irish economy was facing into a soft landing. So that was the basis on which we made our judgments (KPMG hearing transcript, p. 117).

Unlike Impression Management Strategy 4a (Justification − explanation of audit) and Impression Management Strategy 4b

[12] IAS 39's successor, International Financial Reporting Standard (IFRS) 9 *Financial Instruments* (Financial Reporting Council, 2014), prescribes an 'expected-loss' approach, which recognizes loan losses when they become expected, rather than when incurred.

(Justification – explanation of financial statements), both of which mobilize technical knowledge and are thus less susceptible to challenge, the inquiry members frequently challenge Impression Management Strategy 4c (Justification – unforeseeable banking crisis):

> Why did your organisation not … learn from those [previous banking crises] and understand it was eminently repeatable when the same circumstances were being created in Ireland? (KPMG hearing transcript, p. 116).

The inquiry members do not accept Big Four auditors' use of the banking crisis as justification for audit failure. Challenging this justification requires less technical knowledge, as inquiry members had evidence that the banking crisis was not entirely unprecedented. This may be why we observe Impression Management Strategy 4c (6% of total strategies) less frequently than Impression Management Strategies 4a (23% of total strategies) and 4b (16% of total strategies).

(3) Our work was good. Big Four auditors frequently convey what they *did not* do ('our hands are clean') and what they *could not* do ('our hands were tied'). They also convey what they *did* do, and more specifically that their work was of the appropriate quality, through Impression Management Strategy 10b (Self-promotion – quality). However, because of Big Four auditors' narrow framing of auditing, and their insistence on "keeping close to the facts" (Goffman, 1959, p. 214), it is not easy to promote the quality of their work. If auditing involves only box-ticking and rule-compliance, how can Big Four auditors 'self-promote' at the inquiry? Accordingly, Impression Management Strategy 10b represents only 7% of total strategies. This suggests friction between defensive and assertive impression management. It appears that extensive *defensive* impression management (e.g., Impression Management Strategy 4a – Justification – explanation of audit) curtails *assertive* impression management (e.g., Impression Management Strategy 10b - Self-promotion - quality). Thus, to promote the quality of their work, Big Four auditors frequently cite the 'approval' of others, for example positive external quality reviews:

> Our audit practice is also subject to external review by the Chartered Accountants Regulatory Board [CARB], the independent regulatory board of Chartered Accountants Ireland … It is a key element in our continuous drive to improve and enhance audit quality (Deloitte hearing transcript, p. 84).

> CARB reviewed our AIB audit for 2007, and that was completed in early 2009 with no negative findings (KPMG hearing transcript, p. 76).

Goffman (1959) claims that professionals will only allow colleagues to judge their work. He states that "the professional takes the stand that the service he performs is not to be judged by the results it achieves but by the degree to which available occupational skills have been proficiently applied; and, of course, the professional claims that only the colleague group can make a judgment of this kind" (Goffman, 1959, p. 215). In frequently citing the positive reviews received from fellow accountants, Big Four auditors echo Goffman's claim. Furthermore, although Big Four auditors "have arguably outgrown the profession from which they originated" (Carter & Spence, 2014, p. 949), they nevertheless invoke that profession to support their performance. As Big Four auditors are curtailed in promoting the quality of their work, they rely on promoting the inputs to this work. Specifically, they use Impression Management Strategy 10a (Self-promotion - expertise) to describe their expertise, experience and qualifications. In other words, they promote what they *have* more than what they *do*:

> The partners and staff of this group were specialists, highly experienced and conferred regularly (EY hearing transcript, p. 62).

> All partners who act as audit engagement partners for statutory audits have been granted Responsible Individual status by the Chartered Accountants Regulatory Board and are registered statutory auditors (Deloitte written statement, p. 1).

Goffman (1959, p. 55) expects a practitioner to be "someone who has been reconstituted by his learning experience and is now set apart from other men".[13] Thus, we expect Big Four auditors to refer to their professional qualifications to support their performance. In addition to promoting the quality of their work (Impression Management Strategy 10b), Big Four auditors attribute positive outcomes to this work (Impression Management Strategy 9 – Internal attribution). Given the economic backdrop to the public inquiry, there are few 'positive outcomes' for which Big Four auditors can take credit. Instead, Big Four auditors refer, albeit infrequently (1% of total strategies), to the 'positive outcomes' of their work more generally. Specifically, they take credit for enhancing trust between managers and shareholders, and for delivering value to financial-statement users:

> Shareholders and capital markets value the audit process, as the audit underpins the trust and obligation of stewardship between those who manage a company and those who own it, and with a range of other users (Deloitte hearing transcript, p. 86).

> I believe the current reporting and auditing model delivers significant value to users (EY written statement, p. 5).

Although infrequently observed, Impression Management Strategy 9 stands out insofar as it appears incongruent with Impression Management Strategy 4a (Justification – explanation of audit), where Big Four auditors *understate* rather than *overstate* auditing's impact. Again, this indicates friction between defensive (e.g., Impression Management Strategy 4a - Justification - explanation of audit) and assertive (e.g., Impression Management Strategy 9 – Internal attribution) impression management. PwC attempts to accommodate both strategies in one statement:

> Although the auditor's opinion enhances the credibility of the financial statements, the user cannot assume that the audit opinion is an assurance as to the future viability of the entity nor the efficiency or effectiveness with which management has conducted the affairs of the entity (PwC written statement, p. 6).

Confusingly, PwC's statement simultaneously accentuates the value *and* the limitations of auditing. Is auditing valuable (Impression Management Strategy 9) or narrow and limited (Impression Management Strategy 4a)? In other words, if Big Four auditors insist on framing auditing so narrowly, how can they ever really articulate its benefit or value?

(4) Our intentions are good. As we have seen, Big Four auditors convey the impression that 'their work was good' by promoting its quality (Impression Management Strategy 10) and value (Impression Management Strategy 9). They also describe how 'their intentions are good'. For example, they use Impression Management Strategy 6 (Enhancement) to describe how post-banking crisis developments, that they supported, will help financial-statement

[13] Goffman's analysis generally features male protagonists, and thus is "typical of the times in which it was written" (Brooks Gardner, 1999, p. 57).

users. The enhancements focus on a silver lining emerging from the banking crisis, i.e., improvements to financial reporting and auditing. In other words, they 'enhance' these developments by accentuating their desirability to users:

> For example, for impairment of loans, the disclosure of the sensitivity of impairment to changes in the value of property as collateral on impaired loans might be helpful to users of financial statements (Deloitte written statement, p. 10).

Big Four auditors also describe how they have reflected upon the banking crisis. This is reminiscent of the critical self-appraisal that accountants have embarked upon in recent years (see Suddaby et al., 2009). In particular, Big Four auditors use Impression Management Strategy 7a (Exemplification - reflection) to describe possible future improvements to financial reporting and auditing. Whereas Impression Management Strategy 6 (Enhancement) describes improvements to financial reporting and auditing that have already occurred, Impression Management Strategy 7a looks forward. Many of these possible future improvements appear vague:

> A more wide-ranging debate is also underway globally regarding how corporate reporting can be improved (KPMG written statement, p. 6).

Some offer more specific suggestions:

> Auditors must report to the Central Bank (and other authorities) in specified circumstances, but it would be more appropriate for the law to allow auditors a broader discretion to raise matters with the Central Bank (EY written statement, p. 7).

EY provides over half (23 out of 40) of the observations coded to this impression management strategy. Again, its association with the toxic, now-collapsed Anglo Irish Bank may have motivated EY to accentuate its reflections from the banking crisis.

Big Four auditors also use Impression Management Strategy 7b (Exemplification - independent and ethical) to accentuate their independence and their ethical focus. For example, EY describes how it always remains independent from its client:

> Auditor independence is a fundamental principle and we could not provide an independent audit while simultaneously advising management (EY hearing transcript, p. 65).

The low frequency of Impression Management Strategy 7b (5% of total strategies) appears surprising. After the banking crisis, regulators (European Commission, 2010; Public Company Accounting Oversight Board, 2011), academics (Sikka, 2009) and the popular press (McManus, 2010) questioned the independence of Big Four auditors. However, Big Four auditors rarely use their public-inquiry evidence to explicitly affirm their independence. Instead, they communicate independence implicitly, through Impression Management Strategy 2 (Disassociation), by highlighting that Big Four auditors were not involved in their clients' financial reporting or commercial decisions.

Big Four auditors also accentuate the importance of ethics to their work:

> I would say, from a personal perspective, there is nothing in the ethic of our firm, or my personal ethic which caused me to produce a report that I didn't agree with (Deloitte hearing transcript, p. 93).

> In terms of the question you asked about the separation of consulting or advisory work from auditing work, in practice, it is rigidly separated, due to the operation of ethical standards (EY hearing transcript, p. 101).

Whereas EY describes ethics in terms of a codified concept, Deloitte describes it as something located within the individual and the firm. Deloitte ranks as the most frequent user of Impression Management Strategy 7b (Exemplification - independent and ethical), responsible for almost 40% of all observations (18 out of 46). Deloitte's role as the only Big Four auditor not to audit a bank covered by the Irish Government's 2008 bank guarantee may have afforded it a platform to accentuate its independence and ethical behavior.

Finally, Big Four auditors display good intentions through Impression Management Strategy 8 (Ingratiation). For example, KPMG and PwC describe their support for the public inquiry:

> And thank you for the opportunity to give evidence to assist the committee in its very important work (KPMG hearing transcript, p. 73).

> … I welcome the opportunity … to meet with the committee this morning and to assist you in your work (PwC hearing transcript, p. 5).

Statements coded to ingratiation go beyond conventional politeness. For example, KPMG's reference to the inquiry's "very important work" is unprompted, and thus conceptualized as ingratiation rather than merely politeness.

6.3. *The professional beancounter character*

Performances result in the emergence of a 'character', "a figure, typically a fine one, whose spirit, strength and other sterling qualities the performance was designed to evoke" (Goffman, 1959, p. 244). In aggregating the four impressions/themes, we invoke a professional beancounter character emerging from the Big Four's performance. The professional dimension of the character plays to the unquestionable, knowledgeable and honest dimension — "our hands are clean" and "our work was good". The beancounter dimension of the character is the narrow, mechanical, well-meaning but helpless-pawn dimension — "our hands were tied" and "our intentions are good". We believe the four aggregate themes in Fig. 2 represent the two dimensions of the character conveyed. We capture this in Fig. 3.

6.4. *Success of impression management strategies used by Big Four auditor*

Goffman (1959, p. 245) states that "the crucial concern, is whether [a performance] will be credited or discredited" by the audience. It is difficult in practice to ascertain if impression management is 'successful' or not. One indicator of the impact of impression management by Big Four auditors may be found in the inquiry's conclusions. For instance, the inquiry states "arguably, however, the banks could have brought such risks to the attention of the auditors" (Houses of the Oireachtas, 2016p. 81). This suggests that Impression Management Strategy 3a (Attribution to client), although infrequently used by the Big Four auditors (see Table 2), had at least some impact on the audience.

Table 3 extends this analysis by setting out the inquiry's conclusions in full[14] and by examining the linkages between these

[14] The conclusions are those relating to 'The Role of External Auditors'.

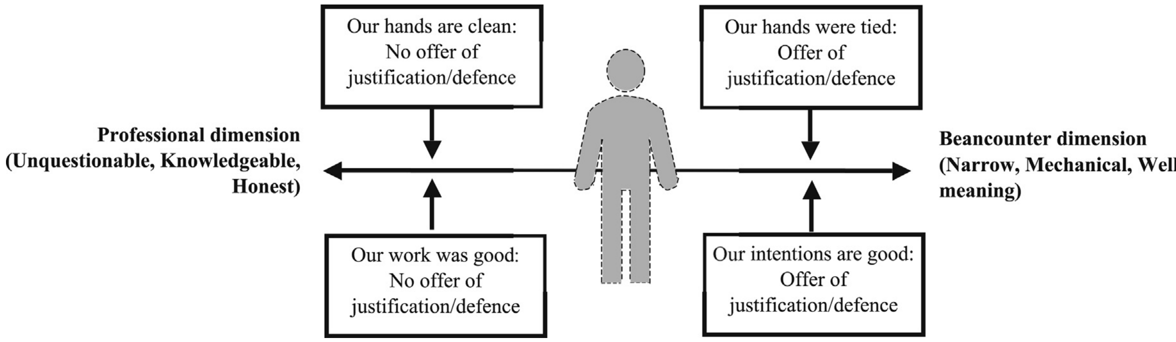

Fig. 3. Four themes, two qualities and one character.

Table 3
Linking inquiry conclusions and impression management (IM) strategies.

Para.	Inquiry conclusion cross-referenced to IM strategies (a) to (l) [Source: Houses of the Oireachtas, 2016, pp. 81–82)]	Associated IM strategy (a) to (l)
1	On the basis of evidence provided to the Inquiry, it seems clear that the external audits of the Covered Institutions were conducted in accordance with the standards and rules of the time [(a).] However, as the auditors were precluded from taking account of anticipated future losses, the audited Financial Statements did not identify, describe or report on critical business risks in the financial services sector [(b)].	(a) IM Strategy 10b (Self-promotion - quality) (b) IM Strategy 4b (Justification - explanation of financial statements)
2	Arguably, however, the banks could have brought such risks to the attention of the auditors and the banks could have then have [sic] included them in 'Notes to Accounts' [(c)].	(c) IM Strategy 3a (External attribution - attribution to client)
3	The disconnection between the audit function and risk assessment enabled healthy Financial Statements to be issued very shortly before the banks required re-capitalization [(d)]. The Financial Regulator received these healthy reports, which had been audited, and it appears that no issue was raised by the Financial Regulator as to the nature of these reports [(e)]. It appears to the Joint Committee that a closer alignment between the audit function and risk analysis could have heightened awareness across the financial system much earlier than it did [(f)].	(d) IM Strategy 4a (Justification - explanation of audit) (e) IM Strategy 3b (External attribution - attribution to financial regulator) (f) IM Strategy 4a (Justification - explanation of audit)
4	In 2007 and 2008 in particular, it would appear that there was a compelling argument for strong direct language in the audit report commentaries to reflect the significant and accelerating uncertainties [(g)]. However, the absence of this language does not amount to a failure to adhere to IAS 39 [(h)].	(g) IM Strategy 4a (Justification - explanation of audit) (h) IM Strategy 10b (Self-promotion - quality)
5	In the accounts for the years leading up to 2007 and 2008, when the banks were concentrating their lending "assets" on loans to the property and construction industry at record rates, there were few 'notes to the accounts' informing the reader of the potential risks involved with this strategy. Therefore, the audited accounts provided little information as to the implications of the risks undertaken.	None
6	In evidence, the auditing firms maintained that it was not their role to advise client financial institutions on the risks attaching to a disproportionate reliance on property-related lending. Nor did they believe that it was their role to challenge the banks on their business models. That, they argued, would have strayed beyond their sphere of responsibility and competence as auditors [(i)].	(i) IM Strategy 4a (Justification — explanation of audit)
7	On the regulatory side, there was passivity. The inadequacy of IAS 39 for banking was not challenged, let alone flexed for the unique conditions pertaining in Ireland up to the crash [(j)]. The particular characteristics of IAS 39 [(k)], along with the limitations in the methodology of an audit [(l)], played a significant part in masking critical business risk within individual banks and, more widely, systemic risk across the entire financial system.	(j) IM Strategy 3b (External attribution - attribution to financial regulator) (k) IM Strategy 4b (Justification - explanation of financial statements) (l) IM Strategy 4a (Justification — explanation of audit)

conclusions and impression management by Big Four auditors. Although it cannot categorically be said that any impression management *succeeded*, Table 3 indicates an apparent linkage between the inquiry's findings and the performance presented to them by Big Four auditors. If nothing else, it must be considered a 'victory' of sorts that the inquiry's conclusions pertaining to auditing contain more criticisms of bankers and regulators than they do of Big Four auditors.

The public inquiry was legally established on November 26, 2014 and was stipulated to end on January 28, 2016, in which month the inquiry report on the banking crisis was published. There were no formal consequences for any parties following the inquiry. From the perspective of the Big Four auditors, they might interpret their performance at the inquiry as successful in that no actions were taken by regulators following their evidence. Further, press coverage of their evidence was minimal. A keyword search on "Banking Inquiry" and "Auditors" on Nexis during the period (plus one month) of the Inquiry 26/11/2014-28/2/2016 yielded 150 hits, of which 68 related to the evidence of the Big Four. Whilst auditors came in for generic criticism, only 11 of the 68 articles focused on their specific evidence. Press coverage included statements such as "they are satisfied audits were done with diligence" (Ó Cionnaith, 2015, p. 1), "Asked whether he was satisfied Deloitte had done a good job as auditor to Ulster Bank, Mr Fitzpatrick said: 'Absolutely'" (Gleeson, 2015, p. 1) and "Mr Dobey stressed that audits provided by KPMG related to the 'true and fair view' given by the bank's financial statements." (Sheehy, 2015, p. 1). This anecdotal evidence further suggests that the Big Four's impression management strategies were effective.

7. Discussion and conclusion

In the aftermath of the banking crisis, Big Four auditors were strongly criticized for audit failure. They were summoned before a public inquiry to explain themselves. We explored how Big Four auditors used impression management to withstand this identity-threatening predicament. First, we developed a framing of Goffman in terms of the choreography undertaken by Big Four auditors in their efforts to deliver a convincing performance. Second, we developed a typology of impression management strategies and applied it to Big Four auditors' public-inquiry evidence. Third, we applied Goffman's (1959) dramaturgical framework to a social encounter, i.e., a public inquiry, rather than to the more usual corporate reporting setting for accounting studies deploying Goffman's framework. Finally, we considered circumstances when the Big Four portray themselves as a 'professional beancounter', rather than the colorful accountant depicted in the recent literature.

We argue that given the intense public scrutiny and the risks to reputation, legitimacy and image, Big Four auditors mobilized impression management to mitigate the risks facing them from such public scrutiny. We propose that they used impression management to convey the following impressions: (1) their hands are clean; (2) their hands were tied; (3) their work was good; and (4) their intentions are good. We aggregate these four impressions into the professional beancounter character. The professional beancounter character can be compared to the colorful accountant persona that has assumed dominance in the literature (e.g., Baldvinsdottir, Burns, Nørreklit, & Scapens, 2009; Edgley, Sharma, & Anderson-Gough, 2016; Ewing et al., 2001; Jeacle, 2008). The professional beancounter character has a responsibility to society. Whilst being independent, objective and knowledgeable, the professional beancounter simply states whether the financial statements give a true and fair view comply with accounting standards. The colorful accountant[15]contributes to the growth of the business, advises, supports, and is more dynamic. They are fun-loving (Jeacle, 2008), hedonistic (Baldvinsdottir, Burns, Nørreklit, & Scapens, 2009), diverse (Edgley et al., 2016; Kornberger, Carter, & Ross-Smith, 2010), sporty (Ewing et al., 2001) and determined "to counter the traditional accounting stereotype" (Parker & Warren, 2017, p. 1895).

Context may explain the character projected/presented. Consistent with Goffman's (1959, p. 57) concept of "audience segregation", Big Four auditors' performance on the frontstage may vary depending on who is in the audience. In the case of a public inquiry and a political and public audience, Big Four auditors may mobilize the dry professional beancounter character. However, when the audience comprises clients or prospective employees, they portray the colorful accountant image (see also Ewing et al., 2001; McDowall et al., 2012; Parker & Warren, 2017; Picard, Durocher, & Gendron, 2014). The professional beancounter and colorful accountant characters appear discordant, and aspects of one character may undermine the other. For example, the colorful accountant's appetite for risk might cause an audience to doubt the risk-aversion projected by the professional beancounter character.

Their response similarity also suggests that Big Four auditors are "colleagues", who "present the same routine to the same kind of audience but … do not participate together" (Goffman, 1959, pp. 158–159). The reputation of one colleague member depends on the good behavior of another. Because of this, colleagues "share a community of fate" (Goffman, 1959, p. 159). Even when performing in real time during the public hearings, the performances of the eight Big Four partners were coherent; their evidence supported the evidence given by the others, thereby supporting the overall impression. They hold up each other's performance. For the performance to be authentic, they must give a collective impression of the profession. As a colleague group, the other actors on the stage worked in unison to provide a coherent story. One partner gives his story, but it breaks down if the others give a different story. In Goffmanesque terms, if anyone broke rank, the performance would have collapsed. Each actor performed his role, drawing on a common perception of self, derived from membership of the same professional body and from professional standards common to the Big Four.

The context for this paper, a public inquiry, differs from other empirical settings. For example, recruitment literature, from which the colorful accountant emerges, essentially comprises a controlled monologue where Big Four auditors (or their agents) can put their best foot forward. In contrast, a public inquiry involves a dialogue, where Big Four auditors face public scrutiny and cannot control the discussion. The inquiry setting creates the expectation that inquiry members will seek explanations and justifications and that Big Four auditors will explain and justify their actions or lack thereof. Silence is not an option. A preliminary conclusion suggests that Big Four auditors mobilize the professional beancounter character in 'defensive' contexts where they have less control, such as public-inquiry appearances, and invoke the 'colorful accountant' persona in 'assertive' contexts where they have more control, such as their recruitment literature (e.g., Daoust, 2020; Ewing et al., 2001; Jeacle, 2008).

Goffman (1959, p. 57) suggests that an "individual ensures that those before whom he plays one of his parts will not be the same individuals before whom he plays a different part in another setting". However, it is necessary to re-fashion Goffman for modern performance settings and modes of communication. In modernity, audiences can easily access all frontstage settings. This causes some challenges for Big Four auditors. For example, some of the impression management strategies that Big Four auditors use at the public inquiry (e.g., disassociation from their clients) conflict with the messages they convey through other vehicles (e.g., the association with their clients accentuated on their websites).

7.1. Professional beancounter: a sincere or cynical portrayal?

In assessing Big Four auditors' reason d'être in their choice of impression management strategies, we believe that they favored strategies contributing to their portrayal of themselves as professional beancounters. We do not label the impressions conveyed by Big Four auditors as 'dishonest'. Goffman (1959, p. 73) speaks little of honesty or dishonesty; for him, what matters is that performers, honest or otherwise, "take care to enliven their performances with appropriate expressions, [and] exclude from their performance expressions that might discredit the performance being fostered". Goffman's statement encapsulates our aim: not to uncover dishonesty by Big Four auditors, but instead to examine their response to scrutiny, their performance, the impressions conveyed, and the character that emerged.

Goffman (1959, p. 28) suggests "looking at the individual's own belief in the impression of reality that he attempts to engender in those among whom he finds himself". At one extreme, performers may sincerely believe their own performance whilst, at the other extreme, they may be cynical about the honesty of their performance. Goffman (1959) posits that sincerity and cynicism are a continuum rather than an either/or. He also suggests that individuals may move back and forth between sincerity and cynicism and that, for some professionals, cynicism is not about deluding the audience but "a means of insulating their inner selves" (Goffman, 1959, p. 31). Our study does not permit access to Big Four auditors' own belief of self, but it raises interesting questions. Do auditors believe their own performance? Are they "taken in by his own act" (Goffman, 1959, p. 28). Or are they "cynical about it"? (Goffman, 1959, p. 30).

Perhaps Big Four auditors at the banking inquiry present a 'special self' (Goffman, 1967), i.e., a "specific actor performing a specific performance at a particular encounter" (Johed & Catasús, 2018, p.

[15] Carnegie and Napier (2010, p. 364) use the term "business professionals" to describe the same construct.

370). Guénin-Paracini, Malsch, and Paillé (2014, p. 284) argue that the "image of public accountants as all-powerful professionals, which is constructed and projected by big audit firms and professional orders, contrasts with the auditors' own perception of their work". Perhaps at the banking inquiry, Big Four auditors presented their version of reality; a reality based on the idealized presentation of self, a stereotypical presentation of self, and a presentation of self that they cling to and call upon in times of crisis.

7.2. Future research

In some respects, our study raises as many questions as it answers. These questions present interesting avenues for future research. Big Four auditors used both defensive and assertive impression management strategies in their public-inquiry evidence. Unsurprisingly, given the context, defensive strategies dominated. We offer evidence of friction between these two categories of impression management strategies, i.e., it appears that excessive use of defensive impression management may curtail assertive impression management. Future research may test both this proposition and its counterpart, i.e., does excessive *assertive* impression management curtail *defensive* impression management?

The inquiry evidence suggests that Big Four auditors accepted no responsibility for audit failure. Of course, one would not expect fulsome apologies.[16] Nonetheless it is striking that their refusal to accept responsibility was so steadfast and so synchronized. It was not just in their refusal to accept responsibility that Big Four auditors appeared to act in unison. All four used the same impression management strategies, frequently to the same extent. Tellingly, Big Four auditors admitted monitoring each other's evidence:

> I'm aware that that topic has come up, both in this room and elsewhere … (EY hearing transcript, p. 72).
>
> Inquiry member: Did you see the evidence from your counterparts yesterday from Deloitte and Touche?
>
> KPMG: I did, yes (KPMG hearing transcript, p. 95).

Earlier in the paper we noted the response similarity of the eight Big Four partners. We do not know whether the similarity of responses entailed a dress rehearsal in terms of prior discussions amongst the Big Four partners in advance of their performances. We do not know the extent to which, in an inquiry setting, Big Four auditors are competitors versus behind-the-scenes collaborators. Whittle et al. (2014) question whether Big Four auditors compete fiercely against each other or maintain their vested interest in their oligopoly. Further research may examine if Big Four auditors really comprise a single analytical unit (i.e., 'colleagues'), or whether there exist identifiable and researchable differences between the four. Such research would profit from paying attention to context. For example, in the context of 'defending themselves' at the public inquiry, Big Four auditors had a motive to co-operate. In more competitive contexts, their behavior might diverge. Big Four auditors mobilize a complex, multi-faceted and context-dependent character (Bougen, 1994; Friedman & Lyne, 2001). The impact of context on the professional beancounter/colorful accountant character, and on impression management in general, lends itself to further research.

We do not consider auditor rationalization processes when they present themselves on the frontstage. Bandura (2002) highlights moral disengagement mechanisms that individuals use to minimize or distort, in their own eyes and in those of others, the harm or detrimental effects of their actions: moral justification, exonerating comparison, euphemistic labelling, diffusion/displacement of responsibility, disregarding/minimizing harmful consequences, attribution of blame, etc. This might be a complementary lens through which to judge Big Four auditors' behavior at the public inquiry.[17] Nor do we view our case from an expectations-gap perspective, for example how Big Four auditors attempt to respond to evolving expectations from the public regarding their responsibilities following financial crises and scandals. Also absent from our study are the performances of the inquiry members. The above unexplored areas offer potentially fruitful avenues for further research.

Future studies may consider whether impression management varies between unmediated (face-to-face) interactions (i.e., the hearing transcripts) and mediated (spatially and temporally remote) interactions (i.e., the written statements) (e.g., Rettie, 2009). Future studies may also examine body language and demeanor (see Goffman, 1956) in the video recordings of the public-inquiry proceedings. We also observed Big Four auditors selectively quoting reports, for example, Nyberg (2011). However, these reports also contain elements disparaging to Big Four auditors, and thus constitute "counter account[s]" (Cooper & Slack, 2015, p. 801) to the impressions that Big Four auditors convey at the public inquiry. Further study of these counter accounts would refine our assessment of the impressions that Big Four auditors convey. In addition, Big Four auditors provide their own counter accounts of their activities in their promotional and recruitment literature and in their annual reports, compared with their evidence at a public inquiry. Normally, counter accounts come from external organizational sources. The intra-organizational Big Four counter accounts merit further study.

We recognize some limitations in our study. First, although we followed a systematic and conservative coding policy, there remains a degree of judgment involved. Second, we focus on Irish member firms of the Big Four. Although Big Four auditors strive towards standardization in their training (Öhman, Häckner, Jansson, & Tschudi, 2006) and practice (Power, 2003), they do not always speak with a single global voice (see Spence et al., 2017). For instance, the concerns of KPMG Ireland may differ from other member firms in the KPMG global network. However, the banking crisis involved a global event, and it appears reasonable to infer a global response. For reasons identified at the start of our paper, we adopted a Goffmanesque impression management framing of this study. We accept that other theoretical approaches could have been adopted. A rhetoric-and-argument lens could be a suitable analytical lens, as might discourse analysis. For example, Suddaby and Greenwood (2005) adopt rhetorical analysis to study the discursive struggles which played out at two public inquiries which followed the Big Five's encroachment into the legal profession's terrain.

7.3. Concluding comments

We make no judgment on the 'professional beancounter' character. It emerged from a situational performance, rather than being an immutable facet of the Big Four's "possible inner authentic self" (Jacobsen & Kristiansen, 2015, p. 115). However, if the character is a product of the performance (Goffman, 1959), from where does the performance come? Although performers have autonomy, "it is society that forces people to present a certain image of themselves" (Collins, 1986, p. 107). Big Four auditors arguably had no option but to perform. Therefore, rather than chastising Big Four auditors for performing, or attempting to undercover a 'true' Big Four behind a

[16] Bank CEOs also avoided directly apologizing in their appearance before the UK Banking Crisis Inquiry (Hargie, Stapleton, & Tourish, 2010).

[17] We thank one of the reviewers for this point.

'fake' performance, we present a Big Four character, the 'professional beancounter', that was performed in a particular time frame and in a particular context, i.e., when under scrutiny.

A performed character is not fixed, and "must continually be constituted and reaffirmed in interaction" (Rawls, 1989, p. 152). Interaction takes many forms for the Big Four, for instance their advertising campaigns, graduate recruitment efforts, social media activities, and, most pertinently for this paper, their response to scrutiny. The scrutiny is ongoing. The Big Four continue to face probes regarding, for instance, audit failure (Hancock, 2019; Thomas, 2020), whistleblowing activities (Croft & Kinder, 2020), staff furloughing (Kinder, 2020), age discrimination (Barnes, 2020) and the fallout from ongoing regulatory inquiries (Kleinman, 2020). Scrutiny generates interaction, interaction begets performances, and performances yield a performed character. Although the nature of this character remains fluid and context-specific, we can conclude with certainty that, for the Big Four, the show must go on.

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Appendix A. Development of a typology of impression management (IM) strategies (see Fig. 2)

IM strategy (source)	Definition	Key features of a public inquiry (Boudes & Laroche, 2009)				Included in ✓/excluded from ✗ typology
		What happened?	Was it foreseeable?	Who is responsible?	How to prevent reoccurrence?	
1. Apologies (Cooper & Slack, 2015; Hooghiemstra, 2000; Mohamed et al., 1999)	An organization accepts responsibility for a negative event and expresses remorse					✗ Apologizing would imply responsibility
2. Concealment (Cooper & Slack, 2015)	An organization downplays transgressions by giving them less prominence					✗ Big Four auditors give their public-inquiry evidence under oath. Therefore, concealment appears less likely
3. Denial (Hooghiemstra, 2000)	An organization denies its role in a negative event			✓ Big Four auditors deny responsibility for audit failure or for the severity of the banking crisis		✓ IM Strategy 1 (defensive)
4. Disassociation (Cooper & Slack, 2015)	An organization distances itself from a negative event			✓ Big Four auditors distance themselves from the activities and responsibilities of the client and regulator		✓ IM Strategy 2 (defensive)
5. Enhancement (Cooper & Slack, 2015; Hooghiemstra, 2000)	An organization accentuates the desirability of a positive event for which it was at least partially responsible				✓ Big Four auditors accentuate the desirability of developments in financial reporting and auditing that they previously supported	✓ IM Strategy 6 (assertive)
6. Exemplification (Cooper & Slack, 2015; Jones & Pittman, 1982; Mohamed et al., 1999)	An organization projects an image of integrity, social responsibility or moral worthiness	✓ Big Four auditors describe how independence and ethics guide their work			✓ Big Four auditors describe how financial reporting and auditing have improved since the banking crisis	✓ IM Strategy 7 (assertive)
7. External attribution[a] (Brennan & Merkl-Davies, 2013)	An organization attributes negative outcomes to external events or chance factors			✓ Big Four auditors attribute full or partial responsibility for audit failure, or for the severity of the banking crisis, to the client or regulator		✓ IM Strategy 3 (defensive)
8. Ingratiation (Cooper & Slack,	An organization flatters an audience or			✓ Big Four auditors flatter the public-inquiry		✓ IM Strategy 8 (assertive)

(continued on next page)

(*continued*)

IM strategy (source)	Definition	Key features of a public inquiry (Boudes & Laroche, 2009)				Included in ✓/excluded from ✗ typology
		What happened?	Was it foreseeable?	Who is responsible?	How to prevent reoccurrence?	
2015; Jones & Pittman, 1982; Mohamed et al., 1999)	expresses similar beliefs and attitudes to the audience			members or the work of the public inquiry		
9. Internal attribution[b] (Brennan & Merkl-Davies, 2013)	An organization attributes positive events to its own actions				✓ Big Four auditors claim that auditing has positive outcomes	✓ IM Strategy 9 (assertive)
10. Intimidation (Jones & Pittman, 1982; Mohamed et al., 1999)	An organization emphasizes its power, dominance, and willingness to hurt those that oppose it					✗ A preliminary analysis of the data indicates that Big Four auditors do not use intimidation at the public inquiry
11. Justification (Cooper & Slack, 2015; Hooghiemstra, 2000)	An organization describes an external cause for its action	✓ Big Four auditors describe the limitations of auditing and financial reporting	✓ Big Four auditors describe how the banking crisis could not have been anticipated			✓ IM Strategy 4 (defensive)
IM strategy (source)	Definition	Key features of a public inquiry (Boudes & Laroche, 2009)				Included in ✓/excluded from ✗ typology
		What happened?	Was it foreseeable?	Who is responsible?	How to prevent reoccurrence?	
12. Omission (Cooper & Slack, 2015)	An organization withholds negative information from an audience					✗ Big Four auditors give their public-inquiry evidence under oath. Therefore, omission appears less likely
13. Organizational handicapping (Mohamed et al., 1999)	An organization presents a task as being so difficult to complete, that it should be excused for not completing it					✗ Big Four auditors describe how the banking crisis made their work more difficult. Although this behavior could be deemed 'organizational handicapping', we judge it more akin to justification, and thus assign it to IM Strategy 4 (Justification).
14. Performance comparisons (Brennan & Merkl-Davies, 2013; Cooper & Slack, 2015)	An organization attempts to portray strong performance using low prior-period benchmarks					✗ A preliminary analysis of the data indicates that Big Four auditors do not discuss their financial performance at the public inquiry
15. Restitution (Cooper & Slack, 2015; Mohamed et al., 1999)	An organization offers compensation to victims of a negative event					✗ Offering compensation would imply responsibility
IM strategy (source)	Definition	Key features of a public inquiry (Boudes & Laroche, 2009)				Included in ✓/excluded from ✗ typology
		What happened?	Was it foreseeable?	Who is responsible?	How to prevent reoccurrence?	
16. Selectivity (Brennan & Merkl-Davies, 2013; Cooper & Slack, 2015)	An organization highlights facts that portray it in the best possible light			✓ Big Four auditors selectively quote from reports that exonerate them from responsibility for audit failure		✓ IM Strategy 5 (defensive)[c]
17. Self-promotion (Cooper & Slack, 2015; Jones & Pittman, 1982; Mohamed et al., 1999)	An organization promotes its competence, talents and capabilities			✓ Big Four auditors describe their expertise, and the quality of their work		✓ IM Strategy 10 (assertive)
18. Supplication (Jones & Pittman, 1982; Mohamed et al., 1999)	An organization attempts to appear weak and in need of assistance					✗ A preliminary analysis of the data indicates that Big Four auditors do not attempt to appear weak at the public inquiry

[a] This strategy may also be referred to as 'excuses' (e.g., Cooper & Slack, 2015; Hooghiemstra, 2000).
[b] This strategy may also be referred to as 'entitlements' (e.g., Cooper & Slack, 2015; Hooghiemstra, 2000).
[c] Selectivity can be a defensive *or* assertive impression management strategy (Cooper & Slack, 2015). Given the subject of the public inquiry, we categorize selectivity as a defensive strategy in our typology.
Note: We do not consider impression management "presentational methods" (e.g., tables, graphs, pictures, font, color, repetition, location, reinforcement, diminution, obfuscation, syntactical manipulation and rhetorical manipulation) (Cooper & Slack, 2015, p. 807). We exclude these methods for two reasons: First, most are not deployable within a public inquiry's fixed form and structure; Second, to avoid double-counting. For example, if Big Four auditors verbally 'reinforce' their talents at the public inquiry (which would be an impression management *presentational method*), we capture that behavior within an impression management *strategy* (specifically, self-promotion).

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