What strategies are used when creating and maintaining trust in an auditor-client context?

A comparative study between experienced and newly appointed auditors
Bachelor Thesis in Business Administration

Title: What strategies are used when creating and maintaining trust in an auditor-client context?
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Abstract

Background
Trust is an important factor in many contexts, especially in inter
firm relationships. Here, trust is essential in order to maintain the tenure of inter-
organizational relationships. Auditors are in need of trust when it comes to accomplishi
ng their audit tasks.

Purpose
The purpose of this research is
to investigate how experienced and newly appointed auditors create and maintain
trustful relationships with their clients. The research will focus
on how auditors with different levels of experience approach their clients when building
trust. By taking the limited mandate period of the auditor into consideration, the study
will adopt a further aspect which has not been researched upon before.
This will provide auditors as well as other professionals with insight of how to
establish and maintain trustful relationships.

Method
The research will be conducted from an interpretivist standpoint, as
the human interest will be in focus. The research method of this study has
a qualitative approach, where eight interviews were conducted with auditors who were
from the all of the Big 4. The auditor possesses different levels of experience.
The empirical findings will be analyzed based on
the stages of trust development by Lewicki and Bunker.

Conclusion
Availability, knowledge, experience and being able to identify the client’s needs were
factors that were considered to be important when building trust. Prior relationship
building was a deviant strategy used the experienced auditors. The limited term of office
was not considered to affect the level of dedication to build trustful relationship with the
client, the findings suggested that it rather was a motivation for the auditor to implement
trust building strategies in an early stage of the relationship.
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1 Introduction

1.1 Background

Trust is an element that is part of all social situations that demand interdependence and collaboration. Whether one is going to loan money or visit a doctor, one must consider if the risk of becoming sensitive or dependent is worth the possibility of a positive outcome shared with another part (Johnson-George & Swap, 1982). Trust has also been identified as a key factor that evokes several positive effects on inter-firm relationships (Aschauer, Fink, Moro, van Bakel-Auer, & Warming-Rasmussen, 2017). In such context it is, in fact, fundamental (Bstieler, Hemmert, & Barczak, 2017).

Further on, trust is a crucial element when obtaining successful partnerships in inter-organizational relationships. In relationships like these, trust builds commitment by reducing the transaction costs (Ganesan & Hess, 1997). However, trust cannot be demanded, instead it must be increasingly earned (G. Smith, 2005). Smith (2005) continues to highlight how the organizational trust must be built upon and nourished over a period of time. In the early stages of relationships, trust is often established in a depersonalized way whereas in a later stage of the relationship, trust is founded in a more personal association (Bstieler et al., 2017).

Accounting as an organized and corporate practice has the ability to increase trust, in systems as well as in organizations (Vosselman & Van der Meer-Kooistra, 2000). Trust in accounting is additionally of importance for an accounting system to work in an adequate manner (Colwyn Jones & Dugdale, 2001). In typical modern corporations, business owners hire others to manage their business, and that is when the need for accountability is anticipated (Eilifsen, Messier F., Glover M., & Prawitt F., 2014). The main function of an audit is to come up with an objective review of a company’s financial statements (Ethics, 2014). This is made by an outside, independent auditor, who makes sure that these statements are presented fairly (Gelman, Rosenberg, & Freedman, 2018). If both parties fulfill their goals, the relationship is obligated to continue (Baldacchino et al., 2017). Besides from functioning as a proactive advisor and
a problem solver for the clients, the auditor role works as a link between the client and
the client’s stakeholders. The quality assured information from an auditor, that consists
of the business’s financial position and its changes and performances, creates credibility
towards clients, and the trust that comes with it enhances the business activities
(Alexander, Britton, & Jorissen, 2011). The auditor is obligated to attest that the
company’s financial position and performances are fairly presented in the financial
reports (Porter, Simon, & Hatherly, 2008).

Primarily, auditing is an arrangement for the audit of financial statements (Alexander et
al., 2011). In the context of the audit industry, financial statement audits cannot be
administered if there is an absence of trust between the auditor and the members of the
client management (Kopp, Lemon, & Rennie, 2003). To enable the audit to be carried
out, the auditor is in need of information regarding the organization. Much of this
information is provided by the client firm (Porter et al., 2008). Therefore, the auditor
has not much of an alternative but to some extent, devote trust to the client. The client
presents audit documentations, which may enclose confidential client information.
Moreover, what is also important when conducting financial statement audits is the
professional skepticism applied by the auditor. Furthermore, in order for the audit to be
efficiently conducted, there must be some level of trust in the beginning. This must in
turn be balanced with the professional skepticism (Kopp et al., 2003).

1.2 Problem formulation

Even though trust is considered to be important in this context it is not allowed to
become too intense, as it may harm the auditor’s professional skepticism (FAR Online,
2018). Because of this, there have been approaches in the audit industry to decrease the
risk of threatening the auditor’s professionalism and independence. The European
Union has implemented the 8th Company Law Directive, which introduces regulations
concerning the audit firm’s transparency and reliability of the statutory auditing. The
European statutory sets an example for each EU member state’s national regulations,
and Sweden is one of the countries which have implemented the EU directives by
providing incentives for new laws (European Union Audit Legislation, 2018). Time
limitations concerning the contribution of services to the clients of the auditor and their
The companies differ in size and structure, so does the term of office for the appointed auditor. Limited companies which fulfill the requirements of having more than three employees, a balance sheet total above 1.5 million SEK, and more than 3 million SEK in net sales, are required to have an auditor (Aktiebolagslagen, 2018). Smaller limited companies, which do not fulfill the requirements mentioned, as well as joint stock companies and partnerships, are not required to have an auditor. The length of time an auditor is permitted to work with their client, is stated in the Articles of Association (Aktiebolagslagen, 2018). Furthermore, an auditor is assigned for a year after the annual meeting, but as the term of office can be extended, they may be re-elected up to four years. For publicly traded companies, where there has been a personal selection of the auditor, the term of office is permitted to seven years. The auditor then has a withdrawal period for four years, and is not allowed to execute their services to the same client until the four years have passed by (Aktiebolagslagen, 2018). However, listed companies can also elect an audit firm that is responsible for the auditing. The firm’s term of office is up to 20 years, in the case of the company choosing to work with the same auditing firm for the entire period. Companies that appoint two different auditing firms are permitted to have them for 24 years (Aktiebolagslagen, 2018).

How auditors create and maintain trustful relationships with their clients with the aspect of a due date is the prevailing focus of this study. However, another prospect will be included, which is how the creation and maintaining differs from experienced auditors versus newly appointed auditors. Bennett and Hatfield (2013) presented that divergence of age, experience and knowledge between auditors and the members of client management can proceed to differences in auditing quality. Doing a comparative study in this research context could present distinctive or common approaches of how auditors create and maintain trust, depending on their level of experience, which could further
present a wider set of concepts of how trustful relationships with clients are created and preserved.

Researchers such as Mcallister (1995) as well as Rousseau, Sitkin, Burt, and Camerer, (1998) have discussed the interpersonal trust among managers and professionals in organizations respectively disciplines of trust. Literature suggest that trust is not stagnant, it is rather varied over the duration of the relationship (Schilke & Cook, 2013; Vanneste, Puranam, & Kretschmer, 2014). Lewicki and Bunker (1996) have explored the development of trust and how it evolves over time in professional relationships. The development of trust between the auditor and their client is vital for the collaboration to work, something that has been made clear by Nogler (2002) and Bstieler et al., (2017).

Previous researchers such as Rennie, Lori and Morley (2010) and McKnight and Wright (2011) have investigated client-auditor relationships, but the primary emphasis has been focused on the auditor’s point of view. Thanks to the earlier research on the importance of trust in the inter-organizational relationships with auditors, we have identified the need to explore what approaches the auditors undertake to create and maintain trustful relationships with their clients. Due to the evolution of time limited inter-organizational relationships that prevail in an audit-client context, we have chosen to explore the phenomena of what approaches auditors have to create and maintain trustful relationships with a due date.

1.3 Purpose

The purpose of this paper is to examine the creation and maintenance of relationships between auditors and their clients. The study is focused on newly appointed respectively experienced auditors and the differences between their approaches when it comes to establishment of relationships. The aim is to understand what factors in the process that seem to be crucial for the clients regarding the engagement with their auditors. Moreover, our wish is to provide auditing firms with deeper insights of how they can create and maintain trustful relationships with their clients and hence strengthen the
bonds with the clients. Subsequently, this may improve the service that they are maintaining.

1.4 Research question

To enable answering the purpose in a rightful manner and investigating how auditors maintain and create trustful relationships with the clients, the following research questions has been constructed:

- *What approaches do experienced auditors respectively newly appointed auditors use to create and maintain trustful relationships with their clients?*

- *How does the due date of the client and auditor affect the creation and maintenance of trustful relationships?*

2 Frame of reference

2.1 The auditing profession

Auditing is about analyzing and understanding (KPMG, 2016). To be able to perform the auditing function, the auditor must be competent in his or her financial accounting (Hayes, Dassen, Schilder, & Wallage, 2005). The auditing profession comprehends different tasks, where one of them consists of the process of inspecting an individual’s or organization’s financial records in order to determine whether they are accurate or not. To do this, the auditor must act in accordance with the applicable rules, laws, and regulations (Accounting Edu, 2018). Their expertise enables the auditors to provide the firm’s clients with advice regarding the rules and procedures, and help them understand the regulations the prevail in the financial statement context (Accounting Edu, 2018).

Every project that the auditor undertakes is different, and no client will ever be the same. Depending on the client size, the duration of the audit will vary from a couple of weeks to up to three months (KPMG, 2016). Normally, audits require a cycle of research, which
will initiate every project by gaining understanding about the client’s business. This is done through research, series of visits and conversations (KPMG, 2016).

2.2 Trust in an inter-organizational context

The concept of the importance of trust and its development over time has been acknowledged in several studies. Trust as a coordinator of efficient relationships in organizations has especially gained attention (Mayer, Davis, & Schoorman, 1995). The trust between organizations is called inter-organizational trust, and is reflected in the different hierarchical levels across two organizations (Rotter, 1971). Trust enables the organizations to decrease transaction costs, reduce harmful conflict and promotes effective replies to critical situations. It has been presented that social science research demonstrates the growth of trust and its importance in economic, social, legal and organizational relations (Meyerson, Kramer & Tyler, 1996). There have been developments in the organizational sciences that demonstrate the importance of trust in an interpersonal context. These emphasize the sustainability of individual and organizational effectiveness, and observes that coordination and control at institutional and interpersonal levels of organizations are influenced by trust (Mcallister, 1995).

Trust is important. In fact, it is so essential that it is proposed to be the keystone of a strategic partnership (Morgan & Hunt, 1994). This is due to the account of trust being so highly valued in trust characterized relationships, that there is a desire among parties to commit themselves to such relationships. Commitment calls for vulnerability, and accordingly parties will engage only with trustworthy partners (Morgan & Hunt, 1994). When a party is about to enter a partnership, it first analyzes the trust that is already existing between the two parties. Additional factors that are taken into account are contextual ones, such as industry, context, nature of the task and partnership type. By using these factors, the party evaluates the potential relational risk to decide the level that is needed to establish the relationship (Saunders, Lewis, & Thornhill, 2016). The benefits that come with trust have proven to play an important role in the relationship quality (Hennig-Thurau, Gwinner, & Gremler, 2002).
2.3 Dimensions of trust

There has been research on different dimensions of trust at the organizational and inter-organizational levels. One conceptualization of trust is the expectations that are held by a group or individual that the promise given by another part can be trusted (Rotter, 1971). Trust is also defined as one party's willingness to be vulnerable to another party, based on the assumptions that the second party is competent, open, concerned and reliable. One of these is the dimension of competence, which is anticipated between individuals and organizations, and discuss how one party relies on another to have competence in certain areas (Mishra, 1996). However, trust becomes vulnerable when imposed to exaggerated incidence of openness, since telling someone the complete truth can decrease the level of trust. The concerned dimension entails that one party believes that the other party will not take any unfair advantage of by another, and can be further explained that the parties genuine care for one another. The last dimension, reliability, can be identified as the consistency of actions between the parties, such as words (Mishra, 1996).

Despite the acknowledgement of the importance of trust, the way of how it develops and functions has earned little attention (Mcallister, 1995). According to Luhmann (1979) trust is non-existing at the initial start of a relationship and is later on developed from their context of trust. In opposition to this, authors such as Meyerson et al. (1996) have suggested that trust can be existing in the beginning of a relationship, even though the individuals do not have any prior interaction with each other. The theory is known as swift trust and is a form of trust that emerges in provisional organizational formations. Here the individuals undertake to trust each other initially and as times goes they confirm and adapt trust beliefs in a suitable way (Meyerson et al., 1996). A trustful relationship involves at least two parties, whereas one of the actors, the truster, place her or himself in a vulnerable situation under uncertainty. The trustee however, is the party in whom the trust is placed (Laeequddin, Sahay, Sahay, & Waheed, 2012). Buttle (1996) describes five degrees of bonding with the client in the service providing industry. These are awareness, identity, relationship, advocacy and community.

Other authors that argue for the importance of trust and also professional skepticism are Kopp et al., (2003). They highlight that it can be difficult to balance skepticism and trust.
Professional skepticism entails that the auditor retains an attitude that includes a questioning mind and a critical assessment of audit evidence (Eilifsen et al., 2014). By exhibiting too much professional skepticism, there is an impending risk that the audits become expensive and excessively inefficient (Nelson, 2009). On the other hand, the lack of skepticism in this profession can lead to financial losses of individuals relying on the financial statements (Kopp et al., 2003). The decrease of professional skepticism, which can affect the quality and competence of the work, is due to the auditor’s increasing familiarity with the client (Porter et al., 2008). Moreover, this can be seen as an argument in favor of mandatory audit firm rotation. A long-term relationship with a client is likely to result in a too close relationship between the client and the auditor, consequently the auditor’s objectivity and impartial attitude of mind when conducting the client’s audit (Porter et al., 2008).

2.4 Stages of trust development

The development of trust in relationships has been examined by authors such as Shapiro, Sheppard, and Cheraskin, (1992) where they proposed three types of trust which are the drive of a business relationship, these are namely: deterrence-based trust, knowledge-based trust and identification-based trust. Lewicki and Bunker (1996) expanded on the framework by Shapiro, Sheppard and Cheraskin (1992). In the proposed model by Lewicki and Bunker (1996), the stages of trust are explored in how they develop in professional relationships. Therefore, applying this model to a context of an auditor-client based relationship, a professional context and anticipated to evolve over time, is suitable as it would help the examination of the different approaches experienced auditors respectively newly appointed auditors have to create and maintain trustful relationships with their clients.

The model suggests that there is a gradual development of trust in a professional relationship, as the parties’ progress from one stage to the other. The model expects the two parties to have no prior history and that they are entering a completely new relationship. The parties are also unsure about each other, with the belief that they are vulnerable if they reveal too much in the initial stage of the relationship. There is also
doubtfulness regarding the durability of the relationship. As the relationship develops, the level of trust evolves and changes. Nevertheless, all relationships do not expand completely and by that the level of trust does not move beyond the initial or second stage in some cases. There are three main components which are a vital part of this development of trust (Lewicki & Bunker, 1996), these are namely:

2.4.1 Calculus-based trust:

The initial stage of the trust building is the development of the calculus-based trust. The stage identifies trust as an economic calculation, which is determined by the result from constructing and maintaining the relationship related to the costs of proceeding with these activities. If the cost exceeds the benefits the relationship may dissolve, whilst if the benefits are greater than the costs, the relationship may continue and evolve to the next stage of trust. In addition to this, the relationship is established on a reward and threat system. Applicable behavior which provides trust can be rewarded, but if trust is disregarded the trustor may apply a threat against the trusted one by appointing a punishment.

2.4.2 Knowledge-based trust:

The second stage of trust is the knowledge-based level. This stage is based on the parties’ ability to predict each other’s behavior. This is possible due to the collection of information they have gained over time, which has resulted as the parties have had prior experience and interactions with each other. Moreover, there are several other dimensions of knowledge-based trust. The predictability of the other enhances trust even if the prediction is that the other party is not trustworthy, since this could be predicted. Also, for the conclusive predictions of the opposite party there has to be frequent communication and courtship. Frequent communication makes the parties transfer information regarding preferences, wants and ideas of how to solve issues that may emerge. As the two parties’ transactions become more frequent, they will develop greater autonomy without fearing that there will be a loss of control in the transactions that are ensuing (P. Smith & Ven, 2013). Courtship is the actions one takes to develop the relationship, such as gaining more knowledge about a partner. This could also enable the involving parties to determine if they would function well in a professional
manner. This is done by, for example, observing the other party in social circumstances, as well as experiencing the opposite party in different emotional states and review how this is recognized by others (Lewicki & Bunker, 1996).

2.4.3 Identification-based trust:

The last stage is based on identifying the opposite party’s aspirations and objectives. The parties have now known each other for a longer time and have developed a trusting relationship. This level of trust develops as the parties can predict and are aware of the other’s needs, choices as well as their preferences. They may even share some of these considerations with the opposite party. The compassion for the other party may become so intense that some parts of their patterns of behavior, needs and preferences become a component of their own identity. This level enables the parties to serve for each other and be assured that the other party’s interests will be secured and that there is no need for supervision of the other party.

2.5 Trust within auditing

Aschauer et al., (2017) stresses that trust makes an crucial cornerstone of the audit and auditee relationship, and underlines how it is the most important characteristic in terms of good audit quality. Ideally, trust is what should permeate the meeting between the auditor and the client (Fransson & Fryklund, 2006). Furthermore, trust in such contexts is all about role expectations. This means that the trust for a profession is high if the professional act as expected and that the clients, who are dependent on the expertise of the professional, are satisfied with the result (Fransson & Fryklund, 2006).

Organizational trust empowers auditors and provide a work environment that is productive (G. Smith, 2005). However, the creation and maintaining of trust can be commenced only if the two parties are on the same page regarding values. Neither can it exist if there is no honesty in the initial stage of the relationship. Within the accounting profession, communicating openly is vital. The openness that is exhibited consistently will make the clients more open and in that way, trust can be built between the two parties. Consistency in this matter is referring to the reliability and predictability in the
actions of the auditor (G. Smith, 2005). By being reliable in a sense where exchanging information is done repeatedly and reciprocity acknowledged, a greater reliance is formed between parties that do not behave opportunistically (P. Smith & Ven, 2013). Further on, the same authors enlighten that there also is an increased likelihood that the very same parties will view the information transacted between each other as more reliable. Without the presence of professional skepticism, high-quality audits cannot be conducted (Aschauer et al., 2017).

3 Methodology

3.1 Research purpose

The purpose of this research is to examine how experienced auditors respectively newly appointed auditors build and maintain trust with their clients. As earlier research has a scarce collection of studies where the auditor’s approaches of building trust with their clients has been investigated, there is a need to examine this aspect. This could contribute to future relationship building strategies between auditors and their clients, where the experienced and newly appointed ones may learn from each other’s different trust building methods, and build their relationships more efficiently.

3.2 Research philosophy

The way in which the world is viewed is part of the research philosophy. This contains important assumptions which will construct the research strategy and the methods that are chosen as part of the strategy. It is important to observe which philosophical commitments are being made through the choices of research strategy, since it impacts the understanding of the research topic. The five major philosophies within the management and business field are positivism, critical realism, interpretivism, postmodernism and pragmatism (Saunders et al., 2016).

Interpretivism can be described as the philosophy where humans attempt to understand what is going on in the world and is the most suitable for this study, given the purpose
of the research. Interpretivism is derived from the criticism of the pragmatism and its standpoint is that humans are different in the sense that they create meaning. (Saunders et al., 2016). Social actors is a term that is rather significant when it comes to interpretivism. In interpretivist studies, the human interest is in focus, and in this approach the researchers must understand the difference between people as a social actor. There is a theater metaphor that advocates that there is a stage of human life on which we play a part. When actors in real life play a part, they portray their role in a certain way and act accordingly (Saunders et al., 2016). This situation can be applied to our everyday social life, as we in according with the meaning to them, seem to interpret our social roles. Human beings and their relations cannot be studied in the same way as physical phenomena, as different meanings are being made at different times, by different people of who do not share the same cultural background (Saunders et al., 2016).

### 3.3 Research strategy

There are three different approaches in research, which are namely the inductive, deductive and abductive approach (Saunders et al., 2016). The inductive approach is the process of where theory is developed based on the results of the empirical study. In that way, general conclusions are understood from distinct cases. The main idea of the approach is to identify contemporary theories. On the contrary, the deductive approach is the process of where the researcher is allowed to use developed conceptual and theoretical structure, which is then tested by empirical observations (Collis & Hussey, 2014). The abductive approach is a combination of the inductive and deductive process. The collection of data is used to examine a phenomenon, recognize themes and patterns and then detect these in a theoretical framework, which are tested through the following data that may emerge from the study (Saunders et al., 2016). As we are going to examine how auditors establish and maintain trustful relationships with their clients using the stages of trust theory, the abductive approach will be applied to this study.
3.4 Method

A qualitative research approach will be conducted in this report as it will be exploring the creation and maintaining of trustful relationships between auditors and their clients. The qualitative research is subjective and is based on the inner experiences the auditors may have. This approach recognizes the perception of social interactions, which encourage to discover the “why” and “how” questions of trustful relationships in the auditing setting (Saunders, Lewis, & Thornhill, 2012).

3.5 Data collection

3.5.1 Journal articles and books

In order to identify our research gap for the study to be built on, previous literature has been examined. Peer-reviewed articles have been conducted from databases such as Primo, Google Scholar and Web of Science. By using the keywords “trust”, “inter-organizational trust”, “auditing trust”, “trust theories” and “auditing relationship” an overview of the topic could be composed. Since the area of our topic is wide, we managed to find a lot of articles that touched upon trust in an audit-client context. The majority of these had a high impact factor, which served as an indicator of the quality. Information about the auditing profession needed to be obtained as well, as we did not have much knowledge or experience within the area. By talking to people in our circle of acquaintances who are working or have been working at an audit firm, as well as reading articles and books about auditing, a broader understanding of the profession could be comprehended.

3.5.2 Sampling approach

The most suitable sampling approach for this research is the theoretical sampling technique. Eisenhardt (1989), proposes that qualitative studies should consider polar opposites, and as our study is built upon theoretical framework and will provide
examples of polar types, where experienced auditors and newly appointed auditors approaches of creating and maintaining trust with their client are examined. The selection of respondents is not random, they are rather selected to extend the selected theory.

3.5.3 Semi-structured interviews

The interviews will be semi-constructed, where the interviewers have some predetermined questions and themes that are thought to be explored during the interview. The arrangement of the questions is based on the progress of the dialogue. The interviewers are allowed to ask questions that may spawn from the interviewee’s previous answers. This could lead to concepts that have not been touched upon before and that may have not been contemplated from the beginning, but could increase the understanding of the research (Saunders et al., 2016). The questions will be based on the stages of trust development by Lewicki and Bunker (1996), where there will be formulated questions for each stage of trust that take place in the model, such as calculus-based, knowledge-based and identification-based questions. The interviews will later on be analyzed and compared to each other. In this way, common factors of how the auditors create and maintain trust with their clients may be spotted, as well as factors that deviate them from one another.

3.5.4 Choice of respondents

As our aim is to examine the auditor-client relationship with a due date and how this affects the creation and maintaining of trustful relationships, we have chosen to interview eight different auditors. The fundamental criterion of the interviewees is that they mainly work with businesses which are required to have an auditor and where the mandate period is appointed for four to seven years. This gives the relationship an expiration date, which is one of the dimensions we want to investigate. Another criterion is that four of the respondents are well experienced auditors, meaning they have been working in the industry for at least fifteen years. On the contrary, the remaining four are newly appointed to the profession, as they have been working as auditors for a maximum of three years. The final criterion is that the auditors that
belong to the same group of experience level were not allowed to be working for the same audit firm. The reason of why this criterion was set, was since we wanted to get as wide variety of answers as possible, and working at the same firm may generate similar answers due to internal organizational guidelines and common mentality.

The eight interviewees consisted of four males and four females. The designed equal distribution of females and males has the intention of preventing responses that might be biased caused by gender distinctions.

All of the eight interviewees were employed at one of the Big 4, which are represented by PwC, Ernst & Young, Deloitte and KPMG. All of the respondents were employed in Jönköping. In the initial stage of acquiring interviews with the auditors, a variety of audit firms in Jönköping were contacted through telephone and email. There was a high response rate from four of the biggest audit firms, as well as our criteria regarding the auditors could easily be met. The audit firms could also be compared in their competitive position in the market, and by this the differences between the results of the interviews are not generated by company resources. Therefore, we chose primarily to interview auditors from the Big 4. The chosen respondents were provided with an identical set of interview questions approximately a week before the interview was conducted, as some of the respondents wished to have the questions beforehand. This could give them a more precise overview of what subjects the interview would be concerning, as well as have the opportunity to prepare some answers.

The experienced auditors have worked in the industry for 18 to 25 years, while the newly appointed have been in the industry for 1.5 to 3 years. Five of the interviews were conducted in person, at the auditor’s office, where both of the researchers were present during the interview. One interviewer had the main task of asking questions and the other had the main responsibility of taking notes. The interviewer taking notes was also active in the conversation and could provide the interviewee with interview questions as well. One of the interviews was conducted through telephone, where only one interviewer asked questions and the other only took notes and did not engage in the conversation at all. The interviews that were conducted in person, as well as the phone interview, lasted between 25 to 45 minutes. The respondents were asked if they would
agree upon being recorded, which they all approved of. The two remaining interviews were conducted via email. Due to the interviewees workload, they were not able to meet up for an interview in person. Despite this, there was frequent email contact and therefore we were able to provide them with follow-up questions that may have appeared from their answers from their previous questions. Hence, we were able to gain the in-depth answers that we wished for.

All of the interviews were conducted in Swedish, as all of the participants were Swedish citizens and several of them preferred to conduct the interviews in Swedish. They felt more comfortable doing so, and believed it would give a more natural flow to the conversation. The transcripts were later on translated from Swedish to English. Due to the translation, some expressions and notions may have lost their signification. But as the transcripts were analyzed by both of the researchers, the translation did not have a significant impact of understanding what the interviewee wanted to address with their statements.

The identities of the auditors will be anonymous in this study, since the companies have strong confidentiality regulations. The interviewees’ names will therefore be replaced with pseudonyms. It will also not be revealed which respondent belongs to which of the four audit firms. If one of the companies have mentioned an audit firm during one of the interviews, the audit firms name will be edited out from the transcript, and replaced with “audit firm”, to assure the participants confidentiality.
3.6 Data analysis

The research analysis of the qualitative data is the process of where the collected data from the individuals and their contexts we are researching, is being explained and interpreted (Saunders et al., 2016). The concept of the research analysis is to analyze the essential and representative content of the qualitative data, which can be done by using coding. The suggested process is a way of searching and identifying common themes and ideas that emerge from the, in our case, transcripts from the conducted interviews. As common concepts are recognized they are going to be assigned labels. This will facilitate the researcher to gather all the data associated with the common ideas from the interviews, which enables us to examine and compare them with each other (Saunders et al., 2016).

<table>
<thead>
<tr>
<th>Name</th>
<th>Age</th>
<th>Years of experience</th>
<th>Length of interview</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anna</td>
<td>52</td>
<td>25 years</td>
<td>36 minutes</td>
</tr>
<tr>
<td>Benjamin</td>
<td>56</td>
<td>23 years</td>
<td>28 minutes</td>
</tr>
<tr>
<td>Christian</td>
<td>42</td>
<td>18 years</td>
<td>Email exchange (1472w)</td>
</tr>
<tr>
<td>Sara</td>
<td>44</td>
<td>19 years</td>
<td>31 minutes</td>
</tr>
<tr>
<td>Diana</td>
<td>28</td>
<td>1.5 years</td>
<td>26 minutes</td>
</tr>
<tr>
<td>Erika</td>
<td>31</td>
<td>2 years</td>
<td>39 minutes</td>
</tr>
<tr>
<td>Felix</td>
<td>35</td>
<td>3 years</td>
<td>Email exchange (1662w)</td>
</tr>
<tr>
<td>Gabriel</td>
<td>27</td>
<td>2.5 years</td>
<td>44 minutes</td>
</tr>
</tbody>
</table>
3.7 Quality of research method

When designing and structuring a research there are two central concepts about the quality of research that can be taken into consideration: data reliability and validity (Saunders et al., 2016). The same authors highlight that “if a researcher is able to replicate an earlier research design and achieve the same findings, then that research would be seen as being reliable” (Saunders et al., 2016, p.202). Two possible factors for decreasing reliability are subject or participant bias, researcher error and researcher bias (Saunders et al., 2016). Collis and Hussey (2014) claim that the research study is reliable if a repeat study will bring out the same result. Furthermore, validity can be described as the appropriateness of the measures used, and whether the research reflects the real meaning (Saunders et al., 2012).

However, although interpretivism tends to produce findings with high validity, reliability plays a bigger role in positivist studies and is not of significance under an interpretivist paradigm (Collis & Hussey, 2014). Hence, there is a second position in relation to reliability and validity that can be taken into consideration. There are alternative terms and ways in order to assess the quality of qualitative research as an alternative to reliability and validity. The proposition of trustworthiness is made up of four criteria: credibility, transferability, dependability and confirmability (Allan Bryman & Bell, 2011).

Credibility is linked to how believable the findings of the research are, and according to Guba (1981) persistent observation and peer debriefing will lead to credibility in the paper. The first mentioned refers to the identification of pervasive and divergent qualities. By asking relevant follow-up question and keeping the contact that was needed with the respondents, sufficient time has been spent in order to justify the characteristics that have been identified. Peer debriefing can be described as the opportunity to test the gained insights and the exposé to searching questions (Guba G., 1981). This has been done by frequently interacting with our supervisor, who has been performing the debriefing function throughout the whole writing process. In order to get
a good understanding of the respondents, we have conducted eight interviews in our research. The interviews have been transcribed and furthermore, complete records have been kept throughout the whole research process. This applies to dependability which is the extent to which the study can be repeated by other researchers. By establishing an audit trail, the previously mentioned documentation, we have acted in a way that hopefully will lead to dependability in the data. Regarding transferability, whether the findings apply to other contexts at some other time or not, (Saunders et al., 2016), theoretical sampling has been done in order to develop thick description. Thick description makes it possible to judge whether the data will fit into other contexts (Guba, 1981), and with this in mind we have been aspiring to produce findings that are context-relevant. Furthermore, we would like to point out that the findings of this research are not representative for all the auditing firms in Sweden. Lastly, confirmability is concerned with the degree of neutrality in the research (Saunders et al., 2016). We have been aware of the possibility of our own personal values regarding the subject, and by recording and transcribing the interviews we have made sure that we are able to look back and ensure that the primary data are opinions that are independently asserted by our interviewees.

3.8 Ethical issues

There are several key principals of ethical considerations that should be regarded when conducting research. One of these is to exclude the risk of the participants getting harmed in any way. Harm in this context could take on means such as harming the participants’ development or self-esteem, generating feelings of stress and harming their future career or employment opportunities (Bryman & Bell, 2007). Since auditors may have confidential guidelines regarding client management and sensitive information about the profession, the approaches used for preventing any harm of the participants, their identity and recordings are confidential. In our study, the respondents’ names have been replaced with pseudonyms and the recordings have not been displayed to anyone but the researchers. The only information that has been demonstrated in the research is the respondents’ age and years of experience, as well as the fact that they work for one
of the big four audit firms in Jönköping. This information was approved to be used by all of the participants.

This leads us to the second ethical consideration, namely the importance of consent from the participants. The interviewees should be fully informed about the research process (Bryman & Bell, 2007). Our participants were informed of what the research was about and how the data collected from them will be used, as well as that the study was going to be published online. We were given all of the respondents’ consent, as long as their names were not disclosed.

Moreover, another ethical problem that could emerge during the research, is deception. This appears when the research is not what it is described to be. Deception tends to be widespread in much research, as many researchers want to limit participants’ understanding regarding their studies, so that they respond more naturally to the experimental treatment (Bryman & Bell, 2007). In our paper, we aim to keep deception minimized and strive to mitigate the effects of it as much as possible. All of the participants have been provided with an accurate explanation, and by being truthful about our study and what we mean to accomplish with it, we can guarantee that we have done greatest possible to avoid creating ambiguity.

4 Empirical findings

The most essential findings from our eight interviews will be presented in the section below. The auditors’ trust building strategies are presented through various themes that emerged during the interviews, and the subheadings demonstrate the concepts within the themes.

4.1 Importance of knowledge and experience

The significance of knowledge and experience were two themes that were frequently raised during the interviews. These two aspects, which are considered to be dependent upon each other, were presented to be crucial for the auditors when creating and
maintaining trustful relationships with their clients. While both the experienced and the newly appointed auditors raised these factors as important, two different descriptions of how knowledge and experience is relevant in their profession was presented.

4.1.1 Utilizing expertise and prior experience

The experienced auditors could all point out the importance of inserting prior knowledge and experience while working. Being able to understand the client and the business due to similar scenarios is considered to be a great advantage. Benjamin introduces this by saying:

“In my case, since I have been in the business for several years, I have the advantage of being able to use the knowledge I have gained from other customers. I have seen the patterns and met similar people, and dealt with similar businesses before. In that way, I can reach the interest and level of knowledge concerning the customer a lot faster than someone that has been working for just a few years.”

Anna, who is an experienced auditor, underlines this statement:

“If I can show that I’ve been handling this type of situation before, it is that noticeable that they feel more secure. If I can insert prior knowledge benchmarking. Experience is to one’s advantage.”

The years of experience has generated some important aspects when creating new relationships. Benjamin states that building long-term relationships with clients is easier when the client and the auditor belong to the same age group. He believes that there is an underestimate concerning the importance of belonging. Benjamin thinks it is easier to relate to the client and having things in common, if the auditor and client belong to the same age group. This makes the building of the relationship more effortless. Due to Benjamin’s experience, he has learned the importance of having auditors and clients of the same age in a business relationship. By adjusting the auditing teams, so the one that fronts the team belongs to the same age group as the client or clients, he believes that the relationship can reach a higher level. However, he highlights that belonging to the same
age group is not equivalent to the fact that people who are similar to each other accomplish more. Rather the opposite, where individuals who have different angles of incidence, are able to draw better conclusions than two who possess similar traits of competence. Benjamin concludes that for that reason, it is important to find people within the similar age group that possess different set of qualities, to be able to create the ideal relationship.

Christian, who has worked in the business for 18 years, believes that his experience as an auditor and knowledge concerning the industry has an impact of creating trust with the client as well. He argues that experience generates respect from the client. He also states that knowledge goes hand in hand with experience, but that it is still important to present the knowledge the auditor possesses. This creates trust in return and in that way, the client believes the auditor has the ability to proceed with their task in an accurate and trustful manner.

Furthermore, knowledge is not only considered being able to perform audit tasks. The experienced auditors also refer to knowledge as knowing and understanding the company. Anna states that a crucial part of the job is to visit the production centers and interview the workers. This gives more insights of how the company works, and from there, the auditor is able to customize the company’s needs. In that way, the auditors are giving indications of knowledge. Benjamin argues that getting an overview of the company generates a more in-depth understanding of the organization. This can further on lead to better organizational suggestions for the client. Sara, who is an experienced auditor, illustrates a similar picture, where she agrees on the fact that experience affects the level of trust from the clients, as it gives the auditor the opportunity to gain knowledge and thereby help and advise the client, which in turn creates trust. She also mentions the importance of understanding companies by saying:

“The more you work with different tasks, and the more knowledge you gain in these areas, the more you are able to help the client, and in that way, create trust. There are always experienced auditors in our auditing teams. They are very well educated in auditing, but also in the way of how companies work. Knowing and understanding the company is as important as understanding your auditing tasks, these two parts really go hand in hand.”
4.1.2 Proving knowledge and the drawbacks of limited experience

Our findings presented that the less experienced auditors also considered knowledge to be an important aspect to gain trust as an auditor. In contrast to the experienced auditors, there were findings that suggested a greater need to validate their knowledge to some of their clients in the initial stage of the relationship. Two of the newly appointed auditors experienced this need, and it was identified as a factor of not having as much experience as other auditors may have. The sense of skepticism towards the auditors was a commonly identified feeling. Diana explains that as newly appointed to the profession, there is a need of additional support from their colleagues, and as a consequence, some clients question the level of knowledge. The following quote by Erika, who has worked as an auditor for two years, describes a similar scenario:

“You have to show that you know what you are doing to gain their trust. Like, some are a bit unsure about me. It is like I need to prove myself sometimes, when I ask them questions, some can really get sceptic and kind of hostile against me.”

The two newly appointed auditors stated that as they spend more time with their clients and are able to show their competence, there is an increased feeling of trust. Erika claims that as time goes and the auditor is able to present their knowledge, the clients are not as skeptic as before, since they are aware of the auditor’s competence. Diana confirms this statement by saying: “I feel like trust increases with time, as they notice that I am competent enough. They ask me more questions and listen to my suggestions, I think this is a strong indication of trust.”

The auditor adds that as they get re-elected to audit for the firm, being recognized as a familiar face and having presented prior solutions to the clients result in the clients being less questionable towards them. Moreover, as the relationship continues, there is also a greater variety of problems to solve, which give the auditors additional opportunities to present their knowledge.

Felix, who has been working as an auditor for three years, agrees with the fact that providing the client with the knowledge and problem solutions they possess is a vital approach of building trust. But he also believes that there is a certain level of trust present in the initial stage of the relationship. The argument behind this reasoning is that the
auditor would not have been chosen to execute their services for the client from the beginning if there was not trust present. However, the auditor does also confirm that trust is increased over time, and that there is an importance of showing knowledge, no matter how experienced the auditor is. Despite this, the less experienced auditor believes there is an advantage of being more experienced in the industry. Felix explains:

“There are advantages when you have been working for a while and have developed a good reputation within the industry. Satisfied clients usually recommend auditors to each other and in this regard, word-of-mouth is important. I think that if other clients are aware of your experience, they will automatically have more trust in you as an auditor, since they know you have the required knowledge. I think that for us who have not been in the industry a long time, it is more crucial to show it, to be able to gain further trust.”

He additionally claims that some clients have the interest of knowing what kind of businesses and clients he has worked with previously, as well as what kind of former experience the auditor obtains. Felix believes that the reason behind this is that if the auditor has a great amount of experience, the client gets a guarantee that the tasks the auditor is assigned to proceed with in their company, are going to be well performed. If the auditor has worked with similar cases before, it is an indication of knowledge, which creates trust immediately.

Erika’s view of how the level of experience affects the relationship does not diverge much from Felix’s statements. She experiences that older co-workers, who have been in the business for several years gain more trust from their clients. Erika claims that the clients sometimes know that she does not obtain the same level of knowledge as some of her more experienced colleagues, which in turn has a negative impact on the trust of the relationship. She says:

“[...] therefore it feels like they underestimate me, and do not ask me as much questions, which can become a bad circle. How am I supposed to gain experience, when my level of experience is not as appreciated? How are some clients going to gain more trust, when I get questioned, due to their lack of trust in me?”

The fact that experience is an important factor for creating and maintaining trustful relationships was also confirmed by Diana. She believes that having experience of
auditing for the company, as well as understanding which kind of industry they operate in, is a crucial factor for the level of trust the client has towards the auditor. Diana finishes off by saying:

“I think that since the experienced ones have been in the business for many years, it is a way of confirming that they know what they are doing, which of course, makes the client trust them automatically.”

4.1.3 The influence of firm structures

On the other hand, Gabriel, who is a newly appointed auditor, believes that the importance of experience varies between the clients and their business cultures. The experience of the auditor is considered to be more important to clients who work for bigger corporations and concerns. Gabriel states that there are several cases supporting that experience determines the level of trust towards the auditor in companies that have more hierarchical settings. Whereas in smaller companies, where the clients may have less knowledge relating to accounting procedures, Gabriel feels like there is a higher level of trust towards the auditor. He says:

“When you are working for smaller clients, as well as the ones who have limited knowledge regarding things like accounting and organizational questions, I at least, feel like there is a higher level of trust, than when the conditions are reversed. I think this is because of the level of knowledge, they may believe we know more than them, and therefore they trust us, no matter of the level of our experience.”

4.2 Ability to identify needs

The auditors’ view regarding their ability to identify their clients’ needs was asked during the interviews. A variety of aspects of how to approach the identification of the client and their company needs were suggested.
4.2.1 Positive and effective contributions take time

Benjamin, who is an experienced auditor, believed that identifying needs is an important aspect of the auditor’s profession and verified the ability to identify what the client needs by answering: “Yes of course it is possible, but you have to be able to put a great deal of time and effort into it. In my case, since I have been in the business for several years, I have the advantage of being able to use the knowledge I have gained from other customers.” The same auditor states that all relationships are developed over time and that creating trust is done by contributing with advice and suggestions that can make a positive change for the client;

“It does not always need to be an economic improvement, it could be something like identifying risk areas, internal controls and new ways of analyzing the outcomes of processes. By finding these kind of improvements, there is definitely an increase of trust. In many cases I would say that it could increase, depending on how well you execute your job.”

In the same line, Sara validates that making a positive change for the client and assisting them in some way, is generally a way of creating trust. The positive change could be when the auditor finds a problem within the company and then delivers an organizational improvement to this issue. She also highlights the importance of asking the right questions to be able to identify the client’s needs within the company.

Erika, who is a newly appointed auditor, confirms the importance of giving the relationship some time to evolve, but also highlights that the understanding the diversity of companies as well as the people working for them, is a factor that contributes to the capability to identify needs. Erika says:

“[…] Working together during an intense period creates that bond, and the relationship becomes knowledge-based. We get to know each other, and how the company works. But it varies a lot depending on the client. At more complex corporations, it can take a very long time before you understand the whole operation. Regarding small companies, this can go faster.”
Gabriel, who has worked in the auditor business for two and a half years, underlines the importance of visiting the company. This is to seize an understanding of how the business works, and thereby identify the client’s needs. He also believes that giving the relationship time, is an important factor to develop the auditor-client relationship. Gabriel expresses this by saying:

“During the second year, or the second part of the auditing, when you have given the relationship some time and you get to know each other, I feel like the relationship evolves positively. Me, as well as the client, have a clear perception of each other’s requests and needs. This is golden, the time after the first year is truly golden.”

4.2.2 Fulfilling needs yet keeping distance

Christian, who is an experienced auditor, can confirm that the understanding of the client’s needs and preferences progresses in line with the relationship. But he thinks it is crucial to not always fulfill these needs. The fulfilment of the client’s needs is not always in line with the auditing activities for the company, which have the main purpose of giving statements regarding the annual report. Christian explains:

“The client’s needs can consider a management question, which is not an essential aspect for the annual report, or in some cases it is not appropriate for me as an auditor to express my opinion about it. I can provide the client with information concerning what frames they should relate themselves to when solving the management question, but not more than that. In that case I cannot fulfill the client’s needs, even if I know what they are, since it could affect my position as an auditor.”

Furthermore, Felix believes that after working a few years with the client, it simple to understand their business and their way of reasoning. As there is more time spent out in the business the auditor gets familiar with the personalities that are behind the company. Through this, the auditor tries to adjust to their needs and tries to fulfill what they want as clients, otherwise, there may be a risk of being replaced. But Felix also mentions the significance of keeping the relationship within a professional line, since as an auditor it is a vital part of the profession to be independent and unbiased. He says:
“We should be able to fulfill the client’s needs, but at the same time, as I mentioned earlier, it is important that we do not have a too close relationship. Being independent is very important to us as auditors, and because of this, we are balancing this on a thin line. But we do earn a lot if the customer has needs and problems to solve, and we are able to serve these. You actually want the customer to have certain problems to solve, so we can show up and present a solution. If everything works perfectly, we do not have as much need of us, then the relationship does not evolve as much, and it is usually just a typical business relationship.”

When interviewing Diana, there were similar findings that emerged. After working a while, identifying companies needs based on which kind of industry they are in, is a strategy used by her. Since, even if the companies themselves are different from each other, the similar industry may have common needs. Despite this, Diana is well-aware of that each company is still individual and they have details that differ from one another. She exemplifies this, and adds the importance of being unbiased;

“For instance, if a client prefers me to call them rather than emailing them when I have a specific question, I do so. I think this could strengthen our relationship, since I customize my actions according to their needs and wants. With this said, one must not forget that we are going to revise the company and that this must be done independently and unbiased. You make both parts happy, but at the same time you maintain a professional relationship.”

4.2.3 Expectation gap

Throughout the interviews, the auditors were asked if they had experienced a decreased level of trust from their clients. Several of them could agree on the fact that this situation has occurred, and that it in many cases had to do with the client’s expectations and needs are not answered. Benjamin has experienced that when they are not able to identify the client’s need, the expectation gap emerges. The client’s perception of the auditor’s ability to accomplish their recognized needs is not met, and therefore there is a decrease of trust. For the expectation gap to be minimized, Benjamin believes it is important to listen to the client and be aware of what they expect and need from the auditor and the revising of the
company. Anna confirms that the clients have certain expectations of the auditor’s work, and that when these expectations are not met, there is a decreased level of trust from the client. Anna illustrates this by saying:

“When you make a poor job. Like, when a problem is not served and delivered in time. When you just give them a blurry answer and then send them a huge bill. Then they’re not happy, and you can feel how they avoid asking you similar questions again. You do not get many chances to show them that you know things. Their idea of your level of knowledge is pretty high, and you need to deliver this idea, otherwise their trust in you and your knowledge flies out the window.”

Benjamin has a similar interpretation as Anna, where he further exemplifies what an expectation gap could be and how it affects trust;

“Many times during our work, we put out descriptions of our working tasks and our consulting, so the client can get an overview of what we are able to contribute with. If it differs a lot from the result, the trust can get damaged. This is usually because of the expectation gap where the counterpart, the client, has an idea of what it should be like and results are totally different.”

Christian states that in situations where the client's trust towards the auditor decreases, could be identified in scenarios where the client does not understand why the auditor operates in a certain way. The auditor does not act and perform accordingly to the client’s assumption of how an auditor should carry out certain activities when auditing for the company. Christian also mentions that during audit inspections where there is a high amount of time pressure, it has an effect on the level of trust from the client. In these situations, stress and demands that are required from the client, are usually the reasons behind the decline of trust. Christian illustrates this:

“The client may not expect the amount of stress and requirements that are imposed on them, and can then feel like as we as auditors have performed in an incorrect way, since we do not supply the client as we should, according to them. At this situation, the client may feel like they cannot trust us, as we have not executed our tasks in the “correct” way.”
4.3 Availability

All of the auditors stated that being available to the client is a vital approach of building trust. Being able to answer questions and solve problems are crucial factors for the auditors when creating as well as maintaining trustful relationships with their clients. Two different concepts were recognized, which were the quality of connection as and the frequency of connection as well as the consequences of not being available was also presented.

4.3.1 Quality of connection

Several of the auditors identified that being able to answer questions and solve problems in a fast manner is a crucial factor for showing the client that they are available. Anna exemplifies this by saying:

“The most important thing is to be very alert when they call you, in case they have a question - TICK - you answer it. Right away.”

Benjamin confirms this statement as well, by underlining the importance of answering phone calls and emails right away. This results in the clients feeling availability and closeness, despite the distance between the two parties.

The importance of being able to answer questions in a fast manner through telephone and email is also acknowledged by Gabriel. But, he also highlights the importance of the quality of the communication, which should be clear. He stresses the importance of avoiding the emails or phone call of being time consuming for either party. Gabriel serves an example by saying:

“I prefer having longer and more detailed emails sent to my clients. The content is more focused and specific. I do this, rather than sending hundreds of emails each day, where I do not say much. I try to take as little of their time as possible, having a more focused communication. I think it helps me to save time as well, and as many of us know, time is money. By giving the indication that I can serve effective communication with my clients and do not require much of their time, I think I can increase their trust.”
4.3.2 Frequency of connection

While some auditors underlined the importance of the quality of their availability, other emphasized the significance of the frequency of connection they had with their clients. Based on the conducted interviews, we discovered that several of the newly appointed auditors had similar approaches of how to create and maintain trust with their clients. Frequent contact with their clients is an essential approach of entering a new relationship. Diana states that frequent face-to-face meetings with the client and recurrent contact through phone calls and emails is a practice used when creating trust as well as preserving it. Erika confirms this, saying that meetings as well as phone and email contact are the leading approaches of creating trust;

“A lot of meetings and contact through phone and email. I think one must create trust between us and the client, and you do that the best by being available and meeting with the client as much as you can.”

The maintaining of the relationship is done in a similar matter, where having close contact with the client and frequent dialogue is crucial. By keeping contact with the clients through telephone calls and regular visits, the auditor guarantees the client’s satisfaction with the service that they are providing. Listening to the client and taking their ideas and opinions under consideration, as well as frequently updating them. Erika believes that these kinds of actions demonstrate that you as an auditor care about their business, which in return makes the clients more open. Consequently, the auditor’s job becomes less complicated.

Additionally, Christian, who is an experienced auditor, underlines another important aspect of being available. Having frequent communication with the client, through either telephone or meetings, could decrease the uneasy feelings some clients may have before their companies are being audited. The communication brings clarity of what kind of activities the auditor is going to execute in the business, as well as the reasons behind these. This creates a higher level of confidence for the auditors’ profession.

Sara expresses that frequent contact is an important aspect of creating and maintaining a relationship with a client as well, as it creates a close partnership with the client and by this, trust is created. They mainly have contact by telephone and email, but Sara also
states that there is an importance of being available for attending seminars with clients, where they educate them about taxation questions for example. Sport events as well as an occasional professional lunch with clients are also important events to attend, as they affect the relationship in a positive way, according to Sara. She says:

“By attending these things, you build up a closer relationship, and you get to know the client, and the client gets to know you. Your relationship levels up in a kind of way, in a positive way. But as always, you still have to keep it on a professional level.”

4.3.3 Consequences of decreased availability

Felix confirms that approaches such as having regular contact and demonstrating interest as well as showing dedication for the client and their business, is one of the most important actions when initiating a relationship with a customer. Felix further points out the consequences of not having frequent contact with the client and how this affects the relationship in the long run:

“Usually, in the beginning, you try to make the client feel like they are the only one that exist in your world. Some want to feel very appreciated and require a lot of attention. As time passes, the client becomes more diligent and there are fewer problems to solve. This leads to a decreased need of having frequent contact, which can bring the client feeling less appreciated and becoming dissatisfied, and as a result this can affect the trust in a negative way.”

It was also confirmed by Anna, that a decreased level of availability decreases the level of trust from the clients. She explains that in cases where the service is not delivered in time, the trust is decreased from the client. For example, when the client has a complex question regarding value-added tax it can generate long waiting time as the questions needs to be redirected to an expert. As a consequence of this, the customer can become disappointed and sense of feeling of decreased availability from the auditor, as they are not able to deliver an answer or solution in time. The waiting time has a negative impact on the relationship, since the clients are usually under time constraint conditions, as they
have certain deadlines to follow and documents need to be delivered in time to the authorities. Anna finishes off by saying:

“[…] if you mess up, because you are not available or do not have the time, give them a weird answer and then send them a huge bill and so on, then it usually takes longer time before you have got a friend.”

4.4 Mandate periods

When the auditors were asked if the due-date of the business relationship could affect their dedication towards creating and maintaining a trustful relationship with their clients and their companies, the auditors could confirm that leaving the relationship with an unfavorable impression is not a preferable strategy. The following quote is stated by Diana, where she argues that it is the long-run perspective that should be considered when the relationship is reaching its due date;

“Since the audit industry is mainly based on reputations, like what clients say and think about you and your company, it is important to still show you best sides, since reputations usually circulate. Therefore, it does not matter if the client is not going to be a customer forever. I think that in the long-run, I win by being nice, trustful and engaging regardless.”

Similarly, Felix explains the importance of being coveted as an auditor in the market, and that this is not possible by generating a low level of dedication or performing your job insufficiently. In spite, the fact that there is a replacement of the auditor, Felix underlines the importance of the customer feeling that they have gained good service from the auditor, as this could possibly evoke interest of additional business deals in the future. The auditor also mentions that the clients they have been assigned, are clients they have been striving for to collaborate with. Due to that reason, auditors are dedicated to creating trust. Felix thinks that there is always a strive for performing the job in the best possible way, since the profession is based on word-of-mouth. Further on, Erika also mentions the importance of having the future in mind;
“When it is the end of a collaboration, you maybe want the company to re-elect you and the firm as their auditors in a few years, then there may be some tendencies of leaving an extra good impression. [...] I am a lot being nice, since in a few years they can actually want to work with you again, so you do have to leave a good impression. And the ones working at the company, you come pretty close to them after a while, and leaving a positive mark does a lot.”

Leaving the clients with a good impression is also crucial according to Gabriel. The auditor argues that since the profession is about delivering services to their clients, it is of great importance to invest dedication to every client’s relationship, no matter the due date. Gabriel further states that he represents himself as an auditor when he is delivering the services he is supposed to deliver, and that the outcomes from his service actions can affect the future;

“If I start to lack some kind of dedication, just because I will not have them as a client anymore, I think it says a lot about me as a service provider. And this could harm me in the future. A client is a client, no matter for how long. You never know when or where you are going to meet them again.”

Anna expressed that when the term of office is about to expire, she does try to leave a good impression. As the financial managers of the companies may be working for another company in the near future. Anna believes that leaving a favorable impression is to one’s advantage, since you can then be elected as an auditor for the company they are currently working for. Anna finishes off by stating that there is always some kind of motivation, no matter who the client is, to deliver service and create a good customer relationship.

A similar statement is made by Sara, where she explains that there is always an effort to create a trustful relationship with the client, even though it takes time and the time is limited in the cases of mandate period, it is still something that is of priority. As the relationship may continue after the term of office has expired, by for example counseling taxation services, it is important to have established a good and trustful relationship from the initial business relationship.

Christian confirms the importance of delivering a high level of service quality to client. He demonstrates that there is always a strive for performing the best way possible. The
mandate period does not affect the devotion of presenting your competence as an auditor, and this is just as the case with Anna, due to future prospect. Christian says:

“You can encounter the same person in a few years again, maybe under other circumstances, and that is why it is important to leave the relationship with a good impression. I do not think the time length should affect how I pursue my professional side of the profession.”

Christian wraps it up by stating that a shorter mandate period could preferably motivate the auditor to leave a noticeably good impression as the there is an uncertainty of what the future might hold. And therefore, by displaying your competence as an auditor during a short period of time and under circumstances that were less favorable for the auditor-client relationship, it could confirm the trustfulness of the auditor.

4.5 Confirming actions from clients

All auditors have verified that there are actions from the clients that confirm the validity of trust, this occurs especially when the client’s expectations are met. Anna has identified actions such as frequent contact, where the client updates the auditor about new business deals, and ask about their opinions and advice. Christian confirms that when the client frequently gives updates concerning the company and there are quick feedback responses between the parties, there is a clear identification of trust. He says:

“When the customer reaches out to you, regarding a problem or new acquisitions, and wants to update you, and sometimes they will ask you about your opinion and advice as well, then I get the sensation of trust. They want to know what we think about it, and they trust our knowledge concerning these things. Also, when the clients are responding to your questions quickly, like they do not hesitate and take long time to respond, since they trust you and are not afraid of getting questioned by you.”

Sara gives similar examples as Anna and Christian, where she states that when the clients call the auditors about advice regarding complicated questions, there is a high level of trust between the two parties.
Benjamin confirms that when the client asks about advice, there is trust between the two parties. Another validating factor of trust is honesty between the auditor and the client. Benjamin exemplifies this:

“I think it is the times when we actually dare to say what we really think and feel. What I mean is like, when a relationship has reached the time period of where there are no mistaken perceptions that exist, or at least have a negative effect on the relationship. You can basically say what your honest opinion is and the client is straightforward with you as well.”

Erika expressed that informal situations, such as phone calls where the client wants to discuss certain ideas before taking a decision and then asks the auditors for their advice are acknowledging activities of trust as well. Gabriel has a similar opinion of actions confirming trust, where he states that when the client asks about organizational improvements as well as advice and problem solutions from the auditor, is a clear identification of trust. Diana confirms these ideas by saying:

“When clients trust my advice and they unsought can contact me and ask me questions, are situations where I am like “they really trust me, and my opinion matters to them”. When they then take my advice, and pursue with what I recommended to them, is even a further sign of their trust.”

The most obvious activity of validating trust from the clients, according to Felix, is when you get re-elected as an auditor. Felix confirms this activity as indication that the client is pleased with the current relationship and with the auditor’s job performance. He expresses this by saying:

“I think that being re-elected confirms trust between the partners, as they give you responsibility again, and believe that you are going to deliver and meet their expectations again, as you presumably did the previous financial year.”

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4.6 Prior relationship building

During our interviews, we could identify one theme that was distinct for the experienced auditors. The theme that emerged was not mentioned or identified from the newly appointed auditor’s interviews, and therefore they are presented as a dissimilar approach of how trust is created and maintained for the experienced auditors. They presented that when initiating the first step of relationship building with a new client, a lot of emphasis was imposed on the prior networking. Meaning that the auditors were active in the relevant circles, where they could connect with the individuals working in the same industry even before the initial business relationship was established. The experienced auditors also tended to seek and establish relations by visiting common grounds, such as banks and social events. Consequently, the auditor meets potential clients in a neutral setting.

Benjamin highlighted that prior history has an important impact on the possible future collaboration with their clients. Moreover, Benjamin stated that the prior interaction is crucial when it comes to deciding whether to initiate a business relationship or not. Factors that can affect this is the brand reputation, such as which audit firm the auditor is working for, as it sets the standards for the expectations of the clients. The importance of previous networking is also acknowledged by Anna, who believes that the reason of why an auditor may acquire clients is due to the relationship building, which in some cases, is done several years before the business relationship is even established. Anna exemplifies her actions of relationship building:

“I go out in the field and meet a lot of people. In that way I network and get to know different financial managers. There are also cases where I have sold other services before, such as taxation assistance, and through that, we have an entrance to their company. [...] it is a lot about being out and meeting a great number of people in the right circle of people, so that you are prepared when there is a relationship that should be established. So they know about you [...]”
5 Analysis

The research question of this study is how auditors with different levels of experience create and maintain trustful relationships with their clients. The theoretical model proposed by Lewicki and Bunker (1996) suggested that trust in professional relationships evolves as time progresses. The model refers to three different stages of trust, which are calculus-based trust, knowledge-based trust and identification-based trust. The following part gives an analysis of how the stages of trust and our empirical findings are related in our research.

5.1 Calculus-based trust

The first level of trust in the stages of trust development is based on identifying trust as an economic cost-benefit calculation. Meaning, if the benefits of the relationship exceed the costs, the relationship may continue and reach the next stage of trust (Lewicki & Bunker, 1996). From six of our eight interviews, we could note that the calculus-based trust is the initial stage of the relationship in which the auditor provides the client their expertise of audits, and that this is considered a benefit for the client. All the auditors reached this stage and evolved further, as the relationship with their client was established and they provided them with their services which they got a payment for. This a considered a cost for the client. For the client-auditor relationship to proceed, the benefits must have exceeded the cost. As the theory suggests, the calculus-based stage is the initial stage of the relationship and the individuals do not have any prior history together (Lewicki & Bunker, 1996). But our empirical findings implied that prior relationship building is an approach of building trust for two of our eight auditors. This was a strategy that was used by the experienced auditors, where they tried to be visible to potential clients by providing auditing services, such as taxation services and visiting common grounds, such as banks and social events. And in this way, they created a certain level of trust even before the initial stage of the relationship was entered.
5.2 Knowledge-based trust

Based on empirical findings, there was a development from calculus-based trust to knowledge-based trust as the auditor’s and client’s relationship was pursued over time and the benefit was considered to be higher than the cost. Kelley and Stahelski (1970), argue that the better the parties know each other, the ability to accurately predict the other’s behavior is increased. Several of the auditors stated that they could predict the client’s behaviors and wants, which enhanced trust as time progressed and the parties got to know each other further. This was the result of the parties having prior experience and interactions with each other as in the initial calculus-based, which the auditors stated was an important aspect when creating trust. The model suggests that to be able to predict the other party’s needs, there has to be frequent communication and courtship (Lewicki and Bunker, 1996). Several of the auditors confirmed that frequent contact with the client was an important factor when creating trust. Courtship is the actions the auditor takes to develop the relationship, such as gaining more knowledge about their client. This could be identified as some auditors tried to gain knowledge about the client’s companies and understanding them by visiting the industries or interviewing the employees. The knowledge concerning the company and the clients could be used when identifying needs and thereby develop their trust additionally. The amount of time that was needed to be able as an auditor to identify needs and gain knowledge about the client and the company could differ depending on the size of the company. Another factor that could affect the duration of the auditor being able to identify the needs is also based on how much experience the auditor has. Identifying needs is an important aspect of the auditor’s profession, but three of the auditors also claimed that it is of importance to keep their independence as auditors, and thereby not always fulfilling the client’s needs. According to Porter et al., (2008) a threat towards the auditor’s independence could be the auditor providing non-audit service for the client. Some of the needs the client may have can potentially be outside the frames of the audit service. This could possibly be a reason to why some auditors do not move beyond the knowledge-based stage, or are at an earlier level of the stage. As they take their professionalism and independence into consideration, this could be a barrier to fully identify and fulfill all of their client’s needs.
5.3 Identification-based trust

The final stage of the model suggests that the parties have now known each other for a particularly long time and are able to identify each other’s aspirations and objectives (Lewicki & Bunker, 1996). This kind of trust develops as the parties can predict and become aware of each other’s needs and preferences, and these components of the opposite party can become a part of their own identity (Lewicki & Bunker, 1996). Thus, identification-based trust allows a party to serve as the other’s agent and be a replacement for the other in interpersonal transactions (Deutsch, 1949). Based on our empirical findings, we could conclude all the auditors could not reach this stage, as the development from the knowledge-based trust to the identification-based trust required the two parties to have spent a lot of time together. This could be a possible barrier for the newly appointed auditors, as the ones we interviewed had three years of experience at most. Hence, there might a be a scarce amount of time to reach the identification-based level of trust for the less experienced auditors.

6 Discussion

Aschauer et al., (2017) underline the importance of trust in an auditee relationship and how it is the most important aspect in terms of producing good audit quality. From our findings, we could conclude that there are several conscious strategies used by auditors to gain trust from their clients. Depending on the auditor’s experience, some strategies of building trust has deviated. A strategy used by some of the more experienced auditors was prior networking. Björner and Berg (2012) underline that many companies build relationships with their clients by creating experiences, often through meetings, performances and dinners. This type of relationship building was also done by the experienced auditors, where they would visit banks, social events and provide the potential client with other auditing services. Kopp et al., (2003) implied that in order for the audit to be conducted in an efficient matter, there should be some trust in the beginning of the relationship. By becoming a familiar face and providing the clients with services that demonstrate the auditor’s competence, there is a gradual creation of trust with the client even before the auditor-client relationship has been established. By this, the business relationship can become more effortless to be carried out. The auditors
have a higher degree of trust in the initial start of the relationship, and thereby their trustful relationship can develop faster. This could allow them to make earlier and more business-related decisions that require a high degree of trust between the parties, than the ones who initiate the relationship with no prior history.

A common approach to build trust with clients as an auditor, was presenting the knowledge they possess. Knowledge is a valuable source of competitive advantage for organizations (Gottschalk, 1999) and as our findings demonstrated the audit industry also values knowledge. Even though knowledge was considered an important factor, the auditors perceived the use of knowledge and how it affected the relationship in different ways. The less experienced auditors felt the need to prove their knowledge in the initial stage of the relationship, to gain trust from their clients. Their limited years of experience could be a factor for the need to validate to the client that they possess an adequate set of knowledge concerning auditing.

The experienced auditors also presented the importance of knowledge, but it was rather the importance of confirming their knowledge to the clients. Their prior experience has generated knowledge, and this was known by the clients. Therefore, they rather need to present how well they can use this knowledge to provide the client with high-quality service and introduce improvements for the company. According to Zerni (2012), the auditor can gain deeper expertise and specialization by doing collaborations with similar kind of clients. Several of the experienced auditors claimed that by inserting their prior experience of similar companies and personalities behind them, the auditor is allowed to quickly understand the company. By doing this, they utilize their knowledge in the best way possible to fulfill the client’s and company’s needs. The ability to identify needs could thus be linked with the set of knowledge the auditor possesses. The more experienced auditors used a more issue-focused approach when identifying the client’s needs, where discovering problem-areas and then solving these for the client was the main way of identifying their needs. Fransson and Fryklund (2006) explain that trust in audit context is all about role expectations, meaning that the trust will be high if the professional acts like expected, and that the client who is reliant on the knowledge of the auditor is satisfied with the result. This was identified as the expectation gap by some of the auditors, as they could sense a decreased level of trust when they did not
deliver according to their clients’ needs. The newly appointed auditors had a more interpersonal strategy when pinpointing what the client needed. The client’s requests are taken into consideration, upon which the auditor aims at fulfilling these. The ability to recognize more issue-focused needs could be related to knowledge and experience. The less experienced auditors do not possess as much of these features, and therefore they have a harder time to distinguish the needs, and through this, build trust.

Being available to the client was also an important common factor for creating trust, since it can form feelings of closeness between the auditor and the client. According to Lewicki and Bunker (1996) regular communication puts the two involved parties in constant connection with each other, where they exchange information about wants, preferences and how to address problems. Without this kind of regular communication, the parties can lose the emotional connection as well as being able to predict each other’s reactions and wants. During the interviews, both the experienced and the newly appointed auditors raised the significance of having frequent contact with their clients. Despite this there were some factors that deviated the experienced auditors from the less experienced ones. The more experienced auditors put effort into providing the client with a quick and correct answer to a problem or question through either telephone or email, rather than having frequent meetings in person. This way, they implement a higher quality of their availability. The majority of the newly appointed auditors on the other hand, would rather meet more frequently in person to give indications of availability to the client. This could be due to their inexperience as auditors to solve problems through phone and email. The experienced auditors also had the possibility to attend seminars and events with their clients, which could further compose the feeling of closeness and availability. The less experienced auditors could have a more restricted possibility to attend this kind of events due to their position, and therefore are in need of more frequent meetings to induce the feeling of availability and closeness.

Furthermore, as one of our research questions was to examine how the limited term of office for the auditors affected their dedication of creating and maintaining trust with their clients, our findings presented that there was not a decreased level of dedication due to the limited term of office. Sanders, Steward, and Bridhes (2009) indicated that auditors gain peculiar specialization with deep implicit knowledge during their mandate
periods with their clients. This specific knowledge will be abolished once the auditor is obligated to close the collaboration with the client. From our findings, the auditors did not mention the aspect of losing in-depth knowledge they gain from auditing for a specific client, they rather underlined the use of the knowledge they gained from their clients and how it could be used in future business contexts. The auditors tried to leave a good impression for possible future business relationships. The limited term of office is therefore not seen as a negative matter. It is preferably viewed as a motivation, as the limited amount of time requires the auditors to present their competence in an early stage as possible. This enables them to create trust during the limited period of time, and thereby utilize the trust they have built of for future business arrangements.
7 Conclusion

The aim of this research was to study how experienced and newly appointed auditors created and maintained trustful relationships with their clients. This has been examined by interviewing eight different auditors, with different levels of experience to gain insight of what strategies are used when creating and preserving trustful relationships. All of the respondents were auditors from the Big 4 in Jönköping. The stages of trust theory, developed by Lewicki and Bunker (1996), was applied to the study. The theory enabled the researchers to identify different stages of trust that may evolve in a professional business relationship and relate them to the auditor-client context. From our analysis, we could conclude that the initial calculus-based trust was reached by all the auditors. The knowledge-based level was also reached by all the auditors, but as the capacity to identify needs differed due to experience as well as having their independence in mind, some auditors may be at an earlier level of the knowledge-based stage.

One of the main findings of this research revealed that the experienced auditors did have a deviant strategy when creating and maintaining relationships, which was prior relationship building. This allows them to have a higher degree of trust when the initial stage of the business relationship is established. Which can in turn give them the opportunity to make earlier business decisions that require a high level of trust, in an earlier part of the relationship.

Further findings demonstrated that availability, as well as knowledge and experience were two important factors when building trust. For the auditors who were less experienced, there was a need to prove their knowledge to the clients, while the more experienced auditors needed to confirm their knowledge and present how well they were able to use it. The prior knowledge and experience was confirmed to be an important factor when identifying the client’s needs, as they used a more issue-focused approach when identifying the needs. The newly appointed auditors were identified to use a more interpersonal approach when recognizing the client’s needs.
Finally, our second research question considered how the mandate period affect the auditor-client relationship. The limited term of office was considered to be a motivator for the auditors to show a high level of dedication and create trust in an early stage, as the relationship has a due-date. After the mandate period has expired, the auditors had the future in mind, and therefore, it was important to have made a good impression.

### 7.1 Managerial implications

The purpose of this was to examine how experienced and newly appointed auditors created and maintained trustful relationships with their clients. We believe that the results from this study could contribute with important insights for audit firms, as well as other in other professions where a high level of trust is vital for the job to be executed. The trust building strategies that have been identified from the auditors could be applied by other auditors to improve their approaches to build trust with their clients. For example, our findings presented that the more experienced auditors build relationships prior to the initial business relationship is established, this is a strategy that may be implemented by less experienced auditors as well, to implement trust building in an earlier stage of the relationship.

### 7.2 Limitations and future research

Within any research, it is unavoidable for limitations to exist. In this study, there are some limitations and drawbacks that have been identified. Firstly, the research only considered audit firms in Jönköping, which may have restricted the extension of the study. For the results to have increased legitimacy, the study could have preferably been done in other cities in Sweden, or in other regions close to Jönköping. All the eight auditors were also working at one of the Big 4, which are presented by KPMG, PwC, Ernst & Young and Deloittte. This was considered as a favorable approach in our study, since these auditing firms are comparable with each other, regarding the competition. This could also be considered to be a limitation as it does not include a wide range of audit firms. Furthermore, the trust building strategies could possibly deviate from auditing firms, depending on size and status. Therefore, the research could be extended
by including a wider range of audit firms, where for example smaller firms are also included in the study.

The auditors that were interviewed had different years of experience, ranging from 18 to 25 years for the experienced auditors, and 1.5 to 3 years for the less experienced auditors. This means that auditors with greater or shorter years of experience are excluded from this study, which could be a limitation. The years of experience for the auditors could therefore possibly be extended with wider experience gaps between the auditors to cover a broader number of experience level. This could possibly present findings that are of relevance for certain years of experience. There were eight auditors who contributed to our interviews, and we believe that a bigger sample could produce a wider scope of findings, and in that way the trust building strategies may become more generalizable.

Another aspect that is taken into consideration is our primary data. While we do believe it to be credible, there are critical aspects of it and possibilities for further improvements. Two of the interviews were conducted via email, which means that there was no possibility to read the body language or facial expressions of the respondent. Having communication through emails reduces the natural flow of a semi-constructed conversation. Despite this, we still considered the email conversations to be useful, as the respondents were able to answer further questions that have emerged from their answers. This gave us the extensive responses we aspired for. One of the interviews was conducted through telephone. The identified drawback from this was the ability for the researcher to read the body language and facial expressions, but as the conversation was done by phone, the researchers had the ability to interpret the respondent’s voice and reaction to certain questions. The reason behind the email and telephone interview was due to the auditors’ busy schedule, as they had a heavy work burden during the period the interviews were conducted. During the interviews, we identified a few questions that required further explanation or examples when being asked. Some of the interviewees may still not have understood some of the questions and therefore provided with answers that was incomplete. Lastly, the interviews were conducted in Swedish and then transcribed and translated into English. This could possibly affect the definition of
certain words and expressions, but as the transcriptions were inspected, the translation did not affect the ability to interpret what the respondent wanted to imply.

To gain even more insights of trust building strategies for future research, this study could possibly become more compelling if the respondents possessed a wider set of years of experience. Another potential view could be from the client’s perspective, where the client is interviewed and asked what factors contribute to trust the auditor, or what trust building strategies the client uses. Moreover, another aspect could be to interview auditors who work with larger companies that have a longer term of office for the auditor, to identify if there are any possible trust building strategies that deviate due to the length of the mandate period.
8 References


Appendix

Appendix 1: Interview questions in English

Introducing questions:
- Do you have any guidelines for how to prelude the collaboration with the client?
- How do you personally do when creating a relationship with new clients, and what do you do to preserve it?
- Does the time length of the mandate period affect the relationship in any way? In that case how? For example, is your dedication to create a trustful relationship with the client increased/decreased by the fact that the time length only will be for a one year period of time?

Calculus-based questions:
- How do you experience the level of trust from you customer given at the first meeting?
- Do you think that the client’s trust towards you as an auditor is increased over time? Or is it already there from the start? (And here we could ask what the auditor thinks this is based on; prior experience or maybe positive word-of-mouth?)
- Are there certain things you do to gain trust from your client?
- At which situations have you experienced decreased trust from the client (based on your actions)?
- Have you ever had to reconstruct a contract or experienced that a client abruptly has left the agreement? What have been the underlying reasons for this?

Knowledge-based questions:
- When do you feel like you are leaving the typical business relationship to a more knowledge-based?
- Which activities confirms the validity of trust between the client and the auditor?
• Having collaborated over time, can you as an auditor identify your clients’
different needs and thereby try to fulfill these, and hence in a conscious way try
to create trust?

Identification-based questions:
• How can the prediction and the fulfilling of the client’s needs affect the
trustfulness in your relationship? Can this possibly strengthen it even more?
• After having developed mutual understanding, do you feel like you can identify
with the customer, and furthermore the needs and preferences of how the work
shall be done?
• How do you feel that your experience effects the client’s level of trust towards
you?
Appendix 2: Interview questions in Swedish

Introducerande frågor:
- Har ni några riktlinjer för hur ni ska inleda samarbetet med kunden?
- Hur gör du personligen för att skapa en relation med dina nya klienter, och vad gör du för att bevara den?
- Påverkar mandatperioden er relation på något sätt och i så fall hur? T.ex. en period på ett år, påverkar det ditt engagemang att skapa förtroende hos en kund som revisor?

Calculus-based frågor:
- Hur upplever du förtroendet från din kund till dig vid första mötet?
- Anser du att kundens tillit till dig utvecklas med tiden? Eller är det något som finns där från första början?
- Gör du något speciellt för att dina kunder ska få tillit till dig?
- Vid vilka situationer upplever du att du har agerat på ett sätt som föranleder till minskat förtroende från kunden?
- Har ni behövt rekonstruera ett kontrakt? Eller har en kund abrupt lämnat relationen då förtroendet eller relationen har inskränkts på något sätt?

Knowledge-based frågor:
- När känner ni att er relation börjar fördjupas till en mer kunskapsbaserad relation? (Kunskapsbaserad = man har kunskap om kundens behov och preferenser)
- Vilka handlingar bekräftar att det finns tillit mellan parterna?
- Efter att ha samarbetat efter en tid, kan du som revisor identifiera dina klienters olika behov, och därmed försöka tillfredsställa dessa, och medvetet skapa förtroende?

Identification-based frågor:
- Hur kan förutsägelsen och besvarandet av en klients behov påverka tilliten i er relation? Kan detta stärka relationen ytterligare?
• Efter att ha etablerat ömsesidig förståelse med den andra parten, upplever du att du kan identifiera dig med kunden och dennes behov och preferenser på hur arbetet ska utföras?

• Hur upplever du att din erfarenhet påverkar huruvida kunden har förtroende för dig eller inte?