

Big 4 Accounting Internship

big 4 accounting internship: *Blockchain* Melanie Swan, 2015-01-24 Bitcoin is starting to come into its own as a digital currency, but the blockchain technology behind it could prove to be much more significant. This book takes you beyond the currency (Blockchain 1.0) and smart contracts (Blockchain 2.0) to demonstrate how the blockchain is in position to become the fifth disruptive computing paradigm after mainframes, PCs, the Internet, and mobile/social networking. Author Melanie Swan, Founder of the Institute for Blockchain Studies, explains that the blockchain is essentially a public ledger with potential as a worldwide, decentralized record for the registration, inventory, and transfer of all assets—not just finances, but property and intangible assets such as votes, software, health data, and ideas. Topics include: Concepts, features, and functionality of Bitcoin and the blockchain Using the blockchain for automated tracking of all digital endeavors Enabling censorship-resistant organizational models Creating a decentralized digital repository to verify identity Possibility of cheaper, more efficient services traditionally provided by nations Blockchain for science: making better use of the data-mining network Personal health record storage, including access to one's own genomic data Open access academic publishing on the blockchain This book is part of an ongoing O'Reilly series. Mastering Bitcoin: Unlocking Digital Crypto-Currencies introduces Bitcoin and describes the technology behind Bitcoin and the blockchain. Blockchain: Blueprint for a New Economy considers theoretical, philosophical, and societal impact of cryptocurrencies and blockchain technologies.

big 4 accounting internship: *How to Make Partner and Still Have a Life* Heather Townsend, Jo Larbie, 2019-12-03 Becoming a partner in a professional services firm is for many ambitious fee-earners the ultimate goal. But in this challenging industry, with long hours, high pressure and even higher expectations, how do you stand out from the crowd? How do you build the most effective relationships? And how do you find the time to do all of this and still have a fulfilling personal life? Now in its third edition, *How to Make Partner and Still Have a Life* equips individuals at the start of their career through to partner with the skills needed to reach and succeed at the leadership level. *How to Make Partner and Still Have a Life* details the expectations and realities of being a partner and outlines how you can continue to achieve once you have obtained the much-coveted role. This edition is updated with guidance on developing the right mindset for success and the importance of mentoring and sponsorship. There is a specific focus on women and BAME professionals and the challenges faced by individuals coming from non-traditional or under-represented backgrounds. Heather Townsend and Jo Larbie provide a guide to help you tackle common obstacles and work smarter - not harder - to reach the top. Start your journey to partnership and still have the time for a life outside of work.

big 4 accounting internship: *The Way of the Wall Street Warrior* Dave Liu, 2021-11-16 A Wall Street Insider's Guide to getting ahead in any highly competitive industry Dave learned how to win in investment banking the hard way. Now he is able to share tools that make it easier for budding bankers and other professionals to succeed. —Frank Baxter, Former CEO of Jefferies and U.S. Ambassador to Uruguay A must-read for anyone starting their career in Corporate America. Dave's book shares witty and valuable insights that would take a lifetime to learn otherwise. I highly recommend that anyone interested in advancing their career read this book. —Harry Nelis, Partner of Accel and former Goldman Sachs banker In *The Way of the Wall Street Warrior*, 25-year veteran investment banker and finance professional, Dave Liu, delivers a humorous and irreverent insider's guide to thriving on Wall Street or Main Street. Liu offers hilarious and insightful advice on everything from landing an interview to self-promotion to getting paid. In this book, you'll discover: How to get that job you always wanted Why career longevity and "success" comes from doing the least amount of work for the most pay How mastering cognitive biases and understanding human

nature can help you win the rat race How to make people think you're the smartest person in the room without actually being the smartest person in the room How to make sure you do everything in your power to get paid well (or at least not get screwed too badly) How to turn any weakness or liability into an asset to further your career

big 4 accounting internship: Vault Career Guide to Accounting Jason Alba, 2005

Professional career guide from the Vault Career Library - from a look at the types of accounting, including tax and audit, to the types of accounting careers, including the Big Four accounting firms, and government work.

big 4 accounting internship: Ask a Manager Alison Green, 2018-05-01 From the creator of the popular website Ask a Manager and New York's work-advice columnist comes a witty, practical guide to 200 difficult professional conversations—featuring all-new advice! There's a reason Alison Green has been called "the Dear Abby of the work world." Ten years as a workplace-advice columnist have taught her that people avoid awkward conversations in the office because they simply don't know what to say. Thankfully, Green does—and in this incredibly helpful book, she tackles the tough discussions you may need to have during your career. You'll learn what to say when • coworkers push their work on you—then take credit for it • you accidentally trash-talk someone in an email then hit "reply all" • you're being micromanaged—or not being managed at all • you catch a colleague in a lie • your boss seems unhappy with your work • your cubemate's loud speakerphone is making you homicidal • you got drunk at the holiday party Praise for Ask a Manager "A must-read for anyone who works . . . [Alison Green's] advice boils down to the idea that you should be professional (even when others are not) and that communicating in a straightforward manner with candor and kindness will get you far, no matter where you work."—Booklist (starred review) "The author's friendly, warm, no-nonsense writing is a pleasure to read, and her advice can be widely applied to relationships in all areas of readers' lives. Ideal for anyone new to the job market or new to management, or anyone hoping to improve their work experience."—Library Journal (starred review) "I am a huge fan of Alison Green's Ask a Manager column. This book is even better. It teaches us how to deal with many of the most vexing big and little problems in our workplaces—and to do so with grace, confidence, and a sense of humor."—Robert Sutton, Stanford professor and author of The No Asshole Rule and The Asshole Survival Guide "Ask a Manager is the ultimate playbook for navigating the traditional workforce in a diplomatic but firm way."—Erin Lowry, author of Broke Millennial: Stop Scraping By and Get Your Financial Life Together

big 4 accounting internship: Mastering Private Equity Claudia Zeisberger, Michael Prah, Bowen White, 2017-08-07 The definitive guide to private equity for investors and finance professionals Mastering Private Equity was written with a professional audience in mind and provides a valuable and unique reference for investors, finance professionals, students and business owners looking to engage with private equity firms or invest in private equity funds. From deal sourcing to exit, LBOs to responsible investing, operational value creation to risk management, the book systematically distills the essence of private equity into core concepts and explains in detail the dynamics of venture capital, growth equity and buyout transactions. With a foreword by Henry Kravis, Co-Chairman and Co-CEO of KKR, and special guest comments by senior PE professionals. This book combines insights from leading academics and practitioners and was carefully structured to offer: A clear and concise reference for the industry expert A step-by-step guide for students and casual observers of the industry A theoretical companion to the INSEAD case book Private Equity in Action: Case Studies from Developed and Emerging Markets Features guest comments by senior PE professionals from the firms listed below: Abraaj • Adams Street Partners • Apax Partners • Baring PE Asia • Bridgepoint • The Carlyle Group • Coller Capital • Debevoise & Plimpton LLP • FMO • Foundry Group • Freshfields Bruckhaus Deringer • General Atlantic • ILPA • Intermediate Capital Group • KKR Capstone • LPEQ • Maxeda • Navis Capital • Northleaf Capital • Oaktree Capital • Partners Group • Permira • Terra Firma

big 4 accounting internship: Microsoft Excel 2013 Data Analysis and Business Modeling Wayne Winston, 2014-01-15 Master business modeling and analysis techniques with Microsoft Excel

2013, and transform data into bottom-line results. Written by award-winning educator Wayne Winston, this hands-on, scenario-focused guide shows you how to use the latest Excel tools to integrate data from multiple tables—and how to effectively build a relational data source inside an Excel workbook. Solve real business problems with Excel—and sharpen your edge Summarize data with PivotTables and Descriptive Statistics Explore new trends in predictive and prescriptive analytics Use Excel Trend Curves, multiple regression, and exponential smoothing Master advanced Excel functions such as OFFSET and INDIRECT Delve into key financial, statistical, and time functions Make your charts more effective with the Power View tool Tame complex optimization problems with Excel Solver Run Monte Carlo simulations on stock prices and bidding models Apply important modeling tools such as the Inquire add-in

big 4 accounting internship: Help Yourself Now Jan Yager, 2021-03-09 How to Find Help for Any Situation Although we live in the age of information and everyone is bombarded with potential sources of help, sifting through those possibilities can be a chore. This is where Help Yourself comes in! With this useful reference, author Jan Yager provides an overview of the various situations that most people have to navigate, from calling customer service or reporting a crime to finding credible and reliable information about a business, health, or legal concern. Each chapter includes a brief discussion of an issue, potential scenarios, and listings of relevant national and international organizations. Yager also instructs readers on researching state agencies, so they can contact appropriate organizations closer to home. Important topics of discussion include: Health insurance Personal finances Housing assistance Employment services Family planning K-12 education College selection and funding Small business development Legal services Crime victim resources Substance abuse Emergency preparedness And more

big 4 accounting internship: Vault Guide to the Top 50 Accounting Firms, 2014 Edition VAULT,

big 4 accounting internship: Pristine Seas Enric Sala, Leonardo DiCaprio, 2015 National Geographic Explorer-in-Residence Enric Sala takes readers on an unforgettable journey to 10 places where the ocean is virtually untouched by man, offering a fascinating glimpse into our past and an inspiring vision for the future. From the shark-rich waters surrounding Coco Island, Costa Rica, to the iceberg-studded sea off Franz Josef Land, Russia, this incredible photographic collection showcases the thriving marine ecosystems that Sala is working to protect. Offering a rare glimpse into the world's underwater Edens, more than 200 images take you to the frontier of the Pristine Seas expeditions, where Sala's teams explore the breathtaking wildlife and habitats from the depths to the surface--thriving ecosystems with healthy corals and a kaleidoscopic variety of colorful fish and stunning creatures that have been protected from human interference. With this dazzling array of photographs that capture the beauty of the water and the incredible wildlife within it, this book shows us the brilliance of the sea in its natural state.--

big 4 accounting internship: The Technical Interview Guide to Investment Banking, + Website Paul Pignataro, 2017-02-28 Win the recruiting race with the ultimate analyst's guide to the interview The Complete, Technical Interview Guide to Investment Banking is the aspiring investment banker's guide to acing the interview and beginning your journey to the top. By merging a 'study guide' to the field with a forecast of the interview, this book helps you prepare for both content and structure; you'll brush up on important topics while getting a preview of the questions your interviewers are likely to ask. Covering financial statements, valuation, mergers and acquisitions, and leveraged buyouts, the discussion provides the answers to common technical questions while refreshing your understanding of the core technical analyses behind core models and analyses. Each chapter includes a list of the questions you will almost certainly be asked—along with the answers that interviewers want to hear—from the basic Q&A to the advanced technical analyses and case studies. This guide will reinforce your knowledge and give you the confidence to handle anything they can throw at you. You will receive an expert synopsis of the major points you need to know, to ensure your understanding and ability to handle the multitude of questions in each area. Double-check your conceptual grasp of core finance topics Plan your responses to common technical

and analysis questions Understand how to analyze and solve technical analyses and cases Gain insight into what interviewers want to hear from potential hires Become the candidate they can't turn away You've positioned yourself as a competitive candidate, and the right job right now can chart your entire career's trajectory. Now you just have to win the recruiting race. The Complete, Technical Interview Guide to Investment Banking is the ultimate preparation guide to getting the job you want.

big 4 accounting internship: 1040 Quickfinder Handbook Practitioners Publishing Co. Staff, 2005-12-01 Contains extensive coverage of the tax issues faced by all types of contractors, including large and small contractors, homebuilders, and other specialty trades, provides you with the clear, concise guidance you need to expertly address your tax issues.

big 4 accounting internship: Introduction to Business Lawrence J. Gitman, Carl McDaniel, Amit Shah, Monique Reece, Linda Koffel, Bethann Talsma, James C. Hyatt, 2024-09-16 Introduction to Business covers the scope and sequence of most introductory business courses. The book provides detailed explanations in the context of core themes such as customer satisfaction, ethics, entrepreneurship, global business, and managing change. Introduction to Business includes hundreds of current business examples from a range of industries and geographic locations, which feature a variety of individuals. The outcome is a balanced approach to the theory and application of business concepts, with attention to the knowledge and skills necessary for student success in this course and beyond. This is an adaptation of Introduction to Business by OpenStax. You can access the textbook as pdf for free at openstax.org. Minor editorial changes were made to ensure a better ebook reading experience. Textbook content produced by OpenStax is licensed under a Creative Commons Attribution 4.0 International License.

big 4 accounting internship: Keep the Family Baggage Out of the Family Business Quentin J Fleming, 2000-02-29 Exploring both the psychological and practical underpinnings of family businesses, an experienced management consultant presents invaluable advice on minimizing conflicts and maximizing business success. Charts.

big 4 accounting internship: Research on Professional Responsibility and Ethics in Accounting Charles Richard Baker, 2020-10-16 This is a continuing of a long series focusing on professional responsibility and ethics in accounting.

big 4 accounting internship: Cities and Firms Herrington J. Bryce, 1980

big 4 accounting internship: Optimized C++ Kurt Guntheroth, 2016-04-27 In today's fast and competitive world, a program's performance is just as important to customers as the features it provides. This practical guide teaches developers performance-tuning principles that enable optimization in C++. You'll learn how to make code that already embodies best practices of C++ design run faster and consume fewer resources on any computer—whether it's a watch, phone, workstation, supercomputer, or globe-spanning network of servers. Author Kurt Guntheroth provides several running examples that demonstrate how to apply these principles incrementally to improve existing code so it meets customer requirements for responsiveness and throughput. The advice in this book will prove itself the first time you hear a colleague exclaim, "Wow, that was fast. Who fixed something?" Locate performance hot spots using the profiler and software timers Learn to perform repeatable experiments to measure performance of code changes Optimize use of dynamically allocated variables Improve performance of hot loops and functions Speed up string handling functions Recognize efficient algorithms and optimization patterns Learn the strengths—and weaknesses—of C++ container classes View searching and sorting through an optimizer's eye Make efficient use of C++ streaming I/O functions Use C++ thread-based concurrency features effectively

big 4 accounting internship: Contemporary Business Louis E. Boone, David L. Kurtz, Susan Berston, 2019-03-26 Contemporary Business, 18th Edition, is a student friendly, engaging product designed to attract students to the field of business. Boone 18e offers a comprehensive approach to the material that will cater to a wide variety of students with different learning needs. Up-to-date content is vital to any Intro to Business course and Boone 18e with its contemporary style, wealth of

new examples, and hot business topics can deliver that currency.

big 4 accounting internship: Aspirational Revolution Michael Taillard, 2017-09-15 This book illustrates how global economic progress has reached its upper limit under the current economic paradigm, and how the next major revolution in global progress will rely on our ability to tap into the collective knowledge of the “everyday genius” to drive innovation, free market competition, artistic influence, and other advances that will allow humanity to overcome its greatest challenges. This volume proposes a grant-based program that will allow innovators to pursue their passions and benefit society as a whole. Such a program will reflect the end of the industrial age, when technology is satisfying many basic needs and creating space for individuals to pursue meaningful, fulfilling careers with the potential to improve our quality of life. Our current economic state mirrors the beginnings of the Agricultural Revolution and Industrial Revolution, and Aspirational Revolution shows how the immediate future will redefine what it means to be human by revolutionizing the manner in which we acquire and utilize the resources necessary for our continued survival. This book is the catalyst by which this transition will occur, providing the models upon which new paradigms will be built – a brand new conception of fundamental economic theory.

big 4 accounting internship: Advice for a Successful Career in the Accounting Profession Jerry Maginnis, 2021-10-12 Practical guidance to optimize the benefits of your accounting degree—no matter what stage of your career! Originally conceived and designed to provide helpful advice to college and university accounting majors and early-career professionals, this book evolved into a valuable resource for those groups as well as others who may be further along in their accounting careers. It contains many practical examples and real-life experiences from a long and successful career in the profession that you won't find in any accounting, auditing, or tax textbook. And it is written in a fun and engaging style with a simple goal in mind: to share lessons learned and insights that will help accountants of all ages optimize their career opportunities! Jerry Maginnis, CPA, the former Office Managing Partner for the Philadelphia office of KPMG, one of the Big Four Accounting Firms, currently serves as the Accounting Executive in Residence at Rowan University in Southern New Jersey. In this role, he has counseled and mentored dozens of students and early career professionals. The book leverages Jerry's real-world experience and his advice and counsel is delivered in a fashion that will make you feel like you are having a one on one conversation with him! Readers will also enjoy: Advice delivered concisely: each chapter is succinct and provides essential takeaways and action plans for all points in a career A guidebook that is efficiently organized into three sections—for college and university students, for early-career professionals, for accountants of all ages and experience levels—allowing the reader to focus on the sections that are most applicable to them An excellent refresher or reminder of concepts or principles that are important to even the most successful and experienced accountants Loaded with real world tips and techniques, Advice for a Successful Career in the Accounting Profession is an ideal resource for accountants and auditors, tax and advisory professionals, and University professors and high school instructors teaching Accounting, undeclared business majors, underrepresented populations, and students aspiring to become CPAs.

big 4 accounting internship: 101 FAQs About Becoming an Accountant Caitlind L. Alexander, Have you ever thought about what it would really be like to be an accountant? What kind of training do you need? What will it be like on the job? What kind of jobs can you get? Is accounting the right career for you? This book is intended to answer those questions and many more. Many people go into the field of accounting without fully understanding the demands of the career. Many also spend four or more years studying accounting, only to find that it is not the career for them, or that the field will not fully accept them due to elements in their previous life. There is nothing worse than watching someone complete a full accounting course of study, only to find out that the DUI that they got as an 18-year old prevents them from getting the job they just spent 6 years training for! Accounting is a highly competitive field. The decisions you make before you begin your career can be just as important, if not more so, than the decisions you make at the beginning of your career. The school you study at, the courses you take, your grades, and even your extra-curricular activities

can determine whether you start your career at a top agency or at a smaller firm. The larger and more prestigious the firm you begin your career at, the greater your opportunities, and your salary, can be for the remainder of your accounting career. Before you consider an accounting career, read the FAQs in this book, and their answers. This book can help you decide if an accounting career is right for you, and if so, how to best prepare yourself for success.

big 4 accounting internship: Vault Career Guide to Accounting Jason Alba, Manisha Bathija, 2002 Professional career guide from the Vault Career Library - from a look at the types of accounting, including tax and audit, to the types of accounting careers, including the Big Four accounting firms, and government work.

big 4 accounting internship: Government Auditing Standards - 2018 Revision United States Government Accountability Office, 2019-03-24 Audits provide essential accountability and transparency over government programs. Given the current challenges facing governments and their programs, the oversight provided through auditing is more critical than ever. Government auditing provides the objective analysis and information needed to make the decisions necessary to help create a better future. The professional standards presented in this 2018 revision of Government Auditing Standards (known as the Yellow Book) provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence to provide accountability and to help improve government operations and services. These standards, commonly referred to as generally accepted government auditing standards (GAGAS), provide the foundation for government auditors to lead by example in the areas of independence, transparency, accountability, and quality through the audit process. This revision contains major changes from, and supersedes, the 2011 revision.

big 4 accounting internship: *A Scientific Framework for Compassion and Social Justice* Jacob A. Sadavoy, Michelle L. Zube, 2021-07-21 A Scientific Framework for Compassion and Social Justice provides readers with an in-depth understanding of the behavior analytic principles that maintain social justice issues and highlights behavior analytic principles that promote self-awareness and compassion. Expanding on the goals of the field of applied behavioral analysis (ABA), this collection of essays from subject-matter experts in various fields combines personal experiences, scientific explanations, and effective strategies to promote a better existence; a better world. Chapters investigate the self-imposed barriers that contribute to human suffering and offer scientific explanations as to how the environment can systematically be shaped and generate a sociocultural system that promotes harmony, equality, fulfillment, and love. The goal of this text is to help the reader focus overwhelming feelings of confusion and upheaval into action and to make a stand for social justice while mobilizing others to take value-based actions. The lifelong benefit of these essays extends beyond ABA practitioners to readers in gender studies, diversity studies, education, public health, and other mental health fields.

big 4 accounting internship: *Accounting Ethics Education* Margarida Pinheiro, Alberto Costa, 2020-11-04 Accounting Ethics Education: Teaching Virtues and Values gathers a diversity of contributions from invited, well-known experts. It promotes a comprehensive reflection around how ethics can and should be taught to accounting students, discussing and highlighting the most updated research on accounting ethics education, and it is an essential reference in the field. The subject of accounting ethics education is critical to foster ethical awareness that may prevent the way in which one acts or behaves, especially towards others. The point is that accounting education cannot exist without ethical education and accountants must be technically proficient and ethically sensible since ethical behavior is vital to the status and credibility of the accountancy profession. And this sensibility must be developed while the future professional is still cultivating his or her moral and intellectual structure within the school learning environment: character and practical reasoning are crucial because they include not only knowledge of rules and principles, and their correct application but also values and virtues. Examining multiple perspectives, Accounting Ethics Education: Teaching Virtues and Values advances the scholarly debate by providing cuttingedge and insightful research vital for all those interested and immersed in these matters. It begins with a

historical perspective of accounting ethics education and continues by exploring challenges, opportunities and developments in the area. It will be of great value to academics, students, researchers and professionals in the fields of accounting, accounting education and ethics.

big 4 accounting internship: Integrating High Impact Educational Practices for Malaysia: A Handbook of Reflective Practice and Professional Development (UUM Press)

Rosna Awang-Hashim, Mohammad Noman, 2023-02-20 High Impact Educational Practices (HIEPs) have been extensively tested as compelling pedagogies for university students from an array of backgrounds, especially for the underprepared, and those with limited opportunity for high-impact learning experiences. This handbook is written with our firm belief that while higher education practitioners around the world are focused on improving student outcomes, not many have access to a better understanding of the conceptual foundations, empirical research and best practices in student engagement and high impact educational pedagogies. In this book, we unpack the essential conceptual constructs around the notions of student engagement to encourage readers to purposefully add HIEPs to their pedagogical repertoire and engage in Scholarship of Teaching and Learning (SoTL) practices.

big 4 accounting internship: *Ferguson Career Resource Guide to Internships and Summer Jobs, 2-Volume Set* Carol Turkington, 2014-05-14 Provides details on over 550 internships and summer jobs.

big 4 accounting internship: *International Accounting and Multinational Enterprises* Lee H. Radebaugh, Sidney J. Gray, Ervin L. Black, 2006-01-04 This text presents international accounting within the context of managing multinational enterprises, focusing on business strategies and how accounting applies to these strategies. This unique approach gives students the opportunity to learn about international accounting from a perspective similar to what they will experience in the business world. The book explains the key factors that influence accounting standards and practices in different countries, and how those factors impact the convergence of standards worldwide. Particular emphasis is given to culture and its unique contribution to accounting standards and practices worldwide. The book focuses on the needs of users of financial and accounting information across borders with the aim of enhancing their understanding of how to use information and make more informed decisions in an increasingly complex and dynamic international business environment.

big 4 accounting internship: *College Success* Amy Baldwin, 2020-03

big 4 accounting internship: *The influence of clients on the social identities within the audit profession* Johanna Sylvander, 2020-03-02 The overall purpose of the thesis is to explore the meaning of professionalism and independence for the individuals within the audit arena. Professionalism is defined as the occupational values that guide auditors' professional behaviour, and how independence is understood is assumed to be influenced by the social groups the auditors identify with. The audit arena consists of several social actors, i.e. the audit profession, audit firms, and auditors, as well as external constituencies of the profession, i.e. accountants and accountees. The audit profession both serves the public interest by quality-ensuring the information provided by the accountants to the accountees as well as conducts business in a state-sanctioned monopoly-like market. Appearing independent and professional is therefore critical for the profession as independence and professionalism is the basis of society's trust in the profession and may particularly influence the profession's ability to recruit and retain staff. The audit profession, audit firms, offices and audit teams are social groups which influence the values, attitudes, and behaviours of the auditors through the process of socialization into the profession and the audit firm. However, accountants (i.e. clients) and accountees (i.e. stakeholders such as investors) are also social actors, who may influence the values, attitudes, and behaviour of auditors, if auditors identify with these social actors. Exploring the social identities at 'play' within the audit arena enables us to more fully understand the values that guide professional work. The thesis empirically investigates the social identity audit arena through potential, current, and former audit employees' perceptions of the audit arena, where the data is both qualitative (interviews) and quantitative (surveys) in nature. The

empirical material provides both pre-socialized and post-socialized perspectives on the audit arena, where the bulk of the material stems from the pre-socialized perspective. The thesis suggests that there are two types of auditors, namely small client auditors and large client auditors, where the small client auditor group dominates the audit arena. The role of the small client auditor is described differently from the large (public) client auditor's role. The small client auditor is perceived as a teacher who helps the clients run their businesses better, and avoid problems with tax authorities et cetera, making it necessary for the auditor to have a good and close relationship with the client in order to fulfil her/his role. The large client auditor is described more as having the 'traditional' guardians of the market role. Hence, it seems as the small client auditor is guided by other values and has a different understanding of independence compared to the large client auditor. However, the large client auditor is also perceived as having a counselling teacher role, indicating that some professional values are shared by small client and large client auditors. These different roles auditors are perceived to have, where independence and working for the public interest seem to mean different things, can influence how new audit employees perceive the profession. If employees expect to work as 'large client auditors', but instead experience work being guided by small client auditor values (or vice versa), it may influence the willingness to stay in the profession. These two roles are also a potential factor influencing the expectation gap, i.e. the gap between what society thinks the auditor does and what s/he does in practice. These two roles may therefore influence society's image of the auditor, and where the profession may have issues in appearing independent in the relationship with small clients. Avhandlingens övergripande syfte är att utforska innebörden av professionalism och oberoende för individerna inom revisionsarenan. Professionalism definieras som de yrkesrelaterade värderingarna som styr hur man som professionell revisor bör agera och hur oberoende förstås antas påverkas av vilka sociala grupper revisorn identifierar sig med.

Revisionsarenan består av flera sociala aktörer, nämligen revisionsprofessionen, revisionsbyråer, och revisorer, och även externa intressenter till professionen, nämligen redovisningsskyldiga och redovisningsberättigade. Revisionsprofessionen har ett viktigt samhällsuppdrag att kvalitetssäkra informationen som de redovisningsskyldiga tillhåller de redovisningsberättigade. Dock bedriver professionen samtidigt affärer på den monopolmarknad professionen har genom den lagstadgade revisionen. För professionen är det därmed av yttersta vikt att framstå som oberoende och professionell, då oberoende och professionalism är grunden för samhällets tillit till professionen. Innebörden av professionalism och oberoende inom revisionsarenan kan speciellt påverka professionens möjligheter att rekrytera och behålla personal. Revisionsprofessionen, revisionsbyråerna, arbetskontoren och revisionsteamerna är sociala grupper som påverkar revisorers värderingar, attityder och beteende genom socialiseringen in i professionen och revisionsbyrån. De redovisningsskyldiga (klienter) och de redovisningsberättigade (intressenter så som investerare) är andra sociala aktörer som kan påverka revisorers värderingar, attityder och beteende, om revisorerna identifierar sig med dessa sociala grupper. Genom att utforska vilka sociala identiteter som verkar inom revisionsarenan kan vi få större kunskap kring vilka värderingar som styr det professionella arbetet. Avhandlingen undersöker potentiella, nuvarande och före detta revisionsmedarbetares uppfattningar om revisionsarenan, där empirin både är av kvalitativ (intervjuer) och kvantitativ (enkäter) natur. Det empiriska materialet ger både ett 'försocialiserat' och 'eftersocialiserat' perspektiv på revisionsarenan, där tyngden ligger på det försocialiserade perspektivet. Avhandlingen tyder på att det finns två typer av revisorer, nämligen 'småbolagsrevisorer' och 'storbolagsrevisorer', där 'småbolagsrevisorer' är den största gruppen. 'Småbolagsrevisorn' roll beskrivs annorlunda jämfört med hur 'storbolagsrevisorn' roll beskrivs. 'Småbolagsrevisorn' uppfattas som en lärare som hjälper klienterna att driva sina företag bättre, och undvika problem med Skatteverket med mera, vilket innebär att revisorn måste ha en god och nära relation med klienten för att kunna uppfylla sin roll. 'Storbolagsrevisorn' beskrivs mer som revisorsrollen traditionell beskrivs, d.v.s. som en 'marknadsväktare' och en oberoende granskare. Det verkar alltså som att 'småbolagsrevisorn' utgår ifrån andra professionella värderingar och har en annan förståelse av oberoende jämfört med 'storbolagsrevisorn'. Dock uppfattas

'storbolagsrevisorn' även ha en rådgivande lärarroll, vilket indikerar att 'småbolagsrevisorer' och 'storbolagsrevisorer' delar vissa professionella värderingar. Dessa olika roller som revisorer upplevs ha, där oberoende och arbete för det allmännas intresse verkar betyda olika saker, kan påverka hur nya anställda upplever revision som yrke. Om anställda förväntar sig att arbeta som en 'storbolagsrevisor' men istället får uppleva yrket som en 'småbolagsrevisor' (eller tvärtom) så kan det påverka viljan att vara kvar i yrket. Dessa två roller är även en potentiell aspekt som påverkar förväntansgapet, dvs skillnaden mellan vad samhället tror att revisorn gör och vad hen faktiskt gör. Dessa två roller kan alltså påverka samhällets bild av revisorn, där revisionsprofessionen kan ha svårt att hävda sig vara oberoende gentemot dessa mindre klienter.

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