
Auditors' Career Development and Personal Identity Crisis

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Abstract:

Purpose: The paper investigates the socially constructed experience of identity crisis of the former big 4 auditors from Brazil.

Design/Methodology/Approach: Interpretatively guided by discourse analysis, the data base consists of results from interviewing five former senior managers and an active audit partner.

Findings: Former auditors bear grudges for a less humanistic environment of the audit firm. Also, frustration is felt about levels of ethical misconduct in their new organization.

Practical Implications: Auditors face barriers as they try to maintain their sense of integrity and their ethical values, thereby creating an identity crisis.

Originality/Value: Analysis of the identity crisis posit the light at the end of the tunnel as audit firms now look at the career plans with care in as much as rethinking the benefits for them.

Keywords: Auditor, Career Development, Big 4, Personal Identity Crisis, Discourse Analysis, Brazil.

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1. Introduction

If you are unsure of your role in life and you feel like you do not recognise yourself, then you may be experiencing an identity crisis. Erikson (1968) coined the term identity crisis because it develops in various stages in life: infant, adolescence and adulthood. This is a clinical psychological perspective. However, this seems to be expanding socially, and including creating social identities havoc within organisations. From a business organisational perspective, we refer to social identity theory put forth by Ashforth and Mael (1989) who said that social identification is a perception of oneness with a group of persons. In the same vein, Giddens (1991) observed that identity adjusts as the individual integrates. Therefore, from the sociological standpoint, this perspective further applies to organizational socialisation, role conflict and intergroup relations. Look at how people are often prevented from being 'who they are' in their organisations and how this is a matter of growing incompatibility between organizational imperatives and claims for individual and collective identity (Courpasson, 2013).

Thus, borrowing a leaf from Tajfel and Turner (1979), and Tajfel (2010) who discussed the perspectives in understanding intergroup interactions and the status relationships between groups since the late 1970s, makes one to soliloquise in regard to a stress that erupts from affiliations with the groups which they named social identity. So, the social identity crisis is a fundamental issue of our modern time that foments understanding and reflexivity on social conflicts, attitudes and social reality.

Prior researches on social identity crisis for those in the fields of accounting and auditing have in general documented evidence relating cornerstone of the more viable and humanistic career development. In this line of thought, the study found to be closely related was put forth by Covaleski *et al.* (1998), an ethnographic field study in big six public accounting firms where management by objectives and mentoring are used as techniques of control, examines how organizations transform professionals into disciplined and self-disciplining organizational members. In Carter and Spence (2014) and Monroe and Woodliff (1993) auditor-client relationships were addressed but not specifically focusing identity crisis. Effectively, studies approaching education and careers in auditing are also scanty (Monroe and Woodliff, 1993). Lately, Gendron and Spira (2010) on narratives under threat, Courtois and Gendron (2017) on adoption of deviant behaviour, and Imoniana (2019) on assurance behaviour not to mention just a few. Therefore, as a result of the aforementioned we argue on the importance of investigating how the after auditing career affects auditors' professional identity.

The relevance of this study is twofold: Firstly, for the coverage of the subject that tells the socially constructed experience about identity crisis among auditors of big 4 firms, therefore conveys to other practitioners to be prepared for the *D day*, 'knowing that there is no better remedy for the sick than a good broth'. 'Should

yield insights vis-à-vis the culture and raison d'être of their firms and of the accounting field more generally (Carter and Spence). Secondly, addresses the psychological and sociological discourses of the identity crisis that affects the individual and eventually spreads to the families of the auditors and soils the society at large.

2. Background

In review of the largely unfamiliar issues of auditor identity crisis within a more familiar literature on auditing and career management, let us get positioned on how far we have gone. By doing so, we cover below the psychological and organisational bases of identity and crisis, question of auditor's acumen a curse or blessing and career trajectories in a Big 4 Audit Firm. Also, we stress on the aftermath of independent auditor.

2.1 Psychological and Organisational Bases of Identity and Crisis

Identity through a psychology lens is the sense that the individual has as defined by a group of physical and psychological characteristics that is not fully shared with persons. It involves a sense of continuity, the feeling that today we are the same person we were yesterday or in the past. Identity is a key concept that shapes, sustains, and steers individuals within any social system (Patvardhan, Gioia and Hamilton, 2015).

In the same vein, Boulard and Lanza (2007) observed that *"the construction of identity is a flexible, continuous process, and at each stage of life, the social environment exerts its influence on the people, while it is influenced or modified by the action of the subject."* The humanist tradition suggests that there is an internal biographical continuity which refers to the story of an essential individual, but does not consider the depth of conflict or contradictions potentially experienced by that individual (Haynes, 2006). According to Erikson (1968) *"identity formation employs a process of reflection and simultaneous observation, a process that occurs in all mental functional levels, by which the individual judges himself in light of what we perceive to be the way others think."* Thus, observing Ashforth and Mael (1989), we are comprised of multiple selves or identities. This is because upon familiarisation with the environment in which we find ourselves, we are obliged to move in favour of or against a body politic.

At earlier historical moments, identity was not so much an issue (Howard, 2000). However, in current times, the concept of identity carries the weight of the need for a sense of who one is. Our identities are fragile to the extent that they are routinely subject to the potential of being socially denied or disconfirmed (Watts, 1977). In effect, is there any ideal identity at all? This essential identity was thus fixed, once and for all, as an unalterable fact relating to the various forms of political and ideological representation (Laclau and Mouffe, 2001).

Imoniana (2006) argued that the period of identity crisis marked with self-confusion that manifests with various personages, groups and ideologies represents a communal provisional identity before the crisis is resolved and anonymity restored in individuals. In fact, identity crisis erupts amidst a war between the inner consciousness and the global conscience portraying the will of a set of elements. Durkheim (1973) argues that in each one of us there are two consciences; the first is common with a group and consequently we are not the same, but the society as a whole live and act within it; and the second represents what we have and distinguishes us as an individual.

2.2 Is Auditor's Acumen a Curse or a Blessing?

The career trajectories toed by auditor being a blessing or a curse should normally follow a standard that shows that they pursue certain competencies when they leave the audit firms to be inserted into other organisations. They also carry along with them positive but disturbing skills such as: higher level of logical and analytical reasoning in assurance and attestation termed as barely asymmetrical in relation to their peers; dynamism in the controllership department is differentiable as auditors are known to be workaholics with the intension of meeting up engagement efficiency; proactiveness for problems solution with a view to rounding up testing; as superiors, the monitoring tactics is complied with as a responsibility; they look up to assessment in view of quality in every engagement; and ethics for them is not negotiable.

As put forth by Bonner and Lewis (1990), three types of knowledge are potential determinants of auditing expertise. They are general domain knowledge of accounting, specialised industries, and expertise in auditing tasks such as understanding management incentives. These are the knowledge ex-auditor bears and hunt him. As the auditor, you are heard in the organisations but as a collaborator your voice looks disturbing to the colleagues or tagged as unwearied perfectionist.

2.3 Career Trajectories in a Big 4 Audit Firm

The world scenario unveils some worries on the Big 4 career trajectories. In France, the social backgrounds of professionals in Big 4 are reasonably homogenous. Most professionals in these firms come from relatively privileged middle-class backgrounds and most are graduates from grandes écoles (Lupu, 2012; Spence *et al.*, 2015). In Brazil it is no different, this being author's experience from two of the Big 4 firms. Observed that those who eventually stay, hoping to reach the post of partner seems to be from middle classes and very few from less favoured homes. *"Experience in the 80s and 90s in Brazil shows that auditors from most favoured homes tend to obtain the trainings from the Big 4 and either go back to the parent's companies to man them or go straight to the market for a better paid jobs"* whereas others insist for a brighter day,

promotions. Promotions nurture the hopes the auditors bear for career advancement in the Big 4 firm. Consequently, this is supported with periodic performance evaluation by superiors and mentors which is constantly monitored. Nowadays, unguided intervention of career development by the audit firm could be endangered when assessment programs are less structured. In this tone, owing to the financial crisis worldwide, firms could be taken unaware if its earnings shrink and the career plans did not follow suite. According to Hofstede and Bond (1988), Western markets are flooded with high-quality, high technology products “made in Asia”, the production of cameras, TV sets, and domestic appliances have ceased in many Western countries, the automobile business has suffered severely.

In short, it is non-gain saying that the dialogic discussion (Laclau and Mouffe, 2001), political discussion and even isomorphic discussions (DiMaggio and Powell 1991a; 1991b) that sums the post-structure institutional discussions would be set aside to think about the survival of the firm. This warrants the rethinking of the positions taken by the managing partners that result career maladjustments.

2.4 Aftermath of Independent Auditor

As the auditors work hard, harder and even socially sacrifice their families, think of economic rewards to come in the near future, hoping to be part of ownership of the audit firm they follow the rules from the tradition and autonomy of career in audit firms. This bears on the studies of Greenwood and Empson (2003), Empson (2007) and Carter and Spence (2014) who stress on the efforts put in the engagements by the team members with an aim been compensated as time goes on in the firm. In another look, Gendron and Spira (2010) argue on the sense-making of organisation and professional identity work derived from narratives under threat.

Thus, as the auditor is ousted from the Big 4 firm he probably thinks he has been robbed of his birth right, feels grieved, and accumulates a sentiment of bereavement. Ruptures arising from changes can be perceived as a symbolic death, because of the irreversible condition of the past situation, that generates bereavement among the people involved (Cesar, 2006). Thus, there is a perception of strong attachment to desolation associated with grudges from the treatment received. One may infer that it is an abrupt dissociation of the umbilical cord which psychologically was not adequately treated. Finally, based on the aforementioned vis-à-vis the literature, we satisfy our aim by raising the following premises: P_1 – auditor career assessment program is traditional, and the decision for managing the two extremities of evaluation pose no havoc, however, the middle term creates a stumbling block to firms’ career management of higher echelon auditor; P_2 – the aftermath of the independent auditor career scheme is the least thought of in the audit firm; and P_3 - there is an apparent ego built around career development, characterising non acceptance of the professional scenario of ethical misconduct with inability to recognise the ruptures of practicing outside Big 4”.

3. Methodology

We employed a critical discourse analysis that is borrowed from the qualitative approach. A qualitative approach allows one to examine each actor's beliefs and perceptions of situation and context (Pratt, 2009). It endeavoured to understand each individual's beliefs on the subject and how their beliefs supported their choices (Courtois and Gendron, 2017). This orientation aligned appropriately well with being interpretative too, in as much as we are interested in comprehending the socially constructed experience by the organisation's actors.

In order to buttress the efforts of this critical interpretation derived from discourse theory (DT), we mainly followed the sociological, psychological and some political interpretations to critique the data constructed from the respondents. This means that the basis of the work of Laclau and Mouffe (2001) would be drawn upon. For instance; what meaning would a trainee read from the welcome address given by a partner in a bid to mitigating what contributes to personal identity crisis? This *de facto* is a sociological perspective that would probably serve as a cornerstone for the career development. In fact, as affirmed by Laclau and Mouffe (2001) the essentialisation of class identity is grounded in the use of a *priori* interpretative paradigms.

In regard of this from outset, the trainee tries to grasp whose role model would be emulated to man his career. This trust and loyalty results in followers who trust in and identify with the leader and are willing to commit to the organisation even under very difficult circumstances (Givens, 2008). According to Torfing (2005) this supports the dialectics of post structuralist thinkers which gives room for interpretation of the theoretical and undogmatic framework.

So, right from the background, we interwove identity crisis with the role in life of auditor, psychological and business organisational perspectives and discourse analysis seeking to bridge the gap in literature. Also, we consider in methodology the declaration of the interpretivist standpoint, explaining discourse theory and the codification of significances. After, a general discussion is held and the conclusions framed. DT has three components; every object is an object of discourse, discourse is material, and the discursive totality never exists (Laclau and Mouffe, 2001). This is corroborated by Glynos and Howarth (2007) that draws on logic of critique which discourses rhetorical explanation, logical (social, political and fantasmatic) and articulation.

Lastly, coupled with the said treatment, we also used the second-order analysis in interpretation involving axial coding as suggested by Strauss and Corbin (2008) to synthesise the first-order codes into secondary-order themes. This helps to give answers to categorical representation of what constitutes Personal Identity Crisis (PIC) in the auditors' career trajectory.

4. Data Construction

The data base consists of socially constructed experience based on the stories of the five former Big 4 auditors. In order to sum a triangulation of the ideas expressed by the former Big 4 auditor we also constructed our data based on the stories of an active Big 4 partner. Something special also ought to be highlighted, the active partner is a woman, and is the first of the gender to be promoted to ownership of one of the Big 4 firms in Brazil. The technique of snowballing was adopted to help locate the six auditors to enrich our volume of interviews and make the discussion more robust. It consisted of approximately 90 minute's interview with each one of the respondents who were asked to comment on their trajectory of career in auditing, in an unstructured format that was recorded. Afterwards, the transcription was done and represented through categorisation.

We represent our 6 interviewee with fictitious names derived from Brazilian most popular names as no permission was given to expose their original names. They are 1-Gabriel; 2-Igor; 3-Lucas; 4-Bonifácio, 5-Veronica and last but not the least 6-Louis. Below we present in the words of the respondents, a summary of the stories so as to know the profiles of the individuals interviewed.

Interviewee 1(Gabriel): I spent approximately 20 years in my former Big 4 firm and grew from Trainee to Senior Manager and at the end earning a monthly salary of equivalent of USD\$ 10,000 which was considered a partner's compensation as at 2010. I got stacked into this position by accident, I would imagine. In an unfavourable day, I discussed my ethical standpoint for opposing the acceptance of an engagement that inflamed into serious disagreements between me and two other top partners. After such disagreement, my contact with them was never the same. I stayed with the above mentioned salary for approximately 6 years without increase. At last I perceived that my way to ownership was not bright as the supporting vote was not earned among the existing partners. That forced me to quit the firm. When I left the firm, I got placement as an Internal Auditor in a Medium Bank and could not stay in the organization more than 2 years because of incompatibilities of professional understanding. So, I left and went to work again as an independent auditor with a colleague and latter re-established on my own.

Interviewee 2 (Igor): I got into one of the Big 4 firms in 1984 and after barely two years I was tempted with outside salary, I left and in 1986 I found my way back with the problem of adaptation. My technical training went on very smoothly and the promotions also until I was promoted to the post of manager. Apart from ups and downs, I was able to stay for approximately 17 years in the Big 4 firm that earned me the background I have today. In 2002, a radical change occurred when my firm among the big five merged. Thus, reorganisation arising from the merger began to affect me; a number of partners were brought in with some minimal technical employees. I did not feel threatened at the first instance so in a bid to better my professional stand I sat for the CPA exam and passed it at a stretch and

that made me more comfortable. That was very much appreciated as other multinational firms were allocated to my portfolio of clients. As a senior manager I stayed almost 8 years and as promotion was not forthcoming I wanted to leave but was offered training abroad that made me confident again and thought there was probably a light at the end of the tunnel. However, when I returned from the training I was fired without prior notice. At the end, I set up an accounting firm to provide services relating to auditing, SOX audit, due diligence and outsourcing of bookkeeping service

Interviewee 3 (Lucas): I spent approximately 18 years in the two of the Big 4 firms that I worked until 2001. When I was admitted into the first one I had had an internal auditing experience and that accelerated my entry level to the post of senior accountant. Going to the second one I gained promotions and grew to senior manager. At the initial stage, the monthly salaries were trivial as I already had a daughter and as the main aim was the experience earned from the auditing services. However, as the time went on compensation became a concern as this was compared to the outside offer. For almost five years as a senior manager, I reported to a lead partner through whom my evaluation was said to deserve eulogy, however as the recommendation to ownership was not forthcoming I began to get worried. He would always lend me his ears until another colleague was promoted in the same group to the post of manager like me then politically things began to worsen as per personal treatment. As soon as I perceived the attitude intensified towards pulling the rug from underneath my feet at a crucial moment of career development, I felt it was time to depart. Then, I resigned by accepting another offer as a financial controller. I was just able to maintain myself approximately 12 months in this new job and was latter retrenched. After this, I set up an accounting firm and went back to service providing as a consultant.

Interviewee 4 (Bonifácio): In 1977 I was 23 already a costing assistant in a motor assembly plant. When I observed that it would be difficult to ascend in career as there were many elderly people in the department I fetched for other placement. When the opportunity being trainee came I grasped it, sticking to the suggestions of my school mates and went into the topmost Big 5 firm. I took 2yrs to be promoted to semi-senior, 2yrs to senior and another 3yrs to be promoted to manager. After barely 2 years as a manager, I was sent to the US office for additional training and when I returned I began to man top multinational firms such as Dow, Coats, GMC, etc., which were our flagship clients. Observe that at this period, the banks were not yet considered the flagship. As a manager I mentored a good number of our colleagues. At 1995 I had served 9 years as a senior manager and as I observed that the economic situation of the country as of 1994 was not yielding brighter perspective and that the opportunity of creating partners was not there I observed the threat has begun to hamper the way to ownership. Particularly when the firm joined with one of the big six and absorbed the partners that came from the other firm, things became worse. I began to think that my career in Big 4 firm was running to a standstill and I had to look for an alternative. At one good day,

without thinking otherwise, I went to the chairman to tell him that I was leaving the firm. He then offered me training in the US but I rejected it as I expected that before I could be brought to take my decision, so I left. After a month or two a former partner of the same firm who knew that I was out of the firm called on me and asked that I join him in his firm. At the same time I also received a call from my former big flagship client who demanded for consulting service and this opportunity made me to set up a consulting firm which I maintain till today.

Interviewee 5 (Veronica): I started as trainee in a pilot project for inclusion of less favoured gender in 1977. I was the first woman among other 3 in the first batch in this audit firm ever. I spent 5 years before promotion to Semi-senior, 2 years Senior, 4 years before Manager and lastly 9 years before Partner. Right from the onset, women were discriminated. When I got into audit I had no idea of how invoice was initialised. I got into audit against the wish of my daddy who was a German descendant who never wanted her daughter to go out of their home. Saw me one day escaping his rigid grip; in fact, it was my way of independence. When I was hired I only told my daddy a day before resuming so that there would be no way of going back. My dad would take me to the door step of the firm and alert my colleagues to take care of me. As time went on I concluded that my type of person, (attribute of police) inquisitive mind which seemed to be inherent in professional scepticism was perfect for the job. So, when I first paid a visit to the client I was able to find my feet very steadily as I was a perfectionist. This profile sustained me from trainee till partnership which I am today.

Interviewee 6 (Louis): I worked 17 years from 1990 immediately after the firm merged with another big 6 firm. When I came in I had no idea what auditing was, that was my first year in the university. All I knew was a profession through which one could quickly ascend. With the training I had in the Big 4 firm I learnt that for one to be an auditor you should be prepared to comply with rules and regulations so that you can demand same from your client, so ethic is the cornerstone of the job of auditor. I stayed up till the position of a senior manager. To my understanding that was when the firm could withstand my contribution. I did not take a decision to leave the firm. All that happened was what could happen in any firm. In fact, I began to represent excessive cost to the firm and the contribution was not commensurate. All was well until another merger came, defacto, that was the last straw that broke the horses in that, what was expected in terms of summing the volume of clients resulted the clients deserting as some did not agree with the image constituted. Some of the firm's partners also left for another Big 4 as they did not also agree with the merger. Always the firm had had the counselling procedures from the trainee until one gets to the position of a manager. The problem does start when you are a manager and you do not have a clear mentor nominated. I would say that the counselling process failed at this stage. I stayed almost 4 years as a senior manager and did not have neither counselling nor feedback from any partner on my work. Being fed up with the situation I went to the chairman with whom I had good relationship to know if he had any information on

my case. He told me he had just resumed and that he would need some time to give me feedback within one year. After the said period he came back to me and told me that he had talked with the other partners and found that there was no hope for me being promoted and that he would work for my relocation outside the firm. That promise was fulfilled and after three months I was relocated to a client of ours which is a medium bank I had worked for.

5. Empirical Analysis Arising from Personal Identity Crisis

Below, we interpret our results with five categories drawn from the data constructed from the personal stories of the participants. These said categories are personal identity crisis, auditor control environment and restructuring moral beliefs. Others are auditor team development and auditor management of critical moment of identity crisis, professional development that leads to accentuating identity crisis and awareness that diminish the identity crisis. In a nutshell, if one asks of how you comprehend what leads the auditor into identity crisis you could briefly stress on the following categories.

5.1 Personal Identity Crisis (PIC)

The Personal Identity Crisis that could be coined as PIC invented and drawn from this study is the one that practitioners view as a corroding factor to the auditors' identity. One of the outcomes of PIC is high staff turnover rates particularly as a result of lower salaries compared to the market level.

Another reason is when an organisation wants to fill a position they would prefer wooing the auditors because of their expertise and their proved knowledge of client business and particularly that the client would not give additional training to the auditor in order to fix him in the organisational context. To compensate for this, the organisations offer two or three times the current salary to the auditor. This tendency suggests that cost-benefit wise the organisation gains from this practice. However, the scenario changes when the auditor becomes part and parcel of the organisation.

Therefore, guided by prior literature on psychology, Higgins (1998) argued that, individuals positioning could focus on self-prevention or promotion. This in turn, makes us to predict that auditors from the Big 4 firms will be more prone to social identity crisis due to acquired knowledge, inculcated practices and culture that hunts. These could be such as intrinsic following behavioural and attitudinal resulting symptoms in heightened social conflicts and extrinsic following financial benefits that pose the question of cost-benefit analysis. In effect, in citizenry, as the proverb has it, what is good for the goose is also good for the gander, interests the whole stakeholders. Hence the moment demands for analysis of PIC the auditor in the field of social and applied sciences.

5.2 Auditor Control Environment and Restructuring Moral Believes

Auditors' mission statement politically consists of what the firm wants people to read from its objective. As this is conveyed to the trainees in the lower levels they are mixed with personal interpretations and personal styles of the lead partners. Thus, a flaw in this process could generate operational problems and demotivate collaborators. See Figure 1 for original comments received from the respondents.

Figure 1. Auditor Control environment and restructuring moral believes

Respondent	2nd Order Categories	Affirmations from direct transcription
Gabriel	Politically Incompatible	<i>"I left the audit firm because of political incompatibility with some partners"</i>
Lucas	Malice and maturity stance	<i>"I probably needed more malice and maturity stance in a bit to pave a way through to ownership, that was lacking and only perceived that upon reflection on what made me leave the Big 4"</i>
Gabriel	Political Interests	<i>"There seems to be factions among audit partners in the firm. To the extent that when the Chairman was voted in he made away with some of the partners who did not side him"</i>
Louis	Rigid rules of thumb	<i>"If you are a person who tries to find quick ways to resolve regulated procedures you probably cannot be an auditor because that could infringe ethical rules"</i> .

Upon analysing the words of Lucas, commonly, people know the true value of some learning only having gone through some difficulties in life, in this case, basically in organisations this consists of understanding the control environment in order "to separate the wheat from the shaft"; this did not happen while in their midst. The affirmation of Louis shows that auditors try to build their profiles so as to do things the way expected of them, in other words in accordance with auditors' code of conduct.

5.3 Team Development, Evaluation and Promotions

According to Bonifácio, *"The career paths are straight forward from trainee till you get to the post of manager. The mentorship is clear and from time to time the counselling happened"*. Nevertheless, for the sake of getting into partnership I had no more vocational orientation". Or, would one assume that the auditor at the senior manager's level is already the owner of his faith? Or that the partner does not feel comfortable to poke nose in the career of near partner colleague? Probably the firm goes with the premise stressed by Melo-Silva, Lassane and Soares (2004) that people make decisions for themselves without necessarily seeking the help of some expert in vocational guidance.

In the words of Veronica, *"I did not make my fame by promoting my relationship*

among my colleagues in the firm; I made my fame within the environment of my clients. Suffice it to say that Partners have no way out when it comes to promotion if clients decide for you; the firm is bound to follow their choice". Also, "at the mid of 1997, an opportunity arose, demanding for a partnership to man a sector (Energy) which is least known to anyone in our office except myself. That paved way for my being partner. Today we have individualised career plans for our collaborators that need to develop his or her knowledge statement according to the industry".

Finally, Veronica observed, *"currently, performance evaluation is made and the result of this assessment is communicated to the senior managers immediately. For those who according to their evaluation it is observed that they would not be promoted to partnership, this is communicated in a timely manner to the person and the strategy for outside placement is put into place. Today, we pay head-hunters in order to give placement to the senior managers who would not reach the post. This policy started 10 years ago and is very much in force. In effect, we want a partner who will increase the earning of the firm. So managing the promotion to partnership is a complex issue therefore, we break the promotion to partnership into three for those who after coaching it has been identified the possibility to ownership. Firstly, Y partner coaching in a sector which is important to the firm (Industrial Building, Oil & Gas, Energy, Banking & Finance, etc.) capable of bringing earning to the firm; Second level bears on the political capability of getting to the ownership and partner will still be placed under probation; Lastly, he/or she is welcome to the Equity Partnership".*

The initiative for assessing senior managers signals the light that flickers under the tunnel, being that of hope for the approaching train. In Big 4 environment, this establishes a right mind-set for a caring firm that values the sacrifice given by the collaborators.

5.4 Drawing a Line between Career Pathway and Professional Sustenance

There seems to be a critical line which could be drawn between the career pathway and the effective ways to sustain the profession. As put forth by Giddens (1991) the anxiety perceived from ongoing pressure can become a threat to the integrity of the individuals. According to *Gabriel*, he felt sick after waiting for a very long time to no avail. Even the least humanistic treatment was not accorded him when he felt sick as he was forced to obtain a leave in order to make treatment. In respect of this, Giddens (1991) described the event as a kind of psychological protective cocoon that allows the individual to engage with day-to-day life without being overwhelmed with fear and doubt. Noteworthy, that *Veronica* was only able to maintain her respect among the men team by distancing, and expect reciprocate with steadfastness as compromised with professionalism. However, the gender issue seems to be very common in our midst nowadays and still troubles in terms of equal opportunities between men and women.

5.5 Distress and Low Esteem

Veronica observed that, *“As at 96 there was no transparency for nominating partnership, so you could stay 10 years. I am a person who normally undervalues me and until that time I had not had the assurance that I would be promoted. And when I was very sure, I was not promoted and the men colleagues were promoted in my place, which really made me bad”*.

In the words of Igor, *“Obviously, being fired after a period away on training, took me unaware and this made me bare some grudges”*. *“When you are fired in an organization, you are taken unaware and that can batter your plans but when you decide to leave you probably have a sign of alternatives”*.

As a human being, what would look natural after one returns from training would probably expect to be promoted than be fired? Psychological wise, that explains the state of pains felt by Igor.

In regard to the affirmations of Bonifácio, *“What is curious in my decision to leave the Big 4 firm is that I had not planned for where to go. Some prolonged anguishes must have moved me to take such unplanned for decision without gauging the consequences”*. Yet in the words of Gabriel, *“You would hear from a partner, ‘being part of ownership is only allowed to a family member’, that is a justification for not voting certain persons’ promotion to ownership”*; *quests for other parameters, “would you vote none family member into a partnership”?* Thus, Louis argues that, *“Logically, after 17 years, having invested time and hope you dream of getting to the ownership, you become as depressed, there is a bit of frustration in not been able to get there”*.

So, emphasis made by Louis is evidently understandable as he tries to pour his thoughts out during the interview. So, the significance which could be read from the expression in the face of Louis is no doubt looked inhuman for someone who dedicated his life for a firm as he bent his head.

5.6 Negotiability of Unethical Conduct in Organisation

For the auditor, ethics is not negotiated. It is one of the hot-buttons of the audit profession (Imoniana, 2019). So, the incorruptible professional code of ethics inculcated into the auditor may be a barrier for integration in the organisation which its institutions are corrupt, fragile and needs to be strengthened.

In the words of Gabriel, *“I had to seek for voluntary withdrawal of my appointment because my CEO used to practise destruction of valuable documents without my consent. I sought to be fired as I did not agree with such practices, types of transaction and did not want to be involved.”*

As *Gabriel* would refuse to "rubber-stamp" the decisions made by his former CEO, so would a sensible and ethical person act if deep minded one wants to consider the effects of auditing. This brightens the auditors' image created after deregulation felt by the society at large.

In the words of Louis, *"I left the bank because I was against some technical issues of the bank which were against my moral values. An audit committee member who only participates in quarterly meetings and at the end receives the financial statement to sign underneath, for me, becomes a risky job and I weighed the pros and cons of the responsibility and the compensation derived from it and found that they did not match. The illusion the middle bank governance portrayed was clear to me and could not accept it blindly"*.

The complication seen here is being lured to unhealthy acts that could ruin the professionalism built over time. Have you seen any propaganda for services financed by the Big 4 firm? Not often or uncommon, one would say, because the auditor's image attracts assurance services, so it should not be tampered with. Auditors are either invited to participate in a public bidding or referred an engagement.

5.7 Professional Developments that Lead to Accentuating Identity Crisis

Moral respect and love of oneself or better stated the adult narcissism; where to find its place. This influences on the professional *"die unbestimmte Menge de Genossen"* that reflects on public opinion (Freud, 1957). This also, emphasises a superindividual picture built on currently levelled professional status. This status that is seemed to be tampered with, suffered a threat, probably one could call it the omnipotent evaluation of others, and heroes are now left with little or no powers of professional judgement.

In this new environment, as former auditor subjugates himself to the decisions of the others, there is a sentiment of downgrading by trying to maintain the ego. In this vein, Giddens (1991) observed that identity adjusts as the individual integrates the events punctuating his career into his narrative of life.

This pathological problem of distrust relates to the period which Erikson (1968) calls the period of predominance of temporal confusion. This period is the one the auditor thinks nobody loves him and he seems to be alone. Freud (1946) affirms that, originally the source of self-love lies within residual narcissism, sentiments of obtainment of ideal ego, and sentiments of self-satisfaction in love for others. Mental confusion begins to arise if these items enunciated by Freud are perceived as inexistent as the individual auditor relates with others in his new environment. The ties to the Big 4 firm when disrupted abruptly certainly generate physical and emotional complications. Had the firm planned career wisely and prepared the collaborator for this disconnection of the unbiblical cord, this impact

would be mild. *“The somatization of the crisis was so much that I felt sick” and “I had to take sick leave twice and nobody knew” (Gabriel).*

Again, probably the auditor is possessed with accentuated ego identity in order to adjust to new affiliations. Ortofsky, Marcia and Lesser (1973) observe that this being measures influencing intimacy, isolation, social desirability, autonomy and heterosexuality. *De facto*, might hamper the achievement of status and alienated achievement status.

5.8 Awareness that Minimises Identity Crisis

In order to alleviate the impact of identity crisis on the former Big 4 auditors, a role model has to transpire honesty and collegueship followed by consistent vocational guidance in order to build a society of less rancour. At least to lay the foundation for the firm’s aspirations, in effect, nurture the most propagated big 4 legacies.

In the words of Veronica, *“Internally, it is important to work in a harmonious environment. Our firm is a sort of university environment; everybody is interested in being knowledgeable. This is different from outside client environment of competition”*. *“It is important to have your ‘Role Models’. Mine taught me how to audit, to speak to clients and how to be ethical and this is important in order to be an auditor”*.

The resoluteness of vocational guidance could mitigate the risks of managers who knowingly would not be promoted and are left without orientation. This shows an awareness that the firms are beginning to get concerned about the panorama of the auditing career where grievances and rancour is perceived from the maltreatment of former collaborators. This is positive as the worries of the firms could have a knock-on effect for the auditing career when made known to the general public.

6. Discussion

Our question of inquiry is how the after auditing career affects auditors’ professional identity? In order to have a profound dialogue at this juncture, we build on the *ex-ante* analysis with an aim to triangulating information from our sources of literature by holding to the *post-ante* categories for additional discourse analysis. We note that auditors’ career identity crisis is influenced by acumen, assurance practices, ethics and professional scepticism that accentuates to egocentrism. Also, an action that increases or diminishes the identity crisis interferes with this individual. Thus, one would infer that the identity crisis is already perceived at its inception. Therefore, the preparedness of the auditor has to be all inclusive of how to cope with ongoing jobs and the preparation to face the realities of non-auditor new identities. Cesar

(2006) suggests that it is necessary to give somebody the condition so as to elaborate the feelings of grief and let loose this pathological state of bereavement in preparation to “say goodbye” to past things so that they can embrace the new ones.

In effect, the crisis experienced by the auditor is twofold. One, he feels forced to leave a Big 4 accounting firm because he or she cannot become a partner. Two, the processes leading the auditors to choose other organisation which is to counter the crisis experienced flaws and heightened the crisis as ethical misconduct is unnegotiable in other organisations.

6.1 Ambiguity in Conveyance of Sense of Mission Accomplished

The senior managers perceive ambiguity in the conveyance of sense of mission accomplishment by the partners. As put forth by Giddens (1991) ambiguity defines the period which is experienced as the individual who has just faced a critical moment must now acquire new skills as he raises the contradictions between what he is, what he has to do. In fact, one would not be exaggerating to infer that the audit firm practically brainwashes the trainees and practised a different thing at the tail end of auditor' career when the individual mostly needed them.

As you tell your collaborators what is not entirely true, legitimately you lay an unfair precedence for the firm. Maybe it is the beginning of the construction of the social environment that would not sustain itself. *“Things fall apart; the centre cannot hold”* (Achebe, 1958). This author also stresses on *“Turning and turning in the widening gyre the falcon cannot hear the falconer; Mere anarchy is loosed upon the world”*.

Amidst all these, Hutchinson (2001) stresses on some moments of contradictions of essentialism, that needs to reflect upon. This set aside, the rhetoric posed by the auditing partner brings in question; inasmuch as senior managers in general do not gain access to equal promotion rights needing career mentoring. This is a trail that marks the eclipse of say a brilliant and unblemished career of an auditor, one would say, if he/she has to manage his career without supporting information.

As simply put, Laclau and Mouffe (2001) observed people argue and, inasmuch as a set of social practices, codes, beliefs, etc., can adopt a propositional structure, there is no reason why they should not give rise to contradictory propositions. So, there should be a room for the senior managers to pardon the partners for thinking otherwise.

Thus, various plans could be considered to transfer better earnings to this group of senior managers who are not welcome to the partnership, they range from: a) Plans for distribution of profits; b) Goodbye package to enable him/her fix into alternative job such as those given by replacement facilities; c) Alumni gatherings to which he could be invited in cognizance of his contribution for the time of stay;

d) Awareness programs to feel at home and also comprehend the limitations of the audit firms for impossibility to absorb everyone into partnership, after all, the pyramid shallows as it ascends to the top.

6.2 Beneficial Networking Former Employees

So far, the audit firm changing its approach to handling its former collaborations will be innovating in career building strategy. This could be a means of marketing for the firm to penetrate the prospective clients with little or no efforts through its former employees.

One of the respondents observed their firm has taken the bull by the horns. In order to maintain contact with their former employees, they have started an *Alumnus*. They also have a laboratory to train to be CFO and CEO but this is still under implementation. So, drawing from Veronica and calling a spade by its name, self-interested one would say, the Big 4 firms have found interest in approximation with its former collaborators. Today, building alumni associations constructs a network that maintains the values that perpetuates and innovates on the ways of thinking of individuals and a group of people. This may be interesting for the independent auditing firms as they would always have the contacts they need.

6.3 Self-reflexivity on Sentiments and Resentments of Auditor Identity Crisis

Great sentiments result a stained resentment that is difficult to erase. So, audit senior manager sense of neglect might have created this rancour at the beginning and probably wears away as different affiliations and identities are built. However, with the rethinking and reflection upon the lessons learnt, the auditors are able to create the courage of recommencing. Courtois and Gendron (2017) observed that experimenting with deviance can be defined as a buffer period based on self-reflexivity – where the individual tentatively and gradually learns to reconcile the sense of order and disorder resulting from critical moment.

Again, very contentious is the issue that senior manager's performance evaluation be hidden from sight. It is like swimming against the tides for the existing partners debarring colleagues from plain assessment process since they would soon retire from service and could be questioned for their legacy. Is that not share contradictions of what these partners have explained all the time? According to Laclau and Mouffe (2001) antagonisms can be grounded upon the mere oppositions to logical contradictions that is shared by a clash between two social forces and a collision between two stones.

We can see the sense of identity crisis already referenced by Erikson (1968) from the experience of conflict felt, which made one to say there is no more room for me. This is the moment that reflects correctly the stage that Erikson called generativity versus stagnation. According to Verissimo (2002) *"at this stage, one can therefore achieve a broader perspective of the world to reflect on the role in*

life and in the world, concerned with making sense out of what does". What Erikson (1968) calls stagnation until a few decades ago, living this phase was marrying and raising children. Today, with a wider range of choices there are diversified ways of experiencing it.

Noteworthy, that the generativity in the words of Erikson is something that requires being dynamic since generative functions change within time. In respect of this, pursuing consensus identity for the auditor after being the Big 4 probably requires unproblematic approach in order to have a stably new affiliation. Consensus on claims therefore was unproblematic, and they invoked these claims as a basis for arguing a distinctive identity and projecting an optimally distinctive image (Patvardhan, Gioia and Hamilton, 2015).

6.4 Auditors' New Era for Advancement to Ownership

On the threshold of a new era of auditing, we should agree that the time of owing a big portion of the firm's partnership has become the thing of the past so, the partners should bear in mind that it is time to hold a smaller stake and quickly create room for senior managers and others. Some even say that it is not the shattered pyramid; it is the inexistence of pyramid at all. This somehow shows a new identity for the independent auditing worldwide, considering the new structures and the artifices of firm management. 'Hegemony' will not bet the majestic unfolding of an identity but the response to a crisis (Laclau and Mouffe, 2001). In this respect, Benbasat and Zmud (2003) observes that while the core properties will inevitably evolve in response to environmental exigencies, shifts in a collective's identity would exhibit strong path dependency.

Certain characteristics that propels one to partnership such as personal sacrifice without demand for compensation ought to be weighed by the senior managers since efforts should naturally be compensated. Besides other skills, somebody monitored by one of the respondents who was latter promoted to partnership, curiously rose to the post of chairman was perceived to develop the relational politics.

Nonetheless, in the current model one brings all ends meet to reduce PIC which is tantamount to relative deprivation of the former Big 4 auditors. The theory assumes that feelings of deprivation stem not from real objective lack of resources, but more from the comparison made by individuals who might be advantaged in relevant dimensions of the comparison terms (Figueiredo, Valentim and Doosje, 2014). So, in order to summon harmony in this tumultuous scenario, reflexivity on the pros and cons of all actions taken are very important. So, drawing from an analogy put forth by Laclau and Mouffe (2001) the fissure that opened up in the identity of the former auditor, the growing dissociation between the different subject positions of these personalities' studies and those which could be derived from them could only be surpassed by a future movement of the economic base.

Utmost, holding to the politics that would make partners to act in such a favourable manner, Mattern (2005) observes, statesmen commonly speak of the need to architect a nationally advantageous international order, however, traditionally, scholars have order that is rooted in patterned struggles over material power and interests. Thus, one is led to infer that perception of identity crisis of the auditor opened the minds of the audit firms for a more humanistic treatment for former collaborators.

Finally, this study reinforces that what rests us is a stronger believe that the audit firms are such as universities, places to produce knowledge where the persons at the helm of affairs are ready for changes and the Big 4 firms set the pace. These changes are normally instigated by the desires of the collaborators, the regulators and the stakeholders at large.

7. Conclusions

The empirical discussion surrounding the personal identity crisis of the former Big 4 auditor suggests that the discourses developed by Big 4 firm rhetorically obfuscates the aftermath of former collaborator. In fact, one is obliged to infer that the politicised talks of the partners to the trainees in the normal welcome addresses are misleading innuendos and opportunistic.

In respect of this, the epistemic grounding of the identity crisis of the auditors is perhaps the most distinctive of all the critique of the psychological and sociological discussions concerning the career as one takes for granted the sign shown by the independent audit firms for a challenge. Not undermining the Big 4 firm policies showing their awakening from slumber transpires hope among the existing collaborators toward egalitarian career development.

Equally, notwithstanding these auditors' setbacks in career building, there seems to transpire a long-held ethical aspiration among former collaborators. These articulations recon with the trend with which transparency is also required of the audit firms with the treatment they give to their teams by showing embracing culture that fortifies role modelling.

This study contributes: (a) to comprehending the PIC among auditors; (b) the analysis of emerging issues in the discussion of career development in independent auditing where it has an implication on the future formation of strategies and policies; (c) on mind-set for the dispensation of senior managers and formation of audit partners; (d) on rhetoric to discussing the maintenance of the *status quo* or not in clients' environment in view of rethinking only auditors' values/believes; (e) to combining an analysis of the literature and the realities of Brazilian environment that stimulates a food for thought with implication for the regulating bodies.

Radically, one would say that sometimes, remoulding new identity may be gradual

after years of service in the auditing firm. Thus, perturbation of PIC of former Big 4 member may be seen as normal in today's context of sociological and political discourses that lead to displacement from new place of work. However, succumbing and bowing to resignation of appointment for non-acceptance of unethical misconducts will not resolve the problem. So, there is a need for new measurements of intimacy, social values, and sorting of negotiating affiliations in order to gradually reach socially desirable standard.

Based on this study, we conclude that in order to understand what leads to auditor identity crisis one needs to review the conceptions of identity, the auditor control environment and restructuring moral believes. Other aspects needing analysing are auditor team development and auditor management of critical moment of identity crisis, professional development that leads to accentuating identity crisis and awareness that diminish the identity crisis.

Finally, it is unclear if the ethical misconduct that motivates *Personal Identity Crisis (PIC)* could be different among the former Big 4 auditor as compared to those auditors from the second-tier firms when they take up positions such as controllers, comptrollers or even internal audit functions in today's environment owing to cultural barriers. So, this signals a research gap to be explored by future researches. Yet, among other directions for future study which could be addressed are related to the identity crisis considering diversity and gender in auditing.

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