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School of Economics and Management

When Has Media Ever Given a Golden Star to an Auditor?

A Content Analysis of the Portrayal of Auditors in Media in Sweden

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Summary

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Purpose

The study contains both an empirical and theoretical purpose. The aim is to analyse and explain the current portrayal of auditors by Swedish media, and if and when this portrayal is made in a positive way. Different theoretical perspectives will be combined in order to develop a more comprehensive framework for analysing the relation between media and auditors.

Theoretical Framework

The theoretical framework is based on three different parts - the auditors' dependence of media, how media influences the image of the auditor, and the public and media. At last we present our conceptual framework, which works as a basis for the discussion.

Method

Through a content analysis, 539 articles on the auditor have been analysed received from the database Research Retriever. The articles have then sorted into different categories, which were created using Wilson's concepts and other relevant frameworks.

Results

The articles, divided into self-developed categories and subcategories, which characterize whether the articles are perceived as positive, neutral or negative for the auditor, show that there is a large amount of negative reporting, especially in relation to scandals and an even larger amount of neutral reporting, especially in relation to the daily work of auditors. Also, the results show a tendency of media blaming individual auditors and praising the auditors in general. The trend show on an increase in negative reporting over the last 15 years, but that this relies heavily on the frequency and impact of scandals and shows when excluding scandals the opposite direction.

Discussion and Conclusion

The results, in relation to the theories presented, coincide with the public demand for bad news and that media tend to set the public agenda by choosing what areas to report on. The large frequency of negative and neutral reporting relate to the press as an arena in which many opinions are presented and that there is an equal power situation between the public and media. The reputation in relation to who is blamed and praised in media is important to be aware of together with the fact that it is hard to evaluate how the portrayal is perceived by the public. In conclusion, media does report positively on auditors but more on the aspects of their knowledge and daily work.

Abbreviations

ABL	Aktiebolagslagen (SFS 2005:551)
Di	Dagens Industri
DN	Dagens Nyheter
FAR	Föreningen Auktoriserade Revisorer (Branschorganisationen för redovisningskonsulter, revisorer och rådgivare)
PCAOB	Public Company Accounting Oversight Board
RevL	Revisorslagen (SFS 2001:883)
RN	Revisorsnämnden
SOX	Sarbanes-Oxley Act
SvD	Svenska Dagbladet
SVT	Sveriges Television

1. A Presentation of the Research Area

The first chapter will provide a background of the audit profession and the purpose of the study, and thereafter present the research question, which will be answered in the end of the thesis.

1.1. An Overview of the Audit Profession and Media

Auditors have a great responsibility in society, since they are supposed to infuse confidence on the capital markets so that investors can make rational investment decisions. They should issue a quality opinion regarding the company's performance, which is going to serve the public interest. The position auditors possess can be considered to differ somewhat from other gatekeepers of information in society, because they have a very broad access to company information. Auditors should also provide businesses with meaningful information and insights concerning their operational activities, control environment, and relevant judgements (Liddy, 2014). According to the 9th ch. 3 § in Aktiebolagslagen (ABL), the auditor should examine the company's annual report and their bookkeeping and also the board's and the CEO's management of the company (SFS 2005:551). The aim of the audit function is mainly to enhance the credibility of a company's financial statements, but also to increase the usefulness and value of them. It is therefore important that the financial statements of a company are prepared in a fair way, because they are the foundation on which investors and creditors make their decisions (Hayes, Wallage & Görtemaker, 2014). Ensuring independence is therefore of great importance for the auditor. As stated in Revisorslagen (RevL) 21 § the auditor should before performing an audit evaluate if there are any circumstances which may disturb the confidence in his or hers impartiality or independence, and in that case turn down or reject that audit commitment (SFS 2001:883). When performing the audit, the auditors should use professional scepticism and judgement, be objective and provide reasonable assurance (Hayes, Wallage & Görtemaker, 2014). So overall, implementing auditing is a way of providing assurance that the investments by different investors are inspected in a suitable manner (Power, 1997).

However, the audit is not always performed optimally and audit failures of companies have been highlighted in cases such as Enron and WorldCom (Baumash, 2002). Enron filed for bankruptcy in 2001 because of several critical events and Arthur Andersen, which was the responsible audit firm of Enron, was considered guilty of shredding supporting documents of importance to hide improprieties in their audits (Healy & Palepu, 2003). These are examples of large scandals in which auditors received attention and especially the Enron scandal lead to the creation of the Sarbanes-Oxley Act (SOX Act), which was established in order to increase the confidence of the investors and has had great impact on the business world and financial reporting by companies. It was also created in order to increase accounting firm independence. Following the scandal of Enron, the collapse of the responsible accounting firm Arthur Andersen and other corporate and accounting scandals the creation of PCAOB

(Public Company Accounting Oversight Board) was also a fact and the board serves to monitor the audit profession and restore confidence by investors (Hayes, Wallage & Görtemaker, 2014).

These scandals have all been made public through media because of the major effect they have had on the audit profession. Media, being another gatekeeper, is therefore of importance for the reflection on the audit profession and their reputation in society. Swedish media has made the audit firm debate public many times, for example when SVT (2014-11-25) presented a review made on the big four audit firms, accusing them for scandals and hiding behind tax paradises (Bergman & Dyfvermark, 2014). The reputation of the auditor is among others described by Firth (1990), who reaches the conclusion that after auditors had been criticised they also suffered economic losses because their reputation was damaged.

Because of the influence by media in society, the question of what kind of news the public tend to seek for, and why media reports more on these is interesting to look into. These more general aspects can be related to the relation between media and auditors and why media tend to report on them in a certain way. It is to date unknown to the authors of this paper if there are similar surveys made on the business area, however the following findings might help explain the requested business news as well. According to Greenslade (2007), the public seeks more bad news than good and because of the fact that these bad stories then sells, the media reports on them. The author presents a survey made on the area, the Pew research centre survey, which presents the news consumption of the American people through 165 separate surveys across the country. The main findings of the survey is that the interest of the people now, and for the last 20 years, has been quite similar over time and lies in the weather, disasters, money, crime and war. Especially the areas of crime and money are applicable to the auditor portrayal because of the many scandals occurring the last decades with illegal and financial motives. The author claims that the effort by papers to publish news which are good and not bad is only a waste of time and that people want to read about the bad ones. The respondents are apparently more interested in knowing what went wrong and not what was made in the right way. Also, the author implies that real news receive more attention than manufactured news about for example personalities.

Stafford (2014) investigates the same issues, and means that we may be drawn to stories, which are depressing without knowing it and the author looks into an experiment made at McGill University in Canada. This experiment investigated how people relate to news through deception and could eventually present the result that the experiment was an evidence of negativity bias. This is an expression of the urge by people to hear, and remember news which are bad. The experiment also showed that the respondents reacted faster to negative words and the investigator concluded the results to depend on the respondents paying attention to bad news because of the fact that people believe the world is rosier than what actually is the case. Due to the presented research, it is evident to investigate whether the media only writes about auditors when they are responsible for something bad, just because these kind of stories seem to sell and reach out to the most people. These findings could mean for the reporting on auditors by media that the public request news on scandals where auditors

are negatively presented. As a complement to these findings, Milde and Nilsson (2013) reached the conclusion that the risk of receiving publicity in the mass media, which is negative, is the biggest in within the financial sector in which the auditor is influential.

1.2. Why Investigate the Portrayal of the Audit Profession?

Based on the information presented, there appears to be a relation between the power of media, the auditor reputation and the news demanded by society. Media has the power to reflect on auditors in different lights by choosing what to report and they reach out to many people whose opinions and perceptions are affected. However, it is unclear how much power media has on the public opinion on auditors and how they can make the public think in a certain way. What is known is that media is of great importance when it comes to the work by Revisorsnämnden (RN) to investigate audit firms because RN is actually obliged to open up cases against auditors which is based on the information media provides, even if these audit firms have not been reported (Revisorsnämnden, 2016).

Due to the impact of globalization and the contemporary technological development, society has become more dependent and more affected by what is being reported by media from many different sources and perspectives. In that way, our opinion is that, based on the news reported about auditors, media tend to reflect on them and the profession as a whole in a negative way. Especially newspapers have the ability to determine or even influence the view people have of the world, as in what aspects they may find normal and what issues they find important for the public (Mayer, 1980). The reporting also tend to be associated with specific events, an argument which can be strengthened by looking at some headlines in international newspapers, for example *Tesco axes PwC as auditor after accounting scandal* by The Independent (Neville, 2015), *Scandal-hit KPMG could face probe over HBOS audit* by The Telegraph (Tovey, 2013) and *Japan to fine Toshiba auditor, suspend business over scandal* by Reuters (Wada, 2015). The Swedish newspapers which we are more exposed to, also present a great amount of articles in the same manner, as in *Fiffeldrabbade Intrums revisor specialgranskas* (eng.: *Shuffling-Troubled Intrum's Auditor Specially Examined*) by Dagens Nyheter (Olsson, 2004), *PWC-revisor varnas för brister* (eng.: *PWC Auditor Warned for Deficits*) by Dagens Industri (Rex, 2015) and *Mörker för Revisorerna* (eng.: *Darkness for the Auditors*) by Svenska Dagbladet (Isacsson, 2010). These headlines imply that the reporting by media on auditors is made around scandals and focus on specific actions made. From a subjective point of view, we find that the overall reporting on auditors by media is quite negative and due to the fact that we generally tend to request news, which is negatively angled, there is a need for investigation in this area to find the actual portrayal.

Previous research is mostly focused around scandals, maybe because the information about these events is easier to find because it has received much attention. There is a large amount of research on the actions by auditors at the time of scandals with discussions on who was responsible, as in by Thomas (2002) who discusses the responsibilities around the Enron scandal and by Sridharan et al. (2002) who report on the responsibility of the auditors around Enron and Arthur Andersen. These papers all imply that there obviously are trust issues when

it comes to the auditing profession and therefore it is evident to investigate if this trust ever can be restored and if this may have an impact on the reporting by media even though the auditors are not at fault.

Geographically, there has only been a limited amount of research within this area in Sweden. The existent Swedish research about auditors and media has focused on other areas of research, for example Nilsson and Sandberg (2013) who focus on specifically media and the HQ bank scandal, Milde and Nilsson (2013) investigate whether auditors are affected by the reporting by mass media and Johansson and Lindberg (2007) report on how media affects the expectation gap between auditors and their clients. The specific conditions in Sweden are presented by Öhman and Wallerstedt (2012), who describe these conditions in *Audit regulation and the development of the auditing profession: The case of Sweden*. This limited amount of research implies that there is a need for more research on explicitly the Swedish audit nature and market.

1.3. The Purpose of Studying the Portrayal of the Auditor

The aim of this thesis is to analyse and explain the current portrayal of auditors by Swedish media, and if and when this portrayal ever is made in a positive way. The literary purpose of this analysis is to expand the existing knowledge in the area and provide new insights of what news media chooses to report on and combine different theoretical perspectives in order to develop a more comprehensive framework for analysing the relation between media and auditors. By using a perspective of media communication theory, we can receive a deeper understanding of the way of reporting on the profession in society.

Because of the quite unexplored relation between media and auditors in Sweden, we find it interesting to investigate this area further. The analysis provides exclusive data from Swedish newspapers from a sample of 539 articles and can therefore provide a broad basis of views and opinions. Much of the existing research on the media coverage of auditors has been centred around scandals and on the special environment around it. Therefore, we will instead report on the overall Swedish media coverage by selected newspapers based on their reliability and trustworthiness and focus on how media reports on auditors, independently on scandals. Thus, we supplement the earlier theoretical discussions on why media reports in a certain way on such an exposed profession.

1.3.1. Research Questions

- How does Swedish media portray auditors?
- Does Swedish media ever report on auditors in a positive way?

1.4. The Continued Disposition of the Research

The following chapters aim to discuss previous research on the auditor's dependence on media, how media influences the image of the auditor and the relation between the public and media. The next chapter will then discuss different methods used to analyse the portrayal of

auditors and a presentation of the chosen method which will help us investigate this further will be made. Then, the report will include the results received in our study in the form of a analysis of the portrayal of auditors. Finally, we will interpret and discuss the given results and a conclusion will be made together with some proposals for future research.

2. The Relationship Between Auditors, Media and the Public

This chapter presents the framework of the interaction between media and auditors and theories on why media chooses to report on certain issues. The focus will be on presenting different views on the power relations between the two actors and together with the empirical results (provided in chapter 4) this forms the basis for the analysis.

2.1. Auditors' Dependence on Media

The Swedish audit market is mainly dominated by the big four audit firms. Due to their size and the responsibilities in their work, there is great media coverage of the audit industry in Sweden (Ottersten & Rahm, 2005). In that way, these firms become dependent on media and are very much exposed to what is being reported. Public accounting firms are also heavily reliant on their human capital and therefore there is much at stake in maintaining their brand (Cheng, Liu & Chien, 2009). The big four audit firms, being in the audit forefront, play a significant role in the best practise development of the audit and in the way they influence the “social construction of professional identity” (Edgley, Sharma & Anderson-Gough, 2016, p. 13). The big four audit firms, with their great influence, shape the nature of and also the public experience of accounting as a whole (Edgley, Sharma & Anderson-Gough, 2016) and because the public interest is shaped by media (Deegan & Unerman, 2011), there is an connection between these two actors. This connection can also be highlighted in relation to the media exposure of the scandals previously described and the demand for news by the public which are negatively biased (Stafford, 2014). This power, which media possess is of great importance to understand what is being reported and will be described in more detail in chapter 2.2.

2.1.1. Auditor Reputation

When investigating why media presents auditors in a certain way, it is interesting to examine how important the reputation for the audit firm is and how they are perceived by society, since media is, according to us, a great spreader of reputation. The reputation of an audit firm or an auditor “is costly to gain and is easily destroyed by not fulfilling market expectations” (van Lent, 1999, p. 229). Furthermore, the same author means that audit firms has two main assets, which are considered to be human capital, including specialized knowledge or professional competence, and brand name. An auditor both needs the right knowledge to work as an auditor, but also specialized knowledge, concerning markets and clients, which will be generated over time as the auditor works for the employer. By making investments in a brand name, auditors could affect their reputation. Another thing which affects the reputation, wherein the brand name is included, is to offer various services, but under one brand name (van Lent, 1999).

It can be assumed that performing high quality audits is essential for audit firms and therefore we believe it is important to look into the relation between the audit quality and the reputation of the firm. Audit quality has proved to some extent be dependent on the size of the audit firm, as in the larger the audit firm, measured in number of clients, the higher the audit quality (DeAngelo, 1981). So, there is a relationship between the auditor's reputation and the quality of the audit it performs, with other words, it is the client's perception of the value of the audits which affects the auditor's reputation (Jonnergård, 2009). This statement is especially evident in this paper due to audit quality being correlated with good reputation and size of audit firm and therefore the described Swedish market concentration of the big four audit firms implies that reputation management may be of great interest for Swedish auditors. So, a good reputation can therefore be attributed to the global accounting firms and since the reputation is seen as some sort of asset to the audit firm, it is important to protect it and not jeopardize it.

Jonnergård (2009) presents an analysis made on the subject of auditor reputation and puts the subject in relation to recent scandals involving auditors and how the audit reputation is affected. The presented research imply that the minimum reputation, as in the reputation which comes with the industry and with being an auditor instead of who actually performs the audit, is important for the status and legitimacy of the profession together with its monopolistic position in the market. The investigation by the author did not find any new results concerning the effect recent scandals have had on the generic reputation of the auditor industry from the auditor's point of view. The conclusion of the study implies that Swedish auditors believe that the generic reputation of the industry, despite scandals, has not decreased, but instead increased and that it also has received higher status. The individual auditor can in this case be protected behind the reputation of the generic industry.

2.1.2. Stereotypical Portrayal of Auditors in Media

By looking into different forms of media, as in television and movies, we can find the opinion of auditors, which is sent out to the public. It is of our opinion that media may want to preserve the public picture of the auditor and report in the same way, maybe just because it is easier and it is what the public already is exposed to.

The accounting profession has been reflected upon in several researches, as in Carnegie and Napier (2010) who have investigated the profession after the Enron scandal. They found that media projects the visual and verbal images of accountants and this also influences the perception by society on accounting profession legitimacy. Also, the authors mean that the changing stereotypes, which are observed, are seen as negative in the movement of the accounting profession. Jeacle (2008) reports on the accountant behind its boring grey facade and reach the conclusion that the recruitment process is an important stage in the professional socialization process and is used in order to develop an image which reflects trendiness and the fun loving accountant. Impression management is important for them in order to reflect a more colourful character. In the same area, Bougen (1994) looks into the accountant stereotype within the humour discourse and finds that even though it might appear to be an unambiguous character, the configure is more complex. The study by Nilsson and Sandberg (2013) investigated the image projected by media on the auditing profession in the time of an

accounting scandal together with analysing how they projected this image both rhetorically and linguistically. The authors came to conclusion that during the HQ Bank scandal, the media described the auditor as incompetent, irresponsible and a greedy coward. They also found that media did this through highlighting actors, which are considered to be credible, as in government agencies, laws and politicians and also by evoking emotions by making the auditor associable with a high compensation. Ottersten and Rahm (2005) investigated whether the view on auditors has changed over time by looking into expressions in media. They reached the conclusion that there has been a shift in focus in the debates between phenomenon and for example professional secrecy, the audit report, the role of the auditor and competitions of price have become topics which are currently of public interest. Also, they mean that as the debate goes on the role of the auditor is complex due to the fact that it consists of difficult positions and because it is heavily regulated.

Even though there is a difference between reality and fiction, the stereotypes presented in for example movies are certainly based on some kind of image of the profession in reality. In that spirit, Dimnik and Felton (2006) made an analysis on accounting stereotypes in 20th century movies distributed in North America and found five accountant stereotypes, which can be found in the movies. These were the dreamer, the eccentric, the hero, the villain and the plodder. They also found that the CAs or CPAs were more likely to be heroes compared to the other stereotypes. Furthermore, Beard (1994, p. 317) discusses that movies portray accountants as “comically inept caricatures, as dysfunctional misfits, as undifferentiated subordinates, as professional - and, on occasion, criminally inclined - experts”. Also, the author implies that partly, the makers of films have the “power to make statements about professions sound convincing but the responsibility only to follow the dictates of profitable entertainment when exercising that power” and that “they have the ability to influence behaviour long after the viewing is over”. All these research show that the perceptions of the auditor can be quite dispersed and that even though the overall opinion of the auditor seem quite negative we believe it is important to show that there are two sides of the same coin.

So, who is spreading the reputational message of the auditor? Well, considering the presented research, it is partly the media, however the influence we, as in the public, have on the agenda presented by the media is of great importance to consider. It is also important to remember that at the same time media controls the auditor by regulating what is being reported, the public indirectly controls what agenda the media follows. The audit profession is heavily dependant on their reputation even though research implies that the generic audit reputation has not been affected negatively even though large scandals have affected many people have occurred. These are issues, which are important to reflect upon, and therefore they are to be discussed in the end of this research.

2.2. How Does Media Influence the Image of the Auditor?

What has already been reported on, concerning the relation between the auditor and media, has implied that media has a certain power in society in the way they set the public agenda. Media, described as a governance mechanism, can be considered to have a great influence in

today's society, since they to a certain extent can determine what is considered socially acceptable. By hanging out companies or individual actors, media can affect how they are going to be perceived by the public and thus its reputation. Since media not only presents information about a company, but also interprets and angles it, they have a major impact on the company's perceived legitimacy (Jansson, 2013). The control which media can exercise and its chosen language can be explained by the words by Bourdieu, who, according to Webb, Schirato and Danaher (2002), covers the competition of dominance and power between actors and social fields and who means that the competition for dominance is more for symbolic control and not physical control. This is because what the dominator then dominates is the chance to impose a specific view of the world on others. Due to this struggle being symbolic, both the battleground and the weapon is the language, meaning that the language itself is not powerful but that this changes when it is being used in a specific way or by specific institutions and groups.

2.2.1. Media as a Gatekeeper

The Enron scandal is said to be evidence of a systematic governance failure and although there had been other discovered fraud cases before this scandal had an impact on the overall market. It created a new demand for transparency by investors and highlighted that the previously strong reliance on professional gatekeepers, as in auditors and analysts, had failed. Gatekeepers can be defined as “reputational intermediaries who provide verification and certification services to investors” (Coffee, 2002, p. 1405). In that trace, media gatekeepers the gatekeeper (the auditor) and as an introduction to media as a gatekeeper, Shoemaker and Vos (2009) describe gatekeeping as being one of the central roles of media in society. The gatekeeping theory explains the process in which several events are to be selected into being covered by mass media and describe why and how some information gets through the gates and some is hindered from being reported upon by media. This theory is important in the way it describes how the gatekeeper shapes the view of the world of the audience and it is a difficult task to narrow so many messages down into very few which become public.

It is also by Carter, Franklin and Wright (2005) assumed that more media attention is better than little, because more media outlets develops into more messages over many aspects of the event and they may vary in their content. In that way, a more diversified and larger information area comes out to the public and there is a greater chance that the truth about the event is revealed, encouraging competition within the marketplace of ideas. However, Shoemaker and Vos (2009) report that there are also cases where there has been a large media coverage, but that they have all provided society with the same messages, meaning that most media transmit news which is alike. This is also stated by Grünwald and Pallas (2012, p. 229) with the expression that news material is “produced, circulated and used”. Shoemaker and Vos (2009) also question how media can, with the same material, produce news versions, which differ from each other. One reason may be due to the different purposes of news (provide a factual coverage of an event) and editorial messages (provide a point of view). The similarities can be explained by the fact that journalists begin in the same social system with its information and conclude with messages, which have a lot in common. On the other hand,

the differences can be because of people having different views about the social system and news and editorials differ just because the output is supposed to vary.

Media as a gatekeeper can also be found in a research by Shabir et al. (2015), among others, in which they report that mass media is significant in the way it strengthens society, disseminate information and promotes knowledge. Media defines the content of information, gatekeeps, and filters the information before it is spread. Through a quantitative methodology, the authors gather data from different gatekeeping models and conclude that gatekeeping makes information being organized hierarchically dependent on how important and interesting it is considered. The relevancy is evaluated and the research mean that information about important topics, issues which are controversial and news stories which are contemporary all tend to be selected in a higher tendency. Media as a gatekeeper does not alone decide on how to sort the information but is influenced by social, ethical, political and cultural influences. Soroka (2012) investigates media content and “reality” as information distributions and identifies its gatekeeping function by finding “the mechanism by which the distribution of information in the real world is transformed into the distribution of information in media” (p. 514). The author especially analyses unemployment, inflation and interest rates and finds results, which relate to economic news, negativity and information around communication and politics. Based on all this presented information, the media can obviously choose and limit information, which is to be spread to the public and in that case regulate the perceived reputation of auditors by the public.

2.2.2. Media Agenda-Setting Theory

Deegan and Unerman (2011) has provided ideas in this area and can contribute with the media agenda-setting theory, which implies that there is a correlation between the pressure of media on certain, individual subjects and how large weight the public lays on this subject. As the reporting from media increases on a specific subject, then this leads to that the interest by the public on this subject also increases. This can be evaluated as to that media does not reflect the interest of the public, but that it instead shapes the interest of the public. The same authors also imply that media is the actor which decides on what should become current issues and that when there are conflicts of interest which is highlighted in media, there are legitimacy losses within the audit firms, which is also reflected upon in the legitimacy theory. However, the legitimacy theory and its potential relevance will not be explained or analysed in a further extent due to the media agenda-setting theory being more relevant to this analysis.

According to Littlejohn and Foss (2011), the specific agenda setting occurs due to media being selective when reporting on news. They refer to the ideas by Lippmann (1922), who means that the public does not respond to events which are actual in our environment but to the picture which we have in our heads (pseudo-environment). He means that the real environment is too complex and big and that we cannot deal with so much variety and combinations. Because of that we need an easier model to process the information, and this is what media provides to us and in that way sets the agenda. Back to Littlejohn and Foss (2011), the agenda setting is divided into two levels, the first level determines which general issues are important and the other level determines which parts of the chosen issues which are

considered to be important. The process of agenda-setting is then divided into three parts, the first one is that the media agenda is set, as in the priority of issues to be discussed in the media. The second part is that the public agenda is developed when the media agenda affects or interacts with what people think and thirdly, the policy agenda is developed when the public agenda is interacting with or affecting what the policy makers believe to be important. The authors mean that even though many studies imply that media affects the public agenda, it is unknown if the public agenda affects the media agenda. However, this is what is tried to be explained through the following active audience theory and we believe that the power of the audience is stronger than what Littlejohn and Foss presents it to be. This problematization will be further discussed later on in this paper after more information on this relationship has been given to the reader.

2.2.2.1. The Power Relations

Littlejohn and Foss (2011) mean that there are four different types of relations of power between different sources and media. If both the media and the source has high power they equally set the agenda, however if the source has high power but the media has low power then it is the source which sets the agenda for the media. On the other hand, if the source has low power and media is the one with high power then the media will set its own agenda and lastly, if the source has low power and the media also has low power, then they are both too weak to develop the agenda of the public. As an example, in the first relation type, if a public official is the source and the well-founded media with a good reputation is the media, then they are equals in the agenda-setting if they consider things in a similar way. Their relationship will then have great impact on the public agenda, but only if they agree on things. In the second type, a politician with influence has more power than a local newspaper and then the source will set the agenda for the media. The politician may in this case co-opt the media and may use the media to meet personal ends, as in when they buy airtime. The third type deals with media setting its own agenda because the source does not have much power and media may hinder the source to get the discussion to the public, as in a welfare group and national TV. In the last type, the events will set the agenda of the public due to neither the media or the source have enough power, as in a small website and a local official.

2.2.3. Media and Audit Failures

When analysing the media reporting on auditors it is also evident to discuss what kind of role media plays when reporting on certain aspects of the auditor. When especially looking into the business press portrayal around audit failures, Carrington and Johed (2014) have come to the conclusion that this press plays an important role in the way media stabilizes notions of these failures. Also, they found that it is too easy to say that the business press acts as judges over the fate of the audit as either a success or a failure, as in a simple power relationship, and instead found that there is a far more complex process in which many actors take part. They especially looked into the case of the financial services company Intrum Justitia and came to the conclusion that there were three different roles of the business press when examining the stages of the cases. The business press can have the role of an agent, an actor or of an arena

and they also found that the business press was rather tough in its headlines but more restrained when it came to its real blames and claims.

In the first role, the business press as an agent, the business press gives the case attention by writing about it. Being a form of mass media, it can choose what stories to make public, how they want to set the headlines, and have in this way a good position to influence opinions (agenda-setting). Whether the business press has any impact, depends on in what way the propositions are taken up by the receivers. In the second role, the business press as an actor, the business press can impact though being something that other use and refer to, as in RN. The business press acts through other relevant parties by picking up the propositions of media and in that way make a difference. To receive the role of an actor, one may assume that it first must take the position of an agent, as in publishing something, however the business press can act by being absent as well. Thirdly, the role of business press acting as a medium, the role as an arena, is where the business press is a platform for messages to come through by different actors. This is the role, which media has in the public sphere and in that way becomes an arena in which authorities and private spheres meet. However, this role is less optimal due to politicians and companies using it to further their causes for their own purposes. The authors found no correlation between the business press giving a case attention (the agent role) and therefore affecting the behaviour by other actors (the actor role). The analysis also reaches the conclusion that even though the business press can enhance important voices and arguments, it also stresses that media may be more focused on selling copies, as in advertising, instead of promoting an exact argument concerning the failure or not status of an audit.

2.3. The Public and Media

It has now been described how the auditors are affected by media and how media actually controls the reporting by acting as a gatekeeper. However, it is still unclear what impact the people, as in the audience, have in this area and how the information provided by media is interpreted and acted upon. When the information has been customized for the audience by media, there are different views on how the public is affected by it and how they can influence it. On the one hand, Grünberg and Pallas (2012) discuss the embeddedness of business news and conclude that two influential actors of the production of business news are corporate PR professionals and financial analysts. They state that “the possibility of individual actors influencing the content of the news is likely to be limited” (p. 216), emphasizing the importance to understand the production of business news as an embedded process in which there are only limited opportunities to influence the news agenda directly or to introduce production innovations. Instead, by being embedded in the technological and organizational settings in which the business news can emerge that there are chances for different actors to change the form and content of the news.

On the other hand, the public may be able to control what media reports and what issues are made public, which has been described above by Greenslade (2007) and Stafford (2014) regarding what news the public seek for. In that way the public can control what is written about because we control what we want to read and media acts to satisfy the need of the

public. We still have to keep in mind that there are incentives by media to report on certain issues because of profit making goals based on what stories that sells. Corden (1952) reports that the readers account for one part of the income sources for newspapers and they produce the product, which is designed to satisfy the readers' demand. The revenue, which the newspapers receive, is determined by the price per copy and quantity sold and competition, population and taste also influence the demand. In this way, the quantity, which is sold, depends on the quality of the newspaper considered by the readers. Even though this point of view by Corden (1952) goes way back, it is still considered to be relevant today when analysing what news is provided by media. When the selected news reaches the public, there are different views on how it is perceived, as in the active audience theory. This theory proposes that the public has become more critical to what they are exposed to by media and in that manner has become more active.

2.3.1. Active Audience Theory

As a complement to the presented theories, Seaman (1992) discusses the active audience theory and implies that it has received popularity in the mass communication analysis field. Livingstone (2015) proposes that transformations in the environment around media have brought with it an active audience as an effect of digitalization of the modern society. The author implies that media studies often include its supposed power to develop shared meanings and that audiences are taken for granted for being an invisible mass. It proposes that the audience should be reconfirmed when it comes to their experiences in this digital age and that the significance of people's individual and collective experiences in the present digital age must be recognized. Morley (1993, p. 13) implies that the passive audience is in the past and that the passive consumer presented then has changed into being active by "making critical/oppositional readings of dominant cultural forms, perceiving ideological messages selectively/subversively and so on".

2.4. The Framework for Evaluating the Auditor Portrayal in Media

To be able to fulfil our purpose and answer the research questions, we will now look into the explanatory variables, which can help explain the current situation of media reporting on auditors. This framework will help us evaluate the findings from different views and perspectives and should be used in order to sum up the main reasons for the next to be analysed media portrayal. The incentives to why media reports in a certain way can be seen as dependent on different relations and may be influenced by the following factors and actors. Media may report in a certain way due to the **demand** of the public to report on certain issues, it may depend on the society's relation to and perception of different **stereotypes**, the **reputation** on which the auditors are dependent and rely on, **the need for power** by media or incentives by media to be the **judge of fate of the audit**. The reporting may also depend on the will by media to influence behaviour by the recipients of the news or otherwise the reason that it is **easier to access information** about certain public issues, which are written about more by other types of media.

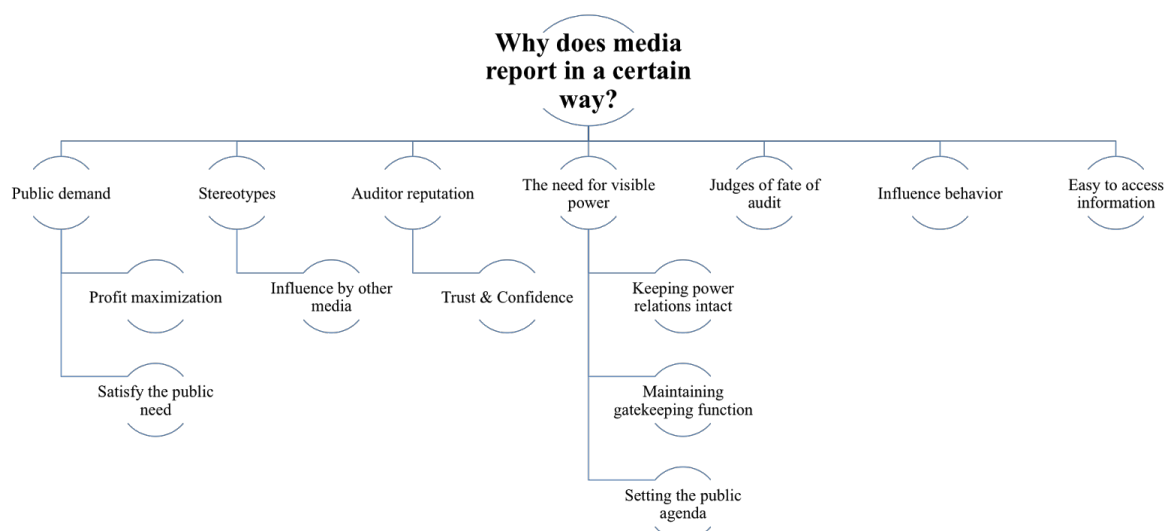


Figure 1: Media communication model - why media reports in a certain way.

The described **demand by the public**, as in the reader of the soon to be analysed news articles, to read about news which are negatively oriented set the providers of news in a position in which they are forced to correct the news accordingly. This demand is correlated with the need for profit maximisation and the need to satisfy this need by media. Due to the presented **stereotypical picture** of the typical auditor, as in for example being greedy and grey, there are incentives for newspapers to present auditors accordingly. There is a great influence by other media on these stereotypes, for example TV and movies, which have some common types of auditors and accountants, which are presented. The theory provided stresses that auditors and audit firms are heavily reliant on their **reputation** and therefore media could tend to report in relation to this. Also, the need for trust and confidence within the profession is essential and media may want to reflect this in either a positive or negative way. The **need for power** which is visible for media and which is acknowledged can rely on the need to keep the discussed power relations between media and the receiver intact or strengthen it by report in a certain way and reflect on auditors in a certain way. The fact that media, and also newspapers, hold the power in society they do, there is a potential need to be in the forefront of reporting in this is where their gatekeeping function comes out in the way they can choose what to report. To sum up, they can set the public agenda of what are current issues and affect perceptions in society. Media can also want to be seen as the **judges of fate of audit** failures in the way they can choose how to act and influence how the public will adopt the audit failure. On the other hand, media can also have incentives to **influence the behaviour** of the receivers of the news and together with the reported power they have in society as a gatekeeper the media is in a very special position with many responsibilities. However, due to the fact that many newspapers report on news which are alike and process information in the same way, media may tend to report on news which are **easily accessed**. With this conceptual framework as a background we will use the presented reasons for the portrayal to explain our findings.

3. The Methodological Procedure - From the Start to the Finish Line

In this chapter we will present the methodical approach we will use in the research. Initially we present briefly how other authors have proceeded in similar studies, which act as inspiration to our own method. Then, the research design will be presented together with its concrete approach.

The relation between the auditor and the public has many times been in the spotlight and the profession itself has received much attention and blame in official arenas. After the introduction of SOX, the climate and environment around the auditor have changed and have lead to another kind of awareness of the existing issues which made both for example Enron and Arthur Andersen collapse (Healy & Palepu, 2003). The presented media coverage of auditors is perceived to be negative and attention is only given to auditors when they are at fault and when there is something to blame them for. However, the audit profession, just like any other profession, cannot only be doing the wrong things. Auditors are the ones, which have the power and knowledge to stop potential fraud cases, theft and mischievous behaviour. Therefore, when investigating how media portrays auditors we want to find if the audit profession is characterized only negatively in media and if this characterisation differs from other professions. In order to receive a more practical approach to the relation between the auditor and media, some empirical methodological inspiration will be presented in order to grasp how to examine the presented issues in more detail. It is therefore essential to look at how existing research present its method on similar topics.

3.1. Earlier Approaches to the Research Object

In the research *The Press(ure) on the Auditor. A rhetorical text analysis of the auditor in the media*, the authors Nilsson and Sandberg (2013) investigate how media portray the audit profession in conjunction with an accounting scandal. Examining the case of HQ Bank, where the audit profession was in the spotlight of media, the authors found the scandal rather relevant at time, since it was revealed in 2010, but also because media put much focus on auditors. The authors also state that media has no greater interest in auditors if they are not associated with a scandal and that the public therefore generally does not get informed about the audit profession. The starting point for the research strategy lies in the social constructivism, in which our knowledge of the world seems to depend on our own performances, and is therefore not objective. Additionally, the authors argue that their study convey a picture of the reality we live in, and not only reflect it. They also state that, according to the social constructivism, it is our language, which creates the social world we live in and that they therefore think it is interesting to study texts and languages. Furthermore, the authors have made a document study, in which they have chosen to limit their selection to only study the daily press, and not TV broadcasts for different reasons (for instance because

of copyright barriers). The authors conducted a quantitative pilot study, in which they identified which articles mainly focused on the auditor, since media's writings about the auditors were the main object to investigate. They also wanted to find out what newspapers, which reported the most about the HQ Bank scandal. The authors used an article database called Retriever Research, and through this database they concluded that the newspapers which reported the most about this scandal and about the auditors were Svenska Dagbladet (SvD), Dagens Nyheter (DN) and Dagens Industri (Di). To this part of the study they made a quantitative analysis model, in which they created different categories, in which they divided the articles. The second part of the thesis consisted of a qualitative text analysis, in which they instead applied a qualitative analysis model. Here, they also chose to present the media's communication model (Nilsson & Sandberg, 2013).

Another view on method is presented by Milde and Nilsson (2013) who are behind the essay *The audit industry's relation to the mass media – a study regarding how the audit industry is affected by the mass media's coverage*. They started their research by looking and search for articles about auditors and the audit industry to be able to form an opinion of how media portray it to the public. As a basis for their qualitative study, they have created a questionnaire, which is used in interviews with five people in the audit industry who all have contact with the media in some way. The authors have described difficulties with getting interviews with people, but that it is a primary source for information. Lack of time is said to be one of the most common reason why some are unable to participate in an interview. Furthermore, Milde and Nilsson (2013) performed a pilot study where they chose to look at five different newspapers to look for articles, which are: Dagens Nyheter (DN), Dagens Industri (Di), Sydsvenskan, Göteborgsposten and Svenska Dagbladet (SvD). We take inspiration from this selection of newspaper in our analysis. They also did some research by Google's database and in the magazine Balans. The magazine Balans is published by the industry association FAR and is therefore biased but they chose to use it anyway because they found it relevant for their study. They have also been discussing the concepts of validity and reliability.

Lastly, the study *Accounting scandals and the media's reporting concerning the role of the auditor - A document study of the Fermenta case* made by Ovenholm (2012) also concerns the media and the audit profession. The research starts with a document study in order to collect data, because he considers that there is a lot of documentation in the field. Further, the author claims that it is not necessary to conduct interviews himself, since it is easily accessible via the documentation already available. The author chose to study the business press reports, and thus limit it to magazines like Dagens Industri (Di), Affärsvärlden and Veckans Affärer. Since the author also wanted to examine the auditor profession responses to the press/media, the author chose to study the magazine Balans, published by the industry association FAR. As well as the authors Milde and Nilsson (2013), Ovenholm (2012) has also commented on the study's validity and reliability.

The most interesting choice of methodology to continue this analysis with was found in the research by Nilsson and Sandberg (2013) due to the fact that they in an understandable and

pedagogical way investigate the relation between media and auditors in a two-part analysis. Therefore, this approach is found appropriate for this paper and will be the inspiration to the structure of the following analysis. Also, we receive inspiration to our selection of media by all of the essays presented above and their arguments of reliability and validity when selecting their material.

3.2. Research Design

The portrayal of the auditor we will present consists of the dimensions of what media reports about auditors, when they choose to report on it and in what way they choose to do it. Therefore, it is essential to develop a transparent research design. The design of the research must be developed accordingly with the questions we want to answer and based on previous research, content analysis is the methodological approach which will cover the wanted aspects of findings of this research. This is partly because this form of analysis will let and help us go into more detail of how media reports by digging into specific articles on auditors and in that way find the characteristics which media uses to portray them.

Content analysis is described by Krippendorff (1980) as being a content-sensitive method and by Harwood and Garry (2003) as being flexible in its research design. Bryman and Bell (2013) second that content analysis is seen as a flexible method, which can be used in the processing of various media. Content analysis involves, according to the authors, the analysis of documents and text and where the content of the texts are supposed to be quantified based on categories designed in advance. However, in our case these categories are difficult to develop in advance, and will mainly emerge during the process. It is also common to apply content analysis when working with questions concerning mass media and since our aim is to look at different documentations by media, and then to categorize the discovered content, the content analysis is an appropriate method to use to develop a deeper understanding of the subject. The content analysis approach is based on two different concepts, namely objectivity and systematics. The former refers to the categorization of the material, which clearly and in advance should be described, but also how it will be done without personal evaluation whenever possible. The latter refers to the rules in the individual case, which are supposed to be used in a way that minimises skewness and error source. According to Elo and Kyngäs (2008), content analysis can be used when having either quantitative or qualitative data and in a deductive or inductive way.

3.3. Choice of Media

The description of methodology used will be made in form of two steps, consisting of a presentation in the method of what articles to include in the study and a content analysis of the articles in the result. Through the first presentation we will identify which news is of relevance for us to analyse in relation to the questions we want to answer. We want the analysed material to be well recognized, national and to reach out to many people. This statement is important for this analysis because we want to be able to evaluate the whole picture of the auditor and not news, which is aimed to a specific profession or interest group, but to the public in general. A choice must be made concerning what kind of news we want to

include in our analysis. It has already been presented that magazines and newspapers may include different kinds of information and it may be angled in different directions. Due to the different purposes of news (provide a factual coverage of an event) and editorial messages (provide a point of view), obviously there will be different presentations too and we want to receive articles, which are as unbiased as possible.

3.4. Data Collection

To be able to collect the data, a reliable and advanced database is needed which can easily give us the information we need based on chosen criteria. Retriever Research is the database that fulfils our needs and in this database we can use the *advanced search function* to find everything from smaller local news to national and regional. This choice of database is inspired partly by Nilsson and Sandberg (2013) but also by personal experiences with the database.

We have chosen to limit our study to only analyse written news and not another form of media, due to its greater amount of readers than TV news (Robinson & Levy, 1996). Written news are also believed to be more easily accessible because of probable limitations in data bases and potential record keeping of other media. Also, by not relying on interviews or surveys as the basis for the analysis (which may not result in enough answer frequency), which also may become very subjective, this report can receive an unbiased and more realistic result. This choice is in contrast to the methodology presented by Milde and Nilsson (2013) and their rather unsuccessful response rate of interviews instead serve in favour of our choice of not relying on interviews. This choice is also supported by arguments by our lecturers, arguing that it may become difficult to receive the required response rate from auditors on which the researcher can draw any conclusions.

The analysis will therefore cover articles in newspapers published over a time period of 15 years, from year 2001 (2001-01-01) through 2015 (2015-12-31). The main reason for this choice is that the well known corporate scandal about Enron occurred in year 2001, which had a great influence and impact on the accounting and auditing profession. The responsible accounting firm Arthur Andersen was not considered to maintain the independence that should exist between the two parties and, together with other such scandals this event led to a greater demand for regulation of the audit profession (Humphrey & Loft, 2011). A new law on auditors (RevL) was also issued in 2001, which strengthens the argument of the chosen time period (SFS 2001:883) together with the fact that we want to cover full economic cycles. Another reason is that we want our investigation to be as relevant and up-to-date as possible.

The data collection will consist of finding the appropriate search words and terms so that the relevant articles can be found, which all cover auditors. With this information, a choice has been made regarding what words will be used to find the articles which will be analysed further. The chosen search words to be included in these articles when searching for them are supposed to help us include the relevant ones and exclude the ones which include information which is less important. Since we want to find the auditor portrayal in media, there are several

words, which can be used to find articles, however a systematic limitation must be made to exclude less relevant ones and include more relevant ones. Therefore, it has been decided to include the words *revisor*, *revisionsfirma*, *revisionsföretag* and *revisionsbyrå* because we find these words the most common ones when discussing the auditor. Also, different forms of the words have been included because the search function only looks for the specific word and therefore, only including *revisor*, *revisionsfirma*, *revisionsföretag* and *revisionsbyrå* is not sufficient. All chosen words therefore have been included in their indefinite, definite, genitive, genitive + plural and plural form. We also want words, which are as neutral and unbiased as possible. Next, a table will describe the search process for articles and number of articles found in each step together with the location of the search word in the article. Also, there has been a division between the press, see description below. It can be seen that as the forms of the words increase the number of articles increase as well.

Search word (suffixes)	Swedish printed press ¹			Swedish printed press (excl.) ²		
	Search in whole article	Search only in headline and introduction	Search only in headline	Search in whole article	Search only in headline and introduction	Search only in headline
Revisor (-n, -s, -ns, -er, -ers, -erna, -ernas)	86 504	16 023	6 339	70 966	12 978	4 633
Revisor, or revisionsfirma (-n, -s, -ns, -or, -ors, -orna, -ornas)	89 328	16 550	6 400	73 318	13 419	4 686
Revisor, revisionsfirma or revisionsföretag (-et, -s, -ets, -en, -ens)	90 594	16 838	6 412	74 284	13 646	4 698
Revisor, revisionsfirma, revisionsföretag, or revisionsbyrå (-n, -s, -ns, -er, -ers, -erna, -ernas)	95 233	17 669	6 551	78 131	14 325	4 813

Table 1: Number of articles per group of search words, type of media and the search words location in type of media

¹ Swedish printed press include metropolitan press, prioritized country press, country press, district press, periodicals, specialized periodicals, press agencies and press releases

² Swedish printed press include metropolitan press, prioritized country press, country press, district press, excluded of periodicals, specialized periodicals, press agencies and press releases

With the articles identified in the previous table, the next figure presents the articles per printed press, which meet the set criteria of covering the chosen search words in the previous table. In the following graphs and analysis, the data will consist of articles involving any of the words described above and meeting the time period criteria (2001-2015) and press criteria (exclusive of periodicals, specialized periodicals, press agencies and press releases).

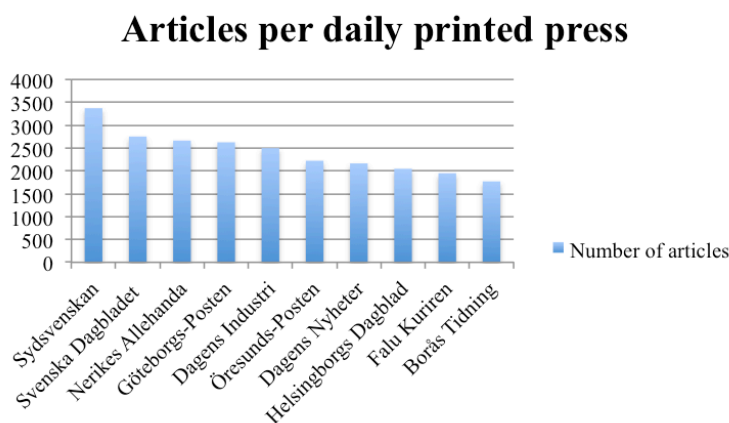


Figure 2: The ten printed press with the highest amount of articles meeting the set criteria.

The next figure cover the same articles found in Figure 2, but instead categorized into time of being published.

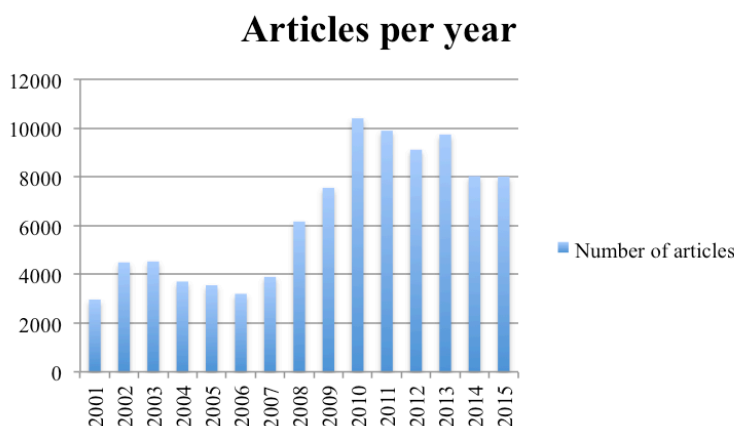


Figure 3. Articles per year meeting the set criteria.

When not including periodicals, specialized periodicals, press agencies and press releases, the next figure shows the daily printed press and their frequency of articles. If doing this separation, magazines, such as *Veckans Affärer* and *Balans*, which are directed towards a more specific audience and may be more biased than the newspapers for the public, will be excluded. For example, the magazine *Balans* will not be included due to the *Balans* being published by FAR, as in auditors and accountants, and therefore the authors of this report find this magazine to be biased and subjective. Instead, we want to include newspapers which are aimed for the general public and which are read by many people.

Due to not wanting articles, which are aimed towards or come from a specific geographical direction, a selection has been out of the presented newspapers in Figure 3 to only include the newspapers which are not dependent on any geographical location, but which are national and aimed at the public mass. We are aware of the fact that Sydsvenskan has the largest amount of articles, and this deviation from the other newspapers is interesting, but due to being geographically limited, this will be excluded. After excluding Nerikes Allehanda, Göteborgs-Posten, Öresunds-Posten, Helsingborgs Dagblad, Falu Kuriren and Borås Tidning, the newspapers which will be included in further analysis are Svenska Dagbladet (SvD), Dagens Industri (Di) and Dagens Nyheter (DN). This selection is therefore based on the chosen geographical demarcation, but is also inspired by the media selection by Milde and Nilsson (2013) and Nilsson and Sandberg (2013).

Then, a choice must be made what part of the article, which should include any of the chosen search words. Therefore, the next figure will show the frequency of articles and the position of the search words, in order to limit our sample. We are aware that this reduction limit our chances to generalize our results, however we want to find the overall and public picture which can be most easily found in the headlines, which is assumed to be read by more people than the whole article itself. If analysing articles dependent on the content in the full article itself, another picture of the portrayal would probably be given.

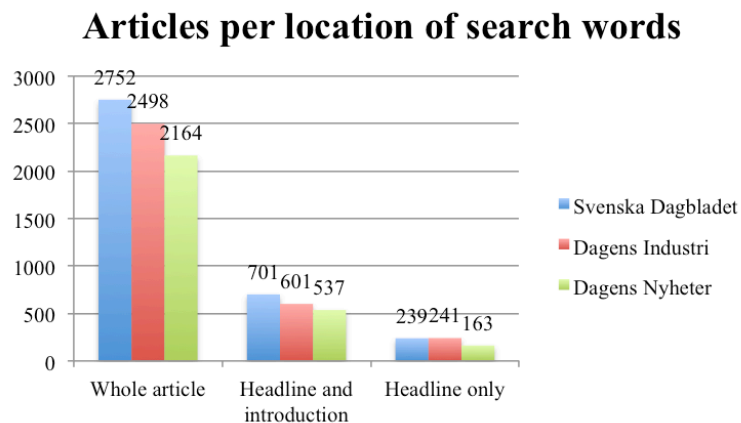


Figure 4: Articles per location of search words in the articles.

These newspapers' similar proportion of the articles will be shown in the next figure. With the next figure, we want to highlight the even proportion of articles within the chosen newspapers in order to receive a similar amount of articles from all origins.

Articles per newspaper

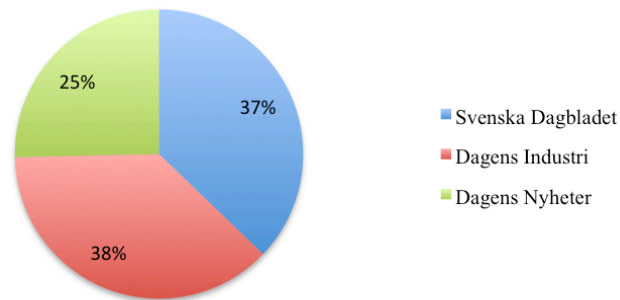


Figure 5: Number of articles per newspaper (headline only).

When starting to briefly go through the headlines of the remaining articles, some more articles could be excluded further. These include for example headlines in the culture section of the newspapers covering the Swedish screenplay “Revisorn” (“The Auditor”), articles in the obituary columns covering bibliographies of deceased people who worked as auditors and other presentations in the family pages who works or have worked as an auditor. Some subjects in articles are covered both on the front-page, in the table of contents and also in the newspaper itself. In these cases, the news has been presented only once, even if it is defined as three separate news articles in the database, hence the reduction of articles in the final analysis. Also, in cases where there has only been a front-page article and not a whole article in the newspaper itself, it has been decided that the information provided on the front page is sufficient to be categorized as one article.

Furthermore, in the presented literature there has been a use of both the expression ‘audit firm’ and the expression ‘accounting firm’, but we have chosen to only use the expression ‘audit firm’, when analysing the articles, when referring to both audit and accounting firms. This is mainly because this expression is the most appropriate translation of the Swedish terms *revisionsföretag*, *revisionsfirma* or *revisionsbyrå*. However, we are aware of the fact that the term ‘accounting firm’ usually refers to the big four accounting firms and that ‘audit firm’ mostly refers to smaller audit firms but this categorization will not influence our analysis because it will be made based on Swedish data which only covers Swedish expressions. There is also a great need for consistency when categorizing the articles because we want the whole picture of the portrayal and be able to reach a conclusion, which may be generalizable. So, the same criteria have been set for all articles so that they are categorized on the same ground.

Next, we will present the distribution of the final chosen articles to be analysed covering the time period of 2001-2015 to find peaks in reporting and to be able to analyse this further in the discussion.

Number of articles by SvD, Di & DN (only headline)

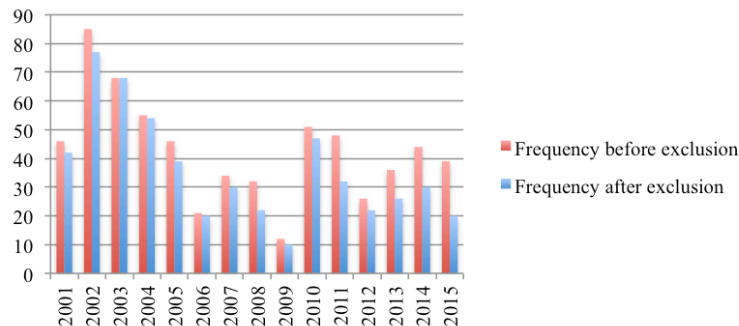


Figure 6: Frequency of articles before and after exclusion including the search words in the headline in SvD, Di or DN

With the presented information, it is now essential to decide what in these articles should be analysed and it is important that sampling is made before selecting the units. This is considered to be the first step in the preparation phase of the data, as in selecting the units, which are to be analysed in these articles (Cavanagh, 1997), which can be a theme or even a word (Polit & Beck, 2004). Therefore, the area of categorization and what we should have in mind when selecting the search words and categories will be presented next.

3.4.1. Categorization

According to Graneheim and Lundman (2004), “creating categories is the core feature of qualitative content analysis”. These categories are, according to the author, often then divided into subcategories or also subcategories, which depend on the abstraction of the category. These categories should according to Krippendorff (1980) be mutually exclusive and comprehensive, meaning that no data, which is evident to its purpose, should be excluded because no suitable category can be found. Also, there should not be any data, which falls into more than one category, and no data should fall between two categories. Graneheim and Lundman (2004, p. 107) also imply that “a category refers mainly to a descriptive level of content and can thus be seen as an expression of the manifest content of the text”. Dey (1993) stresses that the category creation is complex, implying that it is not only a matter of gathering observations which are seemed to be related or similar, but that the data is belonging to a certain group in the classification and that this also mean that there is a comparison between this data and other data which has been excluded from this category. The abstraction part in this process is that one formulates a description which is general of the topic being researched through developing categories (Polit & Beck, 2004) and each category is labelled in accordance with the words which are characterized by its content (Dey, 1993).

When choosing and formulating the categories, the concept thinking by Wilson (1963) will be the starting point. He developed the technique “analysis of concepts” which provides us with a specialised method, which can help us answer our questions. He stresses a conceptual understanding and argues that when working with concepts, one should be careful then formulating oneself. When analysing concepts, the concern does not lie with values or moral

judgements or with what is good or bad, right or wrong. When looking into the questions of concepts, one should not be concerned with the meaning of the chosen word but instead the actual and potential use of the word. Behind the ideas of analysing concepts, there is the skill of communicating and talking and when employing this skill one must enter and be aware of the game which is being played. To understand a concept, it is evident to understand the nature of the circumstances of the social context, as in *who would make this statement, why would this person do it and when would be the most natural time to do it?* Also, the style in which one expresses the analysis of concept is important in the way it does not only concern what writing style looks good but also what style fits the best with the subject matter. The style of writing is all about being clear, honest, and straightforward and also being economical in the chosen words. One should include and exclude information enough so that the concept is fully understood and covers all intended aspects. Also, according to Cavanagh (1997), the words are divided into categories, which are related in content and the words and phrases which are in the same categories and said to be sharing the same meaning.

With this information and number of articles, the next step will be to choose categories in which the identified articles and its main content will be categorized. A categorization was created in advance, but since it was considered to be quite difficult to apply it was modified as we went through the articles.. Almost all categories, which in the end have been used, has emerged during the process and later on consistently applied. Recurring topics and areas could be found in the articles we went through, which helped us in the creation of new, and reconstruction of former, categories during the work. We received a small part of our inspiration to the creation of the categories around expertise and independence from Viscovi (2006) who collected data from the Swedish news broadcast Rapport from 1978 to 1998 and reached the conclusion that in the reports there has been efforts made in order to present economists as being authorities on knowledge which is self-evident. This statement is considered to strengthen the status of media and experts as credible and truthful information sources and found that economists can to a certain extent guarantee trustworthy and unbiased judgements concerning conditions in the economy area. Overall, the knowledge of economy experts is also considered to go unquestioned. Therefore, the areas of knowledge and expertise, and also the daily work by auditors, seem to be suitable as part of our categorisation.

We understand that the categorization process is complex and that several considerations must be made when formulating them. It is very important that the categories should be as comprehensive that no article has to be excluded because no suitable category can be found and also that no article falls between two categories. The final categories have to be consistent in the way the data, as in the articles, within them are an expression of the content of the text and that the categories are labelled in correspondence to the words which are characterized by its content, as in the name of the categories being a good description of the content. When developing our categories, it is not only a matter of collecting observations, as in the articles, which are seemed to be similar or alike but that the data in each category actually is interpreted in the same way and share the same meaning. We also have to very careful when formulating our categories by using neutral and unbiased words without moral judgements but

then instead implement value in the subcategories. We intend to be economical, clear and straightforward in our chosen words describing the categories.

These final categories will now be presented in chronological order and refer to in what context the auditor is reported upon in the chosen newspapers. We have divided each main category into subcategories, depending on how the newspapers have chosen to report upon the auditors or the audit profession. Therefore, we have chosen to categorize them into either positive, neutral, or negative in order to receive an abstraction of the category. Positive portrayal, in contrast to negative, covers articles where the auditor or audit profession is portrayed in a positive way. Neutral portrayal means that this portrayal is neither positive nor negative for the auditor or audit profession. By doing this we can then see how auditors or the audit profession are portrayed in media, and if this have been done in a positive way. The first category is *scandal*, which we initially considered to be an important category to include. To be categorized as *scandal* two criterions must be fulfilled, which are: (1) it should refer to a specific event, and (2) that the auditor should be mentioned in conjunction to it. *Profession* is the second category and refers to events where the audit profession as a whole has been highlighted. The third category is *independence and/or trust*, which refers to situations where the auditor's or the audit profession's independence and/or trust has been highlighted in any direction. Included in this category are also articles covering the debate of the provision of both auditing and consulting within the firms. The fourth category is *tax contexts*, which refers to situations where the auditor has been involved within different tax circumstances. *Daily work*, which also is the fifth category, includes events where the auditor is considered to do the tasks included in their profession. This category is divided into three other subcategories (except for the positive, neutral and negative), which are: *expertise*, *assessment* and *workload*. The articles that are categorized under *expertise* includes events where the auditor has been appointed to a specific case and where an auditor is requested due to his' or hers' expertise. The second subcategory refers to situations where the auditor is considered to make assessments of various kinds. The auditor expresses an opinion about a company's financial or non-financial reporting. *Work overload* includes situations where the auditor is considered to have too many tasks simultaneously, which affect the quality of the work being done. The sixth category, *audit fees*, is mainly about, like the name of the category implies, fees for the auditor's work. The seventh category is *administrative context*, which brings up different topics like recruitment, auditor exam, and mergers and acquisitions of audit firms. *Regulation* is the eighth category, which mainly refers to the impact of a new regulation. It could for instance be a new rule that has been implemented which have resulted in certain consequences for the companies being audited, the audit profession or the individual auditor. The last and ninth category is *auditor switch*, which refers to situations where the company have chosen to change the current auditor of different reasons. The next table presents the described categories and their main definitions.

Categories and subcategories	Definition
1. Scandal	Refers to a specific event in which the auditor or audit firm has been mentioned. For example the well-known scandals such Panaxia, SCA, Eniro, HQ Bank, Habo Finans, and Enron (including Arthur Andersen), but also scandalous behaviour (such as buying opinions).
2. Profession	Refers to events where the audit profession as a whole has been highlighted.
3. Independence and/or trust	Articles which cover independence and trust issues of auditors, for example, where the auditor's independence is endangered when performing the audit. Also, consulting jobs which may endanger independence are included here.
4. Tax context	Situations where the auditor has been involved within different tax circumstances.
5. Daily work	Events where the auditor is considered to perform the tasks included in their profession.
<i>5a. Expertise</i>	The auditor expresses an opinion on a specific case (not just performing their daily assignments), but the articles explicitly imply that the auditor should look or have looked into a specific area. The category includes articles in which the auditor is performing a task which requires expertise. Further investigation of an area is needed and an auditor is requested perform task with expertise.
<i>5b. Assessment</i>	Refers to situations where the auditor is considered to make assessments of various kinds, for example the auditor expresses an opinion about a company's financial and non-financial reporting.
<i>5c. Workload</i>	The auditor is considered to have too many tasks simultaneously, which affects the quality of the work being done.
6. Audit fees	Refers to articles containing an overall discussion about audit fees, consulting missions by audit firms (outside audit) and companies trying to pressure these fees to a lower level.
7. Administrative context	The articles brings up a wide range of administrative topics, such as the auditor exam, mergers and acquisitions of audit firms and recruitments within audit firms.
8. Regulation	A new rule has been introduced which has resulted in certain consequences for the companies being audited, the audit profession, the audit firm or the individual auditor.
9. Auditor switch	Situations where the company has chosen to change the current auditor of different reasons.

Table 2. Definitions of identified categories.

3.5. Who is Blamed and Who is Praised?

In addition to the main study, we have chosen to do a side-study where we go deeper into the area of media reporting and examine who is blamed and who is praised in media when it comes to the portrayal of auditors. In order to form an opinion about who is blamed, we have chosen to look at the most negative category, which was found to be *scandal*. We only looked at the subcategory *negative*, where we have sorted the articles by who is blamed. We came to the conclusion that there was four possibilities, which were either the auditor portrayed by name, the auditor without any name mentioned, an audit firm (mostly described by name), and auditors in general. To get an idea of who is praised, we choose to look at the most positive categories, which were found to be *administrative context* and *profession*. We chose to focus solely on the positive subcategories. To find out who is praised, we concluded that there was only one option - audit profession. The results of both the main study and this side-study are presented in the next chapter.

3.6. Reliability and Validity

Frequently used assessment criteria within business research are reliability and validity. This section of the method briefly addresses these concepts. Elo and Kyngäs (2008) discuss validity and reliability and imply that it is important to demonstrate the findings and interpretations in a clear manner so that outsiders can follow it and evaluate its reliability. Reliability is a concept which refers to whether the results of a survey will be the same if the survey were to be repeated once again (Bryman & Bell, 2013). We are of the opinion that it may be difficult to come up with exactly the same results if the investigation should be done once again. The reason for this is mainly because our categorization is very subjective. However, we have been as consistent as possible when categorizing the articles. We have also given an accurate description of the different categories, which hopefully should facilitate if the survey were to be repeated. Reliability also refers to whether an investigation is influenced by random or temporary conditions. We have chosen a fixed time perspective, from 1 January 2001 to 31 December 2015, which means that all events have already occurred and can not be changed. However, the investigation can be seen in different light if conditions in society are changed. The reason for this is that it often refers to the dimensions and measurements of a study, and thus the reliability of these. The reliability of our study is positively affected by the way we have chosen to collect information. Our aim is to be as impartial as possible, and we have therefore chosen newspapers which not are not considered to be especially biased, as in Di, DN and SvD.

To increase the validity of our research we planned and performed the categorization carefully. First, we divided the articles between us so we were responsible for categorizing half of them each year by year. Then we went through all the categories one by one, still being responsible for half of theme each. This categorization was of course quite subjective, only being evaluated by one person, so after the first draft of all years of articles, both of us approved or discussed the chosen categories category by category. In that way, we have both been involved in categorizing all articles, which improves the validity of this study. However,

our interpretations of categories may still differ from others, however we find our general and objective interpretation style a strength to the research.

Since we draw our conclusions based on the chosen categories, we are obviously heavily dependent on them. Regarding the final categories, we wanted them to be not too broad and not too narrow, and the final draft of the categories actually excluded no articles but they were all categorized into one category each. That is another strength of this study, that all articles are matched into one category and for none of them could not a single category be suitable. So, according to Graneheim and Lundman (2004), the credibility can be increased in how well the data is being covered by the categories, and that is what has been done. The authors refer to Polit and Beck (2004) by implying that it is important to demonstrate the link between the data and the results and that this will increase its reliability, and we believe we have made this in an easily understood way. Also, the description, which has been given to every news article, has laid the ground for what category to be categorized into, and hence there may be relevant information missing which may have given us the incentive to put the article in another category. The final categories are general and some of them have a large number of articles in them, and some have not, however, this is a problem which is very hard to avoid. Furthermore, because of only including articles which are auditor-related in the headline, obviously many categories have been excluded (see Figure 4) which also include discussions about auditors, however this has been left for future research and is not seen as a limitation to this study.

The chosen theoretical perspectives presented under chapter two are of big importance for our study, giving the reader a basic understanding of the subject, which is to be investigated. Accordingly, the theory helps explain the results from our study, which can be brought back to the users of the press. The theory covers many aspects and influences, both from media and auditor and the public to find possible reasons for the reporting. There may be other theories missing which are not included and which may help explain it better. Based on this we have created a conceptual framework, which works as a basis for our discussion. The reliability of this study is also enhanced due to the fact that we have a very broad theory chapter with many sources and perspectives to the subject. In that way, we can more easily explain our results with the given theory.

Since we want to find out how media portrays auditors, we want the results received to be accurate and reliable so that potential generalisations can be made. In one way, the results which will be given to us represent the view which the newspapers given the public mass and results in their understanding and perception of the auditor and audit profession. That is what we aimed for as well. The view which the more interested and conversant public receives can be found in more focused articles, and they would certainly receive another view when reading other newspapers and magazines. So, we believe that our results are generalizable to the Swedish public mass who read headlines and who wants the more general picture of the real auditor. Since validity relates to the study's conclusions and whether the study measures what it is aimed to measure, we believe we fulfil this criteria with our general categories and through-through categorization.

4. The Actual Portrayal of the Auditor in Media

This part will include the results received in the content analysis of the identified articles on auditors. These will then be discussed in more detail in chapter 5.

4.1. How Are Auditors Portrayed in Media and Are They Ever Portrayed in a Positive Way?

The full table over all analysed articles with headline, date and name of newspaper is provided in Appendix. 1. The results from the analysis of the articles will be provided in Appendix 2 together with their respective category and value-based subcategory (green-positive, orange-neutral and red-negative) over the years.

From the first look in Appendix 2, one can see that there is a great spread of frequencies of articles within the categories. There are several zero values, which depend on the uneven frequency spread between the categories and the larger amount of categories (11). One finds the largest amount of articles in the categories *scandal* (170), *assessment* (144) (subcategory to *daily work*) and *regulation* (57) which also is demonstrated in the next figure. When investigating the numbers in more detail, one can find the largest amount of negatively directed articles in the scandal category and the largest amount of positively directed articles in the administrative context category. There are a few totals which show a percentage of 100 % within one of the value-based subcategories, however this can easily mislead the reader and should be explained by the fact that there is only a smaller amount of articles in total within the specific category, for example the categories *workload* (4) and *tax context* (12). The next figure shows the amount of articles per category in absolute numbers.

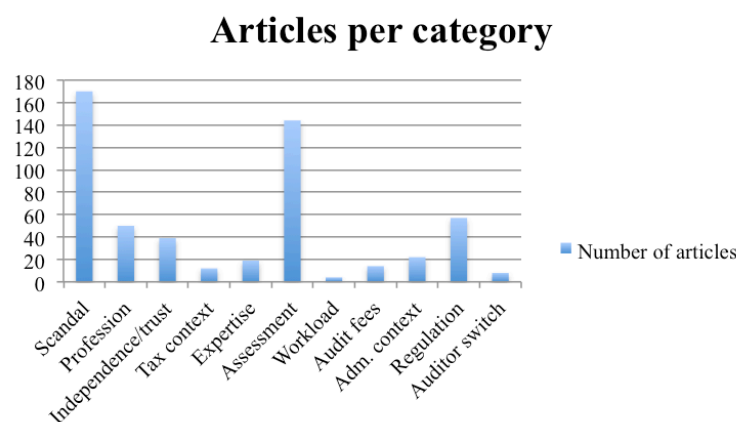


Figure 7. The frequency of articles in respective categories.

The figure above shows more explicitly that the categories *scandal*, *assessment* and *regulation* have the highest frequencies and *workload*, *auditor switch* and *tax context* have the lowest. This may obviously be affected by the broader category of *scandal* and the narrower category of *tax context*, however it reflects a fair picture of the concentration of articles within the firstly described categories. The next figure will show the classification of these articles into their respective value-based subcategory in order to show a more value-based reflection of the articles.

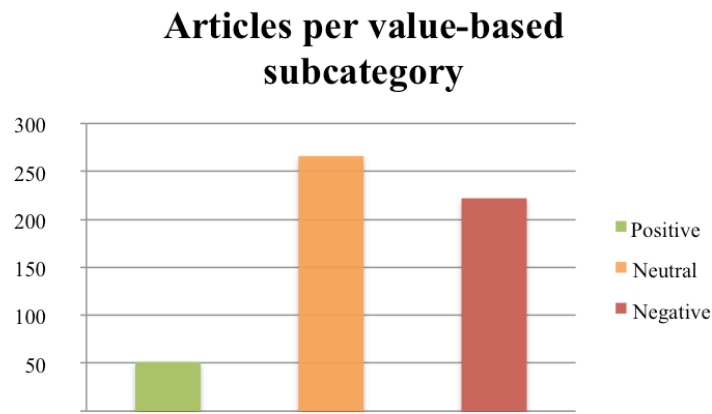


Figure 8. The number of articles divided into respective value-based subcategory.

Figure 8 presents the classification of the total number of articles, from year 2001 to 2015, into the three value-based subcategories, namely *positive*, *neutral* and *negative*. As we can see in the orange coloured middle staple, most of the articles are categorized as *neutral* portrayal. The second largest staple, the red coloured to the right, consist of negatively classified articles. Only a very small part of the articles was considered as *positive* (the green staple to the left). Based on this result, we can conclude that media mostly report about auditors and the audit profession in a neutral or negative way. These subcategories are described more in detail in the diagrams below.

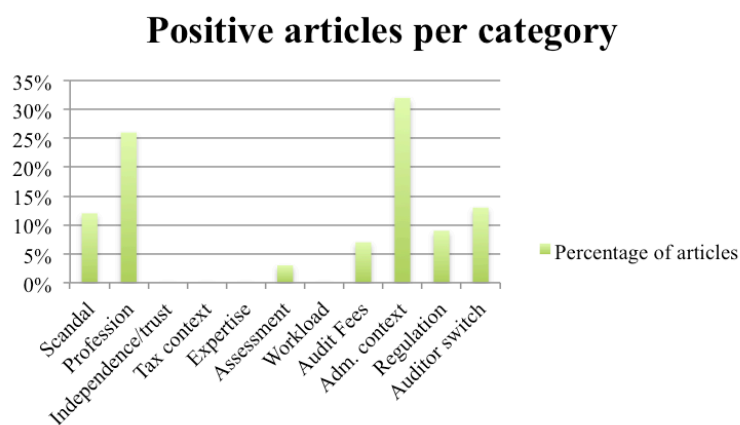


Figure 9. The percentage of total articles categorized as positive.

Figure 9 shows the percentage of total articles within each main category, which is categorized as positive portrayal. The category, which consists of most positive articles, is *administrative context* and thereafter comes the category *profession*. This implies that these categories represent the areas that media report most positive about. There are also categories, which not contain any *positive* categorized articles, and these are *independence and/or trust*, *tax context*, *expertise* and *workload*. The lower scale of percentage shown in the figure, only going up to 35 % instead of at least 100 % in the next two, also shows on the lower overall part of articles directed towards the positive direction.

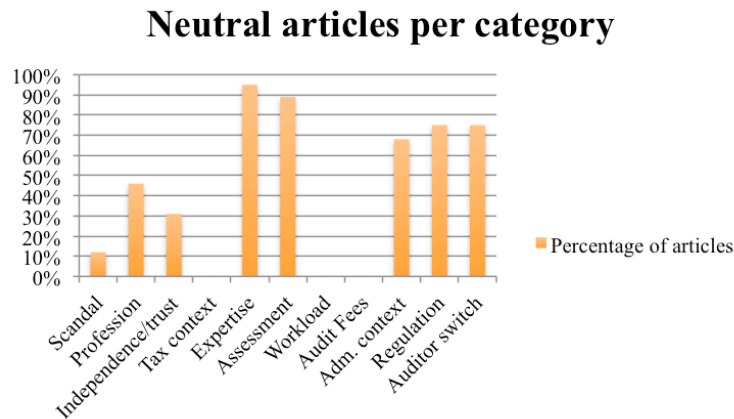


Figure 10. The percentage of total articles categorized as neutral.

The percentage of total articles, which consists of neutral portrayal, is presented in figure 10. Two of the subcategories within *daily work*, i.e. *expertise* and *assessment*, are considered as the most neutral ones. These are then followed by *auditor switch*, *regulation* and *administrative context*. Three categories, i.e. *tax context*, *workload* and *audit fees*, do not contain any neutral portrayed articles. Only 12,4 % of the articles categorized within *scandal* are considered as *neutral*.

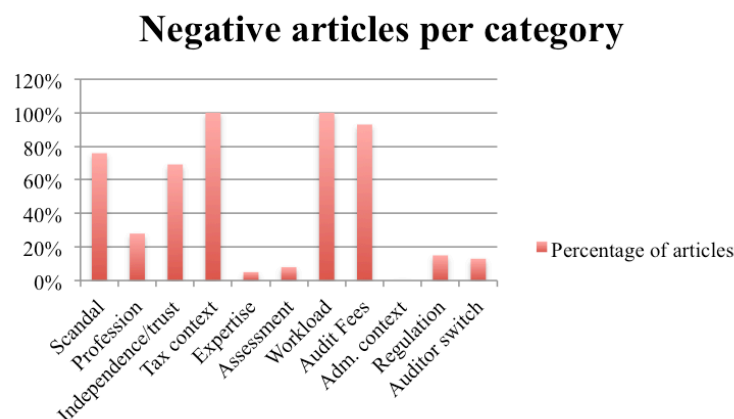


Figure 11. The percentage of total articles categorized as negative.

From figure 11 one can see that the categories with the highest frequency of articles in the subcategory *negative* are *tax context*, *workload*, *audit fees* and *scandal*. Looking at the

frequency table in the beginning of this chapter, one can see that there is an explicit low frequency of articles within some of these, as in *tax context*, *workload* and to some extent *audit fees* but not *scandal*. Both *tax context* and *workload* represent 100 % of the articles which must be set in contrast to their low frequency of articles, however the fact that all of them are directed in this way will be discussed further. On the other hand, *expertise* and *assessment* both represent a larger amount of articles and are explicitly directed in the other direction together with *regulation* and *auditor switch*, in which many of them are more directed towards the subcategory *neutral*.

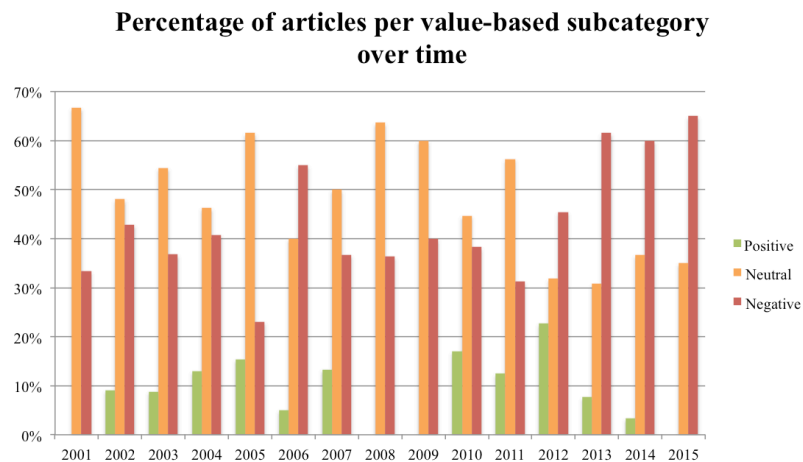


Figure 12. The percentage of analysed articles divided into respective value-based subcategory from 2001 to 2015.

The last figure sums up the value-based portrayal in the analysed newspapers and also over time, which can be seen as a conclusion over the presented figures above. There are a few trends which will be analysed, as in the overrepresentation of articles which are labelled as *neutral* in 2001, the high and even amount of articles which are labelled as *neutral* and *negative* from 2002 to 2004 and the larger frequency of negatively labelled articles more recently (from 2010 and forward). The articles which are labelled as *positive* have a more or less even frequency over the years, with a few exceptions, as in a larger frequency between 2002, 2005 and 2010 and the decrease in number until today. Although these frequencies are only minor compared to the subcategories *negative* and *neutral*, their placement may depend on certain events or be affected by the other subcategories. The development of articles labelled as *positive* does not move in the favour of the auditor and audit profession but in the other direction and may also depends on many factors. The non-existent frequency of articles during 2008 and 2009 stands out clearly together with the lower number of articles published in 2006. All these trends most likely are affected by events occurring at these periods of time, which will be discussed in the next section.

In Appendix 3 one will find the same information in the figure over the trend of positive, neutral and negative reporting in order to receive a deeper and more clear understanding of how the reporting has developed from 2001 to 2015. In contrast, there is also a figure showing the development of the trend but where the category *scandal* has been excluded. One can see

a clear difference between the two figures in the sense that the negative reporting decreases when the category *scandal* is excluded. This shows that the overall reporting on auditors is not as negative when not including the scandals in which auditors have been involved and is seen as an important part of the results.

4.2. Who is Blamed and Who is Praised?

Regarding the brand and reputation, the reflection of auditors' competence and expertise in the analysed articles is rather transparent. Therefore, it is essential to examine whether media blames the firm, a specific auditor or the whole industry around scandals. In contrast, it is evident to evaluate who is praised in the time of positive reporting. To be able to discuss this portrayal, we have analysed who is blamed and who is praised in the context of the most positive category and the most negative. The most negative category was found to be *scandal* and the two most positive were the categories *administrative context* and *profession*.

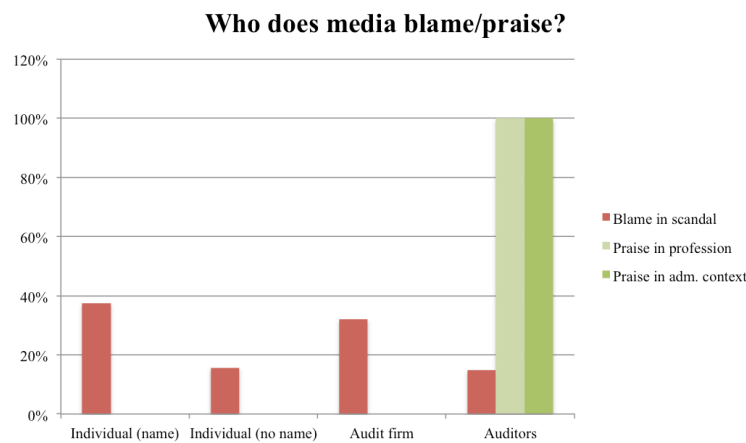


Figure 13. A presentation of who media blames and praises in negative and positive reporting.

The analysed articles show that when reporting negatively around scandals, media blames either the individual (by explicitly presented the name of the auditor/s) or the audit firm. In contrast, when reporting in a positive way in the categories *profession* and in an *administrative context*, media chooses to praise auditors as a whole (100 % of the articles) and not a specific individual or an audit firm.

5. The Integration of Theory and Practise

This chapter discusses the findings presented under 'Result and Analysis' in relation to the presented theory. The discussion will be presented in three parts - 'the auditors' dependence on media', 'how media influence the image of the auditor' and lastly 'the public and media'. In the end, an overall conclusion will be made together with the main findings.

The purpose of this study was to investigate how Swedish media portrays auditors and if this was ever made in a positive way. The theoretical framework consists of theories and studies with different opinions on this portrayal and reasons for this behaviour by media and the next discussion will have its basis in the presented conceptual framework. With this in consideration, the method of content analysis was chosen for analysing this portrayal. From this analysis a significant conclusion can be made, there is an overrepresentation of articles blaming auditors for scandals, but at the same time a high proportion of articles written in the auditor's defence, reporting on their normal, daily work. The overall results were not aimed towards the direction, which was expected with a basis in the presented theories, but instead were directed towards the advantage of the auditor or audit profession. However, even though the news were not always directed towards blaming the auditor, they covered mostly critical aspects, a statement which is in correlation with the argument that the audience of news demand news which are negatively directed. For example, a large proportion of the articles included the auditor making an assessment, and these news were also negatively directed, but not to the disadvantage of the auditor but to the company being audited.

5.1. Auditors' Dependence on Media

Starting with the auditors' dependence on media, many of the articles analysed covered included in some way a big four audit firm, or a big four audit firm representative. The high amount of these firms in Sweden and their dominant position in society is explicitly shown in the results in the way they seem to shape the public experience of accounting. The results were consistent with the theoretical presentation in the area of great media coverage of the audit industry, which can be seen in the large amount of articles covering the auditor or audit profession shown in the selection process. The big four audit firms and their representatives, as in the individual auditors, were also explicitly shown when questioning whom media blames and praises. We found tendencies of best practise trust in the audit role by media, due to the large amount of articles directed towards the high expertise level by auditors and their ability to give a quality mark on specific events. With the results given, we definitely believe that auditors and the audit profession have a great influence on their own professional identity, having a chance to defend themselves in media. This defence is explicitly shown in the category *profession*, in which there is a large representation of articles which are labelled as *neutral* and some of them also being in the favour of the auditor, labelled as *positive*. Also, when it comes to the greater audit quality in bigger audit firms, we cannot make any conclusions based on the given results. Because of the large frequency of articles in the *scandal* category there is assumable a greater representation of larger audit firms standing as

responsible due the larger scandals being more reported upon, such as SCA, HQ Bank, Eniro and Panaxia. It is though unclear how much critique would be given to smaller firms around other scandals and how much this critique would stand out compared to larger firms, due to smaller scandals not being much highlighted in media.

When it comes to auditor reputation and how media can spread it, it is very important for them to maintain their reputation, which can be evidently shown in the articles categorized as *positive*. However, also the articles, which are more neutrally directed, are in favour of the auditor, helping them to maintain their reputation by reporting about them more generally, describing their daily work and portraying them without any value-based judgement. Their competence (human capital), being one of the two main assets in audit firms, was explicitly highlighted when authorities and companies demanded their expertise and showed great trust in them for their opinion. Since they have to fulfil market expectations and issues an audit opinion, which serves as a quality mark for the statements being audited, we believe that the high amount of articles within the *daily work* category, both *positive* and *neutral* ones, may indicate on some sort of reliance on the profession and their knowledge. However, in the aspect of who is being reported upon in media, both from a positive and a negative view, their reputation can be challenged due to the findings showing that to a large extent it is the individual auditor who is being blamed and the profession is being praised. These findings can have a large influence on their reputation and they can be valuable to the firms when working towards improving their position in society.

From our results, we cannot evaluate whether the auditor's' reputation was damaged after scandals, about which Jonnergård (2009) researched, but we can instead see if the portrayal of their participation was made in a negative, neutral or positive way. Unsurprisingly, the results show on a great proportion of articles portraying them negatively. In many of the articles where the auditor was questioned in some way or portrayed negatively they were often mentioned in relation to the audit firm, causing the brand damage. The brand was also seen to be affected in the discussion of the provision of both consulting and auditing services, where all articles were negative for the auditors. The preservation of the generic reputation is unknown, however if it exists under these circumstances the large amount of articles within the scandal category may not have any major impact on their reputation.

From the results, we believe that the auditor reputation is portrayed in an overall good way, based on the fact that there is a large frequency of articles covering the daily work of auditors, which mean that media does actually report on them when they just act normally and require expertise and knowledge. This result was quite unexpected since we thought that the majority of the articles would include blaming them for scandals. This portrayal can be evaluated in relation to the presented stereotypes and a lot can be discussed from the findings. From the theoretical perspective, it was discussed that the stereotypes were seen as negative for the accounting profession and also that auditors were seen as working behind a boring grey facade. The negativity part is clearly seen in the results, however that the profession is grey can also be reflected upon in the portrayal of their daily work. The daily work may not be very fancy and colourful and looking at the great amount of articles which covered their daily

work there is a larger focus on expertise and knowledge than job assignments which are considered to be boring. Furthermore, any relation to the accounting stereotypes given to us in the research by Dimnik and Felton (2006) could not be found. The recruitment process, on the other hand, which was described to be more trendy and fun, was partly seen in the category *administrative context*, which were often very positive to the profession and highlighted that many students wanted a place in a big four audit firm. This recruitment portrayal together with the reporting about mergers and acquisitions can be seen as free advertising for the firms and this was made in a larger extent than expected.

The debate regarding compensations and audit fees, which Nilsson and Sandberg (2013) discussed, was not found to exist in our articles in a great extent, but only to a minor. However, when it was reported upon, it was made in a negative way which is not surprising at all due to auditors being quite criticised in media. Also, even though we were not investigating in more detail what adjectives were used by media to portray the auditor, the words *incompetent*, *irresponsible* and *greedy* which were found by the same authors, were not found but were in some cases indirectly describing the actions by the auditor. Furthermore, when Ottersten and Rahm (2005) made their study, the areas of public interest in debates were the audit report, the role of the auditor and compensation. The compensation was definitely in focus in our study as well, but larger focus was set on their role, as in the independence debate regarding auditing and consulting services, and also the audit report, which was included in their daily work.

Since we wanted to find the picture which media sends out to the public mass, we can certainly see the image of the auditor influencing the perception by us on the legitimacy of the accounting profession, just like Carnegie and Napier (2010) discussed. This picture was at the same time unsurprising when it comes to the presentation around scandals but also very surprising when they seem to report much around auditors doing their job and just exercising their expertise and knowledge, and in this way receiving legitimacy.

5.2. How Does Media Influence the Image of the Auditor?

The second area that we want to cover is how and in what extent media influence the image of the auditor. Jansson's (2013) description of media as a governance mechanism, in the way they decide what is socially acceptable and what is not, can clearly be seen in the review of the articles. Media's way of expressing themselves in the title often differs slightly from the content of the article, in the way that the title is more straightforward and extravagant. Accordingly, media can affect the reputation of companies and individual actors through their reporting upon them, especially since they not only present information about them, but also angle it (Jansson, 2013). As mentioned above, many of the articles covered in the study mentioned a big four audit firm, or a big four audit firm representative, and thus, their reputation can be considered more exposed to other influences than smaller audit firms.

The gatekeeping function of media is considered to be one of their most important tasks (Shoemaker & Vos, 2009). By monitoring auditors and writing about them in the way media

choose, they affect the reputation of the individual auditor or the audit profession, and thus also investors way of making rational decisions. Based on the results of this study we can see that the media chooses to report on various news of auditors, everything from negative scandals to relatively neutral news about their daily work, which for example could mean that the auditor makes a judgment in a particular case. The authors also state that some cases are covered in a large extent in media, and that the reason for this is mainly because the media agencies are all provided with the same information. This is consistent with the results of this study, as we have seen that the different newspapers often write and report about the same events and news, usually with relatively similar words and sentences. The broad provision of the same news can increase the opportunity for many messages to be given attention and be heard. Therefore, it may seem like a lot is written about auditors and the audit profession, but in fact it is just the same news that are disseminated by various newspapers. It is thus clear how news circulate and is used. The way media promotes knowledge is also evident in the findings in the way they report on events which are current and important for people who are too reliant on and affected by stereotypes and have a certain imagined picture of the auditor which is difficult to abandon. By reporting in a neutral way, media can help people receive a better understanding of the profession, which is not considered to be strained or angled so that people can form an opinion on their own. Seen from this perspective, media can be seen as very important for the audit profession as a whole when they use their power in the right way.

According to Deegan and Unerman (2011) and the media agenda-setting theory, media determines what news should be demanded by the public and is considered to shape the interest of the public, not reflect it, and also determiners of what should become current issues. When reviewing the articles we could see a clear pattern that the newspapers often choose to report upon the same event, often several times each, but with an update of the event in question with only days apart. In that way, media can make certain issues be perceived as more serious and important than others by reporting more on them, even though it is only considered to be one event in question. As mentioned earlier, the most common topics that they choose to report on where the news that according to us were classified as *scandals* and *daily work*, with *assessment* having the largest frequency of articles. The reason by media for reporting on scandals seems rather clear since the public often wants to read about “bad” news.

Media agenda setting as discussed by Littlejohn and Foss (2011), emphasizes that media are selective when reporting on news, which therefore set the agenda. The ideas by Lippmann (1922), namely that the public does not respond to events which are actual in our environment but to the picture which we have in our heads, can briefly be reflected upon. We believe it might be hard to get away a picture that we got in our heads, no matter what media reports since some people may never change their opinions about certain events.

Reflecting on the ideas of media as judges over the fate of audit failures by Carrington and Johed (2014), we believe that we can make some comparisons since the category *scandal* was very highlighted in the results in a negative way. However, because of the overall *neutral* spread of articles, which were not aimed towards any direction, there were many chances for

the profession to step up and defend themselves. Looking at the way media stabilizes the notions of the failures, as in the *scandals*, we believe it is far more easy to evaluate the judging role media has when reporting on these scandals than the authors found. Among the articles analysed, the newspapers were explicitly defining the audit failure in the headline by using defining the failure, see Appendix 1 for the title of the articles in the category *scandal* and that when only analysing the headlines the process is not as complex. However, we definitely second their findings that media is more tough in their headlines and more restrained when blaming and claiming in the content of the article. Having already been discussed, they obviously set the agenda in the way they make stories public and how they chose to set the headlines, being quite harsh according to our findings, and can in that way be seen as an agent. However, media taking the position of an actor was not explicitly found in the analysis but even more the position of an arena, picking up different messages from different actors in which authorities and private actors meet, such as RN, the tax authority, FAR representatives, debaters and the auditors themselves. Therefore, seeing media taking the role an arena in which many arguments and voices are heard and welcomed, not only negative reporting, seems accurate. However, one must still keep in mind that the incentives by newspapers to sell copies may be higher than promoting arguments to whether the scandal should be defined as a failure or not and may therefore be twisted towards the negative direction due to bad news selling faster due to the reported demand for them.

All together, we believe that the relation between media and the public constitutes a sound balance, where they both are considered to possess relatively equal high power to influence what should be reported upon and what should not. Accordingly, they together can be supposed to set the agenda. The way media has set the agenda over time is shown in the trend curves (see line charts in Appendix 3) of the value-based reporting and the findings are considered to be important for our study. The trend in relation to the value-based categories can be evaluated as very unstable and changes in a large extent over the 15 years examined. The first chart explicitly shows a trend in an increase in the negative direction of reporting since 2011 and until 2015, while the neutral way of reporting decreased during the same period and positive reporting decreased in year 2012. However, when removing the category with the largest frequency of negative articles, as in *scandal*, from the trend curve, seen in the second line chart in Appendix 3, there is a tendency of an increase in the other direction, towards more positive reporting since 2013. The negative reporting trend, seen in the chart when excluding the category *scandal*, is rather low and can instead be compared to the low frequency of reporting from the positive view.

5.3. The Public and Media

The third area covered in this study is the relationship between the public and media. It is rather difficult, on the basis of our results, to draw any conclusion whether media actually writes about the news that people are asking for and whether it satisfy the public needs. However, if that is the case, one can see a pattern indicating that the public demands relatively negative news, because it is reported much about it. For instance, within the category *scandal* the majority of these articles are considered as negative portrayal of the individual auditor, an

audit firm, or the audit profession as a whole, consisting of approx. 75 % of the articles. Also, within the category *independence and/or trust* the majority, as in approx. 70 % of the articles, were categorized as negative, showing the categories with a larger frequency of articles. It is also relatively difficult to answer the question whether the public act on the information transmitted within the news.

However, the active audience theory presented by Seaman (1992) seems to be reflected in our investigation as we went through the articles in the database. Most notably as we could see it was through the sections where more subjective judgments and opinions are presented, such as columnists and opinion pages, where people are able to express their opinions. Seeing it from the view that media wants to satisfy the public need, there may be an incentive by them to report on the daily work by auditors simply because there is a need for the public to be enlightened about. However, the strength of this incentive to report on news, which is being demanded, is in this moment unclear due to the fact that we do not know how the public is treating the news.

6. What Conclusions Can We Draw From the Findings?

This final chapter presents the conclusions that can be drawn from the study. Also, some suggestions for further research will be provided.

6.1. Conclusion of the Analysis

The 539 articles included in this analysis and the chosen categorisation structure are exclusive to our study and have provided the research with interesting and valuable results. From the results, one can see that the majority of articles provided by the analysed media on auditors is made in relation to *scandals*, around auditors making *assessments* and on *regulation*, as in around the events of changes in accounting or auditing regulation. Having a broad theoretical basis with a great presentation of previous research, the findings and theory on which this study has relied on is the public demand for bad news, the media agenda setting theory and media as a gatekeeper in which media exercises its power of selection in reporting.

When evaluating the articles on a value-based basis, the findings show a majority of reporting in a negative way around auditors. Neutral reporting comes as a close second and positive reporting is only made quite rarely. When media reports positively, they mostly report on the areas of *administrative context* and on the *profession*. When media reports in a neutral way, they report on areas such as *expertise*, *assessment*, *regulation* and around an *auditor switch*. Furthermore, when media reports negatively, they report on *tax contexts*, *workload*, *audit fees* and *scandals*, *independence and/or trust*. These findings are relevant in a high extent, however must be considered in relation to the number of articles within each category, since some of the categories, which provide a larger percentage of negative reporting, consist of a lower amount of articles. This occurrence can be found in the categories *tax context*, *workload* and *audit fees*, which all show on an almost 100 % negative reporting.

The trend of value-based reporting shows on a tendency towards the negative reporting direction and can over time be evaluated as quite unstable. However, in the case of excluding the largest category of negative reporting, expressed in absolute terms, as in *scandal*, one can see a much lower tendency of negative reporting and instead a more explicit trend of neutral reporting. Also, when investigating who is blamed and who is praised in negative and positive reporting respectively, we came to the conclusion that the most blamed one is the individual auditor, reported upon with or without name and that the audit profession, on the other hand, was considered to be the most praised.

Consequently, from the results of this study, how are auditors portrayed in media? They are around scandals portrayed in a very negative way, receiving much of the blame from media. Nonetheless, we believe that the overall reporting is more neutral and highlights their daily

work, expressed in terms of expertise and knowledge. Moreover, even though the positive reporting is less frequent it stands out in headlines such as *Revisorn anses ge bäst råd* (eng.: *The auditor is considered to give the best advice*) by Di, *Rätt använd är revisorn inte för dyr* (eng.: *Properly used, the auditor is not too expensive*) by Di and *Sverige har bra revisorer enligt SEB:s finansdirektör* (eng.: *Sweden has good accountants according to SEB's CFO*) by SvD.

As a conclusion and in order to answer the question we have all been waiting for; when has media ever given *a golden star to an auditor*? The answer to this question is not unambiguous. Media does hand out small golden stars at random points in time related to different events, not to the individual auditor, but to the audit profession as a whole. In that way, media is being more restrained in their praising and instead often choose to keep their golden stars for themselves. However, even though not providing auditors with exclusively golden stars, media provides the necessary stronger and more effectful kind of ink to the quality stamp which auditors work to earn, enhancing the real and knowledgeable everyday contribution by auditors.

6.2. Suggestions to Further Research

After investigating the portrayal of the audit profession in the Swedish media, and if this portrayal ever has been made in a positive way, some suggestions on areas for further research have been found.

This thesis is aimed at investigating the Swedish media and how this gatekeeper portrays Swedish auditors. In this way, it will give a deeper and more extensive understanding of the specific environment in Sweden. Thus, the international media is left to future research, by looking into the international perspective or on another geographical location. It would therefore be interesting and essential to make a similar analysis on the same area, but in an international media environment in order to find if the international media or media in a certain country portrays auditors differently than the Swedish media. Such a research can then advantageously be compared with the findings presented in this study. This analysis only takes Swedish newspapers into consideration and not other forms of media, therefore this area is also open for further research. To be able to make more comparisons, the researcher can choose to compare media's portrayal of the audit profession with other professions, for example by looking at certain characteristics and find similarities and differences.

To choose a longer time perspective to investigate than the 15 years explored in this analysis, is considered to give a more comprehensive and generalizable picture of the area. The analysis can be made even more comprehensively if at the same time analysing whole articles and not to only limiting the study to only headlines, alternatively to look at the headline and the preamble. In this way, the researcher can investigate and find specific words which media uses to portray the auditors and audit profession in different lights.

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Appendix 1. Table of Articles

2015

Title	Newspaper	Date
<i>PWC även Martin-Löfs privata revisor</i>	SvD	2015-01-07
<i>PWC-revisorer flög i SCA-jet</i>	SvD	2015-01-15
<i>Ny revisionsfirma i SCA</i>	DN	2015-01-19
<i>SCA:s seminarier bara jakt - PWC:s revisorer bland deltagarna</i>	Di	2015-02-03
<i>Revisorernas jakt döms ut</i>	Di	2015-02-04
<i>Slutjagat för PWC:s revisorer</i>	Di	2015-02-05
<i>Revisorer vill inte ge ansvarsfrihet</i>	SvD	2015-03-07
<i>Revisorerna tar 100-tals uppdrag</i>	SvD	2015-03-12
<i>Hundratals revisorer kopplas in</i>	SvD	2015-04-24
<i>SCA-revisorers roll ifrågasätts</i>	SvD	2015-05-06
<i>Revisorn har familjekoppling</i>	SvD	2015-05-08
<i>Revisorer kritiserar otillräckligt sparande - Tredje slaget mot regeringen.</i>	DN	2015-05-14
<i>Revisorer granskar Nya Karolinska</i>	DN	2015-06-03
<i>Revisorerna godkände siffertrixet</i>	SvD	2015-06-12
<i>KPMG-revisor kan också åtalas</i>	SvD	2015-06-16
<i>Vd:n en viktig spelare - Revisionsfirman pekar på hur fotbollsklubbarna kan lyfta</i>	Di	2015-08-27
<i>Småföretagen ratar revisionsfirmorna</i>	SvD	2015-09-09
<i>Revisorer rädda för nya pålagor</i>	Di	2015-09-16
<i>Revisor varnas efter Panaxiakonkurs</i>	Di	2015-12-19
<i>Saab-revisorer åtalas</i>	SvD	2015-12-22

2014

Title	Newspaper	Date
<i>Lönsammare och lättare att jaga revisorerna</i>	Di	2014-01-22
<i>Täbybornas nota för nytt centrum: en halv miljard</i>	DN	2014-01-25
<i>Börsbolagen tvingas byta revisorer</i>	SvD	2014-02-14
<i>Revisorn byter fot - Telia Soneras förre vd nekas stöd för ansvarsfrihet</i>	Di	2014-03-13
<i>Telia Soneras revisorer vaknar sent</i>	Di	2014-03-13
<i>Revisorer tvivlar på Lars Nyberg</i>	SvD	2014-03-13
<i>Revisorer rekordhyr av Bonnier Fastigheter</i>	Di	2014-03-21
<i>En statlig spark mot både Nyberg och revisorerna</i>	DN	2014-04-03
<i>Senkommen reaktion från revisorerna</i>	Di	2014-04-03
<i>Telias revisorer riskerar att bli granskade</i>	DN	2014-04-04

<i>Revisor: Vi har inte gjort någonting fel</i>	Di	2014-04-04
<i>Ordförande lånade ut Röda korsets pengar - Revisor slog larm</i>	DN	2014-04-19
<i>Lyxbutiken i bråk med revisor</i>	Di	2014-06-10
<i>KPMG-revisor misstänks för grova ekobrott</i>	SvD	2014-08-26
<i>KMPG-revisor stäms för brott mot aktiebolagslagen</i>	SvD	2014-08-28
<i>Fifflet passerade revisorernas koll</i>	Di	2014-09-08
<i>Revisorn kommer att granskas</i>	Di	2014-09-09
<i>Eniro granskar revisorer</i>	Di	2014-09-18
<i>Eniros revisorer från PWC granskas</i>	Di	2014-10-02
<i>Revisorerna såg mellan fingrarna</i>	SvD	2014-10-11
<i>HQ-revisor fick bara en erinran</i>	SvD	2014-10-13
<i>Revisorer kritiserar efter HQ-granskning</i>	SvD	2014-10-14
<i>Revisor fick aldrig grönt ljus</i>	SvD	2014-10-15
<i>Utspel från revisor var köpt</i>	SvD	2014-10-18
<i>Revisorer ska utreda om Eniro kan överleva</i>	SvD	2014-10-18
<i>"Revisorn borde ha varnat"</i>	SVD	2014-11-08
<i>"Revisorn borde ha varnat"</i>	SvD	2014-11-19
<i>Revisorn skrek rätt ut över köpet</i>	Di	2014-11-21
<i>Bolag utan revisor ska granskas</i>	DN	2014-11-25
<i>Sverige ett skatteparadis - för revisionsbyråerna</i>	SVD	2014-12-08
<i>PWC har varit huvudrevisor i 3 skandaler</i>	SvD	2014-12-19

2013

Title	Newspaper	Date
<i>PWC-revisorer rasar mot Skatteverket - Avfärdar upptaxering av nyckelpersoner</i>	Di	2013-01-07
<i>Troms Kraft stämmer revisor på miljarder</i>	Di	2013-01-30
<i>Revisorers skattehål täpps till</i>	SvD	2013-04-13
<i>Saabs revisorer är skyldiga att anmäla</i>	Di	2013-04-17
<i>Extraknäck ett hot - Revisorerna drar in en halv miljard på sidouppdrag</i>	Di	2013-04-25
<i>Påtvingad rotation retar upp revisorer</i>	Di	2013-04-25
<i>EU-lag tvingar till rotation av revisorer</i>	Di	2013-04-26
<i>Revisionsbyråerna får vänja sig vid granskning</i>	Di	2013-04-27
<i>Han anlitar en revisor för att sköta ekonomin</i>	DN	2013-04-30
<i>Revisorer varnar för styckningsvåg</i>	Di	2013-05-07
<i>Revisorerna ska vara näringslivets ryggrad</i>	Di	2013-05-23
<i>3:12-hets retar upp revisorer</i>	Di	2013-05-27
<i>Styrde för slarvigt - Riksbanken får kritik av egna revisorerna</i>	Di	2013-06-11

<i>Telia Soneras revisor riskerar granskning</i>	DN	2013-07-08
<i>Historisk miljardprocess avgörs i hovrätten i dag - Prosolviamålet. Fordringsägare stämmer revisorer</i>	DN	2013-08-15
<i>Revisorers ansvar slås äntligen fast - Rakt på sak</i>	Di	2013-08-16
<i>Domen innebär ny syn på revisorernas ansvar</i>	Di	2013-08-16
<i>Miljardskadestånd skakar revisorer</i>	DN	2013-08-17
<i>PWC-dom ger nytt hopp - Kraschade bolag vill ha miljarder i skadestånd från revisorer</i>	Di	2013-08-17
<i>Revisorer tar tag i infekterad fråga</i>	Di	2013-08-20
<i>600 miljoner till KPMG:s revisorer</i>	SvD	2013-09-20
<i>Borg ryter till mot revisorer</i>	SvD	2013-09-21
<i>Revisorer kan runda nya regler</i>	SvD	2013-10-01
<i>Revisorer på dubbla stolar</i>	SvD	2013-10-05
<i>Gräddfilen för revisorer stängs</i>	SvD	2013-10-09
<i>Slarvet ökade när revisorerna fick gå</i>	SvD	2013-11-19
<i>Revisor godkände miljondonationer</i>	SvD	2013-11-23

2012

Title	Newspaper	Date
<i>En ny värld väntar revisorerna</i>	SvD	2012-01-23
<i>Nya regler väntar revisorer</i>	Di	2012-02-15
<i>The Hives stämmer sin revisor</i>	SvD	2012-05-05
<i>Hives stämmer sin egen revisor</i>	DN	2012-05-05
<i>”Mediamarkt mörkar minus” - ”Succén” är egentligen en miljardförlust, enligt Veckans Affärer - hård kritik mot revisionsbyrån KPMG</i>	SvD	2012-06-01
<i>Revisor och konsult attraktiva jobb</i>	Di	2012-06-15
<i>Studenter vill bli revisor och konsult</i>	DN	2012-06-15
<i>Företagare utan revisor riskerar få dyrare lån</i>	DN	2012-07-04
<i>Norwegians vinst lyfter Revisor i miljardskandal</i>	SvD	2012-07-13
<i>PFG Best använde liten revisionsfirma</i>	DN	2012-07-13
<i>Revisor: "En julfest är en julfest"</i>	Di	2012-08-15
<i>Allt fler väljer bort revisorer</i>	SvD	2012-08-17
<i>VARFÖR SÅG INGEN DET HÄR? - Ägare, revisorer och styrelse - alla missade Panaxias underskott i tre år</i>	Di	2012-09-19
<i>Panaxia- vd sa upp revisor</i>	Di	2012-09-20
<i>Revisor granskas - Myndighet agerar efter Panaxias konkurs</i>	Di	2012-09-21
<i>Panaxias revisor tycker allt gått rätt till</i>	SvD	2012-09-23
<i>Revisorn som teaterkritiker</i>	SvD	2012-10-23
<i>Skatteverket får assistans av revisorer</i>	Di	2012-10-24
<i>”Revisorn ska inte vara detektiv”</i>	SvD	2012-10-30

<i>Revisor ska ha mörkat storförlust</i>	Di	2012-11-02
<i>Lönelyft för revisorer</i>	Di	2012-12-08
<i>Revisorer upptaxeras för miljoner</i>	SvD	2012-12-21

2011

Title	Newspaper	Date
Revisorer kritiserar affär med Boulton	SvD	2011-02-02
<i>Revisorerna vill ta sitt ansvar för kontrollen av finansbolagen</i>	Di	2011-02-11
<i>Revisorerna lovar att informera mer</i>	Di	2011-02-12
<i>Revisorer ska få nya rutiner</i>	DN	2011-02-12
<i>Försiktig reträtt av revisorerna</i>	Di	2011-02-14
<i>Revisor svär sig fri från HQ-kraschen</i>	DN	2011-02-22
<i>Styrelsen bär alltid ansvaret</i>	DN	2011-02-22
<i>Revisorn pekar ut FI:s missar</i>	DN	2011-02-23
<i>Nödvändigt att rotera revisorer</i>	SvD	2011-03-07
<i>Revisorer kritiserar FI:s hantering av HQ</i>	Di	2011-03-08
<i>Förtroendet för revisorerna bör stärkas</i>	SvD	2011-03-09
<i>Låt revisorer bedöma friskolor</i>	Di	2011-03-10
<i>Revisorerna kritiska</i>	DN	2011-03-16
<i>Låt revisionsföretagen få bli konkursförvaltare</i>	Di	2011-03-26
<i>Elwe Nilsson som revisor kritiserar</i>	SvD	2011-03-31
<i>Även FI sågar HQ-revisorn</i>	Di	2011-04-06
<i>HQ-revisorn vill inte ge ledningen ansvarsfrihet</i>	Di	2011-05-11
<i>Småföretagen ger revisorn foten - Tre av fyra nystartade bolag klarar sig utan</i>	Di	2011-05-25
<i>Viktigt om du dumpar revisorn</i>	DN	2011-05-31
<i>HQ-revisorns öde avgörs</i>	DN	2011-07-08
<i>Vinna eller försvinna för HQ-banks revisor - I dag får Johan Dyrefors sin dom från Revisorsnämnden</i>	Di	2011-07-08
<i>RN skjuter på dom mot HQ-revisor</i>	Di	2011-07-13
<i>Småbolag väljer bort revisorn</i>	SvD	2011-09-22
<i>Revisorn går ofta fri</i>	SvD	2011-09-23
<i>Avgörande dom mot revisorn</i>	Di	2011-10-18
<i>Mild dom för granskad revisor - HQ-kraschen. Finansinspektionen besviken över Revisorsnämndens beslut</i>	DN	2011-10-19
<i>HQ:s revisor frias - Finansinspektionens chef: Det är ett beklagligt beslut</i>	Di	2011-10-19
<i>Revisorerna missade - igen</i>	DN	2011-11-23
<i>Norman ryter till mot revisorerna</i>	Di	2011-12-07
<i>Revisionsbyråer granskas</i>	DN	2011-12-13

<i>Skatteverket synar revisionsbyråer</i>	Di	2011-12-13
<i>Skatteverket granskar revisorer</i>	SvD	2011-12-13

2010

Title	Newspaper	Date
<i>Revisorer dömer ut Vårdval Stockholm</i>	DN	2010-02-13
<i>Vågar jag dumpa min revisor?</i>	DN	2010-03-02
<i>Revisorer kritiserar öppenvård för unga</i>	DN	2010-03-05
<i>Kan vi lita på revisorerna?</i>	SvD	2010-03-21
<i>Småföretag slipper revisor</i>	Di	2010-03-26
<i>250000 småföretag slipper anlita revisor</i>	DN	2010-03-26
<i>Revisorns sorti ökar risken för slarv och fiffel</i>	SvD	2010-03-26
<i>Därför vill studenten bli revisor</i>	Di	2010-03-29
<i>Vad ska landets revisorer göra nu?</i>	SvD	2010-04-03
<i>Revisorer gör razzia mot korruption på kuba</i>	DN	2010-04-18
<i>Revisor drömjobb för ekonomistudente</i>	DN	2010-05-02
<i>Revisorer ger Sveaskog kritik</i>	Di	2010-05-12
<i>Solna stad får skarp kritik från revisorer</i>	DN	2010-06-16
<i>"De har inte den tid som behövs"</i>	Di	2010-07-27
<i>Revisorer granskas</i>	Di	2010-08-31
<i>HQ:s revisor synas</i>	SvD	2010-08-31
<i>KPMG:s vd ger HQ-revisorn stöd</i>	SvD	2010-09-11
<i>Nu sparkar flera bolag HQ-revisorn</i>	SvD	2010-09-11
<i>Revisorererna måste dra i handbromsen</i>	SvD	2010-09-11
<i>Revisorn i HQ Bank "saknade integritet"</i>	SvD	2010-09-14
<i>HQ:s revisor anmäld</i>	DN	2010-09-14
<i>Revisorn klarar sig alltid bra</i>	SvD	2010-09-14
<i>Revisorer lämnar sitt uppdrag HQ Banks revisionsbyrå KPMG lämnar sitt</i>	DN	2010-09-15
<i>"Låt revisorn sätta betyg på bolagen"</i>	SvD	2010-09-15
<i>Revisorer ska syna Boulton-affären</i>	SvD	2010-09-16
<i>HQ-revisor tar kritiken på allvar</i>	DN	2010-09-18
<i>HQ-revisor bemöter kritiken</i>	DN	2010-09-28
<i>Boulton fall för revisorer</i>	SvD	2010-09-28
<i>Revisorn ska inte göra statens jobb</i>	Di	2010-10-14
<i>Revisorn ska inte vara spännande</i>	Di	2010-10-15
<i>Inte revisorerernas ansvar - heller</i>	Di	2010-10-16
<i>Revisorer frias i Prosolviamålet</i>	DN	2010-10-16

<i>Revisorer drar in miljoner i arvoden</i>	SvD	2010-10-26
<i>Revisorernas löner höjs trots varningar</i>	SvD	2010-10-28
<i>Skattmas kan ersätta revisorn</i>	Di	2010-11-02
<i>Revisorn kan bytas ut mot skattmas</i>	SvD	2010-11-02
<i>Revisorn kan bytas ut mot skattmas</i>	DN	2010-11-02
<i>Regeringen sätter press på revisorer</i>	DN	2010-11-03
<i>Revisorn som försvann</i>	Di	2010-11-05
<i>Revisorer tar det lugnt - Vd i branschen: "Bättre att vara efterfrågad än lagstadgad"</i>	Di	2010-11-09
<i>Revisorerna måste göra läxan</i>	SvD	2010-11-13
<i>Få revisorer förlorar auktorisering</i>	DN	2010-11-22
<i>Glest med utländska revisorer</i>	Di	2010-12-04
<i>Revisionsfirma kan komma att stämmas</i>	DN	2010-12-11
<i>Alliansen vill tysta revisorerna</i>	DN	2010-12-22
<i>Staten stämmer revisor</i>	DN	2010-12-29
<i>Staten stämmer CTA-revisor</i>	SvD	2010-12-30

2009

Title	Newspaper	Date
<i>Straff för Carnegies revisorer</i>	Di	2009-01-28
<i>Carnegie-revisor får disciplinstraff</i>	SvD	2009-01-28
<i>Revisor hoppar av från polisanmält bolag</i>	DN	2009-02-09
<i>Revisorerna hissar</i>	SvD	2009-03-06
<i>Madoffs revisor greps i går</i>	Di	2009-03-19
<i>Revisorer kan avgöra LO-basens öde</i>	SvD	2009-03-26
<i>Revisorer risar it-upphandling</i>	SvD	2009-04-07
<i>Luleå stämmer revisionsfirma</i>	DN	2009-04-23
<i>Revisorer kritiserar sparkalkyl</i>	Di	2009-10-24
<i>Revisorer vill öppna för fler småföretag</i>	SvD	2009-12-28

2008

Title	Newspaper	Date
<i>Osäker framtid för revisor</i>	Di	2008-01-07
<i>Trycket ökar på revisorerna att ge goda råd</i>	Di	2008-01-14
<i>Fler revisorer klandras</i>	SvD	2008-02-07
<i>Vd vann mot revisor igen</i>	Di	2008-02-23
<i>Razzia ersätter revisor</i>	Di	2008-02-25
<i>Revisorer idiotförklarar redovisningsbyråerna</i>	Di	2008-03-10

<i>Hårt slag mot revisorer väntas</i>	SvD	2008-04-03
<i>Miljardsmäll för revisorerna</i>	DN	2008-04-04
<i>Det stormar bland landets revisorer</i>	SvD	2008-04-04
<i>Åtalad förskolechef skyller på revisor</i>	DN	2008-04-11
<i>Mål som enligt revisorerna inte uppnåtts</i>	DN	2008-04-16
<i>Högre lön krav om revisorn försvinner</i>	SvD	2008-04-23
<i>Kommunfullmäktige på Ekerö går emot revisorerna</i>	DN	2008-05-03
<i>Pinsam utredning. Tragikomiskt när revisorer leker museologer.</i>	DN	2008-05-12
<i>HD prövar inte dom mot revisor</i>	Di	2008-06-10
<i>Revisionsbyrå gav hård kritik</i>	DN	2008-06-25
<i>Hård kritik av Sida-revisorer</i>	SvD	2008-07-05
<i>"Revisorn är värd pengarna"</i>	SvD	2008-07-10
<i>Vårbudgeten får backning av revisorerna</i>	DN	2008-08-15
<i>Revisorer inför licens för finansgranskare</i>	Di	2008-09-13
<i>Revisorn tar stort ansvar men inte för allt och alla</i>	Di	2008-09-18
<i>Revisorns ansvar ska begränsas</i>	SvD	2008-09-18

2007

Title	Newspaper	Date
<i>Suspekta affärer i Fly Me - revisionsbyrå hoppas av</i>	SvD	2007-03-20
<i>Kritisk revisor lämnar Fly Me</i>	DN	2007-03-20
<i>Fly Mes revisor granskas</i>	SvD	2007-03-21
<i>Revisor sparkas efter granskning</i>	DN	2003-03-24
<i>Revisor som granskade hög chef fick sparken</i>	DN	2003-03-24
<i>Kraftig kritik mot hjälpen till äldre - Stockholms revisorer pekar på glappet mellan mål och verklighet i sin granskning</i>	SvD	2007-03-30
<i>FlyMe-män anklagar revisor</i>	SvD	2007-04-16
<i>Aktiespararna söker revisor till Fly Me</i>	Di	2007-04-28
<i>Fly Mes styrelse slår tillbaka - Anklagar den avhoppade revisorn och försvarar det omskrivna köpet av River Don.</i>	SvD	2007-05-03
<i>FlyMe söker efter ny revisor</i>	SvD	2007-05-04
<i>Förundersökning nedlagd mot revisor</i>	DN	2007-05-05
<i>Störtade Flyme söker en revisor</i>	DN	2007-05-22
<i>Fly Me utser nya revisorer</i>	SvD	2007-05-23
<i>Nya revisorer ska rädda Fly Me</i>	Di	2007-05-23
<i>Vetlandas socialnämnd får svidande kritik - Socialchefens befogenheter oacceptabla, enligt revisorerna.</i>	Di	2007-06-13
<i>Revisorn läxar upp Wollter</i>	Di	2007-08-04
<i>Carnegies revisor granskas - Revisorsnämnden vill ha mer uppgifter om</i>	SvD	2007-08-25

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<i>Ingen skugga faller på revisorn</i>	SvD	2007-08-28
<i>Biståndet förtjänar riktiga revisorer</i>	Di	2007-10-03
<i>Revisor prickas sällan</i>	SvD	2007-10-11
<i>FI anmäler sin egen revisor i Carnegie</i>	SvD	2007-10-11
<i>Revisorer kritiserar lärarnas tid med elever</i>	SvD	2007-10-26
<i>Revisorer kritiserar landstinget</i>	SvD	2007-11-13
<i>Revisorn kan komma att betygsätta företagen</i>	Di	2007-11-23
<i>Revisorer kräver svar om utgiftstak</i>	DN	2007-11-24
<i>Revisorn anses ge bäst råd</i>	Di	2007-11-27
<i>Revisorer: EU har nollkoll på fisket</i>	DN	2007-12-05
<i>Revisorer och advokat ger EBM utredningsråd</i>	Di	2007-12-11
<i>...men fortsatt sug efter revisorer</i>	Di	2007-12-19
<i>Revisor i Acme får varning</i>	SvD	2007-12-22

2006

Title	Newspaper	Date
<i>"För lätt för revisorer vid fondfel"</i>	Di	2006-02-03
<i>Bonustaken lyftes utan formellt beslut - Skandias revisorer litade på bolagsledningen</i>	SvD	2006-03-28
<i>Skandias revisorer trodde att bonustaket var lyft</i>	DN	2006-03-28
<i>Revisorer kritiserar brister i hemtjänsten</i>	DN	2006-04-05
<i>Vd möter revisor i rätten</i>	Di	2006-04-28
<i>Revisionsfirma varnar för fler fejder i familjeföretag</i>	DN	2006-05-27
<i>Segev för vd mot revisor</i>	Di	2006-06-10
<i>Trängselkansliet får kritik - Miljöavgiftskansliet får kritik av Stockholms stads revisorer.</i>	DN	2006-06-17
<i>Fuelmatics nekade kritisk revisor arvode</i>	SvD	2006-06-19
<i>Revisionsnota för 2005 rekordhög - Börsbolagen betalade miljarder till sina revisorer</i>	SvD	2006-08-07
<i>Revisorer får ny organisation</i>	SvD	2006-08-18
<i>Nya FAR SRS samlar revisorer</i>	SvD	2006-08-23
<i>Det kan löna sig att byta revisor</i>	SvD	2006-08-28
<i>Revisorernas börda tyngre</i>	Di	2006-09-11
<i>Revisor prickas för jäv</i>	SvD	2006-11-07
<i>Olika pris för samma sjukvård - Revisorerna vill ha svar på varför vårdcentralernas kostnader varierar så mycket.</i>	DN	2006-11-12
<i>Revisorer vill ha bättre betalt</i>	Di	2006-11-24
<i>Revisorer inrättar professur</i>	SvD	2006-11-24
<i>Små bolag kan slippa revisor</i>	SvD	2006-12-16

Michael Jackson stämmer revisorer DN 2006-12-27

2005

Title	Newspaper	Date
<i>Fristående revisorer kritiserar företag</i>	DN	2005-01-11
<i>Tack SMHI för att ni varnade i tid - Revisionsföretag före kommission - Borgerliga skriker högst om statlig hjälp</i>	SvD	2005-01-14
<i>Rätt använd är revisorn inte för dyr</i>	Di	2005-01-14
<i>Revisorerna får granska sig själva. Bra tycker branschen som sågar Revisorsnämndens handläggare</i>	DN	2005-01-24
<i>Nya regler ger jobb åt fler revisorer</i>	SvD	2005-01-29
<i>Rasks förmåner granskas - av egna revisionsbyråer</i>	DN	2005-02-02
<i>Branschjätte varnar för brist på revisorer</i>	DN	2005-02-03
<i>Skolorna lyckas inte själva stoppa elevers mobbning. Var femte elev har trakasserats. Revisorer kräver nu gemensam policy.</i>	DN	2005-02-03
<i>Gyllene tider för revisorerna</i>	Di	2005-02-11
<i>Fler revisorer anmäler ekobrott</i>	SvD	2005-02-21
<i>Revisorn avgör själv vad klienten ska köpa</i>	Di	2005-02-25
<i>...men revisorerna tycker de är för mjuka</i>	Di	2005-02-26
<i>Skandia planerar stämma revisorerna</i>	DN	2005-02-26
<i>Skandias revisorer stäms</i>	SvD	2005-03-01
<i>Skandia stämmer revisorer</i>	DN	2005-03-03
<i>Brister i elevers rätt till lärare</i>	SvD	2005-03-17
<i>Revisorer dyra för småbolag</i>	Di	2005-03-17
<i>Revisionsbyråer anställer konkurse experter</i>	Di	2005-03-24
<i>Snart för sent stämma revisor</i>	DN	2005-03-24
<i>Snart kan Skandias revisorer andas ut - Granskningen riskerar att dra ut för länge på tiden</i>	SvD	2005-04-01
<i>Tidsfrist för Skandias revisorer</i>	Di	2005-04-01
<i>Skandias revisorer kan inte stämmas</i>	DN	2005-04-01
<i>Svårare för bolag utan revisorer - Inget stöd för förslaget att skrota revisorsplikten i små företag</i>	SvD	2005-04-13
<i>Slopa revisionsplikten, men inte revisorn</i>	Di	2005-04-16
<i>I mars föreslog revisorerna i Stockholm Vatten att bolagets</i>	SvD	2005-04-25
<i>Örebros revisor varnas av nämnd</i>	DN	2005-05-17
<i>Nuder klarade sig undan revisorerna</i>	Di	2005-05-21
<i>KPMG:s revisorer mest anlitade</i>	Di	2005-05-30
<i>Revisor friad för svindleri - Domen bakslag för Ekobrottsmyndighetens arbete mot lagerbolagen</i>	SvD	2005-06-02
<i>Revisorer slår ned på SAS redovisning</i>	Di	2005-06-09
<i>Revisorer sågar Gotlands-bolaget</i>	Di	2005-07-12

<i>Revisor efterlyser öppen etisk kontroll</i>	DN	2005-08-07
<i>Revisorer friar till revisorer - Organisationerna Far och SRS för diskussioner om att bli ett OECD vill ha skärpt korruptionskontroll - Revisorer i svenska företag ska tvingas rapportera utförsök</i>	SvD	2005-09-19
<i>OECD vill ha skärpt korruptionskontroll - Revisorer i svenska företag ska tvingas rapportera utförsök</i>	SvD	2005-09-24
<i>Världens revisorer reviderar sig</i>	Di	2005-10-18
<i>Revisorer går samman</i>	SvD	2005-10-20
<i>Tusentals elever mobbas - Stockholms revisorer kritiska till att stadens ledning inte gör mer för att skydda eleverna.</i>	DN	2005-12-06
<i>Axen Olin får lite medhåll av revisorer</i>	DN	2005-12-09
<i>Iskra bröt mot regler men frias av revisorerna</i>	DN	2005-12-17
<i>Revisorernas och konsulternas julafton</i>	Di	2005-12-20

2004

Title	Newspaper	Date
<i>"Revisorernas ställning måste bli starkare"</i>	Di	2004-01-07
<i>Revisorerna kläms åt</i>	Di	2004-01-21
<i>Känd revisor döms till fem års fängelse</i>	Di	2004-01-26
<i>Sammanslagning får kritik - Fusionen mellan Huddinge sjukhus och Karolinska dåligt förberedd anser revisorer</i>	SvD	2004-02-14
<i>Revisor bliv vid din läst</i>	Di	2004-02-20
<i>Revisorer kritiska mot landstingets IT-träff. Granskning visar att upplägget var olämpligt men att inget brott begåtts.</i>	DN	2004-02-21
<i>Två av tre revisorer kör på tentamen</i>	Di	2004-02-23
<i>Revisorer tjänar pengar på etik trots egna tabbar</i>	SvD	2004-02-25
<i>"Revisorn är vid sin läst"</i>	Di	2004-02-26
<i>Fiffeldrabbade Intrums revisor specialgranskas</i>	DN	2004-03-03
<i>Ericssons revisor hörs om ekobrott</i>	SvD	2004-03-05
<i>Skandiautredare avvisar kritik från utpekad revisor</i>	DN	2004-03-05
<i>Det är bra att inte alla revisorer klarar proven</i>	Di	2004-03-12
<i>Sociala relationer påverkar revisorer</i>	Di	2004-03-15
<i>Bolag i EU måste granska revisorer</i>	Di	2004-03-17
<i>Ericssons revisorer - mest konsulter</i>	Di	2004-03-17
<i>Revisorerna sågar Antonias USA-bolag</i>	Di	2004-04-03
<i>Intrum Justitia bryter med revisionsfirma</i>	Di	2004-04-06
<i>Intrum Justitia byter revisorer efter bokföringsskandal</i>	DN	2004-04-06
<i>Prosolvias revisor litade på Herou</i>	Di	2004-04-19
<i>Revisorn borde granska alla kvartalsrapporter</i>	Di	2004-04-23
<i>Systembolaget slipper kritik från revisorerna</i>	DN	2004-04-27
<i>Revisorn vill inte göra bokföringen enklare</i>	Di	2004-04-29

<i>"Orimligt att en revisor granskar över 200 bolag"</i>	DN	2004-05-09
<i>Känd revisor utesluts efter misstänkt fiffel av klienter. Revisorsnämnden drar in auktorisationen sedan den inte fått svar på frågor.</i>	DN	2004-05-12
<i>Visst vill revisorn göra bokföringen enklare</i>	Di	2004-05-17
<i>Revisorn varnar för fallgroparna</i>	DN	2004-05-30
<i>De stora revisionsbyråerna i Sverige blir allt större</i>	SvD	2004-06-05
<i>Alitalias revisorer står inte för räkenskaper</i>	DN	2004-06-14
<i>Småägare ska anmäla Frontyards revisor</i>	Di	2004-06-19
<i>Revisorer blir kvar trots nya regler - Ökad risk när bolag har samma revisor i årtal</i>	SvD	2004-06-23
<i>Fuelmatics mörkar revisorns kritik</i>	Di	2004-06-23
<i>Förtydligande: "Jag var inte den enda revisorn"</i>	Di	2004-06-24
<i>Rekryteringsvåg bland revisorer</i>	Di	2004-08-23
<i>Revisorer i kläm i Skandiahärvan</i>	Di	2004-08-31
<i>Revisor i skandalbank friad</i>	Di	2004-09-02
<i>Revisorer tvekar att anmäla brott - Relationen till klienten avgör visar ny rapport från BRÅ</i>	SvD	2004-09-14
<i>Kan man lita på revisorer?</i>	SvD	2004-10-04
<i>Revisorer först ut i Parmalathärvan - Rättegången i januari blir Italiens största företagsmål</i>	SvD	2004-10-06
<i>Nya lagar i USA en ren guldgruva för revisorer</i>	Di	2004-10-11
<i>Skandiabråket med revisorerna växer</i>	DN	2004-10-14
<i>Här är börsbolagen som prutade på revisorn</i>	Di	2004-10-27
<i>Revisorer kämpar för sin nämnd</i>	Di	2004-10-27
<i>Sollefteås politiker struntade i revisorn - fem gånger</i>	Di	2004-10-27
<i>Revisionsbyråer anställer för fullt</i>	Di	2004-10-27
<i>Revisorerna tjänar på Åsbrinks regler</i>	Di	2004-10-27
<i>Sex kommuner körde över sina revisorer</i>	Di	2004-10-27
<i>Han efterlyser mer alerta revisorer</i>	Di	2004-11-03
<i>Nämnd friar helt Skandias revisorer - Jätteärendet ledde till mild kritik i enstaka fall</i>	SvD	2004-11-11
<i>Skandias revisorer frias från ansvar</i>	DN	2004-11-11
<i>Stockholms stads revisorer ska granska varför kommunen drog</i>	SvD	2004-11-25
<i>Revisorer varnar för allvarliga fel i rapporter</i>	Di	2004-12-09
<i>Jourläkares löner skenar. Landstingets revisorer slår larm om generösa avtal.</i>	DN	2004-12-18
<i>Manliga revisorer mer målmedvetna</i>	Di	2004-12-20

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<i>BÖRSKRÖNIKAN: Kan revisorerna blunda?</i>	Di	2003-01-17
<i>Kontrollen av revisorer ska bli hårdare - Ny kvalitets- och kontrollstyrelse bildas</i>	SvD	2003-01-18

<i>Särbon rådde Schyman att skaffa revisor</i>	SvD	2003-01-25
<i>Långsittarna får respit ett år Maxtid för börsens revisorer väntas 2004</i>	SvD	2003-02-05
<i>Revisorerna bakom Scaniaskrivning</i>	Di	2003-02-08
<i>Skärpta krav på tyska revisorer</i>	Di	2003-02-12
<i>Revisorer riktar hård kritik mot Stokabs affärer</i>	DN	2003-02-27
<i>Långtida revisorer på väg att petas</i>	Di	2003-03-03
<i>Revisorer måste dubbelregistreras</i>	SvD	2003-03-05
<i>Riksbanken bröt mot lagen. Riksdagens revisorer mycket kritiska till hur Sveriges centralbank fungerar.</i>	DN	2003-03-07
<i>SJ får skarp kritik av revisorerna - "Allvarliga brister i bolagets interna kontroll"</i>	SvD	2003-03-14
<i>Revisorerna dömer ut SJ. Tillgångarna kan vara slut nästa år - om inte regeringen skjuter till en miljard.</i>	DN	2003-03-14
<i>Revisorer kritiserar landstinget</i>	DN	2003-03-26
<i>Landstinget elva miljarder back. Revisorerna starkt kritiska till att underskottet skjuter i höjden.</i>	DN	2003-03-27
<i>Landstingsstyrelse får inte ansvarsfrihet. Revisorerna kritiserar den borgerliga majoriteten i förra ledningen för "oacceptabel passivitet".</i>	DN	2003-03-28
<i>Akelius rasar: "Revisorerna går LRF:s ärenden"</i>	DN	2003-03-29
<i>Full storm i Mandamus. Akelius-ledamöter riskerar miljonskadestånd efter revisorernas kritik.</i>	DN	2003-03-29
<i>Revisorerna blir allt fler och färre prickas</i>	SvD	2003-04-02
<i>Moderat ifrågasätter revisorer</i>	DN	2003-04-24
<i>Statens revisor sågar FI</i>	Di	2003-04-25
<i>Efter SvD:s avslöjande ska nulandstingets revisorer granska SL-topparnas lyxresor och krogbesök.</i>	SvD	2003-05-07
<i>Allt som rör Schöns anställning granskas</i>	SvD	2003-05-10
<i>Förtroendekris för revisionsfirmorna - Enronskandalen har fått börsbolagen att skära ned på konsultköpen</i>	SvD	2003-05-12
<i>Revisorer granskar SL:s bokslut på nytt - SvD:s uppgifter vägledande för den nya genomgången</i>	SvD	2003-05-13
<i>Revisorer avslöjar svensk spionaffär. Försvarets materielverk köpte rysk flygvapentechnologi fram till 2002.</i>	DN	2003-05-14
<i>Moderaterna byter ut revisorer</i>	DN	2003-05-22
<i>Revisorer granskar fastighetsaffärerna</i>	DN	2003-05-23
<i>Gunnar Schön polisanmäld av SL. Misstankar om bedrägeri efter revisorernas granskning.</i>	DN	2003-05-24
<i>FSB kräver norsk revisor på 400 Mkr</i>	Di	2003-05-28
<i>Pressad riksbank tvingas spara 45 miljoner i år. Revisorer tvingar fram bättre kontroll på skenande kostnader.</i>	DN	2003-05-28
<i>Stokabs vd sparkad. Revisorerna kritiserar vidlyftiga investeringar</i>	DN	2003-06-03
<i>Ahlenius okunnig och arrogant. Revisorer i kommuner och landsting riktar skarp kritik mot Riksrevisionsverkets chef.</i>	DN	2003-06-13
<i>Riksdagens Revisorer riktar en ny salva mot Riksbanken.</i>	SvD	2003-06-14
<i>Åklagare angriper slappa revisorer</i>	Di	2003-06-18
<i>Slappa revisorer granskas</i>	DN	2003-06-18

<i>Slappa revisorer riskerar yrkesförbud</i>	Di	2003-06-19
<i>Jag trodde revisorn skötte det. Slarv och missförstånd tycks ligga bakom lagbrotten.</i>	DN	2003-06-24
<i>Revisorerna chockade av de usla affärerna</i>	DN	2003-06-27
<i>Riksbanken erkänner fel i upphandlingar - Tvingas ändra rutiner efter kritik från revisorer</i>	SvD	2003-08-22
<i>Färre revisorer fälls efter Enronskandalen - Äldre revisorer i mindre bolag står för stor andel av regelbrotten</i>	SvD	2003-09-23
<i>Premiärminister vittnar mot svensk revisionsbyrå</i>	Di	2003-09-26
<i>Statliga Revisorsnämnden ska granska Skandia Livs revisorers arbete efter kritiken mot bolagets uppmärksammade affärer.</i>	SvD	2003-10-04
<i>Skandia Livs revisorer ska granskas</i>	DN	2003-10-05
<i>Revisorer letar inte efter fiffel</i>	Di	2003-10-11
<i>Konsultjobben guld för Skandias revisorer</i>	Di	2003-10-14
<i>Skandia Livs revisor kan vägra lämna ut dokument</i>	SvD	2003-10-16
<i>Kommunerna behöver revisorer med klös</i>	Di	2003-10-20
<i>I förra veckan slog revisorer i börsnoterade bolag larm om att svenska bolag är dåligt förberedda inför övergången till nya internationella redovisningsregler.</i>	SvD	2003-10-29
<i>Även Skandias revisorer granskas</i>	Di	2003-10-29
<i>Eurostat får kritik av revisorer</i>	DN	2003-10-29
<i>"Omöjligt för Skandias revisorer att upptäcka fusket"</i>	SvD	2003-11-03
<i>Miljardkrav mot revisorer - Öhrlings Pricewaterhouse Coopers krävs på 1,6 miljarder</i>	SvD	2003-11-03
<i>Revisorernas förening kritisk till jävsregel</i>	Di	2003-11-08
<i>Revisorer kritiska mot Riksbankens regelverk</i>	SvD	2003-11-10
<i>Handelsbanken stoppar skatteråd från revisorer</i>	Di	2003-11-11
<i>Intrums styrelse granskar revisorerna</i>	Di	2003-11-15
<i>Enig styrelse bakom Steen. Systembolagets revisorer ska genomföra en fördjupad granskning av mutskandalen.</i>	DN	2003-11-20
<i>Försvarets resor får hård kritik - Revisorerna anser att regelverket är otydligt</i>	SvD	2003-11-21
<i>Detta har hänt i Intrum-affären Revisorer kostar 39 miljoner - Men Intrum vet ännu inte om bokföringsfelen mest består av fusk eller slarv</i>	SvD	2003-11-22
<i>Det finns mer att utreda - Revisorernas ansvar inte helt klarlagt i rapporten, anser advokater</i>	SvD	2003-12-02
<i>Revisorer svär sig fria. "Vi har gjort vårt jobb, men inte fått ta del av utredningen".</i>	DN	2003-12-02
<i>FI utreder sina egna revisorer</i>	SvD	2003-12-03
<i>Skandias kritiserade revisor granskar även ABB och Investor</i>	Di	2003-12-03
<i>Revisorer granskar revisorer</i>	DN	2003-12-03
<i>Kunskapen om revisorns roll är helt otillräcklig - Dan Brännström framhåller att styrelsen har ansvaret för den interna kontrollen</i>	SvD	2003-12-08
<i>Skandia-revisor undgår granskning</i>	SvD	2003-12-09
<i>Lettlands centralbank litade på revisor</i>	Di	2003-12-15
<i>"Revisorns råd dubbelt så dyra"</i>	Di	2003-12-22

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<i>Med revisorer i toppen hinner Persea först</i>	Di	2002-01-14
<i>Fler revisorer mister rätten att utöva yrket</i>	Di	2002-01-15
<i>ENERGIJÄTTEN I ORDSTRID MED REVISIONSFIRMAN ARTHUR ANDERSEN - Fullt krig runt Enron</i>	SvD	2002-01-19
<i>Enronhärvan hotar revisorn Andersen</i>	Di	2002-01-19
<i>Amerikansk revisor gör upp om Pinkerton</i>	Di	2002-01-23
<i>Ännu ett bakslag för revisionsfirman Andersen</i>	Di	2002-01-30
<i>REVISORER KRITISERAR OORDNING I STOCKHOLMS KOMMUN - Nämnd slarvade bort handlingar</i>	SvD	2002-02-01
<i>NYCKELPERSON I FASTIGHETSBOLAGET BORDE GRANSKATS AV ÅKLAGARE ENLIGT REVISORER - Fortsatt strid om Järfällaköp</i>	SvD	2002-02-01
<i>Anbud på språkkurs får kritik av revisorer</i>	SvD	2002-02-06
<i>Dold upphandling skapar kris i förlossningsvård enligt revisorer</i>	SvD	2002-02-06
<i>Revisorns avhopp skapar frågetecken runt Harrods</i>	Di	2002-02-09
<i>FÖRETAGETS REVISORER UNDER ALLT HÅRDARE PRESS - ABB-fack kräver pengarna tillbaka</i>	SvD	2002-02-20
<i>REVISORERNA KÄNDE INTE TILL PENSIONSAVTALEN, ENLIGT ABB:S TALESMAN I ZÜRICH</i>	SvD	2002-02-20
<i>Slutsamarbetat i EU mellan advokater och revisorer</i>	Di	2002-02-20
<i>Kan vi lita på revisorn?</i>	SvD	2002-02-27
<i>Aktiespararna kräver nytt sätt att föreslå revisorer</i>	Di	2002-02-28
<i>NGM samarbetar med revisionsbyrå</i>	DN	2002-03-14
<i>SJ-revisorer varnar för urspårning</i>	SvD	2002-03-15
<i>Revisorer fruktar inte europeisk Enronaffär</i>	SvD	2002-03-15
<i>Ernst & Young-revisor får varning</i>	Di	2002-03-15
<i>Så kan revisorerna få förtroendet åter</i>	SvD	2002-03-27
<i>Lédel avfärdar revisorer</i>	DN	2002-03-28
<i>Enronhärvan: Revisionsbyrån kan tvingas säga upp 6 000</i>	DN	2002-03-30
<i>Det ljusnar för revisorerna</i>	SvD	2002-04-10
<i>En rad stadsdelar får kritik av Stockholms stads revisorer</i>	SvD	2002-04-18
<i>Revisorerna sitter alltid kvar</i>	Di	2002-04-22
<i>Byt ut revisorer som lyder VD</i>	Di	2002-04-22
<i>Extra revisor ska granska Nordiska</i>	Di	2002-04-25
<i>Preskription kan rädda misstänkt revisor</i>	Di	2002-05-07
<i>Lönsam litenhet för revisionsbyrå</i>	SvD	2002-05-13
<i>Revisorn i Enron erkänner brott</i>	Di	2002-05-15
<i>FIs revisor granskar Folksams bokslut</i>	Di	2002-05-17
<i>Tuffare regler för revisorer</i>	Di	2002-05-17

<i>Nya redovisningsregler: "Revisorer mäktiga lobbyister"</i>	DN	2002-05-17
<i>Miljonrullning utan politiska beslut</i>	SvD	2002-05-21
<i>Ernst & Young nästa USA-revisor att få ris</i>	Di	2002-05-22
<i>Revisorer vill höja krav på börsbolag</i>	Di	2002-05-30
<i>FI kräver revisorer för kvartalsrapporter</i>	Di	2002-05-31
<i>Riksbanksrutiner granskas av revisorer</i>	DN	2002-06-08
<i>Revisorer dömer ut förskolans arbetsmiljö</i>	DN	2002-06-13
<i>Revisionsfirma bröt mot lagen</i>	SvD	2002-06-16
<i>Revisorer fällde i Enronhärva</i>	DN	2002-06-16
<i>Revisorer tvingas bort i spåren av Enron-härvan</i>	SvD	2002-06-18
<i>Bodström redo skärpa lag - Justitieministern lovar att hålla ögonen på hur revisorerna följer EU-reglerna</i>	SvD	2002-06-19
<i>Ekonomi klarar inte fler fifflande revisorer</i>	SvD	2002-06-27
<i>Statliga revisorer känner sig motarbetade</i>	DN	2002-06-27
<i>Sverige har bra revisorer enligt SEB:s finansdirektör</i>	SvD	2002-06-28
<i>Worldcomskandalen: Krav på insyn vid val av revisor</i>	DN	2002-06-28
<i>Folksams mörkning får kritik av revisor</i>	Di	2002-07-02
<i>Londons finansvärld ryser över revisorers raserade rykte</i>	SvD	2002-07-09
<i>18 revisorer har varnats hittills i år</i>	Di	2002-07-09
<i>Intern- revisorer granskas i höst</i>	Di	2002-07-10
<i>Restaurangfusket: Stans revisorer granskar</i>	DN	2002-07-20
<i>IBM köper revisorn PwC</i>	Di	2002-08-01
<i>Fonderna lovar pressa revisorer</i>	Di	2002-08-06
<i>Konsulter drar in mest åt revisorer</i>	Di	2002-08-06
<i>Nej till sjukfrånvaro i bokslut - Revisorer kritiska till Finansdepartementets förslag</i>	SvD	2002-08-19
<i>"Revisorer kände till olagligheter"</i>	DN	2002-08-26
<i>Revisorer ersätter Enrons aktieägare</i>	Di	2002-08-28
<i>Revisorer synar ministerresor</i>	SvD	2002-09-03
<i>Revisorn som pumpar upp</i>	Di	2002-09-04
<i>Bolag hoppar över revisorn inför delåren</i>	SvD	2002-09-18
<i>Skattehårdning tar jobb från revisorer</i>	Di	2002-09-24
<i>Före detta revisor ekobrottsåtalad</i>	SvD	2002-09-27
<i>Revisor åtalas för grova ekobrott</i>	DN	2002-09-27
<i>Revisorer ska få ny standard</i>	DN	2002-10-31
<i>De ska förbättra revisorernas status</i>	Di	2002-11-09
<i>Få revisorer anmäler ekobrott</i>	SvD	2002-11-11
<i>Revisorn är ingen övervakare</i>	Di	2002-11-14

<i>...och regeringen vill inte heller byta ut sina revisorer</i>	Di	2002-11-14
<i>Svenska revisorer vill ha respit från EU:s sjuårsregel</i>	Di	2002-11-14
<i>Revisorernas roll synas i Folksam-affären</i>	SvD	2002-11-22
<i>Sökes: ny revisor</i>	Di	2002-11-28
<i>Revisionsbyråer följer inte nya regler</i>	DN	2002-11-28
<i>SJ:s revisorer får skarp kritik av Leif Pagrotsky</i>	SvD	2002-12-09
<i>Pagrotsky i hård kritik mot SJ:s revisorer</i>	DN	2002-12-09
<i>Rakt på sak: Revisorer med integritet</i>	Di	2002-12-11
<i>Konsumentverket: Revisorer kritiserar delårsrapport</i>	DN	2002-12-21
<i>Revisorn hoppar av i bemanningsföretag</i>	Di	2002-12-23
<i>Nätverksförsäljning: Revisorn fann stora brister</i>	DN	2002-12-27

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<i>Jerry Williams revisor varnas</i>	Di	2001-01-16
<i>Riksdagens revisorer granskar kontokort</i>	DN	2001-01-18
<i>Revisorer kritiserar svag kontroll av högskolorna</i>	SvD	2001-01-26
<i>TELIA TELENOR-AFFÄREN - Revisorer kritiserar konsultnota på 85 miljoner</i>	SvD	2001-01-27
<i>Revisorer kritiserar Rosengren</i>	Di	2001-02-09
<i>Riksdagens revisorer skjuter bredvid målet</i>	Di	2001-02-09
<i>Björn Rosengren efter kritiken från riksdagens revisorer: "Jag lovar att rätta till bristerna".</i>	DN	2001-02-09
<i>Pricer lever på revisorernas nåd</i>	Di	2001-02-27
<i>Revisorer avstängs och varnas oftare</i>	Di	2001-02-28
<i>Revisorernas dilemma</i>	Di	2001-03-05
<i>Branschens priskrig pressar revisorer</i>	Di	2001-03-07
<i>Stadens revisorer ger kritik till fastighetsbolag</i>	DN	2001-03-08
<i>Revisorerna</i>	DN	2001-03-08
<i>Revisorn är inte bara felfinnare</i>	Di	2001-03-14
<i>RSV betonar revisorns oberoende gentemot klienten</i>	Di	2001-03-20
<i>Tio revisorer sparkades i fjol</i>	SvD	2001-04-03
<i>Prosolvias revisorer stäms på 1,2 miljarder</i>	DN	2001-04-03
<i>Börsbolagen pressar revisorerna</i>	Di	2001-04-06
<i>Revisorer slår ner på skatterabatt</i>	DN	2001-04-06
<i>Kommunalråd prickas av revisorer</i>	DN	2001-04-19
<i>Revisionsfirma blir internationell</i>	DN	2001-05-15
<i>"Sanslöst" utbrast revisorn</i>	SvD	2001-05-17

<i>Revisorer granskar omstridd vägsträcka</i>	SvD	2001-05-19
<i>Revisorer ska garanteras oberoende</i>	Di	2001-05-22
<i>Revisorn i Columna talar ut</i>	Di	2001-05-25
<i>Handels i Helsingfors får underkänt av revisorerna</i>	Di	2001-05-31
<i>Revisorer på tur efter Leeson</i>	SvD	2001-06-13
<i>Revisorer kritiserar sponsrad myndighet</i>	SvD	2001-06-16
<i>Riksdagens revisorer riktar i en ny rapport skarp</i>	SvD	2001-06-22
<i>FI kritiseras för (sponsring av möte)</i>	SvD	2001-06-25
<i>Västra Frölundas revisor varnas</i>	Di	2001-06-27
<i>Revisorer varnades för slarviga intyg</i>	Di	2001-07-11
<i>Miljardkrav på revisor för tömd lettisk bank</i>	Di	2001-08-04
<i>Revisor: Styrelsen borde ha reagerat</i>	Di	2001-08-10
<i>Mp kräver att revisorer granskar Ikeautställning</i>	DN	2001-08-30
<i>Lettiska vittnesmål mot svensk revisionsbyrå</i>	Di	2001-08-31
<i>Riksdagens revisorer kritiserar kulturhyrorna</i>	SvD	2001-09-29
<i>Teracom-problem blir fall för revisor</i>	SvD	2001-10-12
<i>Revisorer kritiska till försvarsstyret</i>	DN	2001-10-18
<i>Prosolvias revisor till svars</i>	Di	2001-10-29
<i>Regeringen får kritik av riksdagens revisorer</i>	DN	2001-11-24
<i>Hårdare tag mot jäviga revisorer</i>	Di	2001-12-13

Appendix 2. Frequency of Articles in Categories

Year/Category	Scandal			Profession		
	Positive	Neutral	Negative	Positive	Neutral	Negative
2001	0	0	8	0	0	2
2002	2	0	18	2	3	4
2003	4	3	13	1	2	4
2004	3	2	12	3	2	0
2005	1	4	4	2	1	1
2006	1	0	5	0	0	0
2007	1	0	6	1	2	1
2008	0	0	5	0	3	1
2009	0	1	4	0	0	0
2010	4	2	10	1	8	1
2011	3	7	2	1	2	0
2012	1	1	8	0	0	0
2013	0	0	7	1	0	0
2014	0	1	15	1	0	0
2015	0	0	12	0	0	0
Total per sub-category	20	21	129	13	23	14
Total per category			170			50
% per sub-category	11,8%	12,4%	75,9%	26,0%	46,0%	28,0%

Year/Category	Independence and/or trust			Tax context		
	Positive	Neutral	Negative	Positive	Neutral	Negative
2001	0	3	2	0	0	0
2002	0	4	4	0	0	0
2003	0	2	4	0	0	1
2004	0	1	4	0	0	0
2005	0	1	1	0	0	0
2006	0	0	2	0	0	0
2007	0	0	1	0	0	0
2008	0	0	0	0	0	0
2009	0	0	0	0	0	0
2010	0	0	3	0	0	0
2011	0	0	4	0	0	3
2012	0	0	0	0	0	1
2013	0	1	2	0	0	6
2014	0	0	0	0	0	1
2015	0	0	0	0	0	0
Total per sub-category	0	12	27	0	0	12
Total per category			39			12
% per sub-category	0,0%	30,8%	69,2%	0,0%	0,0%	100,0%

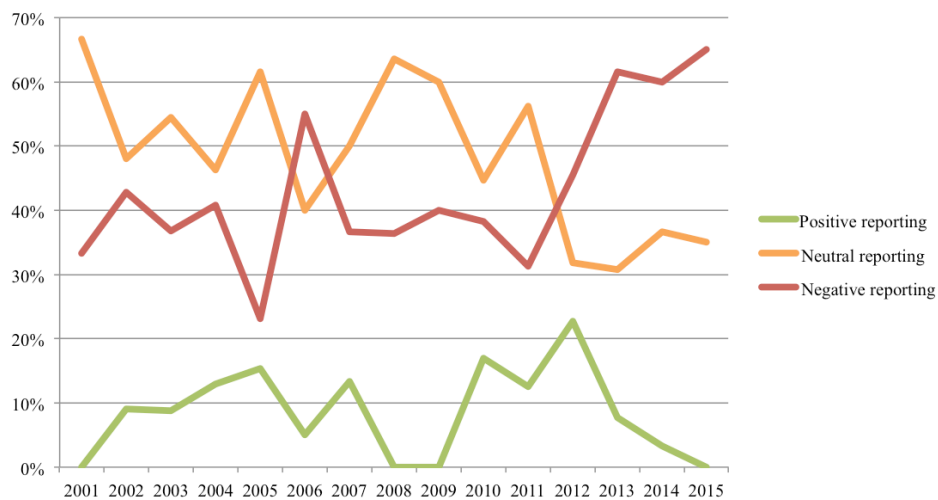
Year/Category	Daily work <i>Expertise</i>			Daily work <i>Assessment</i>			Daily work <i>Workload</i>		
	Positive	Neutral	Negative	Positive	Neutral	Negative	Positive	Neutral	Negative
2001	0	3	0	0	21	0	0	0	0
2002	0	2	0	2	14	5	0	0	0
2003	0	0	0	1	26	1	0	0	0
2004	0	1	0	0	11	0	0	0	1
2005	0	0	0	0	12	0	0	0	0
2006	0	1	0	0	3	0	0	0	1
2007	0	1	0	0	9	2	0	0	0
2008	0	0	0	0	4	1	0	0	0
2009	0	1	0	0	3	0	0	0	0
2010	0	2	0	0	6	1	0	0	1
2011	0	0	0	0	6	1	0	0	0
2012	0	3	0	1	0	0	0	0	0
2013	0	2	0	0	2	1	0	0	0
2014	0	0	1	0	8	0	0	0	0
2015	0	2	0	0	3	0	0	0	1
Total per sub-category	0	18	1	4	128	12	0	0	4
Total per category			19			144			4
% per sub-category	0,0%	94,7%	5,3%	2,8%	88,9%	8,3%	0,0%	0,0%	100,0%

Year/Category	Audit fees			Adm. context		
	Positive	Neutral	Negative	Positive	Neutral	Negative
2001	0	0	2	0	1	0
2002	1	0	0	0	2	0
2003	0	0	1	0	0	0
2004	0	0	3	0	5	0
2005	0	0	1	2	3	0
2006	0	0	3	0	3	0
2007	0	0	0	1	0	0
2008	0	0	0	0	0	0
2009	0	0	0	0	0	0
2010	0	0	2	2	0	0
2011	0	0	0	0	0	0
2012	0	0	1	2	0	0
2013	0	0	0	0	0	0
2014	0	0	0	0	1	0
2015	0	0	0	0	0	0
Total per sub-category	1	0	13	7	15	0
Total per category			14			22
% per sub-category	7,1%	0,0%	92,9%	31,8%	68,2%	0,0%

Year/Category	Regulation			Auditor switch			Total
	Positive	Neutral	Negative	Positive	Neutral	Negative	
2001	0	0	0	0	0	0	42
2002	0	10	2	0	2	0	77
2003	0	3	1	0	1	0	68
2004	1	3	2	0	0	0	54
2005	1	3	2	0	0	0	39
2006	0	1	0	0	0	0	20
2007	0	0	0	1	3	1	30
2008	0	7	1	0	0	0	22
2009	0	1	0	0	0	0	10
2010	1	3	0	0	0	0	47
2011	0	3	0	0	0	0	32
2012	1	3	0	0	0	0	22
2013	1	3	0	0	0	0	26
2014	0	1	1	0	0	0	30
2015	0	2	0	0	0	0	20
Total per sub-category	5	43	9	1	6	1	
Total per category			57			8	539
% per sub-category	8,8%	75,4%	15,8%	12,5%	75,0%	12,5%	

Appendix 3. The Reporting Trend from 2001 to 2015

Percentage of articles per value-based subcategory over time



Percentage of articles per value-based subcategory over time (scandal excluded)

