

“Who We Are”: How Mid-Tier Public Accounting Firms Engage with Stakeholders

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ABSTRACT

Using interviews with 37 partners, we study how mid-tier public accounting firms define “who they are,” which influences their stakeholder relationships and strategic positioning in the field. We find that in these firms, cultivating relationships with employees and clients is prioritized. This is reflected in practices of interpersonal mentoring, hands-on talent development, empowering leadership, entrepreneurialism and autonomy, career flexibility, and tailored client service. Beyond their strong relationship-focused identity, partners describe collectivistic decision-making and coordination towards firm-wide goals. However, the “melting pot” of homegrown professionals and hires from other firms can create identity disorientation, particularly as firms grow, merge, and restructure. Maintaining “who they are” amid structural changes is an especially timely concern. Our findings provide deeper insights into mid-tier firms’ stakeholder engagement and can help these firms identify which stakeholder-oriented strengths are worth preserving as they face mounting pressures from mergers, acquisitions, and private equity investment.

Keywords: organizational identity orientation; organizational identity; public accounting firms; mid-tier accounting firms

JEL Classification: L2, M14, M41, M42

Declaration of Generative AI and AI-Assisted Technologies in the Writing Process

During the preparation of this work, the authors used Claude, ChatGPT, and Microsoft CoPilot to refine the wording of occasional sentences we originally drafted. However, the ideas, analysis, and overall writing of the article are our own. After using these tools/services, the authors reviewed and edited the content as needed and take full responsibility for the paper’s content.

I. Synopsis and Insights for Practice

Public accounting is a diverse field, encompassing firms of varying sizes, services, and client types. Differences between Big 4 and non-Big 4 firms dominate our understanding of the variation, and are often characterized by tension between institutional practices, particularly professionalism and increased commercialism within the field (e.g., Lander, Koene, and Linsen 2013; Broberg, Umans, Skog, and Theodorsson 2018). While this dichotomy of competing values reveals important insights that shape firm behavior, it can also constrain our understanding by portraying these logics as mutually exclusive or oppositional. Other research documents students' and accounting professionals' experiences of working in Big 4 and non-Big 4 firms, capturing some important stakeholders' image of these firms (Bagley, Dalton, and Ortegren 2012).

In this study, we adopt the organizational identity orientation (OIO) framework (Brickson 2005, 2007) to explore beliefs and practices within mid-tier firms through a stakeholder-based lens. Organizational identity enables firms to differentiate themselves from others (Pedersen and Dobbin 2006), and organizational members' shared understanding of "who they are" guides how they engage with stakeholders (Brickson 2007). OIO captures the distinct ways firms engage with stakeholders, revealing firms' unique "personalities." Brickson (2005, 2007) identifies three OIOs: individualistic, relational, and collectivistic. Each is characterized by different patterns of relations with external (e.g., clients, competitors, regulators) and internal (e.g., employees) stakeholders. Individualistic orientations mainly concern superiority, profitability, and innovation; relational orientations focus on dyadic concerns and personalization; and collectivistic orientations are based on group coordination towards a common goal. Studying how mid-tier firms collectively define and express their identities can help practitioners recognize the identity orientations that shape

their practices and stakeholder relationships. As the field continues to undergo structural changes, such awareness is important to preserving firm identity and maintaining coherence amid change.

We focus on mid-tier firms, defined in this study as the top 20 non-Big 4 firms. These firms have economic importance (Keune, Mayhew, and Schmidt 2016); in 2024, the top 20 non-Big 4 firms in the U.S. collectively generated over US\$30 billion in revenue (Inside Public Accounting 2025). They also hold a unique competitive position where they can simultaneously compete with Big 4 firms and locally against the boutique practices of smaller firms (e.g., Bills and Stephen 2016). Their substantial and influential presence in the field provides a fertile ground for exploring OIO. We interviewed 37 partners with experience at mid-tier firms in the U.S. to gather various perspectives about the practices and values that shape how the firm engages with different stakeholders. While our analysis is at the organizational level, we interview firm leaders because “organizational identity is formed by top leaders’ establishment of the core values and beliefs that guide and drive the organization’s behavior” (Voss, Cable, and Voss 2006, 741).

We find that a significant attribute of mid-tier firms’ identity orientation is the strong and caring relationships built with stakeholders, particularly their employees. Consistent with Brickson’s (2007) work on OIO and internal value creation, these internal relationships are characterized mainly by a relational OIO. First, interviewees describe practices of interpersonal learning and care for one another through hands-on mentoring and intentional efforts to foster professional development and camaraderie among employees. Next, they emphasize the firm empowering employees with leadership opportunities, entrepreneurial latitude, autonomy to act in the firm’s best interests, and the ability to direct and own their career trajectory. These attributes mutually benefit the firm, through employee retention and innovation that improves firm practices and growth, and employees by bolstering their sense of self-worth and contribution to the firm.

Additionally, the firm's relational identity orientation extends to external stakeholders, particularly clients (complementing Lander et al. 2013). These relationships are characterized by care and understanding of their clients and tailoring services to their needs. Consistent with firms having "multiple personalities" (Gioia 1998; Brickson 2005), we also find a collectivistic identity orientation regarding internal collaboration and teamwork to advance the firm towards its goals.

While these identity orientations appear to be an important way to market themselves in the field (e.g., in recruitment, talent retention, and client procurement efforts), these mid-tier firms are at risk of identity *disorientation* (Devereux, Melewara, Dinnieb, and Lange 2020). Specifically, a distinct trait of these organizations is that they are a melting pot of professionals, comprising "homegrown" professionals who have been with the firm for their entire careers and many transferees from other firms. There is a noticeable divide among mid-tier firm partners regarding their vision for the future; some advocate becoming more like the Big 4 and competing for larger clients, while others prefer maintaining a distinct identity and focusing on the middle market. The latter expressed concerns about maintaining "who they are" and not trying to "be all things to all people," which can create ambiguity about the mid-tier firms' identity orientation and threaten the preservation of their differentiating traits.

Our findings offer important insights about how mid-tier firms engage with internal and external stakeholders through practices that are central, relatively permanent, and distinguishing (Albert and Whetten 1985; Gioia, Schultz, and Corley 2000; Brickson 2005, 2007). We identify core traits of mid-tier firms that have not been studied in prior research, such as inclusive leadership, the nature of partner mentoring and on-site support, and employee empowerment. These findings illuminate distinct attributes of mid-tier firms' OIO, while recognizing the challenges these firms encounter in maintaining a consistent segment identity.

Mid-tier firms are facing significant pressures as they navigate new and ongoing changes, including private equity investment, mergers, and talent mobility (Maurer 2024a, 2024b; Iacone 2025b). As such, these firms must actively manage potential threats to their identity orientation. Indeed, firms that embark on changes that deviate from their current strengths face the most significant risk of failure compared with leveraging what they do best (Nag, Corley, Gioia 2007). By documenting the current key aspects of mid-tier firms' identity orientations, our research can serve as a reference for firms for determining which attributes to preserve (and those that firms are willing to adapt) during periods of transformation.

Our findings also have implications for practice, given ongoing concerns about the talent shortage and declining student interest in accounting (Pitstick 2022). While research reports some challenges of public accounting careers (e.g., Lupu and Empson 2015; Beau and Jerman 2022; Sasmaz and Fogarty 2023), we highlight positive and distinguishing aspects of work experiences and careers in mid-tier firms, including close partner mentorship, entrepreneurialism, and self-directed careers. Our study equips educators, firms, and career advisors with information to broaden students' understanding of the variation in public accounting careers, helping students make informed choices aligned with their career aspirations and priorities. This understanding may help attract and retain students who do not specifically value attributes historically associated with Big 4 firms, such as prestige, compensation, and competition (Bagley et al. 2012; Jackson, Richardson, Michelson, and Munir 2022; and Bills, Hayne, and Stein 2025). Understanding these differences allows students and practitioners to make more informed decisions about where their priorities and strengths are best matched.

II. THEORY AND LITERATURE REVIEW

Organizational identity orientation (OIO) and accounting firms

Organizational identity is the central, enduring, and distinctive attributes of an organization (Albert and Whetten 1985). It is the shared understanding among its members of “*who we are as an organization*” (Albert and Whetten 1985), including its distinctive characteristics (e.g., “We are a client-focused firm”). Identity plays an important role in helping professionals understand the values and practices within a firm (Glynn 2017), navigate their roles and behavior in their firms and their field (Stack and Malsch 2022), and can affect employees’ feelings towards their work (Garcia-Falières and Herrbach 2015). Importantly, organizational identity can be simultaneously fragile and resilient, particularly during change (Gioia et al. 2000). In this paper, we mobilize the framework of OIO developed by Brickson (2005, 2007), which “refers to the nature of assumed relations between an organization and its stakeholders as perceived by members” (Brickson 2007, 864). Specifically, organizational members’ shared understanding of “who they are” guides how their organization engages with both external (e.g., customers and competitors) and internal stakeholders (Brickson 2007).

Brickson conceptualizes three types of orientations: individualistic, relational, and collectivistic. Each orientation engenders distinct patterns of relations with external (e.g., clients, competitors) and internal (e.g., employees) stakeholders. Individualistic organizations “generally forge relationships based on instrumentality and maintain relations to the extent that they enhance the organization’s own aims (e.g., uniqueness, profitability)... [T]ies between individualistic organizations and their external and internal stakeholders will tend to be weak and fluid” (Brickson 2007, 870), where the focus is maximizing organizational interests and status. Employees are expected to perform at a high level to help the organization “make money, achieve recognition, [and] gain market share” (Brickson 2007, 876). Relational organizations “will forge stakeholder relationships based on dyadic concern and trust” (Brickson 2007, 870). These close relationships

with internal and external stakeholders emphasize tailored care to meet particular needs, frequent interaction, interpersonal learning, and a commitment to mutual understanding. Finally, collectivistic organizations “forge external and internal stakeholder relationships based on a common purpose,” such as social change or community impact (Brickson 2007, 871). Externally, these organizations align with others pursuing similar missions, and internally, they cultivate a shared community and teamwork towards the common goal. Table 1 summarizes these orientations and their influence on engagement with internal and external stakeholders.

Although organizations tend to have a dominant identity orientation, they may display different orientations in different situations; in other words, they can have “multiple personalities” (Gioia 1998; Brickson 2005). Gioia et al. (2000, 74) explain that “organizations have multiple identities in multiple contexts with multiple audiences. ... Identities consist of constellations of features and labels appropriate for different contexts and interactions.” Their different orientations can work in concert or in opposition (Brickson 2005, 2007). While OIO is generally stable through time, even Brickson (2007, 869) acknowledges that “organizational identity orientation is surely not immutable,” as changes in the environment (e.g., new government regulations) or within the organization (e.g., turnover) can produce significant changes in the organizational identity. Therefore, organizations’ multiplicity of identities provides flexibility to meet different stakeholder demands and allows shifts in identity when needed (Gioia et al. 2000).

Importantly, OIO’s flexibility can be a challenge. Devereux et al. (2020, 417) argue that at times organizations can be disoriented or confused about who they are, calling this “organizational identity disorientation.” This disorientation implies a lack of focus around the organizational identity, which could be “confusion regarding the mission, values, vision, or whatever it is that defines and differentiates the organization” (Devereux et al. 2020, 418). The authors conceptualize

orientation and disorientation as part of a continuum, suggesting that organizations may oscillate between these states over time. Understanding organizational identity is essential because it underpins its strategic coherence, stakeholder relationships, and long-term stability.

Prior literature provides some insight into how accounting firms engage with various stakeholders. Based on our review of this literature, we argue that Big 4 firms primarily adopt an individualistic orientation towards their external and internal stakeholders.¹ Individualistic firms strive to acquire customer loyalty “based on organizational differentiation, by appearing distinctive and superior to alternatives” (Brickson 2007, 873). With external stakeholders, Big 4 firms focus on maximizing economic and symbolic capital (Carter and Spence 2014); their organizational identity and client engagement focus on commercialization (e.g., Broberg et al. 2018), and they have been portrayed as thought leaders and superheroes of the business world (Picard, Durocher, and Gendron 2014). With individualistic firms’ internal stakeholders, Brickson (2007, 877) explains that “Transactional contracts ... are founded on an instrumental exchange wherein each party remains to the extent that the other party meets its instrumental needs.” Literature on Big 4 firms shows that the environment is competitive within the firm and individuals are incentivized to grow and protect their *individual* book of business (Kornberger, Justesen, and Mouritsen 2011; Carter and Spence 2014; Hux, Bedard, and Noga 2023). The up-or-out system governs careers in accounting firms. When professionals do not meet the firm’s demands, they are forced to leave (Carter and Spence 2014; Beau 2018; Daoust and Malsch 2019). Moreover, professionals leave Big 4 firms when their interests diverge from the firm's priorities, or when partnership prospects

¹ While we interpret prior literature on Big 4 firms as predominantly exhibiting an individualistic orientation in their core operations and stakeholder relationships, we acknowledge that they can have different orientations in specific contexts (Brickson 2007). For example, Austin, Carpenter, Christ, and Nielson’s (2021) findings could be interpreted as reflecting a relational orientation between auditors and managers as they navigate their data analytics journey, and a collectivistic orientation between auditors and regulators to advance the shared interest of improved regulation around technology use on audits.

appear limited (Nouri and Parker 2020; Daoust, Hux, and Zimmerman 2025; Couchoux, Daoust, and Malsch 2026).

In contrast, we argue that prior literature suggests that mid-tier firms adopt a relational orientation towards customers, particularly by tailoring their services to client needs. Brickson (2007, 874) explains that “Among relational organizations, interorganizational relationships likely take on more of an interpersonal dimension.” There is an emotional involvement between professionals and their clients (Brickson 2007). Professionals at mid-tier firms emphasize trust and personalized services to their clients (Lander et al. 2013), presenting themselves as “more devoted experts” than professionals at Big 4 firms (Harber and Willows 2022, 1803). Specifically, they report developing closer relationships with clients and partners, being more hands-on (e.g., involved in engagement work), and being more available to clients (Harber and Willows 2022; Daoust et al. 2025). Professionals in smaller firms also define their professional ideal as “accompanying their client[s] in their business” (Picard, Courtois, Durocher, and Malo 2025, 617).

Consistent with organizations having multiple identities, research suggests that mid-tier and small firms also exhibit more of a collectivistic orientation with their peer firms (i.e., another external stakeholder). Through memberships in associations, networks, and alliances, firms cooperate and share resources and information (Bills, Hayne, and Stein 2018, 2021; Witte, Hux, Thibodeau, and Earley 2026). Research also shows that, given their shared interest in increasing technology use on audits and competing with larger firms (who have resources to build their own proprietary tools), some mid-tier firms collaborated with the AICPA and a technology vendor (Caseware International) to create the AICPA’s Dynamic Audit Solution (Witte et al. 2026). Together, these alliance efforts reflect a partial or occasional collectivistic orientation that

emphasizes collaboration with external stakeholders to increase efficiency and quality and foster innovation within the field.

Turning to internal stakeholders, literature on non-Big 4 firms suggests that their OIO towards their employees could be relational or even collectivistic. Brickson (2007) specifies that relational organizations foster greater trust and commitment, creating an environment where employers and employees demonstrate genuine mutual care and concern for each other's well-being and needs. Non-Big 4 firms are perceived by accounting students and practicing CPAs to be friendly, offer staff diverse experiences, and have work-life balance (Buchheit, Dalton, Harp, and Hollingsworth 2016; Bagley et al. 2020; Kerckhofs, Hardies, Vandenhoute, and Ceustermans 2021). Brown, Earley, and Sanderson (2020) also report that mentors in non-Big 4 firms focus on career development (e.g., through constructive feedback and providing a supportive environment and opportunities). Such efforts reflect care towards employees' well-being, learning, and development. Other research finds that non-Big 4 firms have lower power distance (Pratt and Beaulieu 1992), which could facilitate stronger organizational community and teamwork within these firms, consistent with a collectivistic orientation (Brickson 2007). While prior literature offers some insight into the possible nature of the OIO of mid-tier firms, it has not been explicitly studied or documented. Thus, we study the following research question:

Research Question (RQ): How do organizational identity orientations (OIO) in mid-tier public accounting firms interplay with their stakeholder relationships?

III. RESEARCH METHOD

Data collection

Because organizational identity is deeply embedded in firm practices and values, we use semi-structured interviews to explore how professionals define their firm identity and engage with stakeholders (Malsch and Salterio 2016). Between 2019 and 2023, we conducted 37 interviews

with U.S. firm partners with mid-tier firm experience, because they have a strong understanding of their firm and strongly identify with it (Brickson 2005; Broberg et al. 2018).² The diversity of our dataset helps mitigate firm-specific bias and triangulates our understanding of factors distinct to mid-tier firm identity (Golden-Biddle and Locke 2007). Table 2 summarizes our participants' demographics.³ The partners represent various mid-tier firm sizes, service lines (i.e., audit, tax, and consulting), and career paths, including both homegrown professionals and hires from other firms. The partners also serve clients across industries such as construction, manufacturing, energy, financial services, hospitality, real estate, retail, technology, and telecommunications.

Our interview questions focused on partners' perspectives on their firm's identity (e.g., towards clients and recruits) and practices, which are informed and shaped by their career paths and work experience. We asked the transfer participants about their experience at their former Big 4 firm (mid-tier firm) and how and why they transferred firms. We probed them to discuss similarities and differences between the firms, particularly the practices they experienced. We asked legacy mid-tier firm partners to describe their careers and the stakeholder practices of their firms, believing that they had a longer-term perspective on firm identity.

We recruited participants through personal and university contacts and via snowball sampling, in which contacts suggested other potential interviewees with the requisite experience to participate in our study (Kenno, McCracken, and Salterio 2017). Our objective was not to test for statistical significance but rather to provide insights into professionals' experiences working in mid-tier firms and to contribute to the theory and prior literature on audit firm identity (Salterio

² We obtained Institutional Review Board approval before commencing the study. Data used in this study is part of a larger data collection on the career paths and work experiences of professionals in non-Big 4 and Big 4 firms. One other study has emerged from this dataset, but each study employs distinct theoretical frameworks and analyzes different components of the interview data. This study specifically focuses on the firm identities of mid-tier firms.

³ For ease of discussion, we refer to all interviewees as partners. At the time of the interviews, three mid-tier firm partners were managing directors and two were directors, thus quite experienced.

and Gondowijoyo 2017). We gathered data until we felt that interviews were not producing new or anomalous insights (Malsch and Salterio 2016). All interviews were conducted via video-conferencing software and lasted approximately 53 minutes. Two co-authors were present for all interviews, with one asking questions and the other taking notes and asking follow-up questions, if needed. We recorded all but one interview. For the unrecorded interview, two co-authors took detailed notes during the interview and consolidated notes immediately afterwards to ensure completeness and accuracy. All recorded interviews were transcribed and reviewed for accuracy.

Data Analysis

During and after data collection, we reviewed participants' responses and held several meetings to identify and discuss common themes in the data, applying an inductive approach by "letting the data speak" (Kenno et al. 2017, 91). Based on our discussions of these themes, we developed first-order codes using "labels or phrasal descriptors (preferably retaining informant terms)" (Gioia, Corley, and Hamilton 2013, 20). We compared our themes to those noted in the literature on mid-tier firms. Next, we coded the data using our initial coding scheme in NVivo, a qualitative data analysis software. We held multiple meetings to review the coded data, ensure consistent coding, and adjust coding where needed.

After coding, we reviewed the interview data to identify similarities and differences among our codes and make sense of the data from a theoretical perspective (Gioia et al. 2013). We identified OIO as a key theoretical lens to interpret our data as it accounts for firms' engagement with outsiders and organizational members. This led to combining some first-order codes into our second-order codes by mapping them to the stakeholder-facing attributes of Brickson's (2005, 2007) OIO framework (summarized in Table 1). Figure 1 reflects this process: first-order codes capture informant-centered phrases, second-order themes capture theoretically informed attributes

(e.g., interpersonal learning, tailored care, shared governance), and the aggregate dimensions represent the dominant orientations (relational and collectivistic) alongside episodes of identity disorientation (Devereux et al. 2020). Overall, OIO provided the analytic depth needed to move beyond surface comparison and to keep stakeholders as the organizing anchor of our interpretation.⁴

IV. FINDINGS

To organize our results, we first discuss how mid-tier firms' identity orientation focuses on strong, caring stakeholder relationships, particularly with employees. Consistent with Brickson's (2007) work on relational OIO and internal value creation, these relationships feature interpersonal learning (including mentorship and the development of multifaceted expertise) and opportunities that offer mutual benefits for the firm and employees (e.g., entrepreneurialism and autonomy in work and career progression). As firms can have multiple OIO features, we also find some evidence of collectivism in internal collaboration towards firm goals. We conclude by discussing relationships with external stakeholders and threats of identity *disorientation*.

Interpersonal Learning/Helping: Partner Mentorship and Building Multifaceted Expertise

Prior research notes that non-Big 4 firms are employee-focused (Brown et al. 2020) and typically offer staff more diverse experiences (Bagley et al. 2012). Building on that research, we find that mid-tier firms take a distinct approach to investing in employees' professional growth, with partners spending significant time engaging with staff and the engagement team. "The partner is not a prima donna sitting in a closed office" (I14) nor sitting in "an ivory tower" (I15). They are in the field, encouraging and answering questions, helping and mentoring staff, building

⁴ In discussing our results, we use illustrative quotes to support our findings and balance showing and telling our data to present a coherent storyline (Golden-Biddle and Locke 2007). Our interviewees are labeled "I#" in chronological order of interviews.

relationships with them, and modeling how to approach clients. Notably, the sentiment conveyed by these interviewees is that these partners' efforts reinforce an environment where employees should feel supported and believe that the firm cares about employees' growth and contributions. As one partner notes, "I'm going to have your back in the trenches...that [mentality] probably helped us bring in people that continue this mindset" (I16). Specifically, "people are very eager to help you... [Our firm has a strong] focus on developing their people" (I10). The following quote further emphasizes the personal relationships among internal members, reflecting the actions of firm leaders and thus the values of the firm (Brickson 2007):

"It's very easy to sit down with anybody and have a conversation. ... Any question that you need answered or problem that you need help solving, you just come to me. You don't have to go through channels. ... So that, I think, is always going to be what's important about our brand. It's very personal." (I17).

Interviewees perceive that a smaller firm size enables employees to build meaningful dyadic relationships across the organization. These close connections foster mutual understanding and genuine care, as colleagues feel their peers are "authentic and genuine and want to get to know them. It feels like a family environment...very team oriented." (I12). Partners actively cultivate this relational environment by demonstrating care for employees as individuals, not merely as interchangeable workers (i.e., they are more than just a number; I11, I18, I24):

"We spend a ton of time talking about what are the critical traits and characteristics that we want for our partners and for our people. The number one thing on the list is having a caring nature and being very caring about our people and about our clients." (I12)

To help foster these interpersonal bonds, a few partners emphasize their efforts to create a fun and friendly work environment (Bagley et al. 2012) through activities such as Friday happy hours and afternoon games (e.g., cornhole, golf, frisbee). For example:

"When tensions got high, I would break out in song to be goofy. That really was attractive to the younger folks who realize that nobody's going to live or die because of this [audit]"

issue... We still hold people accountable. We still have to work; you still have deadlines. But it doesn't mean that you got to be miserable when you're at work.” (I14)

Partners say that their on-site engagement and camaraderie-building efforts aim to help employees feel valued and supported, while also cultivating a fun work environment that promotes retention.

Another key area in which mid-tier firms demonstrate care about developing and mentoring their people is imparting business development skills. This contrasts with the common delay in opportunities for such skill development until reaching the manager level in Big 4 firms (Kornberger et al. 2011). To build these skills, partners invite staff to join them in meetings with executives, prospective clients, or other stakeholders, such as bankers and attorneys (e.g., I4, I14). Through these experiences, partners model and share their insights with staff about client preferences, effective selling techniques, and cross-selling opportunities. Such experiences seem even more critical with the onset of increased remote work, where staff may have fewer unplanned opportunities to observe and learn these skills on the job without such a purposeful firm commitment (e.g., Tighe 2024). The following example illustrates how engaging staff beyond their day-to-day work is believed to lead to new opportunities for the firm:

“We encourage all of our people, from the partners down to interns, to think about their networks ... where they may have access that could make an introduction for us to help us grow our firm. ... We had an intern who had a family friend on the board of a public company. [He went to] one of the partners he was working for and said, ‘Hey, my family has a contact here at this company. I don't know if [our firm] does any business with them or not [but if] you're interested, I'd be happy to arrange a meeting.’ And we were not doing business with that particular company. It was a public company. ... And within six months, we were doing business with that company, and it had it not been for that intern initiative to make an introduction, they may not be a client of ours today.” (I21)

These efforts to improve staff business development and marketing skills “add to that camaraderie where our staff feels empowered to make introductions and help us grow the firm, which helps grow their careers.” (I21). The networking example also shows that relational identity work inside the firm can extend outward: partners engage employees in stakeholder-facing interactions and

foster relationships internally, which can help become a pipeline for external engagement. Overall, these findings demonstrate how the firm and employees are believed to mutually benefit from interpersonal learning, mentoring, and development.

Expanding on the unique skills and expertise gained early in careers at mid-tier firms, interviewees emphasize that staff take on more responsibility on client engagements, experience a variety of clients during a year, and see engagements from beginning to end, all of which can differ from experiences at other firms (Bagley et al. 2012; Saunders, Keune, and Hawkins 2023). These opportunities for staff help foster leadership skills and their learning by seeing “a lot more broad-based parts of the industry and broad-based parts of my clients” (I33). A few interviewees also push back against the popular perception that mid-tier firms involve less challenging work (e.g., I10, I17, I18): “I have one client in particular at [mid-tier firm] that has more technical issues than I have seen [at] any clients at [Big 4 firms]. ... So, I would certainly not tell you that the work we’re doing is less technical” (I13). While mid-tier firms serve smaller companies, such companies encounter issues with highly nuanced areas of financial reporting, such as revenue recognition, leases, and equity. Some of their clients are acquisitive, operate in specialized industries, or have unique transactions, yet lack the requisite in-house expertise. As a result, interviewees assert that managing these technical challenges with direct client responsibility accelerates staff development (e.g., new skills and knowledge from hands-on engagement).

Further, partners describe a defining characteristic of mid-tier firms as their development of a multifaceted expertise, which allows professionals to build a generalist-type of competence across accounting, tax, advisory, and industry-specific knowledge. This varied expertise allows professionals to be a ‘one point of contact’ to serve clients. Mid-tier firms’ approach to developing a breadth of expertise differs from the “Big 4 [where] people get more specialized in certain areas”

(I13) and have a narrower breadth, but deeper depth on specific topics or industries. Cross-disciplinary expertise in Big 4 firms resides at the organizational level through the different service lines (Guo 2016; Dermarkar and Hazgui 2020; Harber and Willows 2022), in contrast to mid-tier firms where this expertise is developed by individual practitioners:

“The [mid-tier firm] model is that we're real estate specialists. We know everything about real estate. You've got to know how to audit it. You've got to know how to underwrite it. You've got to know how to finance it. You've got to know how the investment groups monetize it. ... You had to be as strong an auditor as you were a consultant, as you were a tax person, as you were an advisor. They pushed it hard.” (I32)

This model of expertise development reinforces the relational orientation of mid-tier firms, as developing “jack of all trades” (I4) professionals requires extensive mentoring, cross-functional collaboration, and hands-on development that cannot be achieved through formal training alone.

Mutual Benefits by Empowering Leadership, Entrepreneurialism, and Career Autonomy

A key aspect of mid-tier firms' relational identity orientation is providing and supporting many opportunities for employees to embrace leadership roles that can grow the firm. Interviewees cite diverse opportunity areas such as developing marketing and recruitment strategies, driving innovation to improve quality and efficiency, launching internal diversity and inclusion groups, leading firm training, becoming technical experts for others, and serving on professional committees with the AICPA and state CPA societies that benefit the firm. Some leadership opportunities can begin at the staff level (Witte, Thibodeau, Earley 2022). Importantly, these leadership roles provide internal value and external visibility, enabling employees to gain recognition and advance more quickly in their careers. According to our participants, this contrasts with Big 4 firms, where pressure to grow client portfolios and meet revenue targets often limits partners' time for other leadership roles until later in their careers. Indeed, variation between one's personal interests and the firm's priorities is one of the reasons why professionals migrate from the Big 4 to non-Big 4 firms (Daoust et al. 2025). The following quote highlights the accessibility

of mid-tier firms' leadership roles, where employees throughout the firm are encouraged to embrace various professional roles and opportunities beyond their client engagement work:

“It's much, much easier to take on topics and lead training and lead different things. ... That kind of stuff is supported [and] there's a lot of opportunity. ... It's entrepreneurial. I find in my role that I'm driving a lot of innovation. I'm driving a lot of go-to-market strategy ... [and] managing a practice. ... So, I really like that at [the mid-tier firm] I've gotten that opportunity, particularly at a young age, in my career.” (I16)

Mid-tier firm partners also describe their firms as entrepreneurial, a characterization that aligns with prior research (Lander et al. 2013). While entrepreneurialism may seem like an individualistic identity orientation (rather than a relational one), mid-tier firm partners demonstrate this attribute by empowering and trusting employees to innovate in ways that benefit the firm rather than just for personal gain. Therefore, we interpret this entrepreneurialism as a relational identity orientation in which the firm trusts employees to lead initiatives and explore new ideas that mutually benefit both parties (e.g., enabling the firm to improve processes or grow while bolstering employees' sense of self-worth and their contributions to the firm).

Further reflecting firms' trust in the partners' abilities, many partners describe having significant autonomy in their roles and on client engagements. Rather than layers of bureaucracy and firm practices of standardization threatening to turn partners into “corporate clones” (Covaleski, Dirsmith, Heian, and Samuel 1998, 300), the autonomy in mid-tier firms allows partners to act quickly and “empowers partners to act in the firm's best interests a little faster” (I25). “We are a lot more nimble... We do not have to run through a lot of layers of approval to get something done. I think that it is really empowering” (I8). The relational identity orientation described here benefits both the employee and the firm. Specifically, employees feel empowered and trusted to have the authority and flexibility to help the firm meet its objectives and grow:

“One thing that differentiates us ... [is] we are a lot more of a flat organization, meaning that the partner probably has a little bit more authority and working space to implement

what they want to implement on each of our engagements. So, we are not as bureaucratic where I need to report to somebody else, who reports to somebody else, and they just tell me the way I need to do things. ... I have that flexibility.” (I28).

However, it is important to recognize that partners’ autonomy within the firm can also be demanding as they are simultaneously deeply involved in the firm’s strategic operations and day-to-day client work. For example, one partner described the expectations of his firm in these terms:

“Not being afraid to raise my hand, not being afraid to share my perspective on things, really being active around growth and hiring. ... You need to use your voice, and you need to help create change ...and that can be challenging at times. At [Big 4 firm], everything was very structured... and linear.” (I12)

Thus, mid-tier firm OIO demands resiliency (Brickson 2007) to juggle multiple and diverse roles and continuously engage in shaping the firm’s direction, which can be challenging for those who prefer the bureaucracy (e.g., predictability and comfort with layers of approval) of Big 4 firms.

Finally, mid-tier firms also offer autonomy in career progression, recognizing that some may not want to be a partner or cannot follow the standard career path. These firms are flexible with employees and empower them to own their careers, seeking to retain professionals and support them in their varied career and personal endeavors. This is not the competitive, political, and arduous up-or-out model depicted in the literature on public accounting careers (e.g., Kornberger et al. 2011; Lupu and Empson 2015). The following quote illustrates how the firms’ relational orientation mutually supports employees’ career path choice while retaining the talent:

“We can make you a career senior manager, and some people want that because they don't want the pressure of being the last line of defense or having to sell. ...It's also good for people who want more of a flexible work schedule. ...I've got a guy [with young kids and a working spouse] and he realizes that he can't make the commitment to being a partner right now, but maybe in a couple of years he might. We're not going to say, 'Okay, in three years, if you don't make partner, you're gone.' You can sit here, refine your skills, and be able to move up in the future.” (I20).

Collective Decision-Making to Advance Organizational Goals

While employees' expressions of empowerment and trust in the firm to make decisions that benefit the firm's interests primarily align with the relational identity orientation, we also find some evidence of a collectivistic identity orientation within the firm. Collectivistic identities generate virtues of feeling "just" and foster increased teamwork towards organizational goals. Consistent with these notions, our partners describe having an equal voice in the firm's direction and describe the firm's environment as a "direct democracy" (I9). Partner meetings are open and collaborative, and firm leaders are eager to engage across industries, service lines, and the firm to share ideas that can improve and impact the firm's growth. They say this practice enables comprehensive problem-solving, in which professionals approach issues from multiple angles, and people feel that all opinions are valued. The collectivistic identity orientation encourages active engagement, shared commitment, and collaboration among partners to advance firm goals:

"I remember the first partner call I got on. What I was used to [at the Big 4] was somebody talking at you, like somebody's making a political speech... [But at the non-Big 4] people chime in on with what's going on, 'What are you doing in this office to help make sure that morale is good going into the busy season?' Everybody shares ideas. I'm like, wow, it's like a real partner meeting. We actually got something done, and we had a good discussion. I wasn't used to that. So, it's a bit different because it feels like we're all truly partners, trying to do the best we can to grow our business and recruit the best people." (I2)

Similarly, this inclusive decision-making and shared governance permeates all levels within the firm, contrasting the top-down approach of Big 4 firms, where decision-making and authority are concentrated among a few top partners (Abbott 2014), as highlighted in this quote:

"I really appreciated... the transparency of leadership, letting everyone know what is going on, and involving people [in decisions]. ... It's almost weekly, if not more [that I'm] meeting with different levels of leadership either in the industry or through an audit service line or the firm as a whole." (I8)

Strategic External Positioning: To Be or Not to Be Like the Big 4?

Gioia et al. (2000, 70) note that "Organizational identity is not solely an internally determined concept. Identity involves interactions and interrelationships between insiders and

outsiders and, perhaps especially, insider perceptions of outsider impressions.” This view aligns with an external relational identity orientation (Brickson 2007), as evidenced by how mid-tier firms position themselves to clients. Because clients can demand different quality conventions such as a model audit quality versus value-added quality approach (Brivot, Roussy, and Mayer 2018), we find that mid-tier firms interpret that many middle-market clients value flexibility. Mid-tier firms strategically seek to fill this demand: “[We] bring a sense of nimbleness, agility in serving middle-size market” (I23). Further, interviewees highlight that a personalized, high-touch client service approach tailored to clients’ specific needs is central to mid-tier firms’ identity, consistent with being devoted experts to their clients (Harber and Willows 2022). They “develop deep relationships” (I37) and are “collaborative with clients” to navigate issues (I31), wanting to be their “trusted business advisor” (I17). There “is a really high commitment to client experience, ... [agilely responding to] client requests and client needs” (I28). Many interviewees emphasized the importance of distinguishing themselves from the Big 4 by offering something different:

“The Big 4 in general audit you one way, they audit you like [they would for] Apple or GE or Toyota. They don't take into account that you're a middle-market company and private, and don't need to be audited like Apple; it's not necessary. We still provide a very high-quality audit to our clients but don't put them through what the Big 4 would.” (I4)

Moreover, this relational approach towards clients offers a competitive advantage, including attracting clients who feel underserved and deprioritized by the Big 4 firms:

“I think once they're with us, they find they're getting better service and they're getting better involvement from [the partners]. ... We took over a client from another Big 4 last year and that was the response we got. ... The companies in the middle market, they're a much more important client to us than they are at a Big 4. ... It just fits.” (I7).

One mark of distinctiveness that helps mid-tier firms when positioning themselves and serving clients is that their firms comprise a blend of “homegrown” professionals who have spent their entire careers at the firm and transferees from various other firms (both Big 4 and other non-

Big 4 firms, either through firm mergers or personal choice). A few interviewees used the term “melting pot” (I17, I32) to illustrate this idea. This blend of expertise and experiences allows firms to leverage diverse backgrounds to serve clients and strengthen their competitive position:

“We also had a lot of experiences in the firm as well... Many times, that could be a hindrance... but what our firm has done very well is to grow different levels of experience to be a benefit, to bring perspective from all different capabilities, whether it's [home] grown... [or] whether it is the acquisition of people.” (I1)

Our interviewees describe how homegrown professionals carry forward the firm’s history, bespoke practices, and core values (i.e., the firm’s legacy). These responses reflect that the “cultural heritage” is a distinct and important element of the firm’s identity (Ravasi and Schultz 2006). Professionals who migrate to mid-tier firms from other firms provide insights from their different client experiences into what has worked well or not in other firms:

“[Homegrown professionals are] bringing the legacy of the founder of the firm. They are bringing the core values. ...They were hungry to hear about the way we did things in the Big 4 and ... at the local firm. They appreciated that experience, and we have a lot of ex-Big 4 individuals within our firm and a lot of homegrown people who have been with the firm their entire career. The mix of the two lends itself to great success.” (I4)

However, the melting pot of professionals in mid-tier firms can create ambiguity about the firm’s OIO and contribute to an identity disorientation (Devereux et al. 2020), that might affect how the firms portray themselves externally. We find that partners within the same firm can disagree about their market positioning. Firm growth can challenge organizational identity as firms take on new clients and bring in more professionals from other firms. On the one hand, many partners expressed a desire to grow to compete with the Big 4. Specifically, “we market ourselves as an alternative to the Big 4” (I20) and “there is a lot of space for us to attack” (I16); “we will certainly go up against the Big 4 for work” (I18). Similarly, another transferee shared that his firm aspires to be like the Big 4: “Do we aspire to be like the Big 4? Absolutely. I think all the firms will be foolish not to. ... We got a lot of upside into the marketplace that we serve and then being

able to target some of their bigger clients us[ing] ... our experience” (I23). As mid-tier firms aggressively position themselves against the Big 4 and pursue opportunities in their space, these competitive ambitions risk pushing them towards adopting beliefs and practices that resemble those of the very firms from which they routinely seek to differentiate.

Other partners explain that middle-market clients, who are or were served by Big 4 firms, are changing their perspective on the need to hire a Big 4 firm or are “getting Big 4 fatigue” (I23). Mid-tier firms are seizing the opportunity, which should be an important reason to resist becoming more similar to the Big 4. Mid-tier firms also serve clients seeking to balance service sophistication with personalized attention, where they need more than smaller firms can offer but want more attentive service than they receive from the Big 4, as illustrated here:

“It's clear who needs to be served by a Big 4. The client is so large that they need that many staff or they have complicated issues that need the resources in Luxembourg to help you with your international structure and things like that. Or, you're so tiny, that you can just have your tax return done down the street by whomever. It's the ones in the middle, which is where we really serve and serve well. It is clients that are outgrowing the small or feel are maybe not being served by the Big 4 in a way that they should be. ... You see a lot of those changing to say they have to be served by a top 10 accounting firm.” (I36).

Former Big 4 professionals’ experience can help mid-tier firms establish their legitimacy: “We demonstrate that we can play in some of these larger company spaces, that we have the right people, the right skill set, to start taking on some of the market share” from the Big 4 (I17). This aligns with recent research that shows non-Big 4 firms hire many former Big 4 professionals (Zimmerman, Bills, and Causholli 2021; Daoust et al. 2025), which is associated with increased client acquisition (Khavis, Li, and Szerwo 2025). However, it is unclear whether this success stems from offering unique (quality) services or the same (quality) services at a lower price.

Yet, while some non-Big 4 partners have ambition to become the next Big 4 firm and be seen by clients as direct competitors, others want to be distinct from the Big 4 and are attached to

their mid-tier identity: “Big 4 and non-Big 4 firms target different types of clients. [Non-Big 4 firm] does not aspire to be a Big 4 firm.” (I3). “There’s always going to be recognition that they don’t want to do things the Big 4 way. That’s what makes [mid-tier firm] so great ... they don’t want to be exactly like the Big 4” (I37). Another interviewee explained: “We’re very honest with ourselves about our strengths and weaknesses. We do not try to be all things to all people, which quite frankly helps us succeed” (I21). Some interviewees reported tensions within their firms regarding identity while attempting to externally project a unified image. These tensions arise because some partners want to protect what they perceive as making their identity distinct and enduring, which can differ from other partners’ change ambitions and expansion agendas:

“As dysfunctional as we can be at times as a partner group...We can fight like brothers and sisters...But to the outside world, we’re all kind of on the same page. I think that’s a reflection of the people we recruit. It’ll be a challenge as we continue to grow.” (I16)

Indeed, whether new personnel will continue assimilating into the mid-tier firms’ OIO is an ongoing concern expressed by our interviewees. Thus, while OIO is often stable over time (Brickson 2007), our data reveal some *disorientation* among mid-tier firm partners regarding how best to preserve their firms’ distinct attributes and use their OIO to help the firm grow.

V. DISCUSSION

OIO emerges through dynamic interactions between the firm and its stakeholders, emphasizing that organizational identity exists in the interplay between the entity and its environment. While we interpret prior literature to suggest that Big 4 firms adopt a more individualistic OIO, we find that mid-tier firms exhibit a different “personality” in the field. Specifically, their practices reflect a relational OIO towards both internal and external stakeholders that is not as salient in Big 4 firms. Although both segments occasionally exhibit collectivistic tendencies, the main distinction lies in the relational orientations. Mid-tier firms’ unique OIOs shape how they differentiate themselves and compete for their success in public accounting. By

grounding identity in stakeholder relationships, our paper is consistent with efforts to bridge identity across varying firm accountabilities (e.g., Brown, Gissel, and Vitalis 2022).

Despite growing interest in other segments of the public accounting field, most of the accounting literature focuses on Big 4 firms (Andiola, Downey, and Westermann 2020). Our study responds to calls to study the organizational identity of mid-tier and smaller accounting firms (Ramirez, Stringfellow, and Maclean 2015). Further, archival work typically contrasts audit quality and pricing among Big 4 and non-Big 4 firms (e.g., Boone, Khurana, and Raman 2010; Eshleman and Guo 2014; DeFond, Erkens, and Zhang 2018; Khurana, Lundstrom, and Raman 2021). These studies may capture firms' identity with *external* stakeholders (e.g., commanding fee premiums) but cannot examine firms' identity with *internal* stakeholders. Other research on mid-tier firms focuses on their institutional logics (e.g., Lander et al. 2016) or institutional work (e.g., Witte et al. 2022, 2026). OIO provides a framework for interpreting mid-tier firms' identity, enabling us to transcend the perhaps non-mutually exclusive dichotomy between professional and commercial logics (Dermarkar and Hazgui 2022). OIO also considers engagement with both internal and external stakeholders, and how orientations can differ across contexts (Brickson 2005). Future research can also further expand our findings by studying how mid-tier firms project a distinctive identity to engage with other stakeholders (e.g., regulators and peers).

Our findings also contribute to the literature on mid-tier firms by offering richer and more in-depth insights into the relationship between these firms and their employees (e.g., Bagley et al. 2012). Our findings about on-the-job mentoring, empowering leadership, entrepreneurialism, and self-directed careers in mid-tier firms add to our current understanding of the nature of careers within these firms. Future research can consider how these firm practices can influence quality and firm outcomes (e.g., commitment, turnover, job performance, career progression). Further study

of these practices is also important, given the growing use of artificial intelligence and its impact on junior employees (Boritz and Stratopoulos 2023). These insights are also relevant to educators, career advisors, and future professionals because they make clearer how mid-tier firms can offer distinctive stakeholder-facing strengths, such as mentoring, autonomy, and high-touch client service, that may appeal to students deciding among public accounting career paths.

Our findings on external identity disorientation in mid-tier firms, driven by diverse professional backgrounds and conflicting growth strategies, offer a timely contribution to the literature. Recent structural changes and continued growth of mid-tier firms (Maurer 2024a, 2024b; Iacone 2025a, 2025b) can threaten their historically distinct identity orientations. While organizational identity is resilient, it can be malleable during periods of change (Gioia et al. 2000). By examining firm-level identity orientations, we show how mid-tier firms' distinct approaches to stakeholder engagement can be threatened or disrupted as they absorb transferees and undergo structural changes. This finding complements work on the individual-level challenges that professionals face when moving from Big 4 to non-Big 4 firms (Daoust et al. 2025) and on the effects of Big 4 transferees on non-Big 4 firm culture and work (Khavis et al. 2025). Future research can explore how mid-tier firms' collective identity orientation evolves or disorients as the segment continues to grow its clientele, restructure to service it, and recruit personnel. Research could also explore how mid-tier firm professionals at different ranks or in different jurisdictions experience the organizational identity orientations described by firm partners.

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Table 1: Summary of Organizational Identity Orientations Adapted from the Work of Brickson (2005, 2007)

Organizational Identity Orientation	Engagement with Internal Stakeholders	Engagement towards External Stakeholders
Individualistic – forge relationships based on instrumentality and maintain relations to the extent that they enhance the organization’s own aims (e.g., uniqueness, profitability)	<ul style="list-style-type: none"> • Emphasize individual initiative, ambition, adaptability, and innovation • Want to be seen as superior to alternatives 	<ul style="list-style-type: none"> • Emphasis on wealth generation and efficiency • Want to be seen as superior to alternatives • Focus on value creation, such as through innovation
Relational – forge relationships based on dyadic concern and trust, and produce a genuine desire to understand, show concern, and benefit stakeholders	<ul style="list-style-type: none"> • Offer mentoring, interpersonal learning, and support to guide role development • Foster self-acceptance and resilience • Desire to meet the needs of employees through understanding and care, creating the sense that employees have a long-term relationship with the firm and the firm cares about them as individuals 	<ul style="list-style-type: none"> • Focus on nurturing and caring relationships with customers by providing personalization, understanding, and empathy • Offer tailored care to meet the particular needs of direct customers
Collectivistic – forge relationships based on a common purpose and promote a common agenda or mission; such relationships reflect a shared community	<ul style="list-style-type: none"> • Generates the virtues of being “just” • Aim to advance a common goal • Values of common meaning, organizational coordination, teamwork, and group-directed contribution 	<ul style="list-style-type: none"> • Exhibit a focus on social capital and a spirit of citizenship • Create high-impact organizational communities • Select customers that share similar values

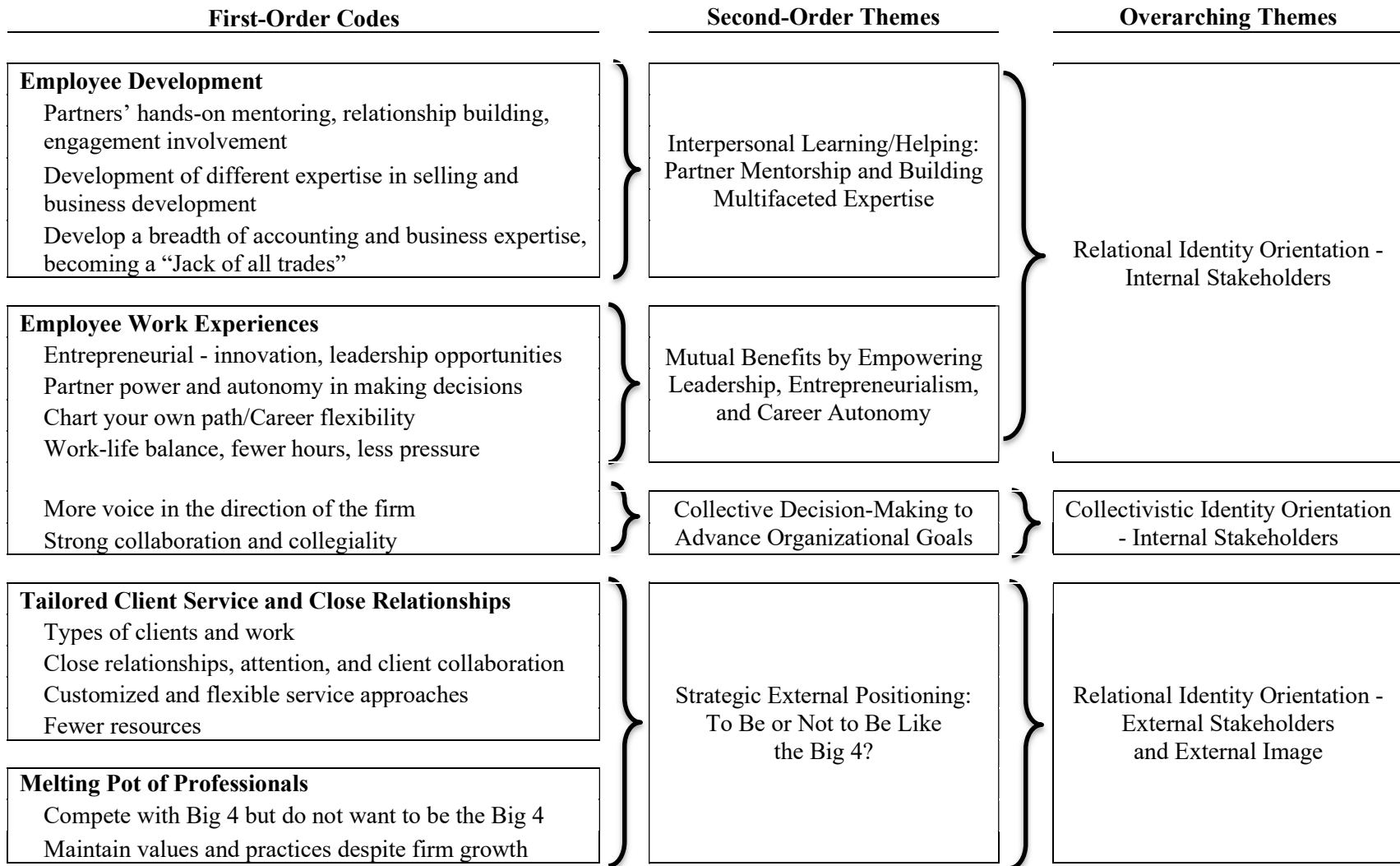
Note: This table summarizes the three distinct identity orientations and their attributes regarding engagement with external and internal stakeholders, as conceptualized and described by Brickson (2005, 2007).

Table 2: Participant Demographics**Panel A: Summary of Interviewee Demographic Information**

ID	Interview Date	Length (minutes)	Total Years of Experience	Gender	Service Line	Current position	Current Firm Size
I1	Dec 2019	45	14	Male	Audit	Partner	National
I2	Dec 2019	42	25	Male	Audit	Partner	International
I3	Dec 2019	60	31	Male	Tax	Partner	International
I4	Dec 2019	50	23	Male	Advisory	Partner	International
I5	Dec 2019	47	32	Male	Tax	Partner	International
I6	Oct 2020	50	13	Male	Audit	Partner	Regional
I7	Oct 2020	50	25	Male	Audit	Partner	National
I8	Oct 2020	46	18	Male	Audit	Managing Director	International
I9	Oct 2020	50	34	Male	Tax	Partner	International
I10	Oct 2020	60	29	Male	Audit	Partner	National
I11	Oct 2020	50	19	Male	Audit	Partner	Regional
I12	Oct 2020	55	17	Male	Consulting	Partner	International
I13	Oct 2020	47	19	Male	Tax	Managing Director	National
I14	Oct 2020	70	29	Male	Audit	Partner	International
I15	Oct 2020	55	15	Male	Audit	Director	International
I16	Oct 2020	47	22	Male	Advisory	Partner	International
I17	Oct 2020	45	23	Female	Audit	Partner	International
I18	Oct 2020	50	19	Male	Audit	Partner	National
I19	Oct 2020	45	20	Male	Consulting	Partner	International
I20	Oct 2020	52	34	Male	Consulting/Audit	Partner	National
I21	Oct 2020	56	31	Male	Audit	Partner	National
I22	Oct 2020	46	18	Male	Audit	Managing Director	International
I23	Oct 2020	49	21	Male	Tax	Partner	International
I24	Oct 2020	49	25	Male	Audit	Partner	National
I25	Nov 2020	51	10	Male	Tax	Partner	International
I26	Nov 2020	90	29	Male	Consulting/Audit	Partner	International
I27	Nov 2020	48	31	Male	Audit	Partner	International
I28	Nov 2020	48	14	Male	Audit	Partner	International
I29	Nov 2020	60	38	Male	Audit	Partner	International
I30	Nov 2020	50	21	Female	Audit	Partner	International
I31	Nov 2020	55	33	Male	Audit	Partner	International
I32	Nov 2020	62	30	Male	Audit	Partner	Big 4
I33	Nov 2020	40	16	Male	Audit	Partner	Big 4
I34	June 2023	82	30	Male	Consulting/Audit	Director	National
I35	June 2023	49	20	Female	Tax	Partner	International
I36	June 2023	56	24	Female	Tax	Partner	National
I37	June 2023	74	17	Female	Audit	Partner	International

Note: This table shows the demographic information for our interviewees. We determined firm size based on the number of offices the firm has. An international firm has multiple offices worldwide and in most U.S. states. A national firm has offices in most U.S. states. A regional firm has offices in multiple cities or states, but not most. All of our interviewees considered their firm a “mid-tier firm.”

Figure 1: Data Structure



Note: This figure shows our data structure. We started with our first-order coding themes, which capture the phrases and keywords interviewees discussed. We aggregate the interview data coded to our first-order themes to our second-order ones and display how they align with the OIOs (Brickson 2005, 2007).