Beyond White and Blue: Professional Identity Construction Among External Auditors in the Knowledge Economy

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Abstract

This study investigates how independent external auditors perceive their professional identity in the context of the gold-collar framework, which characterizes knowledge-intensive roles requiring technical expertise and analytical judgment. Using a phenomenological approach, semi-structured interviews were conducted with 16 auditors to explore perceptions of intellectual demands, audit complexity, and professional positioning. Thematic analysis revealed differing views, with some auditors emphasizing the sophisticated analytical nature of auditing, while others highlighted its standardized and routine aspects. The findings contribute to debates on professional classifications in the knowledge economy, offering insights into auditors' self-perceptions and their role in increasingly complex financial markets.

Introduction

The Industrial Revolution marked a pivotal shift in labor organization, establishing a clear division between manual and non-manual work. This period saw the rise of blue-collar and white-collar roles, shaped by expanding managerial hierarchies and growing specialization in large enterprises.[1] The white-collar workforce was highlighted as a key element of the emerging middle class in twentieth-century America.[2] Later studies further demonstrated how occupational status became central to social stratification in modern industrial societies.[3,4]

As economies transitioned from industrial to post-industrial, labor markets and occupational hierarchies underwent significant transformation. Bell's theory of post-industrial society and Machlup's work on the knowledge

economy laid the groundwork for understanding this shift.[5,6] Castells examined the role of information technology in creating new employment categories.[7] Reich described "symbolic analysts," professionals who work primarily with data making forecasts to create ideas rather than materials.[8] Similarly, Toffler's *The Third Wave* and Drucker's insights on knowledge (mental) workers illustrated how technological advances blurred traditional occupational boundaries and reshaped the nature of the work.[9,10]

With the expansion of knowledge work, traditional occupational classifications began to show limitations. Kelley introduced the term "gold-collar workers" to define highly skilled professionals combining deep technical expertise with advanced analytical skills.[11] These individuals often command high compensation and recognition for their specialized contributions to the institutions where they serve. Holland, Hecker, and Steen examined human resource strategies for managing gold-collar workers, while Roe focused on their cultivation and development.[12,13] Wonacott provided a comprehensive overview of their defining characteristics and strategic importance in knowledge-intensive industries.[14]

External auditing grants a relevant context for considering these emerging classifications. Independent external auditors balance specialized expertise with analytical judgment, directing systematic accounting standards, regulatory obligations, and risk assessment processes. This profession demands occupational expertise, professional skepticism, critical thinking, and the ability to synthesize sophisticated information. Besides, independent financial auditors must consider ethical responsibilities, client relationships, and stakeholder communications, integrating technical and interpersonal skills in their practice.

Despite the presence of the gold-collar concept, empirical research barely analyze how professionals in particular fields perceive their own job and identity. Literature often focuses on managerial perspectives, leaving limited insight into how employees conceptualize the intellectual and creative features of their positions. In auditing, where high-level cognitive tasks are standard, insufficient research exists in understanding whether auditors perceive their job as sophisticated, judgment-driven tasks or as standardized, procedural routines.

This study addresses this gap by exploring how independent external auditors perceive their professional identity and work characteristics. It asks: How do auditors evaluate the complexity and intellectual demands of their work? To what extent do creativity and professional judgment shape their practice? And how do they position themselves within contemporary occupational structures?

The study is structured as follows: Section 2 reviews the literature on occupational classifications, knowledge work, and professional identity. Section 3 outlines the research methodology, including the phenomenological approach and thematic analysis procedures. Section 4 presents findings from interviews with 16 independent external auditors. Section 5 discusses the implications of these findings for understanding auditors within the gold-collar framework. Finally, Section 6 concludes with theoretical contributions, practical insights, and directions for future research.

Theoretical Foundations of Occupational Classification

Research on professional identity highlights the dynamics of occupational values and organizational demands. In auditing, Broberg, Umans, Skog, and Theodorsson reveal that auditors' identities are determined by professional norms and the increasing commercialization of audit firms, where market orientation and client-centered are important.[15] This issue indicates how auditors' self-perceptions are handled in broader institutional and economic conditions. This approach enables researchers to explain auditors' position in the knowledge economy. Identity work has been widely studied in knowledge-intensive occupations. It is defined as the ongoing process through which professionals construct, sustain, and occasionally challenge their professional identity. Caza, Vough and Puranik noted that identity work can be challenging in knowledge-based professions because the idea of knowledge carries changing and sometimes conflicting meanings.[16] These challenges highlight the difficulties auditors may face in reconciling their technical expertise with organizational and social expectations.

Academic debates on knowledge work provided insight into how occupations were categorized in the contemporary economy. Alvesson argued that knowledge-intensive work was inherently ambiguous.[17] Professionals often addressed competing pressures related to their expertise, image, and identity. Robertson and Swan highlighted cultural and organizational ambiguities in knowledge-intensive firms.[18] Knowledge workers operated in workplaces where control was discussed and settled. Recent studies distinguished between standard information processing and the exploratory, creative functions of knowledge work, with the latter being central to innovation and problem-solving.[19] These insights were particularly relevant to audit work, where tasks ranged from standardized compliance checks to judgment-intensive assessment of financial risks.

Literature in auditing highlighted professional skepticism, independence, and ethical responsibility as central to the auditor's role.[20,21] These values did not only serve as normative requirements. They also acted as identity

markers that distinguished auditors from other financial professionals. As such, those values formed core elements in how auditors perceived their professional distinctiveness within the broader knowledge economy.

Recent scholarship has advanced integrative aspects on occupational identity formation. Miscenko and Day described workplace identity through three interrelated features: becoming, which concerns the developmental processes of professional growth; doing, which captures the enactment of work tasks; and relating, which emphasizes the social connections professionals build in their organizational environments.[22] Applied to auditing, this model highlights the ways in which auditors' identities are constructed through acquiring expertise, performing audit procedures, and managing relational dynamics with clients and colleagues. This perspective enhances understanding of auditors' perceptions of their professional identities, reflecting that they constantly balance technical skills with professional judgment while managing the pressures of standardization and problem-solving ability.

The Evolution of Knowledge Work

The shift from industrial to knowledge-based economies has reshaped both the nature of work and professional identity. Toffler described this transition in *The Third Wave*, highlighting a move toward economies driven by information and customization rather than standardization and hierarchy.[9]

Knowledge work demands continuous learning and creative problem-solving. Nonaka and Takeuchi emphasized that organizations must constantly generate and apply new knowledge to remain competitive.[23] Castells explained how digital technologies foster networked forms of organization, requiring collaboration, communication, and the ability to synthesize distributed knowledge.[7]

Davenport identified several key features that define knowledge work: it requires high levels of education and expertise, involves complex problem-solving and decision-making, produces outputs that are difficult to standardize or measure, and relies heavily on collaboration and communication.[24] These characteristics suggest that traditional occupational classifications may be inadequate for understanding the nature of contemporary professional work. Differing from industrial work, careers today often involve greater mobility and competence-oriented pathways rather than hierarchical progression. This transition has also made it harder to evaluate performance, since mental and abstract processes are less tangible and harder to assess.

The term gold-collar worker refers to professionals with advanced cognitive skills, strong technical expertise, and high-level problem-solving capabilities.[11] Different from traditional blue-collar and white-collar occupational categories, gold-collar workers typically operate in knowledge-intensive industries where their cognitive expertise boosts productivity, enhances innovation, and contributes to long-term organizational value. They are distinguished by their ability to analyze complex information. They apply professional judgment and also adapt rapidly to changing industry requirements.

Prior research outlines seven critical skills that define gold-collar workers:

- ✓ **High Cognitive and Analytical Skills:** The ability to solve problems, analyze information, and make strategic decisions.[9]
- ✓ **Technical Expertise:** Deep understanding of a specialized area, usually supported by higher education or certification.[25]
- ✓ **Continuous Learning and Adaptability**: Continuously updating skills to keep pace with technological and regulatory changes.[26]
- ✓ **Autonomy and Decision-Making Authority:** Autonomy in decision-making and addressing complex challenges.[27]
- ✓ **Intellectual Rigor and Creativity:** The ability to think critically and find innovative solutions beyond standard procedures.[8]
- ✓ **Ethical and Professional Responsibility:** A strong commitment to ethical and professional behavior in decisions.[9]
- ✓ **Interdisciplinary Knowledge:** Applying knowledge from various domains to solve problems effectively.[28]

These competencies treat gold-collar workers as critical resources within institutions, specifically in fields where expertise, innovation, and adaptability are key catalysts of high performance.

Gold-Collar Workers: Conceptualization and Characteristics

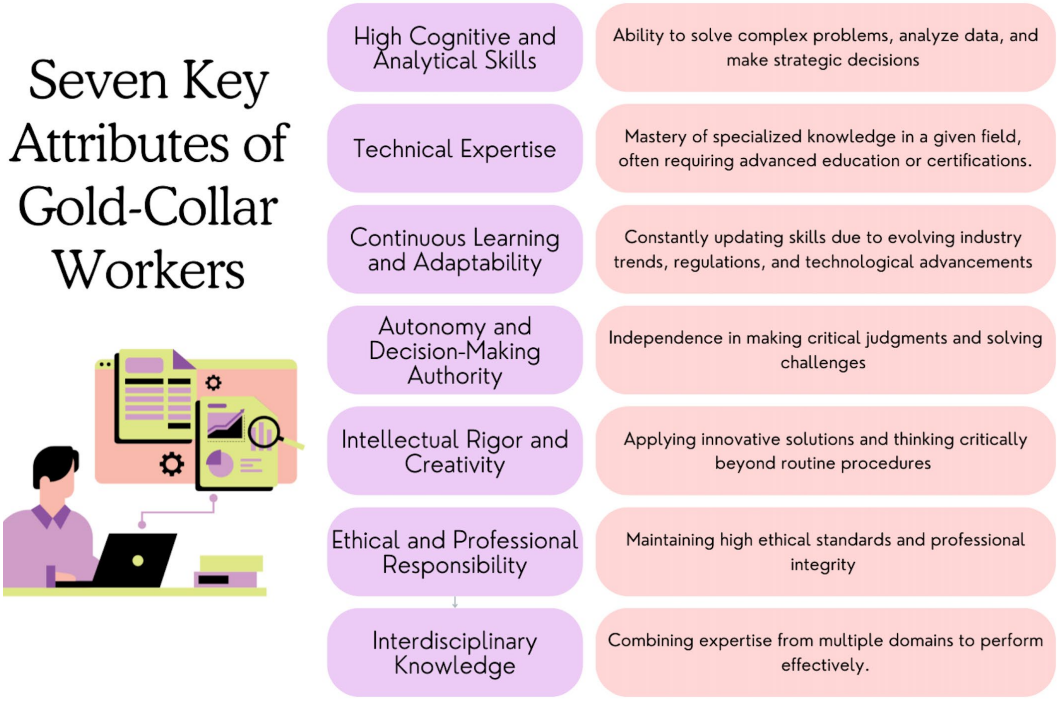
Kelley introduced the term "gold-collar workers" to describe elite knowledge professionals who combine deep technical expertise with high-level analytical and creative skills.[9] These individuals create value through intellectual capital rather than manual or routine tasks. They seek autonomy, meaningful work, and recognition for their contributions.

Later studies refined this framework. Holland, Hecker, and Steen noted that gold-collar workers often resist traditional management styles, preferring collaborative approaches.[10] Roe emphasized their strategic importance in innovation and organizational performance,[11] while Wonacott

detailed key attributes, including intellectual capacity, technical knowledge, creativity, communication skills, and self-direction.[12]

Gold-collar roles are defined by high cognitive demands, continuous learning, and adaptability. These professionals frequently work in complex, uncertain environments that require judgment and problem-solving with incomplete information. Their ability to integrate expertise across disciplines, communicate effectively, and operate in team-based settings further distinguishes them from traditional occupational categories.

Figure 1. The Defining Attributes of Gold-Collar Workers



Professional Identity Theory

Professional identity refers to how individuals perceive and position themselves within their occupational positions and professional communities. It develops through personal perceptions of work. It is also influenced by collective narratives and common understandings that define legitimacy, authority, and expertise. In this context, professionalism provides a useful lens to examine how employees navigate expectations related to autonomy, responsibility, and technical proficiency.[29]

Ibarra showed that professionals constantly adapt their identities as their fields evolve, especially in rapidly changing, knowledge-intensive environments.[30] Pratt, Rockmann, and Kaufmann observed that professionals who see their work as complex and autonomous are more likely

to identify with elite classifications, while those viewing their tasks as routine tend to align with traditional roles.[31] Recent research indicates that professional identity construction in knowledge-intensive industries involves assessing work intricacy, required expertise, and self-governance in the context of professional categorization, influencing both position understanding and career development strategies.[32]

This approach is notably significant for knowledge professionals operating within emerging occupational categories like gold-collar work. It provides a lens for assessing auditors' interpretation of their duties and the intellectual demands of their work.

Auditing as Knowledge-Intensive Work

External auditing is knowledge-intensive professional work. It was historically focused on basic verification of the financial statements. Over time, auditing has evolved into a sophisticated process requiring analytical thinking, specialized expertise, and professional judgment. Power documented this shift from compliance checks to risk-based assessments.[33] These assessments demand a deep understanding of business processes, internal controls, and risk management systems.

Modern auditors require interdisciplinary knowledge, including accounting, information systems, data analytics, business strategy, and regulatory frameworks.[34] Professional skepticism and critical thinking are central, as effective auditing involves evidence evaluation, hypothesis testing, and creative problem-solving.[35] Professional judgment is central to audit work, distinguishing it from routine compliance tasks. Nelson highlighted that auditors continuously make complex decisions under uncertainty, considering evidence quality, materiality, and risk.[18] This process demands both technical expertise and sophisticated analytical capabilities, reflecting the characteristics of gold-collar work.

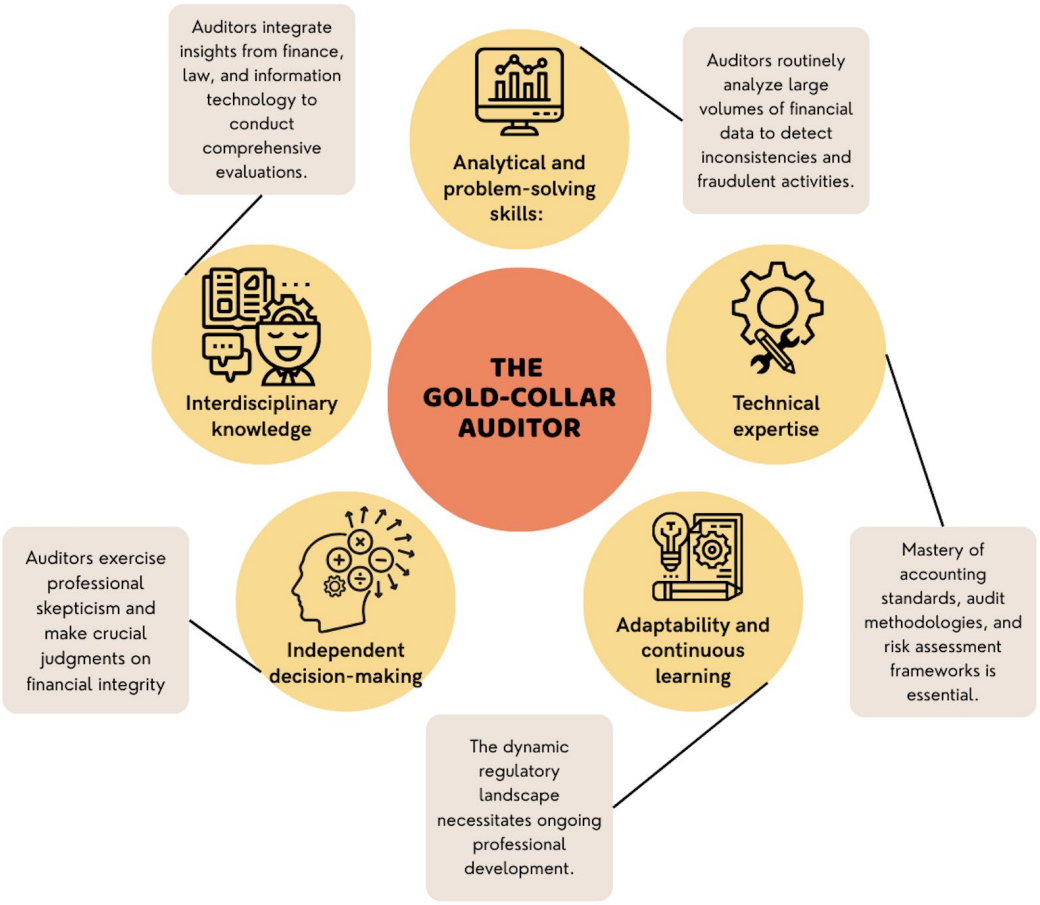
Technological advances have further transformed auditing. Appelbaum, Kogan, and Vasarhelyi noted that data analytics and AI tools have not reduced intellectual demands but instead shifted auditors toward higher-level analytical and strategic tasks.[36] Increasing regulatory complexity has added further knowledge requirements.[37]

Auditing also involves extensive collaboration and communication. Auditors increasingly act as advisors, translating technical findings into actionable insights for management and stakeholders. These consultative roles require advanced interpersonal skills alongside technical expertise.

Professional education and certification standards reinforce the knowledge-intensive nature of the field, demanding university-level training, rigorous examinations, and ongoing professional development.

Globalization and international standards further increase complexity, requiring auditors to adapt continuously and operate with a global perspective.

Figure 2. Core Competencies of the Gold-Collar Auditor



These characteristics strongly align auditing with the attributes of gold-collar work. What remains less clear, however, is how auditors themselves perceive these intellectual and creative demands — a gap this study seeks to address.

Research Methodology

This study adopts a qualitative approach to explore how independent external auditors perceive their professional identity and whether they align with gold-collar worker characteristics. The aim is to understand the subjective meanings and experiences auditors attach to their roles in today's knowledge-driven economy. A qualitative design is most suitable for capturing the complex, experiential processes involved in professional identity construction that cannot be easily quantified.

Research Design

A phenomenological design was chosen to examine how auditors experience and interpret their professional roles within evolving, knowledge-intensive environments. Phenomenology focuses on how individuals assign meaning to phenomena through their lived experiences,[38] making it well-suited to exploring identity formation and occupational positioning.

This approach allows a deeper understanding of how auditors position themselves within professional hierarchies and whether they view their work as reflecting the cognitive and technical sophistication associated with elite knowledge professionals. It aligns with prior research showing that interpretive inquiry is essential to understanding how professionals construct meaning and navigate occupational boundaries.[27,28] By focusing on personal interpretations, this design captures patterns of self-perception often missed by quantitative approaches.

Data Collection

Data were collected through semi-structured, in-depth interviews with independent external auditors. This method ensured consistency across participants while allowing flexibility to explore professional identity and gold-collar attributes in depth.

The Turkish auditing context provided a rich setting, shaped by the adoption of International Standards on Auditing (ISA), oversight from KGK (Public Oversight Accounting and Auditing Standards Authority) and TÜRMOB (Union of Chambers of Certified Public Accountants and Sworn-in Certified Public Accountants of Turkey), and exposure to both international and local regulatory demands. This environment requires auditors to manage complex challenges across diverse client portfolios.

Using purposive sampling, 16 auditors from different firm sizes, regions, and client industries were selected. This aligns with theoretical saturation principles, where saturation typically occurs after 6–12 interviews.[39] By the 14th interview, no new themes were emerging; two additional interviews confirmed thematic completeness.

Participants varied in age (31–56), experience (5–20+ years), and education, including advanced degrees and international certifications such as ACCA. They represented firms from the Big Four, mid-sized national firms, and smaller regional practices, covering industries such as manufacturing, finance, and energy. This diversity provided a broad perspective on audit work complexity and professional challenges.

The interview protocol was structured around gold-collar worker characteristics, prompting participants to share examples of analytical problem-solving, continuous learning, autonomy, creativity, and ethical

judgment. Interviews, conducted online or in person, lasted 45–60 minutes, were audio-recorded, and transcribed verbatim. Ethical approval was obtained from Ethics Committee for Social and Human Sciences, and all participants provided informed consent.

Data Analysis

Data were analyzed using thematic analysis,[40] integrating deductive coding, based on gold-collar worker constructs, and inductive coding to capture emergent themes.[41] This approach allowed the analysis to remain theoretically informed while responsive to participants' unique perspectives.

The analysis followed six phases: familiarization with transcripts, line-by-line coding of theoretical and emergent ideas, grouping codes into coherent themes, reviewing and refining these themes, defining and naming the final themes, and producing a report that situates the findings within the existing literature.

Multiple researchers independently coded a subset of transcripts to enhance reliability, followed by collaborative discussions to resolve discrepancies. Member checking with participants validated interpretations and ensured trustworthiness. The analysis particularly focused on how auditors perceived their roles—whether as routine and procedural or as intellectually demanding and reflective of gold-collar attributes.

Reliability and Validity

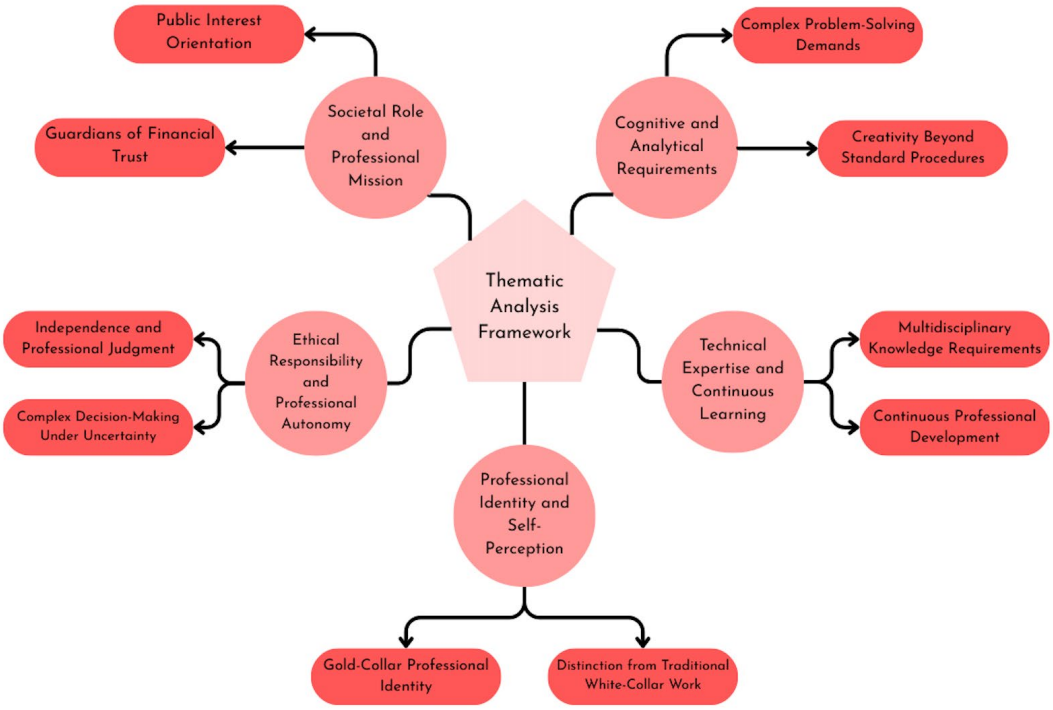
Several strategies ensured credibility and trustworthiness throughout the research process. Triangulation was employed through multiple researchers who analyzed the data independently and then reconciled differences through collaborative discussion. Member checking was conducted with six participants. They reviewed preliminary findings to confirm accuracy and validate the emerging themes. The researcher kept a reflective journal throughout the study to monitor assumptions, potential biases, and facilitate self-reflection. Research reliability was ensured through a multi-coder approach. A second researcher independently coded the transcripts, and differences were resolved through discussion and agreement. To maintain coding consistency, the study followed strict ethical protocols. Participation was voluntary, confidentiality was ensured, and pseudonyms (A1, A2, etc.) were used to protect participant identities throughout the analysis and reporting process.

Findings: Thematic Analysis

This analysis developed theoretical understanding into the gold-collar professional conceptual framework. Inductive and deductive coding were

applied, and iterative coding along with ongoing comparative analysis facilitated data saturation.

Figure 3. Thematic Analysis Framework for Understanding External Auditors' Professional Identity



Main Theme 1: Cognitive and Analytical Requirements

This theme reflects external auditors' perceptions of the cognitive demands of their profession. Participants emphasized that audit procedure requires high level cognitive engagement. The job demands more than following standard procedures. Auditors analyze intricate information systems. They need to detect patterns and identify anomalies. They make critical decisions despite incomplete information. These mental challenges distinguish auditing from routine tasks. The profession requires advanced analytical skills. Auditors function as knowledge workers. They apply sustained intellectual effort to complex problems. Their cognitive engagement defines their professional role.

Sub-theme 1.1: Complex Problem-Solving Demands

Participants highlighted that auditing requires strong analytical thinking.

***A1**: "At a Big Four firm, learning never stops. I keep up with new standards, regulatory updates, and international developments. The job is highly analytical. We work with complex data, assess risks, and dig into business models. My focus in every audit is to cut through the noise and pinpoint what really matters."*

***A5**: "Exceptionally demanding. In financial services, the complexity of transactions and the regulatory framework demand a strong analytical mindset. For example, implementing IFRS 9 or IFRS 17 projects requires not only understanding the accounting treatment but also analyzing risk models, actuarial calculations, and the broader business impact."*

***A13**: "Extremely high. At partner level, analytical work often means diving into judgmental areas—valuation models, revenue recognition under complex contracts, or assumptions in actuarial estimates. The challenge lies in diagnosing which accounting choices could materially distort the financial statements."*

Sub-theme 1.2: Creativity Beyond Standard Procedures

This sub-theme shows that auditors see their work as requiring critical thinking. They need strong analytical problem-solving skills. Participants emphasized adapting their audit methods to each specific case. They don't just follow standard procedures. This is especially true when dealing with unusual or complex transactions. Auditing differs from routine professional work in this way. It's not purely mechanical. Participants noted that auditing requires thoughtful decision-making. They must solve problems that go beyond standard guidelines. The work demands flexibility and independent judgment.

Participants indicated that auditing involves creative thinking. It goes beyond routine tasks. Creative problem-solving defines much of their professional activity.

***A2**: "People sometimes think auditing is just ticking boxes, but it's not like that at all. Every client is different, and no two audits ever look the same. You really need intellectual rigor to work through complex contracts, interpret the standards where the guidance isn't crystal clear, and spot risks that aren't obvious at first glance. And honestly, creativity is part of the job too — you often have to design new procedures for unusual transactions or figure out smarter ways to gather the right evidence."*

***A13**: "Intellectual thoroughness is discipline: consistently applying skepticism, documenting lines of inquiry and evidentiary chains. Creativity is pragmatic — designing alternative procedures when standard evidence is unavailable, or re-engineering sampling to reflect modern data structures."*

A1*: "While auditing is structured, it is far from routine. You need intellectual rigor to interpret standards and apply them in diverse industries. Creativity comes into play when you design audit procedures tailored to unusual risks."*

Main Theme 2: Technical Expertise and Continuous Learning

This theme highlights the technical knowledge and learning needed in the audit profession. Participants emphasized that high-quality auditing requires proficiency across diverse disciplines and constant learning to keep up with changing standards, regulations, and technologies. These findings show that auditors are knowledge workers who must continually develop their skills to to remain up to date.

Sub-theme 2.1: Multidisciplinary Knowledge Requirements

This sub-theme indicates that modern auditing extends beyond traditional accounting boundaries. Auditors must integrate knowledge from law, information technology, business strategy, and other fields. Participants reported the need to understand complex regulatory frameworks, evaluate IT systems and controls, and assess strategic business decisions. These capabilities surpass the basic preparation and review of financial statements. Audit work, therefore, requires expertise beyond accounting and finance.

A16*: "For me, auditing is not only about numbers. In Türkiye, it's essential to understand commercial law and corporate governance, and in financial services we also need to deal with IT systems, risk models, and even customer behavior."*

A5*: "A lot of my work is very technical. Contract clauses can determine consolidation or revenue recognition, and we also have to test IT controls—like access rights, change management, and report logic—to make sure the evidence we rely on is reliable."*

A10*: "When auditing multinationals, the job goes far beyond debits and credits. I often need to understand cross-border tax rules, sector regulations, and even the company's business model and strategy to make a sound judgment."*

Sub-theme 2.2: Continuous Professional Development

This sub-theme highlights the learning-intensive nature of the audit profession. Participants noted that staying current with evolving standards, regulations, and technologies is essential for professional competence. Continuous learning is central to maintaining professional relevance in a dynamic knowledge economy. Auditors are expected to acquire and apply new knowledge consistently.

Participants emphasized the need for continuous learning and adaptation:

***A5**: "For me, learning never stops in this job. We get regular training on new standards and regulations, but I also make sure to follow updates from regulators, read professional journals, and keep an eye on what's happening internationally. It's part of staying sharp as an auditor in a Big Four firm."*

***A12**: " In my role, I stay ahead of regulatory and oversight developments and turn them into clear guidance and training, so that our teams can apply new requirements with confidence. I also lead rapid technical responses when changes arise, running focused sessions with real case examples and decision tools to ensure consistent, high-quality audit outcomes.."*

***A9**: "My generation grew up in a paper-based system. Today, we work with ERP, data analytics, and digital records. Adapting was not always easy, but I see learning as part of professionalism."*

Main Theme 3: Professional Identity and Self-Perception

This theme reveals how external auditors position themselves within the professional hierarchy and conceptualize their role in the knowledge economy. The findings demonstrate a clear preference for the gold-collar professional classification, reflecting participants' perception of their work as knowledge-intensive, requiring specialized expertise, and involving high levels of responsibility and autonomy. This self-perception distinguishes auditors from traditional administrative or clerical workers and aligns them with other knowledge professionals.

Sub-theme 3.1: Gold-Collar Professional Identity

This sub-theme shows that most participants identify as gold-collar professionals. Auditors emphasized several key aspects of their work. Participants highlighted the knowledge-intensive nature of auditing, emphasizing the need for continuous learning, intellectual challenges, and leadership responsibilities. They also underlined their role in safeguarding public trust. Unlike routine white-collar tasks, auditing involves high levels of responsibility and professional judgment. This distinction shapes auditors' professional identity and positions them apart from conventional office workers, reinforcing their professional status.

***A1**: "I identify more with the gold-collar concept. Our work goes beyond routine compliance—it requires judgment, adaptability, and continuous intellectual effort. We operate in a knowledge-intensive environment, where credibility and expertise are our main assets."*

***A5**: "I would define myself as a gold-collar professional. Auditing at this level goes beyond routine work; it requires leadership, deep expertise, continuous innovation, and a strong ethical compass."*

***A16**: "Closer to gold-collar. The role blends deep technical expertise, independent judgment, leadership, and public-interest stewardship. It's knowledge-intensive and decision-centric."*

***A13**: "I resonate with the gold-collar label. The work is knowledge-intensive, requires continuous learning and judgement, and carries public-interest responsibilities that go beyond routine desk work."*

Sub-theme 3.2: Distinction from Traditional White-Collar Work

This sub-theme shows that auditors see their work as different from other white-collar jobs. They described auditing as more than routine tasks, stressing its intellectual demands, the need for continuous learning, and the high level of responsibility involved. These aspects make auditing distinct from regular bookkeeping or desk work and shape auditors' professional identity.

***A4**: "I see myself closer to the concept of a gold-collar professional. Traditional white-collar work is more about routine execution, but in auditing we combine technical expertise, analytical skills, independence, and responsibility for the public interest."*

***A6**: "I would say gold-collar. Traditional white-collar work is often seen as routine, but auditing requires much more—it demands constant learning, independent judgment, and a strong ethical stance."*

***A9**: "I see myself as gold-collar. Not because of status, but because the role requires independence, integrity, and judgment that go beyond routine office work."*

Main Theme 4: Ethical Responsibility and Professional Autonomy

This theme reflects the moral and professional duties auditors see as central to their identity. They consistently emphasized independence, integrity, and professional skepticism as key aspects of their work. Auditors described themselves as guardians of financial integrity, making complex judgments that require balancing technical rules with ethical responsibilities. This ethical perspective is essential for understanding how they distinguish themselves from other professionals and justify their unique role in the financial system.

Sub-theme 4.1: Independence and Professional Judgment

This sub-theme highlights the fundamental importance of independence in auditors' professional identity. Participants described independence not

merely as a regulatory requirement but as the cornerstone of their professional credibility and societal value. The emphasis on maintaining objectivity despite commercial pressures reflects the tension between business interests and professional obligations that characterizes audit practice.

Participants emphasized the critical importance of independence in their professional identity:

***A1**: "Ethics is at the heart of our profession. The credibility of our reports depends entirely on independence and integrity. I once had a client who subtly pressured us to overlook a disclosure that could have affected their financing."*

***A12**: "Independence in mind and appearance, transparency in reporting, and a low tolerance for bias underpin every decision. Public trust is earned one judgment at a time."*

***A5**: "Ethics is at the core of auditing. Trust in financial reporting depends on our independence and integrity. Maintaining professional skepticism and objectivity is non-negotiable."*

Sub-theme 4.2: Complex Decision-Making Under Uncertainty

This sub-theme illustrates the sophisticated judgment required in audit practice, particularly when dealing with ambiguous situations where technical standards provide limited guidance. Participants described scenarios requiring them to balance competing interpretations, assess management intentions, and make defensible decisions despite incomplete information. This capacity for reasoned judgment under uncertainty is a hallmark of professional expertise and distinguishes auditing from more routine forms of work.

Participants described situations requiring independent professional judgment:

***A12**: "In a large group audit, the assessment of variable consideration under a long-term contract hinged on whether certain customer incentives were truly discretionary. Evidence was mixed: legal terms suggested one outcome; historical practice suggested another."*

***A13**: "During an IPO readiness engagement, management's proposed disclosures for complex related-party arrangements were legally defensible but economically opaque. After internal deliberation and consulting our technical network, I required more transparent disclosure."*

***A3**: "One instance that stands out is when auditing a company that had applied very aggressive revenue recognition practices. While the management insisted they complied with the standard, I had to exercise judgment to evaluate whether the spirit of the standard was being respected."*

Main Theme 5: Societal Role and Professional Mission

This theme shows how auditors understand their role in society. They see their work as more than client service, emphasizing the public interest and the stability of financial markets. This view sets them apart from commercial professions and highlights the social importance of auditing. By stressing their contribution to transparency and public trust, auditors justify their professional position and shape their identity.

Sub-theme 5.1: Guardians of Financial Trust

This sub-theme reveals how auditors view themselves as protectors of the financial system's integrity. Participants described their role as maintaining trust in financial markets through independent verification of financial information. This guardian role extends beyond technical compliance to encompass a broader responsibility for market confidence and investor protection, positioning auditors as essential intermediaries in the capital allocation process.

Participants viewed themselves as protectors of financial system integrity:

A1*: "I see auditing as both a service to clients and a responsibility to society. Our work underpins trust in financial markets, and that trust is fragile. My professional identity is strongly tied to the idea of being a guardian of transparency and accountability."*

A5*: "For me, auditing isn't just about serving clients—it's also a responsibility to society. Our work supports trust in the financial markets, and that trust is fragile. I see myself as a guardian of transparency and accountability, making sure that investors and the public can rely on the information we provide."*

A10*: "I would say gold-collar, not in terms of prestige, but in terms of responsibility. The auditor's role is to exercise independent judgment in a way that affects markets, investors, and public trust."*

Sub-theme 5.2: Public Interest Orientation

This sub-theme reveals auditors' commitment to serving the public interest. They place societal needs above client demands. Participants identified obligations to various stakeholders. Investors, creditors, employees, and regulators all rely on accurate financial information. This orientation demonstrates the profession's social responsibility. Auditors' duties go beyond client relationships. Participants emphasized their accountability to society. They underlined maintaining public trust as essential to their professional identity.

A11*: "Ethics is at the core of auditing. There are times when clients may want auditors to be 'flexible.' But as auditors, our duty is to the public interest.*

Every time I sign an audit report, I remind myself that investors, banks, and employees may base decisions on this work."

***A14**: "Auditing is not just a profession; it is a service to the public. We ensure transparency and trust in financial reporting, which underpins economic stability."*

***A8**: "I see auditing as both a responsibility and a contribution to society. Transparency in financial reporting supports not only investors but also employees, regulators, and the public. As auditors, we are guardians of trust."*

Conclusion

The thematic analysis reveals that external auditors perceive their professional identity as complex and multi-dimensional. It involves high intellectual and technical expertise, ethical responsibilities, and social relevance. The majority of external auditors consider their positions gold-collar jobs. They emphasize the knowledge-intensive nature of their work, the need for continuous learning, and their role as guardians of financial trust. This self-perception distinguishes them from traditional white-collar workers and positions them as specialized knowledge professionals operating at the intersection of technical expertise, ethical responsibility, and public service. Findings reveal professional identity complexity - auditors simultaneously describe analytical sophistication and routine procedures, suggesting multi-dimensional work nature. Turkish context may limit generalizability. Sample size restricts broader claims about auditing profession globally.

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