

“On the same wavelength”: reconciling competing logics in tax client relationships

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Abstract

Purpose – The purpose of this paper is to explore the dynamics in the relationship between tax practitioners and their tax clients, to understand how tax practitioners reconcile competing logics in their tax work.

Design/methodology/approach – This research adopts a qualitative approach in which semi-structured interviews are conducted with 68 tax practitioners across 11 countries, allowing for the examination of an in-depth personal perspective on tax practitioners’ relationships with their clients.

Findings – Using a Bourdieusian frame, I find that long-term client relationships built on trust and shared values, as moderated by risk appetite and cultural markers, can enable tax practitioners to reconcile competing logics in their advisory work.

Practical implications – The research findings presented reflect the way in which tax practitioners navigate, build up and maintain long-term relationships with their clients. The findings are highly relevant for regulators as my research shows that clients share a similar tax risk appetite with their tax advisor, thus this can assist regulators in curbing tax non-compliance and in identifying more tax-aggressive tax practitioners and taxpayers.

Originality/value – Previous studies (Carter and Spence, 2014; Harber and Willows, 2022) have examined the tension between commercial and other professional logics among senior accountants working in Big 4 firms. I extend and deepen this work to tax practitioners, drawing on a substantial corpus of interviews to examine the role of the client relationship in explaining the heterogeneity of the field. These findings add to the understanding of client agency and to the subtleties of professional relationships within the tax domain.

Keywords Client relationships, Shared values, Taxation, Qualitative, Bourdieu, Risk appetite, Tax practitioners

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Introduction

The seeming contradiction between the requirement for professional accountants to act in the public interest, and their actions in pursuing commercial advantage, has been the focus of a significant body of research (Anderson-Gough *et al.*, 2001, 2022; Carter and Spence, 2014; Harber and Willows, 2022). Much of this work has focused on the competing institutional logics that these complex organisations seek to reconcile, “the multiple rationales with which such organisations contend” (Anderson-Gough *et al.*, 2022, p. 2; Kraatz and Block, 2008) or as referred to by Harber and Willows (2022) “the precarious balancing of priorities” (p. 1803) facing professionals, and the often “innovative ways through which these organisations attempt to manage the different logics that they practice” (Anderson-Gough *et al.*, 2022, p. 2). Drawing on the broader Institutional Logics Perspective literature (Thornton *et al.*, 2012; Hanlon, 1994), these studies have shown how changing and emerging societal logics “can interact in complex ways with existing logics in audit firms, as a site where a stable combination of professional and commercial identities and logics of practice has long held sway” (Anderson-Gough *et al.*, 2022, p. 2; Thornton *et al.*, 2005; Hanlon, 1994).

Organisations such as these, which embrace “multiple institutional logics”, face unique challenges deriving from consequential internal tensions and priorities. Research looking at the competing dynamics characterising such contexts have tended to focus on the internal

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tensions and conflicts that typically predominate (Besharov and Smith, 2014; Pache and Santos, 2021). Operating in highly complex institutional forms and often in dynamic international contexts, “hybrid organisations” (Battilana *et al.*, 2017, p. 128), such as large accountancy firms, have been the focus of particular attention (Greenwood *et al.*, 2010; Carter and Spence, 2014; Cooper and Robson, 2006; Hanlon, 1994; Harber and Willows, 2022).

For professionals working in a tax advisory capacity, these tensions are even more marked since “professionals, particularly in tax, commonly see their work as more technical than relating to the common good” (Killian *et al.*, 2022a, p. 1), making the field of tax work a particularly interesting site for research on these competing imperatives. Tax advisors, when they are effective in the technical aspects of their work, contribute to compliance, but may also, through innovative tax planning, ultimately reduce the tax paid by their clients. This in turn erodes the capacity of government to support the social contract and address issues of health, education and equality in society – arguably the core of the public interest and the common good. Previous work, notably Radcliffe *et al.* (2018) and Spence and Carter (2014), has investigated these tensions, and in general found that commercial and tax-minimisation logics dominate a professional logic of serving the public interest. However, the tax domain can be delineated as a “social space between taxpayers, accountants and tax authorities, [each] in different positions as they are endowed with different resources, powers and capital” (Yong and Fukofuka, 2023, p. 1355). More recently, Anesa and Bressan (2024) have introduced the concept of “shared tax responsibility” to elucidate the competing interests of various stakeholders, i.e. tax practitioners, businesses and public coffers (p. 1).

The tax–client relationship is worthy of attention and in-depth exploration due to tax practitioners’ influence as mediators of both tax compliance and aggressive tax practices. Tax practitioners are confronted with the often-conflicting requirements of commercial logics and public interest mandates (Malsch and Gendron, 2013; Spence and Carter, 2014; Spence *et al.*, 2017; Apostol and Pop, 2019), in a context in which the long-term success of their businesses rely on maintaining good relationships with their clients (Migdadi, 2021). Commercial imperatives dictate that tax practitioners should nurture and manage their client relationships to ensure long-term successful relational exchange (Ravald and Grönroos, 1996). In this paper, drawing on a series of qualitative interviews, I explore how the tax–client relationship is managed in light of the competing logics faced by tax practitioners.

Accounting firms have “long embraced commercial logics in the multi-divisional form and socialisation practices (Cooper and Robson, 2006)” (Anderson-Gough *et al.* (2022, p. 5). As a result, the place of commercial logics within such professional service firms (PSFs) has long assumed such central importance (Picard *et al.*, 2014) that they “blend professional and commercial (corporate) logics in their values, practices and, most importantly, the hybridised identities of the “professional”” (Anderson-Gough *et al.*, 2022, p. 5). Lee (1995) suggests that “accountants use the public interest argument continuously as a means of protecting their economic self-interest” (p. 48). Alert to their public interest responsibilities, PSFs have been careful to express their commercial imperatives in the “language of professionalism” (Anderson-Gough *et al.*, 2022, p. 5). In this way, seemingly opposing logics can be schematised and represented in a manner that overtly reconciles values and ambitions in complementary and mutually supportive ways. This is reinforced by professionalisation cultures that emphasise the importance of structure, professional identity, shared values, technical competence and rites of passage such that those engaging on behalf of a firm are understood to engage with their various clients and constituencies in a manner that reflects a strong history of socialisation. Cultural and symbolic capital are not peripheral to the work of professionals. “The kinds of capital, like the aces in a game of cards, are powers that define the chances of profit in a given field” (Bourdieu, 1985, p. 724).

These competing logics merit closer examination both because of what we can learn about the profession and because of the societal impact of tax practices. The complexity and dynamism of the tax–client relationship lends itself to a problematic environment for tax regulators, whereby tax practitioners may be expected to push the boundaries of tax legislation in order to provide their tax-client with “expert” tax planning, whilst also considering the

public interest of taxation policy. As recognised by [Apostol and Pop \(2019\)](#), the competing logics of commercialism and so-called “ethically orientated logic” for tax professionals, “transposes a societal request for tax consultants to act in a way that takes into account the interests of society in their tax advising activities” (p. 2). While many previous studies ([Cloyd et al., 2012](#); [Bobek et al., 2013, 2019](#); [Spilker et al., 2016](#); [Guan et al., 2016](#); [Austin et al., 2020](#); [Maresch et al., 2020](#)) have explored client relationships, few have focused on the agency of the client in setting the tone of the professional relationship or the place of these client relationships in reconciling competing logics for tax advisors. In this study, informed by a Bourdieusian frame, I explore the dynamics of client relationships in the context of commercial pressure, and the impact of the client and the client relationship on competing logics for tax practitioners. This answers a call for the “need to engage in practice to understand tax compliance, given that it is a complex, interdisciplinary and social phenomenon” ([Boden et al., 2010](#); [Yong et al., 2019](#); [Yong and Fukofuka, 2023](#), p. 1350).

Previous work has typically focused on global or transnational PSFs ([Muzio and Faulconbridge, 2013](#); [Spence et al., 2017](#); [Spence et al., 2018](#); [Suddaby et al., 2007](#)). This paper explores, at an international level, the perspectives of individual tax practitioners on the role of their clients in their tax work. Tax practitioners are in the distinctive position of being intermediaries between the taxpaying public and the relevant tax authority ([Frecknall-Hughes et al., 2023](#)). This is an important role as it creates an opportunity for the tax practitioner to have a major influence in relation to the public interest and the common good, through “assisting taxpayers in the determination of taxpayer liabilities” ([Alm et al., 2012](#), p. 34). Tax practitioners, as mediators of tax practice, have the opportunity to encourage tax compliance and facilitate collection of taxes for revenue authorities ([Saad, 2014](#)). A successful system of taxation should encourage actors to act in the public interest, based on a value set that increases societal welfare. However, research “suggests that some tax advisors have largely abandoned concerns for the public interest or social welfare in favour of commercialism and client advocacy” ([Shafer and Simmons, 2008](#), p. 696). In consideration of tax practitioners focus on commercial imperatives ([Radcliffe et al., 2018](#); [Spence and Carter, 2014](#); [Shafer and Simmons, 2008](#)), I arrive at the core research question explored in this paper:

RQ. To what extent does client influence affect the way tax practitioners negotiate competing demands in their day-to-day work?

Drawing on interviews with 68 tax practitioners in 11 jurisdictions, I find significant client agency in the professional relationship, and a process of matching between advisor and client based on shared values and trust, mediated by risk appetite and cultural markers. These factors contribute to a common habitus between the tax practitioner and the client, defined as “a system of shared social dispositions and cognitive structures which generates perceptions, appreciations and actions” ([Bourdieu, 1988](#), p. 279). This is strongly related to a shared understanding of the doxa, that “twofold sense of what goes without saying and what cannot be said” ([Bourdieu, 1977](#), p. 170) of tax compliance and planning. The long-term relationships built in this way enable tax practitioners to largely reconcile for themselves the competing logics they face, while the process of matching based on shared habitus and cultural capital explains a considerable amount of the heterogeneity in the field.

The rest of this paper is structured as follows: section two outlines the literature I draw on, together with the Bourdieusian concepts deployed in this study. Section three outlines the method and data. Section four sets out the findings, and the final section concludes with a discussion of the implications of this research and avenues for future research.

Practitioners and their clients

Tax practitioners form a key element of the tax ecosystem, and are a heterogeneous group, subject to a range of governance variables influencing their daily work ([Killian et al., 2022b](#)). As illustrated by [Yong and Fukofuka \(2023\)](#) “the tax field is structured as a game between tax

reporting, taxpaying and monitoring functions” (p. 1350). [Pickhardt and Prinz \(2014\)](#) suggest that the role of tax practitioners within tax compliance can be unclear, due to being “paid by their clients, i.e. individual or firm taxpayers, they will serve them by providing tax law information and services as well as by supporting taxpayers against tax authorities” (p. 13). The organisational complexity that typically characterises firms operating within the tax domain ensures that tax practitioners operate within environments replete with competing logics and markers of “success” ([Anderson-Gough et al., 2022](#)). The personal and institutional tensions present in such complex organisations mean, therefore, that tax practitioners must navigate an environment in which personal, professional and organisational priorities are tested ([Battilana et al., 2017](#)).

Operating within firms with “multiple institutional logics” – increasingly termed “hybrid organisations” ([Battilana et al., 2017](#); [Anderson-Gough et al., 2022](#); [Pache and Santos, 2021](#)) – requires that tax practitioners seek to reconcile these tensions in their engagements with clients. Thus, interactions with clients must embrace the full range of logics advertised by the firm. This occurs while the firms themselves are exercising a form of “managed hybridity” ([Greenwood et al., 2011](#)) that recognises the place of adherence to professional values, such as the public interest mandate, in contexts in which the commercial logic of their engagement is understood to be both present and critical ([Carter and Spence, 2014](#)). While [Malsch and Gendron \(2013\)](#) argue that “commercialism typically constitutes a significant component of public accountants’ habitus” (p. 880), they also note that commercial logics are not the entire focus for the PSFs. The consequence is that, while PSFs operate in a milieu that values profits and commercial priorities, there remains a resilient value-base that still references professionalism and calls to champion public interest values: “while commercial logics have undoubtedly transformed the practice of professional accounting, this is not to say that commercialism has totally displaced traditional values of integrity, collegiality, and due process” ([Carter and Spence, 2014](#), p. 951), a sentiment echoed in [Spence et al.’s \(2017\)](#) study of PSFs in Japan and China, where they highlight the significance of “different forms of capital,” and the merging of the competing logics, with “professionalism at times being completely equated with commercialism” (p. 95) due to the cultural nuances of doing business in non-Western societies. Indeed, [Malsch and Gendron \(2013\)](#) highlight that “the accounting industry has preserved intact some of the traditional attributes of its cultural and symbolic capital: considerable resources are devoted to professional training” (p. 880) showing the propensity towards the public interest mandate (or professional logic). This is echoed by [Carter and Spence \(2014](#), p. 951) who note that, “although an aggressive focus on winning new clients is the manifestation of a logic that stands in clear tension with the logic of ideal-type professionalism, [Gendron \(2002\)](#) shows how these two logics coexist within auditing firms. There is therefore a complex interplay between commercial and ideal-type professional logics.” Recent work by [Apostol and Pop \(2019\)](#), further conveys how these competing logics can coexist within the taxation consultancy industry.

With extant literature pointing to accountants’ focus on commercial imperatives as a priority ([Barrett and Gendron, 2006](#); [Suddaby et al., 2007, 2009](#); [Guo, 2016](#)), several studies have reported the client-centric focus of PSFs ([Anderson-Gough et al., 2000](#); [Carter and Spence, 2014](#)). [Carter and Spence \(2014\)](#), for instance, explore the emergence of the ethos of “client as king” (p. 950), thus client importance for tax practitioners is critical. [Bobek et al. \(2010\)](#) define client importance as “the current and future income streams associated with a particular client, either directly or through their influence on current or potential clients” (p. 34). Tax firms can ensure commercial success through the attainment of new clients ([Kim and Skaggs, 2023](#)) while also recognising the commercial importance of recognising and valuing their long-term relationships with their clients ([Migdadi, 2021](#); [Ravald and Grönroos, 1996](#)).

Albeit client importance is recognised and prioritised within tax firms, client relationships are complex and multi-faceted ([Tan, 2014](#); [Koch and Salterio, 2017](#)). Managing the complex, and multifaceted relationships whilst managing competing professional and commercial

logics may exert pressure on tax practitioners to adopt a client preference for aggressive tax strategies (Cruz *et al.*, 2000; Ewing and Spilker, 2021; Hageman and Fisher, 2016), with Blanthorne *et al.* (2014) observing that the “client pressure creates an incentive to exploit ambiguous reporting situations for personal benefit (i.e. maintain positive relationship), including financial self-interest” for the tax practitioner (p. 150). Maintaining positive relationships is critical for the tax firm, as Kaszak *et al.* (2024) report that disagreements over tax positions can lead to “contentious interactions” and ultimately “opinion shopping for tax advice” by the clients (p. 1). In order to mitigate contentious interactions with their clients, tax practitioners are keen to develop long-lasting client relationships. Long-term relationships are shown to build social bonds with clients (Vermeer *et al.*, 2020), and research reflects that clients accept unfavourable tax advice better from those practitioners that they have a closer social relationship with (Kaszak *et al.*, 2024). Balancing these social bonds, while “maintaining an independent professional attitude is critical because it is what a professional ‘knows’ that makes them valuable (i.e. expertise). Failing to leverage that expertise can undermine the value of professional judgment” (Knechel, 2021, p. 24).

Tax professionals interpret legislation and precedents in order to substantiate that the approach they adopt would result in “the likelihood that a favourable position would be judicially supported” (Johnson, 1993, p. 17). If tax regulation is very clear there is little scope for creative interpretation. However, ambiguity may arise from the language used in regulations, or the relationship between different statutes, or from case law, that can be interpreted to alter the effect of legislation. This opens a door for a tax position to be taken which is within the letter of the law, but outside of the spirit or intent of tax policy. Pushing the boundaries of the spirit of tax is exemplar of tax practitioners blurring their commercial and professional logics. When these boundary-pushing positions are taken and successfully defended, they create a precedent, becoming known as loopholes which remain viable for other taxpayers until closed by reactive legislation. This, in turn, opens a gulf between the intent of policy – the manifestation of public interest – and tax practice. When tax practitioners interpret legislation and precedents to exploit tax ambiguities, they encourage poor taxpayer compliance (Gracia and Oats, 2012; Backof *et al.*, 2016), reflecting the significant societal impact of prioritising commercial logics ahead of acting in the public interest (i.e. their professional logic).

To mitigate risk for clients, it is necessary for tax practitioners to make fully informed and neutral tax judgments (Mulligan and Oats, 2016). However, tax regulatory systems involve a “myriad of complexities” (Ormeño-Pérez and Oats, 2024, p. 6), with the tax practitioners’ role being to interpret tax legislation and precedents in such a way that the taxpayer can have confidence that they are paying the correct amount of tax. Tax practitioners must strive to assist taxpayers in making good decisions, so “that any given tax position will be upheld in court, facilitating clients in making sound decisions” (Wheeler and Arunachalam, 2008, p. 131). Tax law is complex, and tax practitioners need to be aware of constantly changing tax legislation. “As tax law has become increasingly complex, more taxpayers rely on tax preparers for professional judgments on a plethora of tax issues” (Mason, 2010, p. 8). Due to the complexities surrounding tax legislation, tax practitioners are working in highly litigious environments (Beasley *et al.*, 2006; Kadous *et al.*, 2008; Doyle *et al.*, 2009) and “the semantics of tax statute are intricate” (Edgley, 2010, p. 560). A major motivation for tax practitioners in encouraging clients to adopt less aggressive tax strategies appears to be to lower the tax practitioners’ risk of sanction (Carnes *et al.*, 1996; Cuccia, 1994; Kadous *et al.*, 2008), with research suggesting that one way in which firms can reduce potential litigation risk is to be cautious in client selection (Krishnan and Krishnan, 1997; Aobdia *et al.*, 2021).

Risk appetite has been identified as one variable impacting the client relationship. For instance, the more willing tax practitioners are to take risks (i.e. a risk taker / risk seeker), the more willing they are to accept the risk associated with decisions on their clients’ tax returns (Carnes *et al.*, 1996; Tan, 2011) and therefore they “are more willing to stretch the boundaries of the tax law towards the extreme end of the aggressiveness continuum for aggressive clients”

(Tan, 2011, p. 73). However, other studies have shown that tax practitioners may show less client advocacy for clients with a high-risk preference (Bobek *et al.*, 2010; Kadous and Magro, 2001; Spilker *et al.*, 1999), particularly where clients who expose the tax practitioner to higher risk are looking for an aggressive position, the tax practitioners tend to be more conservative in their tax advice. Vermeer *et al.* (2020) support this view with findings showing that “tax professionals are acutely more concerned with the risk of loss when the economic importance of the client is high relative to when it is low or moderate” (p. 146). Further studies have indicated that clients may prefer more conservative advice (low-risk appetite) (Hite and McGill, 1992; Tan, 1999) and that, in fact, clients may choose a “practitioner who align[s] with their own stance on compliance” (Murphy, 2004; Sakurai and Braithwaite, 2003; Frecknall-Hughes *et al.*, 2023, p. 3). Tax practitioners who make erroneous judgments are “more likely to experience monetary penalties, censure, loss of reputation, and malpractice litigation” (Kadous *et al.*, 2008, p. 140). In tax work in particular, decisions need to be made on an ongoing basis, which might be more or less aggressive, undertaking more or less risk of sanction, and being more or less aligned with the common good and the public interest. Unless the client and advisor “have a feel for what the right course of action is in a given situation” (Carter and Spence, 2014, p. 958) conflict may arise which will heighten the tension between competing logics in the practice. The more that tax practitioners can engage in a “mediation of the habitus” (Bourdieu, 1987, p. 734) of clients with their own, the more the conflict within the relationship will be reduced.

In summary, prior research has highlighted the tension between the profit focus of advisory firms and the professional imperatives relating to the public interest (Carnegie and Napier, 2010; Malsch and Gendron, 2013; Muzio *et al.*, 2013; Spence *et al.*, 2017; Suddaby *et al.*, 2007; Apostol and Pop, 2019). Carter and Spence (2014) note that the commercialisation logic “is perhaps not surprising given that accounting, by its very nature, is an inherently commercial activity” (p. 949). In this context, “to characterize professional service firms as having become wholly subservient to commercialism would therefore be a gross oversimplification” (p. 951). Nevertheless, tax practitioners must prioritise commercial imperatives in order to ensure long-term business success, as reflected in research showing the PSF focus on commercial logics (Barrett and Gendron, 2006; Suddaby *et al.*, 2007, 2009; Guo, 2016). “Tax practitioners operate with imperatives that are not necessarily compatible: to attract clients, meet taxpayer expectations, meet performance standards set by firm partners, build reputation, abide by professional obligations and any associated regulatory standards, and operate in accordance with the rules set down by the tax authority” (Wurth and Braithwaite, 2017, p. 320). Thus, this study examines how tax practitioners negotiate the myriad of competing demands in their day-to-day work, and the extent to which client influence weighs on these competing tensions.

Field study [methodology]

Data collection

Since the focus of this research is on how client relationships enable practitioners to reconcile competing logics, I draw on data collated from a series of semi-structured interviews with tax practitioners, at varying stages of their careers, working across a range of different firm types. I aimed to engage tax practitioners working across a range of jurisdictions. To that end, tax practitioners across 11 different countries were interviewed, namely: Denmark ($n = 7$); Finland ($n = 3$); Germany ($n = 10$); Ireland ($n = 26$); Italy ($n = 2$); Luxembourg ($n = 4$); Netherlands ($n = 4$); Sweden ($n = 2$); Switzerland ($n = 1$); UK ($n = 6$); USA ($n = 3$). The majority of respondents were based in Ireland ($n = 26$). The remaining jurisdictions were selected to provide a comparative analysis on a small, yet diverse, selection of jurisdictions against the main cohort of Irish participants. The focus of the research is to understand client relationships in the tax domain, and the diverse range of jurisdictions allows for an exploration of the client influence across cultures. In total, there were 68 interviews conducted with

practitioners at varying stages of their careers (partner $n = 31$; recently qualified $n = 2$; tax senior / management $n = 31$; trainee $n = 4$). The aim was to extend the study beyond Big4 PSFs as Carter *et al.* (2015) point out that “there is a dearth of qualitative research into small-scale accounting practices” (p. 1205). As such, I endeavoured to speak with practitioners in both smaller and larger entities, resulting in a strong split across various types of employing organisations, i.e. Big 4 ($n = 22$); large firm ($n = 24$); large organisation ($n = 4$); small/medium firm ($n = 11$); and sole trader ($n = 7$). A broadly equal gender split in interview participants was achieved; male $n = 33$; female $n = 35$. The full breakdown of interview participants can be seen in Table 1. The interviews were completed once saturation was obtained (Mwita, 2022).

The interviews were conducted on a semi-structured basis, over an 8-month time period during 2018. Interview participants were approached through a range of methods, from utilising professional and personal networks, though cold-calling and through gatekeepers (Saunders, 2012). Some firms contacted agreed to share details of the research project within their organisations which increased interview participation across a diverse range of career stages. It was imperative for the more junior participants to be assured of the confidentiality and anonymity of their interviews, in particular where participation in the research project was promoted by their managers. The interview questions were deliberately open and purposely did not overtly enquire about competing logics facing the tax expert (following for example, Spence *et al.*, 2017; Whittle *et al.*, 2016). This strategy was adopted, as to blatantly enquire as to how the practitioners balance commercial interest, with other public interest factors, may have “introduce[d] a risk of social-desirability response bias” (Harber and Willows, 2022, p. 1813). Ethics approval was obtained from the associated University institution before commencing the interview process. Interview participants were provided with a copy of the ethics approval, and an overview of the broad range of topics being covered before the interview commenced. Participants were advised that the interviews were being recorded for accuracy and were given assurances that they could refuse or stop the recording at any stage throughout the interview. Participants were also advised that the purpose of the interview was to establish the practitioners’ own personal views and perspectives vis-à-vis the interview questions, and not the views of their employing organisations. An indication of the type of questions asked to participants can be seen in Appendix.

The topics explored in the interviews, covered a range of issues that may impact upon tax practitioners’ day-to-day decision-making, *inter alia* topics pertinent to practitioners’ perceptions of their relationships with their tax clients. Throughout all interviews, the participants spoke without prompting about the significance of their clients in their day-to-day work. The average duration of the interviews was 57 minutes, ranging from 31 minutes in length to 1 hour 44 minutes. In total there were more than 64 hours of recorded interview material. The majority ($n = 58$) of the interviews were conducted face-to-face (F2F), with additional interviews conducted online ($n = 1$) and via telephone ($n = 9$).

Data analysis

As the interviews were conducted as part of a broader research project, the 68 interviews were collated by three separate interviewers. The interviews were professionally transcribed, and the data was analysed following the post-interview process outlined in O’Dwyer (2004). The interviews were analysed using an “inductive and interpretative perspective” (Boiral *et al.*, 2020, p. 315). Using iterative listening to the audio recordings, and review of the interview transcripts the primary elements emerging from the interviews were identified and initial themes or “open” codes were built (Williams and Moser, 2019). Using NVivo software as a tool for analysis, through repeated cycles of review and reflection (O’Dwyer, 2004, 2011), the relationships between overlapping themes were identified, and a picture of how client relationships are fostered by tax practitioners and the key factors which moderate their

Table 1. List of interviewee demographics

Interview participant (IP)	Duration (minutes)	Country	Gender	Position	Firm size
IP1	31	Italy	Female	Partner	Sole Trader
IP2	55	Italy	Male	Partner	Large Firm
IP3	51	Finland	Male	Partner	Big 4
IP4	59	Finland	Male	Partner	Big 4
IP5	59	Finland	Male	Partner	Large Firm
IP6	51	Ireland	Female	Senior / Management	Small / Medium Firm
IP7	73	Ireland	Male	Partner	Small / Medium Firm
IP8	46	Ireland	Female	Senior / Management	Small / Medium Firm
IP9	31	Ireland	Female	Senior / Management	Small / Medium Firm
IP10	62	Ireland	Male	Partner	Small / Medium Firm
IP11	68	Ireland	Male	Partner	Small / Medium Firm
IP12	52	Netherlands	Male	Senior / Management	Large Firm
IP13	70	Netherlands	Female	Senior / Management	Large Firm
IP14	49	Netherlands	Female	Partner	Big 4
IP15	35	Netherlands	Female	Trainee	Big 4
IP16	42	Germany	Male	Senior / Management	Large Firm
IP17	70	Germany	Female	Partner	Large Firm
IP18	71	Germany	Male	Partner	Large Firm
IP19	48	Germany	Female	Partner	Large Firm
IP20	46	Germany	Male	Senior / Management	Large Firm
IP21	62	Luxembourg	Female	Senior / Management	Large Firm
IP22	34	Luxembourg	Female	Partner	Large Firm
IP23	41	Luxembourg	Female	Partner	Sole Trader
IP24	72	Luxembourg	Male	Partner	Large Firm
IP25	72	Germany	Female	Partner	Sole Trader
IP26	63	Ireland	Female	Senior / Management	Big 4
IP27	43	Ireland	Female	Senior / Management	Large Firm
IP28	62	UK	Male	Partner	Sole Trader
IP29	55	Germany	Male	Partner	Large Firm
IP30	49	UK	Female	Partner	Large Firm
IP31	53	Ireland	Male	Partner	Small / Medium Firm
IP32	58	USA	Male	Partner	Sole Trader
IP33	40	USA	Male	Partner	Sole Trader
IP34	67	Denmark	Male	Senior / Management	Large Firm
IP35	60	Denmark	Male	Partner	Big 4
IP36	69	Denmark	Male	Partner	Big 4
IP37	60	Denmark	Female	Senior / Management	Large Firm
IP38	82	Denmark	Male	Partner	Large Firm

(continued)

Table 1. Continued

Interview participant (IP)	Duration (minutes)	Country	Gender	Position	Firm size
IP39	85	Denmark	Female	Senior / Management	Small / Medium Firm
IP40	85	Denmark	Male	Partner	Big 4
IP41	63	Ireland	Female	Recently Qualified	Big 4
IP42	60	Ireland	Male	Recently Qualified	Big 4
IP43	60	Ireland	Male	Trainee	Big 4
IP44	57	Ireland	Female	Senior / Management	Big 4
IP45	37	Germany	Male	Partner	Large Firm
IP46	57	Germany	Male	Senior / Management	Big 4
IP47	60	Ireland	Female	Senior / Management	Big 4
IP48	63	Ireland	Female	Senior / Management	Big 4
IP49	60	Ireland	Female	Senior / Management	Big 4
IP50	39	Ireland	Female	Trainee	Big 4
IP51	31	Ireland	Female	Senior / Management	Big 4
IP52	40	Ireland	Female	Senior / Management	Big 4
IP53	60	Ireland	Female	Senior / Management	Large Firm
IP54	42	Ireland	Female	Senior / Management	Large Firm
IP55	33	Ireland	Female	Senior / Management	Large Firm
IP56	93	Ireland	Male	Partner	Big 4
IP57	58	Ireland	Male	Senior / Management	Large Firm
IP58	46	Ireland	Male	Trainee	Large Firm
IP59	50	UK	Female	Senior / Management	Big 4
IP60	104	Switzerland	Female	Senior / Management	Large Organisation
IP61	65	UK	Male	Partner	Sole Trader
IP62	101	UK	Female	Senior / Management	Small / Medium Firm
IP63	64	USA	Female	Partner	Small / Medium Firm
IP64	42	UK	Male	Senior / Management	Large Organisation
IP65	53	UK	Female	Senior / Management	Big 4
IP66	59	Germany	Male	Partner	Small / Medium Firm
IP67	50	Sweden	Female	Senior / Management	Large Organisation
IP68	50	Sweden	Male	Senior / Management	Large Organisation

Source(s): Authors own work

development emerged. These relationships are represented visually (see Figure 1), and the findings are discussed in more detail in the next section.

Findings

In this section, the themes that merged from interviews are set out and the interplay between them is presented. I find tax practitioners work towards long-term relationships, and build these carefully, filtering out disparities in socio-cultural markers and risk appetite, and aiming for a foundation of shared values on which to establish trust. Once this has been attained, the advisor and client effectively share a common habitus, allowing the advisor to smoothly make decisions on the client’s behalf. Importantly, this allows them on an individual basis to reconcile the tension between seeking profit (the commercial logic) and retaining the status of a trusted advisor (the professional logic). I discuss these elements below.

Importance of long-term relationships

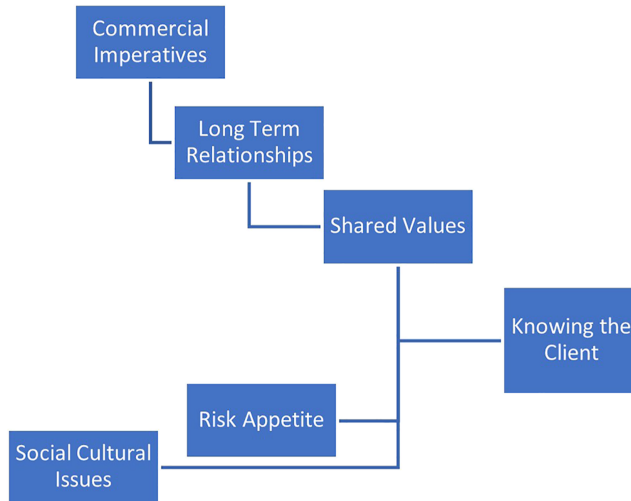
For tax practitioners the client is always important, as part of the “commercial logic” (Spence et al., 2017) of remaining competitive and relevant in the field. “[The client relationship] is essential, they are central”[IP10], and the most important client is “a client that pays” [IP10]. This view is further developed by other practitioners, irrespective of firm size:

Clients are important because that is our work to serve them, support them, help them and so on, and that *brings the money* to the company [IP4].

They’re *all important to me* but yeah monetarily there’s some that are more important. And do I spend more time [with them]? Well, I spend more time with them because usually just because they’ve got more stuff. But yes, some people are a little bit *more important to us monetarily*. And of course, then you have the situation where some people you have *more affinity for than others*, but that always is the case [IP33].

It is almost an implicit, foregone conclusion that clients are central to tax practice:

Everyone should be *focused on our clients* obviously because that’s what we are here for [IP36].



Source(s): Author’s own work

Figure 1. Graphical display of inductive analysis of interview findings

However, I find a clear trend among tax practitioners that prioritises building long-term relationships with their clients over a more transactional approach, which would focus on providing a more generic service and competing for client numbers, even where the relationship is short-term. Many practitioners speak of clients that they had built relationships with, and had done business with over many, many years:

Well, most of our clients are *really longstanding clients*. I joined the firm in 1984, and I have a lot of clients which are still from [those] days with us, and we even have clients which are as long with our firm as the firm exists. The firm celebrated *50 years* last year, so we have [client] families you know, it's not the same generation but it descended over to the next generation, so yes to a certain extent we pamper them a little bit [IP66].

So, I have *long-lasting relationships* where clients set up a business. Set up, grow, sell, retire and [I'm] following their life path [IP14].

The specific value of building long-term relationships with clients appears to centre on attaining a shared view of what is appropriate at a given time. "The sense of one's place [within the social space], as a sense of what one can or cannot 'permit oneself,' implies a tacit acceptance of one's place, a sense of limits ('that's not for the likes of us,' etc.), or, which amounts to the same thing, a sense of distances, to be marked and kept, respected or expected" (Bourdieu, 1985, p. 728). This makes it easier to provide tax advice that will be perceived as *good* by both clients and advisors, avoiding any sense of conflicting logics in the work.

Most of the large clients is a long-term [relationship], hopefully, because it's much, much *easier to give good tax advice* if you know the client and if you know what they are about, [their] *history* [IP38].

The ideal scenario is one where the client and advisor share a perspective that enables them to act more naturally and openly.

You have also a level of your relationship which allows you to be *more open, more honest* [IP45].

It is not necessarily that the achievement of long-term client relationships impacts the objective nature of the tax advice given but rather than the perception of what is appropriate in a given situation is common to both parties.

I just I think it's more *my relationship with the client that kind of drives it*. . . . he just can't afford it, you might sit down with him and say look, is there anything we can do here [IP8].

That's the key, *knowing the client* because some, you need to keep them informed every step of the way, whereas others would say look give me the worst and give me the best and give me what you think might be the real figure, so you do that and then they say go ahead . . . so *it's very much dependent on the client* [IP53].

Some of [my clients] have been *particularly aggressive*, you can give them real horror stories though, you know, is your €1,000 deduction, this year really *worth a 10-year audit?* [IP23].

This shared view is reinscribed through repeated interactions over a long period. The "contribution that agents make towards constructing the view of the social world" is part of "the work they constantly perform in order to impose their view of the world, or the view of their own position in the world - their social identity" (Bourdieu, 1985, p. 727). This move towards a common habitus is not necessarily a conscious process. The way actors respond to each other may be "not cynical calculation, the conscious pursuit of maximum specific profit, but an unconscious relationship between a habitus and a field" (Bourdieu, 1993, p. 72). However, tax practitioners actively engage in a process of getting to know the client and filtering the relationship by reference to socio-cultural and risk-related dispositions, as discussed in the next sections.

Knowing the client

While long-term relationships are sought in order to attain commercial viability, they are also commonly discussed in terms relating more to professional logic. A long-term relationship enables the advisor to see themselves as having the status of “professionals who understand” (O’Regan and Killian, 2014, p. 615), with all the public interest elements that imply.

We would rather be in the position where we get the work on a regular basis because we are their *trusted advisor*, we have a fair price, we know them, *we have insight*, it is very important to know the client [IP36].

On the surface, the process of getting to know the client is focused on pragmatic matters of business.

At the core or, foundation to any of that, is understanding the issues the client faces and the best way we can do to that is obviously to *get to know the client*, to be able to talk to them about their business, what’s happening? What the competitors are doing? What does the market look like? What are the future issues? What are the trends? [IP56].

However, there is evidence suggesting that it transcends a fundamental business relationship, evolving into a more personal connection:

And when I ask them questions, I make it my business to remember their answer so that in the future I can ask them how something went or if they are worried about something. I know and I remember. So that is most important to me, is *knowing your client well* [IP65].

We try to build a personal relationship with [our clients] because that is important for the *trust* and the way we get the work, but also the way we *cooperate with them* [IP36].

The scope of “knowing the client” extends beyond knowing *about* the client. The focus is commonly more on character than circumstances:

I would say I’m a *pretty good judge of character*, I can sense quite quickly whether they are the *very formal* – “I want to talk tax” - or if they are willing to have a bit of joke and *a bit more light-hearted* and you just have to get that sense when you meet actually [IP23].

On first meeting the clients, ‘when you sit down and discuss with them and get a real feel for who they are individually and *want they want to do for their family* or for their community and have an *in-depth conversation* with them, that to me is the most important first step’ [IP63].

It’s a *friendly relationship*. I don’t consider them as friends because some of them *I have never seen*. I have [a client in the US that] *I talk to like every week*, at least a couple of times a week, but I never met her [IP38].

It is less an issue of knowing the details of the business and more about establishing a rapport. The advisors want a client with whom they can easily converse, whether in a formal or more casual manner.

There are those legacy clients whereby we build those relationships with *regular contact*, providing service that is *reliable, timely and accurate*. I think the quality of the work number one and number two the interaction of clients is where the *client relationship value is really cemented* [IP57].

For me there’s two important things, the first one, as I said, are my people and the other one are our clients. So, making sure that we deliver quality services to our client and have a *close contact* with them, *continuous communication* to understand that we meet their needs, challenges and what kind of tax or legal support they need from us [IP4].

[When] you have a more personal relationship with the client, so they send you a *WhatsApp*, so it is a more personal relationship I would say [IP14].

Setting the correct form for a linguistic exchange is related to the economic value of the client. “It is certain that the relation between linguistic competences . . . helps to determine the law of price formation that obtains in a particular exchange” (Bourdieu, 1991, p. 67). In that sense, the

process of aligning the mode of linguistic exchange with the client serves a commercial logic. However, it also, as discussed below, allows the advisors to get to know the clients well enough to filter out those with whom it would be challenging to develop a shared habitus. It is one of the “strategies of ambiguity, aimed at abolishing the distance, and mistrust, between the seller and the buyer” (Bourdieu, 2005, p. 153). For this reason, part of the process is getting to know the socio-cultural markers and risk preferences of the client and using these as a basis for either filtering or establishing shared values.

Socio-cultural markers

The process used by tax practitioners to select clients with whom to foster long-term relationships, reveals an attention to the kinds of socio-cultural markers that indicate the pre-existing habitus of the client and in turn speak to the facility with which a shared habitus could be developed between advisor and client. Some of the work done by practitioners is quite conscious and strategic.

We have client selection procedures, we don't want to do business if you like with people that you know we can't sort of match their expectations you know, so we want to work with clients and we go through processes to ensure this as best we can where, you know, we can deliver what we promise, you know, where we can add value to the client and where we feel that there's a real value to the client in coming to us [IP56].

We have, and all professional tax advisory firms have, a *client entrance / exit procedure* and you have to evaluate whether you would *take that client or not* [IP35].

The tax practitioners interviewed highlight that they are cognisant of the cultural impact of having clients from different jurisdictions and operating in different tax jurisdictions. The interview participants talk about the global environments in which they are working which have contributed to habitus-formation and the importance of being cognisant of cultural nuances. For example, a Danish practitioner discusses bringing an Italian colleague on to a job with a Danish client:

If we bring in our *Italian colleagues* we would tend to say before we put them in front of a client, you need to understand this is the problem, this is what the client is trying to solve and this is what he is looking for input on so you need to avoid the half hour where you are talking about something else because you are just *making him or her impatient* and maybe it [will] a little bit piss them off. . . . [IP40].

He continues that:

It's really *in their culture*, and they can't help themselves. They need to speak for 20 minutes before anybody else can say anything. . . . it *can be hugely frustrating* [IP40].

This quote reveals a lack of comfort on the part of the practitioner in their colleagues working with a client with a different habitus than their own, and reflects the need to build understanding as to how best to work with a client, based on their needs and wants from a cultural perspective. Some of the socio-cultural markers are more local to the field. For example, they may relate to a shared interest in a particular sport, indicating a common level of symbolic capital.

So, we've a few that will be big into the hurling [1] and have an interest in that so there will be a lot of chatting about the recent win [IP51].

These distinctions – the socio-cultural markers of enjoying a game of hurling or not, for instance – are as pointed out by Bourdieu (1985) only socially known and recognised differences for someone capable of understanding the difference. So as signifiers, they make sense to potential clients and advisors, but not to others. This symbolic power is local and is powerful within the local field. Socio-cultural alignments, or differences, trigger linguistic exchanges that either create frustration or enable the mutual recognition of common ground

and shared cultural markers. The degree to which cultural capital is shared impacts the prospects of building economic capital in the relationship: “the volume of cultural capital (the same thing would be true, *mutatis mutandis*, of the economic game) determines the aggregate chances of profit in all the games in which cultural capital is effective” (Bourdieu, 1985, p. 734).

Risk appetite

The selection of clients with whom a long-term relationship will be pursued is often influenced by the alignment of the practitioner’s and the client’s attitudes towards tax risk. This means that both parties must share a similar approach to risk in tax-related matters, which could involve their tolerance for aggressive tax strategies, compliance or conservatism in interpreting tax laws.

Part of the relationship is working out *where they draw the lines* just to what is acceptable tax practice and what is not and you having to be clear with how aggressively you are happy to pursue certain tax compliance decisions with them. It’s a bit of feeling your way, and there are ones where you think we’re never going to get on because we are going to see very differently to what’s the *appropriate attitude to take* . . . you find you are on the *same wavelength* [IP28].

Some people can’t take risk it all, and therefore they will pay the 52% tax even if there’s a way of structuring them that might save them a few quid, you know they just can’t live with any sort of risk. But there are others that are prepared to maybe structure their affairs in a different manner knowing that there’s a bit of a risk with it, but again the risk with the Richter scale between 1 and 10, *we don’t want to go near 9 and 10* and it will be very seldom that we’ll go to 6, 7 and 8 [IP7].

To be honest, clients want to push you in the direction in the kind of *illegal direction*, or they want you to say will the tax authorities see this problem? Will they detect it, so to say, I know it’s *illegal* but how is the probability that this will be detected? I think that as tax advisors, we need to draw a line and say *no* to that stuff [IP16].

Because, in a partly conscious way, the endgame of relationship building is a reconciliation of the commercial and professional logics, an active process of risk preferences are not simply taken on board in determining the advice given but also used as a filter in client selection.

That’s when you know your client and I would say to them even the ones who that like the extreme. I don’t do extreme, *if you want extreme you go to somebody else*, to not to me [IP53].

. . . but I cannot assist them. . . . *I cannot tolerate it* [IP14].

We will actually *drop the client* if we feel it’s not ethically correct [IP49].

I know there are some companies, that *we do not work with*, that do dubious tax planning [IP52]

These processes are about determining the proximity of client and practitioner in the social space – “a space of relationships that is as real as a geographical space” (Bourdieu, 1985, p. 725). Those clients and practitioners who share cultural, symbolic and linguistic capitals easily are more likely to develop shared values and built a long-term relationship founded on trust.

Shared values

If the goal for practitioners is a long-term relational exchange with their tax clients, a clear observation from the research undertaken for this paper is practitioners’ view that this can be best achieved if they match with the “correct fit” with client: “the necessary relations set up, through the mediation of the habitus of their occupants” (Bourdieu, 1985, p. 724). Interestingly, practitioners feel they can work best in the long-term with clients with a shared value system, and that a “bad client” is not worth engaging with in the long-term:

We do not like working for clients with a *bad reputation* in the market. That's very, very important for us [IP17].

A core shared value sought by tax practitioners is a common understanding of honesty.

You build it by, I would say if I were to try and answer that in as practical way as possible, you *build that relationship with honesty* [IP10].

This may be in part related to pragmatic issues of reputation.

You have to in regard to the anti-money laundering stuff, you have to know your clients. So having some kind of personal relationship with them you get a sense of, *are they telling you the truth, honesty*, are they willing to share stuff, you get a sense that this maybe not quite so honest [IP23].

It may also relate to the particular values and habitus of the practitioner.

Well, I would like them to be honest to disclose everything, and not be hiding or trying to avoid tax that they [should be paying], because that's part of the ethics of the society, of the professional, *it's also part of my Christian outlook on things* so if they were hiding or wanting to avoid tax I would not continue with them as a client [IP61].

In most cases, it moves beyond a simple risk management process and is personalised by respondents in their interviews.

I work on a *basis of honesty and trust*, I have to trust my clients that they tell me the truth and you have to have a level of, do you really trust this person or not? [IP23].

This practitioner highlights the personal impact of working with clients over the long-term:

There's always a *personal perspective* to it because we are humans. . . . if you like the client and the client likes you, then it helps the technical part of the work [IP20].

Other practitioners also discuss the impact of developing personal relationships with their clients, as a consequence of working with the same individuals over the long-term:

So, there is *this personal relationship*. You know when their daughter is going to marry. I am a kind of person who sends a present. I don't think you do that in a more corporate role [IP14].

We are in a position where we legitimately ask about what their hopes are for the future? What is the relationship with your children, with your grandchildren? [IP28].

The level of the personal relationship between practitioner and client appears to be also dictated by the clients, giving them agency in relationship-building.

It varies from client to client, I have *a lot of personal data*, so I know peoples' children's names and family sizes and where they live, and a lot of my clients I meet face-to-face at the beginning, so yes, *I tend to build some level of relationship with them*. It varies from client to client, some *are very hands off*, professional, others will talk about their kids' visit to the hospital, this sort of stuff. It's a *huge variety* [IP23].

I think it's *up to the client*. You learn that you maybe need to see how the client wants to have this relationship, does he want this to have it on a *professional level* only or is he also interested in talking about *private things* and so on [IP16].

The unspoken purpose of building a relationship around issues that do not directly relate to the work on hand is to reinforce the proximity of actors in the social space. "Groupings grounded in the structure of the space constructed in terms of capital distribution are more likely to be stable and durable, while other forms of grouping are always threatened by the splits and oppositions linked to distances in social space. To speak of a social space means that one cannot group just *anyone* with *anyone* while ignoring the fundamental differences, particularly economic and cultural ones" (Bourdieu, 1985, p. 725, italics in original). The explicit and tact

components that create the foundations of the relationship, secure the longevity of the professional relationship between practitioner and client.

Trust

The process of filtering for incompatible socio-cultural markers and developing shared values around honesty and transparency allows trust to be built up in the relationship over time.

It's *all about trust* and relationships [IP2].

... if you have a business, you *have to trust* your tax advisor [IP51].

This practitioner acknowledges the benefit of long-term relationships for both practitioners and clients:

Very often when you have a *long-lasting relationship* ... [it] is really a *trust relationship* and that I think [is] fundamental in business. That the trust [that clients'] have, [their] *confidence* in the fact that you assist them. We need to earn our [living], but you earn your [living] with providing the service you are good at and what they need, and they are ready to pay for that. ... *it's a win/win situation* [IP24].

Any client is free to walk in or walk out. There is no restriction on a client. You *get to know the client* in a general practice likes ours, or similar practice, your relationship with the client is a *very long-term thing*. . . . The relationship is very important, *built on trust and confidentiality* [IP10].

As clients are retained for many years, the relationship is deepened, and habitus can be gradually aligned. This takes time. Habitus is a product "of history that can be changed, with more or less difficulty, by history" (Bourdieu, 1985, p. 739).

The challenge is that, yes, you have to build rapport. I suppose they have to gain your trust. They *must trust me* [IP7].

Mirroring the way in which tax practitioners are more at ease when their clients share socio-cultural backgrounds, they are aware that once trust has been built up, this also sets the client at ease.

In general people feel their financial records are even *more confidential than their medical records* ... [IP31].

... the trust thing comes in and *they feel comfortable* that you'll take care of them [IP33].

... they trust you on that. What's important is that they always are convinced that you're working at your *doing the best for them* [IP22].

Trust is a key factor in building long-term, rather than transactional, relationships with clients.

Our firm wants the long-term relationship. So, we want to be *the trusted advisor over a number of years*, that is our focus and that is what we are trying to achieve with the relationship [IP36].

Reconciling the professional logic

While long-term engagements with clients bring a clear commercial benefit in terms of a secure client base from which to derive fees, they also appear to enable practitioners to take professional pride in their work, reconciling the commercial and professional logics. Professional pride comes from two main sources. The first is in serving the interests of the valued, long-term client:

Our firm [is] always taking [the] position that we have to look at the *long-term relationship* which would apply and the *long-term interest of our client*. So, if you always try to find a solution, which is the best in the long-term for your client that should be no problem [IP22].

I am there to make sure that the *client does not get screwed by the HMRC* [IP28].

The second source of professional pride is more subtle and is based on a shared habitus with the client which reduces friction in the relationship. Once a deep trust is established with clients, and this is re-inscribed over repeated engagements over many years, client and practitioners share a habitus that enables them to move smoothly in the field.

So, to be honest it makes it easier because if you have a relationship which is good then you can deliver even news which may not be so good and they trust you. They do not question you because they will be like okay, *we went through so many things* [IP46].

This in turn leads to a perception on the part of practitioners that the quality of advice given, when it resonates with the values of both client and practitioner, is better in some unspecified way.

[I work with] *mostly long-term clients* because if you really want to *advise properly*, I think it is a lot of trust. [IP46].

I believe that we don't work with *poor advice* because that is absolutely not sustainable for anyone with poor advice. It is *not long-term* and if you have a long-term view and talk about sustainability and good values, *poor advice doesn't exist* [IP67].

Advice given to long-term clients, regardless of the nature of that advice, was less troubling or worrying to practitioners.

So, we have to be sure whatever decision you take now *you are not going to regret in five years' time or ten years' time*; so for sure, we have always given only the advice that we believe was a *long lasting advice* [IP2].

This enables practitioners to maintain a sense of professional pride in their work.

I've clients like [business name] since before they start their business, they follow me since nearly the beginning when I was at [firm name], and they told me each time I move, they follow me, you see, just because you *have the trust and relationship* and they know at least that they are going to get what they expect and they are pleased like that and that you don't exaggerate with the fees, that they have the value for money and for them the value is they know that they *can rely on you* and I think *it's really our pride* [IP24].

The common habitus achieved between practitioner and their client, and the long-term relationships that reflexively develop around that, allow the practitioners to reconcile the commercial and professional logics by being commercially successful *and* a trusted adviser. This is achieved by a repeated process of engagement with like-minded clients. The "contribution that agents make towards constructing the view of the social world" is part of "the work they constantly perform in order to impose their view of the world, or the view of their own position in the world - their social identity" (Bourdieu, 1985, p. 727). The ongoing engagement with the client continues to reinforce the practitioners' own social identity as a valued expert and adviser, which in-turn reinforces the client's commitment to the relationship in the long-term.

Discussion and conclusion

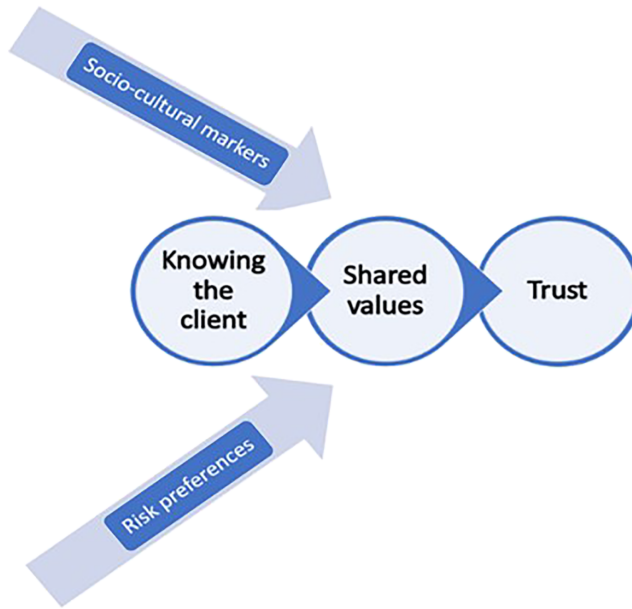
The themes analysed above can be represented visually as follows:

In this study, I set out to understand the extent to which the influence of the client impacts how tax practitioners reconcile competing professional logics vis-à-vis balancing commercial imperatives with their professional mandate to act in the public interest. It is particularly pertinent to address the field of tax in understanding these competing imperatives, due to the expectation of tax practitioners to bush the boundaries of tax law to create opportunistic tax planning, whilst simultaneously acting as a conduit for tax collection and tax compliance. The study reflects the nuanced nature of how tax practitioners balance their competing interests. The practitioners do not want to engage in tax-aggressive strategies "I cannot tolerate it"

[IP14], whilst also understanding their need to satisfy their clients in “doing the best for them” [IP22].

My findings add to the body of literature looking at how professional accountants, auditors and tax practitioners are balancing competing logics within their professional fields in their firms (Barrett and Gendron, 2006; Malsch and Gendron, 2013; Muzio *et al.*, 2013; Spence *et al.*, 2017; Malsch and Gendron, 2013; Spence *et al.*, 2017; Suddaby *et al.*, 2007, 2009; Guo, 2016; Apostol and Pop, 2019). This research adds to the literature through the in-depth examination of tax practitioners’ personal perspectives in how they manage client demands, with other competing obligations. Through qualitative interviews with 68 practitioners working in a range of organisations, the views of practitioners beyond the “Big 4” domain can be considered, answering a call by Carter *et al.* (2015) to extend “qualitative research into small-scale accounting practices” (p. 1205). Albeit the significance of social bonds in client relationships has been explored previously in the literature (Kadous *et al.*, 2008; Vermeer *et al.*, 2020; Kaszak *et al.*, 2024), my findings add to the literature in reflecting that shared values and social bonds act as a mediating factor in reconciling competing imperatives. These findings compliment the research of Kaszak *et al.* (2024) in which the significance of social bonds from the client perspective are examined.

In this paper, the findings presented reflect the way in which tax practitioners navigate, build up and maintain long-term relationships with their clients (as shown in Figure 2). The findings are highly relevant for regulators as my research shows that clients share a similar tax risk appetite with their tax advisor, thus this can assist regulators in curbing tax non-compliance. Those practitioners (and clients) with a higher appetite for risk tend to push the boundary of tax-compliant behaviour. As such, Revenue Authorities should be able to identify more easily tax aggressive tax practitioners, and taxpayers, through the monitoring of repeat offenders, and consequently leverage existing sanctions such as increased Revenue Audits, preparer penalties, taxpayer penalties and publication, in an attempt to stem more aggressive tax practice. In this qualitative study the views of individual tax practitioners were captured,



Source(s): Author’s own work

Figure 2. The development of common habitus and long-term relationships

providing significant insights into the tax-client relationship, however this research also warrants further exploration from the client perspective. This research adds to the existing literature in the tax domain on competing logics for tax practitioners (Spence and Carter, 2014; Suddaby *et al.*, 2007; Suddaby *et al.*, 2009; Apostol and Pop, 2019) and client relationships (Spilker *et al.*, 2016; Guan *et al.*, 2016; Bobek *et al.*, 2019) by shedding light on the nuanced way in which client relationships are selected and managed to achieve a shared outlook and *doxa* on the broad continuum of tax compliant behaviour, "... you find you are on the same wavelength" [IP28].

I find that tax practitioners are keenly aware of the value of building long-term relationships with their clients to ensure commercial viability in the long-term. This secures a stream of fees, but also, because of the way in which clients are selected, enables tax practitioners on an individual basis to reconcile the competing logics they navigate in pursuing profit, while retaining their professional mandate to act in the public interest. The selection of clients with whom a long-term relationship will be pursued is often influenced by the alignment of the practitioner's and the client's attitudes towards tax risk. This means that both parties must share a similar approach to risk in tax-related matters, which could involve their tolerance for aggressive tax strategies, compliance, or conservatism in interpreting tax laws. If the practitioner and the client have compatible levels of risk propensity, it enhances the likelihood of a successful long-term relationship. Mismatched risk propensities between practitioner and client, can create tensions and undermine trust. Conversely, shared views on tax risk can foster a stable, ongoing partnership because both parties have aligned expectations on handling tax matters. This understanding helps the practitioner in determining whether the client is a good fit for a sustained relationship, ensuring mutual satisfaction over time.

The primary aim for the tax practitioner is to develop a common habitus with the client, enabling them to relate to the tax system without conflict, through a shared system of "perceptions, appreciations and actions" (Bourdieu, 1988, p. 279). This is achieved through initially getting to know the client and establishing shared values. This early stage of the process is impacted directly by differences in the socio-cultural markers of advisor and client and in their risk preferences in relation to tax. From a position of shared values, trust can be established, and it is at this point that the advisor can regain a sense of themselves as "trusted advisors", largely settling the tension between pursuing the client as a source of fee income and retaining the status of a professional with a focus on the public interest. The ultimate goal is a common habitus with the client, enabling smooth navigation of the decisions to be made on tax compliance and revenue generation.

Overall, I find that advisors actively seek to build long-term relationships, as a way both to secure fees in the future, adhering to the commercial logic of their firms, and also to attain a standing within that relationship as a trusted advisor that gives them a sense of professional standing. The way in which tax practitioners seek to build long-term relationships is through building up social capital and, over time, a shared habitus through a process of knowing the client, developing trust, establishing shared values and ultimately a shared habitus. This enables them to smoothly navigate potential conflicts both in the relationship and between commercial and professional logics as they move, in a Bourdieusian sense, "as a fish in water" in the relationship.

The situation is not as simple as to say that long-term relationships lead to more ethical conduct or a greater focus on the public interest. The way in which a pairing of client and advisor behave will vary depending on their own code of ethics or understanding of the public interest. Rather the active development of a shared habitus with the client enables professionals to avoid experiencing the tension of competing logics in their practice. They can do both: seeing themselves as "trusted advisors" while building a secure client base from which to derive profits in the future. "In a complex analysis, everyone selects the aspect that disturbs him least" (Bourdieu, 1993, p. 4).

Notes

1. Hurling is a popular Irish team sport.

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Appendix

Sample of open-ended questions asked in the semi-structured interviews

Topic: Client relationships

- (1) How do you build your relationships with your clients?
- (2) Are all clients equal to you?
- (3) How do different clients affect your work?
- (4) Is litigation risk a consideration for you?
- (5) In some firms, not all tax advice or decisions made are good ones. What are factors that lead to poor advice?
- (6) What are factors that put pressure on tax experts?
- (7) What contributes to conflicts in your dealings with your clients?

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