

EXHIBIT 1
Taxonomy of Staff Auditor Behavior

| Intrafirm Behaviors | |
|---|--|
| Positive | Negative |
| <p>Organizational Citizenship Behaviors</p> <ul style="list-style-type: none"> ■ Sharing best practices with other members of the firm. ■ Showing a willingness to take time out of a busy schedule to help with the firm's recruiting and training initiatives. ■ Proactively taking steps to prevent problems and defusing potentially disruptive disagreements among members of the team. ■ Taking non-work time to independently learn new accounting and auditing pronouncements prior to the firm's official implementation date. ■ Beyond doing one's own work, taking time to acclimate new audit team members and ensuring they understand the client and their role in the audit. | <p>Organizational and Interpersonal Deviance</p> <ul style="list-style-type: none"> ■ Blaming other members of the audit team when things go wrong. ■ Spreading rumors about cohorts and more-senior staffers. ■ Accepting credit for another team member's work. ■ "Fudging" expense reports. ■ Cursing at others on the engagement team. ■ Working slowly or carelessly; blowing the budget. ■ Cyber-loafing. ■ Going "AWOL" when not assigned to a specific client engagement. ■ Preparing workpapers without consideration for next year's team. |
| Interfirm Behaviors | |
| Positive | Negative |
| <p>Professionalism and Service Quality</p> <ul style="list-style-type: none"> ■ Making a special effort to explain new accounting standards, rules, and regulations to the client in a clear and understandable manner. ■ Responding to client requests in a timely fashion. ■ Demonstrating a pattern of dependability and reliability when interacting with clients. ■ Always being honest and up-front with the client. ■ Presenting oneself in a professional manner; taking care to make sure personal appearance is always in keeping with the firm's image. ■ Planning appropriately so as to make sure requests of the client do not unnecessarily disrupt the client's normal business operations. ■ Taking extra care with original client documents. ■ Treating client-provided workspace with respect and deference. | <p>Frontline Deviance</p> <ul style="list-style-type: none"> ■ Complaining to clients about the nature of the work, such as long hours. ■ Airing the firm's "dirty laundry" to prospective or current clients. ■ Making a partner or manager look bad to a client. ■ Breaking a client protocol (e.g., dress code, parking rules). ■ Disrespecting client confidentiality standards. ■ Misleading the client about the progress of the audit. ■ Speaking disparagingly about the client's products, services, or general business operations. ■ Insulting client personnel. ■ Complaining to one client employee about another. ■ Indiscreetly making or taking personal phone calls in front of the client. ■ Openly working on one client's audit while at another's location. |