



Internal Dynamics of a One-stop-shop Strategy: A Case Study of Aider

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Abstract

This thesis examines how internal mechanisms and conditions shape a multidisciplinary professional service firm's pursuit of becoming a preferred "one-stop-shop" amid rapid service expansion, acquisition-driven growth, and a decentralized structure. The study adopts a qualitative single-case design of Aider and draws on eleven semi-structured interviews with organizational members in leadership and specialist roles. The empirical material was analyzed using a Gioia-informed approach. The findings identify three interrelated dimensions. First, an autonomy-integration paradox: local autonomy functions as an identity and growth logic, yet an underdeveloped infrastructure for collaboration and integration can constrain cross-disciplinary practices from becoming routine. Second, uneven portfolio awareness and competence visibility may reduce professionals' ability to recognize and mobilize expertise beyond local offices and established networks. Third, cross-disciplinary opportunity work and sales enablement remain weakly institutionalized and are crowded out by capacity, capability, and legitimacy constraints. The thesis contributes a process explanation of how these dimensions can reinforce one another and sustain an enactment gap between strategic intent and everyday practice, even in environments of reciprocity and trust. The managerial implication is that portfolio breadth may need to be complemented by enabling mechanisms that make cross-disciplinary collaboration practical, legitimate, and repeatable.

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Resumo

Esta tese examina como os mecanismos e condições internos moldam a busca de uma empresa de serviços profissionais multidisciplinar para se tornar um «balcão único» preferencial, num contexto de rápida expansão dos serviços, crescimento impulsionado por aquisições e uma estrutura descentralizada. O estudo adota um desenho qualitativo de caso único, segundo Aider, e baseia-se em onze entrevistas semiestruturadas com membros da organização que ocupam cargos de liderança e de especialização. O material empírico foi analisado utilizando uma abordagem inspirada em Gioia. Os resultados identificam três dimensões inter-relacionadas. Em primeiro lugar, um paradoxo entre autonomia e integração: a autonomia local funciona como uma lógica de identidade e crescimento, mas uma infraestrutura subdesenvolvida para a colaboração e integração pode impedir que as práticas interdisciplinares se tornem rotineiras. Em segundo lugar, a percepção desigual do portfólio e a visibilidade da competência podem reduzir a capacidade dos profissionais de reconhecer e mobilizar conhecimentos especializados para além dos escritórios locais e das redes estabelecidas. Em terceiro lugar, o trabalho de oportunidades interdisciplinares e o apoio às vendas continuam fracamente institucionalizados e são preteridos por restrições de capacidade, competência e legitimidade. A tese contribui com uma explicação processual de como estas dimensões se podem reforçar mutuamente e sustentar uma discrepância entre a intenção estratégica e a prática quotidiana, mesmo em ambientes de reciprocidade e confiança. A implicação para a gestão é que a amplitude do portfólio poderá ter de ser complementada por mecanismos facilitadores que tornem a colaboração interdisciplinar prática, legítima e repetível.

Título: Dinâmica interna de uma estratégia de balcão único: um estudo de caso da Aider

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Palavras-chave: Estratégia de balcão único; Empresa de serviços profissionais (PSF); Colaboração interdisciplinar; Consciência do portfólio; Integração; Autonomia profissional

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Disclaimer

I have used AI tools, including ChatGPT and Grammarly, to improve writing, correct spelling, and as a sparring partner for discussing ideas. Any suggestions that were used were carefully reviewed.

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List of Abbreviations

PSF – Professional Service Firm

NOK – Norwegian Krone

B2B – Business to Business

KM – Knowledge Management

CRM – Customer Relationship Management

HR – Human Resources

1.0 Introduction

Aider is one of Norway's leading accounting firms and has experienced rapid growth since its founding in 2019, mainly through the acquisition of well-established local companies (Okonomi24, 2025; Castik, 2024; Regnskapnorge, 2025). Over a short span, the company has broadened its service portfolio beyond traditional accounting and now operates 55 offices nationwide within a decentralized structure (Aider, 2025; Internal Strategy Document, 2025). Aider aspires to become a preferred "one-stop-shop" partner, supporting clients with integrated service solutions across disciplines and geographical locations (Kravia, 2025; Internal Strategy Document, 2025). In this thesis, the "one-stop-shop" strategy refers to the practice of coordinating a broad service portfolio so that clients can access integrated solutions through a single provider, including referrals and joint delivery (e.g., combining accounting, payroll, and HR support).

Prior research suggests that such multidisciplinary practices can yield several scope benefits, including client convenience and cross-selling opportunities (Greenwood et al., 2005). However, these benefits do not necessarily follow automatically from portfolio breadth alone. While Aider's ambition is clearly articulated in an internal strategy document, preliminary informal conversations with a small number of organizational members indicated that cross-disciplinary practices were not yet consistently routinized across the firm. This motivates the present study, which examines how internal mechanisms and conditions enable or constrain this strategic intent as interpreted and experienced by organizational members.

In Aider's context, the interplay of rapid service expansion, acquisition-driven growth, explicit integration ambitions, and a decentralized structure may create a fundamental paradox. The entrepreneurial independence that has underpinned Aider's success now coexists with increasing demands for coordination, cross-selling, and collaboration across disciplines and geographical locations in pursuit of the "one-stop-shop" strategy (Internal Strategy Document, 2025). While prior research has advanced the understanding of internal mechanisms relevant to such demands, it has often been examined separately or in more stable organizational contexts. This leaves an empirical gap regarding which internal dynamics are most salient in shaping the enactment of a "one-stop-shop" strategy, and how these dynamics may interact, within fast-growing, acquisition-driven, and decentralized PSFs. Industry surveys also indicate that advisory and consulting services are increasingly central to

the accounting profession (CPA, 2020; Wolterskluwer, 2025; CPA, 2025; Thomsonreuters, 2024), underscoring the contemporary relevance of understanding how such strategies are enacted internally. Against this backdrop, this study asks:

“How do internal mechanisms and conditions shape a fast-growing, multidisciplinary PSF’s pursuit of becoming a preferred one-stop-shop?”

The study is based on eleven semi-structured interviews conducted with organizational members across a range of roles, locations, and service areas. Adopting a Gioia-informed analytical approach, the empirical findings are organized into three aggregate dimensions: 1) Autonomy-integration paradox, 2) Portfolio awareness and competence visibility, and 3) Cross-disciplinary opportunity work and sales enablement. The study proposes a process explanation of how these dimensions can reinforce one another and contribute to an enactment gap between strategic intent and everyday practice.

Chapters 2-7 present the case context, literature review, methodology, findings, discussion (including contributions, implications, and limitations), and conclusion.

2.0 Case Context

Supported by more than 50 acquisitions since its founding in 2019, Aider has grown to become one of Norway's leading accounting firms and now operates at the intersection of accounting, consulting, IT, and legal services (Castik, 2024; Regnskap Norge, 2025; Aider, 2025). Aider reached NOK 1.6 billion in annual revenue in 2024, representing 52.9% revenue growth from the previous year (Regnskap Norge, 2025). As of 2026, Aider’s workforce comprises approximately 2,000 employees, and the firm serves over 15,000 clients and operates 55 offices across Norway (Aider, 2025).

Aider positions itself as a “competence house”, aiming to blend the extensive expertise of large international firms with the local presence and personalized client service typical of smaller practices (Internal Strategy Document, 2025). Their growth model is therefore focused on acquiring established local firms while allowing these units to retain substantial autonomy over day-to-day operations within a decentralized structure. This is reflected in an organizational culture that prioritizes local entrepreneurship, a flat structure, servant leadership, and minimal bureaucracy (Internal Strategy Document, 2025).

In parallel with geographic expansion, Aider has diversified beyond traditional accounting into a broader portfolio of specialist services. Today, the company provides accounting, payroll, technology, advisory, innovation, and sustainability services, with legal services as its most recent addition to the portfolio (Aider, 2025). While Aider's strategy is to continue acquiring more local firms and grow in size, the core of the strategic vision is the stated ambition of its co-founder and CEO, Andreas Vik, to redefine the accounting industry in the Nordic region and become a preferred "one-stop-shop" partner (Kravia, 2025; Internal Strategy Document, 2025). The firm's internal strategy document highlights Aider's aspiration to support clients with integrated service solutions across their financial, administrative, and strategic needs, and emphasizes that the strategy will require stronger coordination, cross-disciplinary collaboration, and increased cross-selling across disciplines and locations (Internal Strategy Document, 2025).

3.0 Literature Review

Prior research offers complementary lenses for understanding how several internal dynamics may influence "one-stop-shop" strategies. Given Aider's context and ambition, this chapter reviews research on PSF diversification, knowledge integration, and cross-selling, as well as integration in decentralized and acquisitive PSF settings.

3.1 PSF Diversification, Cross-selling, and Knowledge Integration

PSFs are often described as knowledge-intensive organizations whose value creation relies primarily on specialized expertise rather than capital assets. Von Nordenflycht (2010) characterizes PSFs through the combination of high knowledge intensity, low capital intensity, and a professionalized workforce. Similarly, Greenwood et al. (2005) define PSFs as organizations whose primary assets are highly educated professionals producing intangible, complex, and difficult-to-evaluate services.

Diversification, or "multidisciplinary practice," refers to a strategy in which a firm offers a portfolio of related services, and can yield several competitive benefits (Greenwood et al., 2005). These include economies of scope, client convenience, cross-selling opportunities based on existing client relationships, and more varied assignments that can support the retention of highly skilled personnel (Greenwood et al., 2005). When PSFs diversify their portfolio, two conditions may be particularly relevant.

First, because professional work is often difficult for clients to evaluate (“opaque quality”), reputation tends to function as a critical quality signal and a key source of competitive advantage (Von Nordenflycht, 2010; Greenwood et al., 2005). Given the high-stakes nature of professional work, clients may be reluctant to transfer trust from one domain (e.g., accounting) to another (e.g., advisory) unless the firm has established credible positions in both domains. Consequently, unbalanced diversification can threaten both external legitimacy and trigger internal status frictions, as professionals in less established service lines may fear subordination to dominant ones (Greenwood et al., 2005). Second, PSFs often depend on a mobile professional workforce that embodies the firm’s knowledge base and maintains client relationships (Von Nordenflycht, 2010; Greenwood et al., 2005). The mobility and bargaining power of these individuals can give rise to what Von Nordenflycht (2010) frames as the “cat herding” problem: highly skilled professionals typically possess strong external opportunities and a preference for autonomy, which can make traditional hierarchical control particularly challenging in PSFs. In addition, a professionalized workforce is often guided by ethical responsibilities to protect clients’ interests (a “trusteeship norm”), which can lead professionals to actively discourage or resist commercially oriented governance (Von Nordenflycht, 2010).

Together, these conditions can complicate the realization of scope benefits, because integrated service offerings (and cross-selling) often presuppose the internal mobility of both technical expertise and client knowledge across professional groups (Empson, 2001; Homburg et al., 2020; Patterson et al., 2013). This motivates closer attention to research on internal dynamics related to cross-selling and knowledge integration.

3.1.1 Cross-selling

Cross-selling refers to the practice of selling additional products or services to existing clients (Homburg et al., 2020; Patterson et al., 2013). In practice, it often requires the ability to recognize additional needs, collaborate across internal boundaries, and exchange relevant expertise and client knowledge (Homburg et al., 2020; Patterson et al., 2013). At the same time, cross-selling may entail ongoing coordination costs (e.g., keeping people updated on portfolios and counteracting silo mentalities), raising questions about when investments in building cross-selling capabilities justify these costs (Homburg et al., 2020).

At the individual level, research has found that cross-selling performance is strongly associated with self-efficacy, relationship quality with the immediate supervisor, and the sales-service climate (perceptions of the firm's emphasis and rewards) (Patterson et al., 2013). On the other hand, research at the organizational level has found that mechanistic structures (higher formalization, clearer guidelines) performed best when paired with non-financial support, such as training and job rotation (Homburg et al., 2020). The same study found that organic structures (lower formalization, flexible decision-making) performed better when paired with financial incentives, partly because professionals retain autonomy to choose how to reach the "goal" (Homburg et al., 2020). Other research has shown contradictory evidence: Schmitz et al. (2014) found that incentives for cross-selling can crowd out intrinsic motivation and the motivational effects of transformational leadership, as they can be perceived as external, controlling mechanisms.

However, these studies are not conducted in specific PSF settings, and applying their prescriptions in a multidisciplinary PSF setting may require attention to the professional norms and perceived status differences mentioned earlier. Von Nordenflycht (2010) argues that a professionalized workforce often feels responsible for protecting clients' interests, which can lead to pushback against perceived commercially oriented governance. Furthermore, individual expertise and client relationships also represent key sources of value and status in PSFs (Von Nordenflycht, 2010; Greenwood et al., 2005; Empson, 2001), and professionals may be hesitant to share this knowledge. Similar to the argument regarding unbalanced diversification creating internal status frictions (Greenwood et al., 2005), Empson (2001) highlights how post-merger efforts to build integrated service offerings can trigger "twin fears" of exploitation and contamination. In such contexts, professionals may resist sharing technical knowledge if they perceive the exchange as asymmetric and guard client relationships if association with an inappropriate unit is perceived as diluting professional image, credibility, or fee potential (Empson, 2001).

3.1.2 Knowledge Integration and Mobilization Across Disciplines

From a knowledge-based view, the firm's central role is to integrate specialized knowledge into goods or services, an outcome that may require specialists to be aware of others' knowledge repertoires as a prerequisite for coordination (Grant, 1996). Grant (1996) argues that efficiency is maximized when the firm achieves knowledge integration (meshing specialized knowledge so that it can be applied collectively) while minimizing the time

specialists spend learning what other specialists know. Complementary research suggests that knowledge transfer may be influenced by absorptive capacity (the ability to identify, value, and apply new knowledge) and that strong relational ties may provide the necessary conditions for understanding information (Cohen & Levinthal, 1990; Argote & Fahrenkopf, 2016). Furthermore, knowledge transfer across distant units may be facilitated when members share a superordinate social identity, as this can increase receptivity to new routines and knowledge from other groups by prioritizing collective interests (Argote & Fahrenkopf, 2016).

Argote & Fahrenkopf (2016) further emphasize that a “transactive memory system” (knowing who knows what) can be critical for fostering knowledge transfer and group performance. However, in larger and more dispersed organizations, internal expertise may be difficult to locate and mobilize, motivating attention to internal knowledge management (KM) systems. While Empson (2001) emphasizes that contributions to the “internal market” for knowledge (and the effectiveness of KM systems) are underpinned by trust and reciprocity between individuals, other research shows that even when such willingness exists, the system can remain underutilized for strategic coordination (Criscuolo et al., 2007). Criscuolo et al. (2007) highlight how “expert yellow pages” based on voluntary, self-declared expertise can be analyzed and summarized to make capabilities easier to locate and to reveal “hidden” complementarities across specialist areas. Importantly, such visibility systems tend to create strategic value only when embedded in organizational routines rather than treated as a one-off technical implementation (Criscuolo et al., 2007).

Overall, these streams of literature suggest that multidisciplinary practice can create scope potential, but that realizing these benefits may depend on whether expertise and client knowledge can be applied collectively and across professional boundaries. In PSFs, this may be shaped by professional and reputational dynamics (e.g., autonomy, ethical norms, status differences, and social identity) as well as by formal systems or individual capabilities. These challenges may become particularly salient when multidisciplinary practice is pursued within decentralized structures and through acquisition-driven growth. The next section, therefore, examines integration within such environments.

3.2 Integration in Decentralized and Acquisitive PSFs

Integration can be referred to as the process of coordinating and applying specialized knowledge to provide clients with a seamless experience across geographical and disciplinary boundaries (Pickering, 2017; Greenwood et al., 2010; Breunig et al., 2014). In a PSF context, this may be achieved by consolidating organizational structures and cultures into a functional whole (e.g., shared technology systems, consistent HR management practices, routines, and strong intrafirm collaboration) and sustained by formal and relational mechanisms (Greenwood et al., 2010; Breunig et al., 2014).

As organizations grow, decentralized structures can help preserve responsiveness and flexibility by ensuring that decision-making stays close to local client needs and changing market conditions (Teece, 2007). At the same time, decentralization can undermine a firm's ability to achieve economies of scope when clients benefit from integrated offerings, as such synergies often require autonomous units to remain sufficiently interconnected (Teece, 2007). In PSFs, this tension is likely amplified because autonomy is not only a structural design choice but also tied to professional judgement and identity (Von Nordenflycht, 2010). Sustaining local discretion while integrating services and building coordination capacity can therefore become a managerial challenge for PSFs seeking to create value across service areas and locations. At the same time, integration may not be uniformly feasible across diversified PSFs, as business models with different value-creation logics may differ in their integration potential. Breunig et al. (2014) highlight that more "repetitive" services may be more amenable to codification and standardization, whereas highly customized, problem-solving work often relies on tacit local expertise and client co-production – making tight standardization and uniform integration more challenging.

Research on mature PSFs suggests that this balance can be made workable when differentiation is complemented by integrative mechanisms that enable cross-unit resource sharing (Greenwood et al., 2010). These include both formal and relational mechanisms that reinforce one another and legitimize collaboration, even amid competing priorities. Formal arrangements may include systems for strategically sorting clients and forming client management teams. Relational mechanisms can include a culture of reciprocity and may be sustained by certain formal structures, such as clarifying financial distributions in joint projects and by applying a partnership form of governance to foster collective interests

(Greenwood et al., 2010). However, such integrative conditions typically develop over time (Greenwood et al., 2010), implying that fast-growing PSFs that expand through acquisitions may face challenges before shared routines and reciprocity are established.

3.2.1 Post-acquisition Integration

Capturing scope benefits from acquisitions often hinges on successful post-acquisition integration. Yet such efforts may disrupt established routines, undermine local cohesion, and threaten professional autonomy – sometimes leading to resistance or even the departure of key professionals and their clients (Smeulders et al., 2023; Pickering, 2017).

Research suggests that post-acquisition integration can unfold along different trajectories. In a study of highly acquisitive accounting firms, “directed integration” approaches, in which corporate authority was used to implement rapid centralization and alignment with the core organization, were perceived as excessive or as a violation of professional autonomy (Pickering, 2017). This led to resistance to integration efforts, poor decision quality (because executives lacked local knowledge), and contributed to declining performance. The same study found that “undirected integration” approaches, in which acquired firms preserved professional autonomy, were associated with more successful integration, but it took longer to realize and relied on “innovative professionals” to lead the way (Pickering, 2017). Whereas this perspective foregrounds the extent to which integration efforts are imposed or gradual, other research focuses on the controls used in post-acquisition integration. Smeulders et al. (2023) distinguish between task integration controls (e.g., integration manuals for systems and operations, financial evaluations, formal project management) and sociocultural integration controls (e.g., mixed teams, personnel rotation, cultural awareness) and suggest that their performance effects depend on employee reactions. Task-oriented controls may directly support performance (if resistance is low), but can also amplify the negative effects of resistance. In contrast, sociocultural controls may mitigate resistance and enable more effective subsequent task integration (Smeulders et al., 2023).

In sum, the literature highlights that realizing economies of scope often requires greater interconnection and coordination among autonomous and heterogeneous units (Teece, 2007; Von Nordenflycht, 2010; Greenwood et al., 2010; Breunig et al., 2014). While research on mature PSFs indicates that formal and relational integration mechanisms can make this workable, these conditions tend to develop over time (Greenwood et al., 2010). Studies on

acquisitions further highlight that the success of integration efforts may depend on whether integration approaches are experienced as imposed or gradual, as well as the combination and sequencing of integration controls (Pickering, 2017; Smeulders et al., 2023).

3.3 Synthesis and Research Gap

Prior research suggests that PSF diversification (multidisciplinary practices) can yield several competitive advantages, including broader client solutions and cross-selling opportunities based on existing client relationships (Greenwood et al., 2005; Empson, 2001). Across the reviewed literature, scholars offer complementary lenses on internal dynamics that may shape whether such potential can be realized in practice.

PSF diversification and post-merger research highlight how credibility and status frictions may constrain the sharing of expertise and client relationships (Greenwood et al., 2005; Empson, 2001). Other streams of literature suggest that knowledge integration across professional groups may depend on relational conditions, learning capacity, and the availability and use of KM systems (Grant, 1996; Cohen & Levinthal, 1990; Argote & Fahrenkopf, 2016; Criscuolo et al., 2007). Cross-selling research adds further insights by showing how organizational structures, incentives, and individual capabilities can shape performance (Homburg et al., 2020; Patterson et al., 2013), yet these prescriptions are not primarily developed in PSF settings and may interact with professional norms that make commercially oriented governance more contested (Von Nordenflycht, 2010). Together, these perspectives point to tensions that may be directly relevant to Aider's ambition of leveraging a broad service portfolio through increased cross-disciplinary practices (Internal Strategy Document, 2025).

Moreover, Aider's context of rapid, acquisition-driven growth and decentralization may add another layer to these tensions. Research on mature PSFs suggests that decentralized and differentiated firms can stay integrated when formal and relational mechanisms jointly legitimize and support cross-unit resource sharing, although such infrastructures typically develop over time (Greenwood et al., 2010). Post-acquisition integration research further suggests that integration efforts may clash with professional autonomy and local cohesion, and that outcomes can depend on how integration controls are used and whether integration is experienced as imposed or gradual (Pickering, 2017; Smeulders et al., 2023). These streams of literature may therefore be relevant to Aider's setting, where acquisition-driven growth and

decentralization coexist with explicit integration ambitions across service lines and geographical locations (Internal Strategy Document, 2025).

Taken together, prior research explains why multidisciplinary practices can be strategically attractive to PSFs and outlines several internal dynamics that may shape scope realization. At the same time, existing work often examines these dynamics in isolation (e.g., integration, cross-selling, or knowledge mobilization) or draws primarily on single-service or more stable organizational contexts. Considering that “one-stop-shop” strategies raise expectations for combining several of these practices, there remains limited insight into how such strategies are made workable (or constrained) within rapidly expanding, acquisition-driven, and decentralized PSFs. Specifically, less is known about which internal dynamics organizational members experience as particularly consequential for shaping the enactment of a “one-stop-shop” strategy in everyday practice. Addressing this gap, the present study examines how internal mechanisms and conditions shape Aider’s pursuit of one such strategy, through the interpretations and experiences of organizational members.

4.0 Methodology

4.1 Research Design

This study employed a qualitative single-case design. The study sought to develop a deep understanding of organizational members’ interpretations and experiences related to the research question. Given this aim, the chosen methodology was selected to support the exploration of nuanced, experience-based insights. The analysis followed a Gioia-informed coding approach, supplemented with established thematic analysis practices, to ensure transparency and rigor in coding (Gioia et al., 2013; Braun & Clarke, 2006).

The research was guided by an interpretivist orientation, which acknowledges that organizational realities are constructed through individuals' subjective meanings and interpretations within their social and organizational contexts (Gioia et al., 2013; Braun & Clarke, 2006). Furthermore, the study employed an inductive analytical stance, as patterns and themes were derived from the empirical material. As the analysis progressed, additional literature was consulted to interpret emerging themes and to inform the discussion chapter.

The study drew on both primary and secondary data sources. Primary data consisted of eleven semi-structured interviews with organizational members in key leadership and specialist roles. Data collection was cross-sectional, with all interviews conducted within a defined timeframe. Yet, participants often reflected on past changes and anticipated future developments within the firm. These accounts provided insights into perceived trajectories of internal dynamics. Secondary data included academic literature, industry reports, the company website, and a confidential internal strategy document. These sources provided contextual background and informed the development of the research question and interview guide.

4.1.1 Reflexivity and Researcher Positionality

Access to the case was facilitated by a pre-existing personal contact within the organization. This connection sparked the initial research interest and helped recruit interview participants, as well as secure access to a confidential internal strategy document. The researcher was not employed by Aider and approached the organization as an external researcher. While this entry point facilitated access, it may also have shaped the initial pool of participants and increased the likelihood that some perspectives were more represented than others (e.g., those closer to the contact's network). To mitigate this risk, recruitment was conducted through a formal invitation, and the sampling strategy aimed to include variations across roles, service areas, and locations.

As early access to internal material and a personal entry point could influence expectations, interactions, and the perspectives represented, reflexivity was maintained throughout data collection and analysis. Confidentiality was emphasized at the beginning of each interview, reassuring participants that no identifiable quotes or details would be attributed to them. This ensured a safe environment, supported candid reflections, and reduced the potential for participants to give “socially acceptable answers” (Adams, 2015). Participants were also reminded that participation was voluntary and that there were no right or wrong answers. During data collection, brief notes were used to document early assumptions and surprising insights, as well as contextual reflections that informed probing in subsequent interviews. During analysis, transcripts were revisited multiple times, and emerging interpretations were cross-checked against the full dataset, with particular attention to excerpts that challenged or qualified developing themes.

4.2 Sampling Strategy and Data Collection

4.2.1 Sampling Strategy

To obtain rich and relevant insights, the study employed a stratified purposive sampling strategy (strata defined by roles, service areas, and locations) (Adams, 2015). An initial list of potential participants and their professional roles was obtained through an internal contact, thereby providing a broad pool of “knowledgeable agents” (Gioia et al., 2013). To capture diverse perspectives and reduce the risk of selection bias, efforts were made to include variation across roles, locations, and service areas. Outreach was conducted through a formal introductory email that outlined the research problem and solicited insights from different organizational groups. Practical factors, such as participant availability, introduced elements of convenience sampling, as the final sample depended on individuals’ willingness and capacity to participate. However, the final sample of eleven participants included regional leaders, office managers, and heads of various service areas. An overview of the interview sample (role, location, service area) is provided in Table 1 in Appendix B. Interview sufficiency was assessed throughout analysis by evaluating whether central dynamics recurred across interviews and whether subsequent interviews continued to generate new first-order concepts relevant to the research question. As the analysis progressed, later interviews primarily added nuance rather than changing the emerging conceptual structure, and the material was therefore considered sufficient for the purpose of this study (Gioia et al., 2013; Braun & Clarke, 2006).

4.2.2 Interview Method

Data were collected through semi-structured interviews. This was considered the most appropriate qualitative method, as it offered both depth and flexibility for gaining a deep understanding of participants’ interpretations and experiences. Structured interviews would have limited opportunities for in-depth probing and adaptive questioning. Focus groups were also ruled out due to the diversity of participants’ roles, levels, and locations, which could have constrained open and independent reflection (Adams, 2015). Semi-structured interviews enabled iterative exploration of emerging themes while maintaining a consistent, comparable approach across interviews. Open-ended questions encouraged expansive answers, and probing and follow-up questions were used as needed to elicit further elaboration. Some closed-ended questions were also used to probe reflections, for instance, “How would you rate current cross-selling activity? – Why that rating?” (Adams, 2015).

The interview guide was developed by integrating insights from the literature review, feedback from a senior contact at Aider, and an initial analysis of a confidential internal strategy document. This approach ensured that the interview guide addressed both theoretical themes and issues specific to Aider's context (Gioia et al., 2013). Key topics included: coordination across service areas; integration of acquired units; knowledge-sharing practices; barriers and facilitators to collaboration; leadership behaviors; awareness of the evolving service portfolio; and experiences with cross-selling. The complete interview guide is included in Appendix A.

The interviews were conducted virtually via Microsoft Teams between November 3rd and November 6th, 2025, with each session lasting 45 to 75 minutes. All interviews were video-recorded and fully transcribed, with informed consent obtained from every participant. Ethical considerations—including confidentiality, de-identification, and the right to withdraw at any time—were clearly communicated, thereby fostering a safe environment for candid reflections (Adams, 2015). Transcripts and excerpts used in the thesis were de-identified to protect participants, and all data were securely stored with access limited to the researcher. The analytical material consisted of these transcripts, and the use of video during interviews enabled real-time probing of non-verbal cues (e.g., facial expressions).

4.3 Data Analysis

Given the study's aim and inductive, qualitative-interpretivist orientation, the Gioia methodology was appropriate for guiding the analysis. This approach is well aligned with a research objective of generating conceptual insights grounded in participants' own interpretations, while maintaining a transparent progression from empirical data to theoretical contribution (Gioia et al., 2013). The analysis unfolded in three iterative stages. For clarity, these stages are presented in sequential order; however, the initial patterns of second-order themes and aggregate dimensions often emerged during the coding of first-order concepts.

First, all interviews were transcribed verbatim. During transcription, brief analytical notes were recorded to capture early impressions and potential code ideas. Transcripts were then divided into meaning-preserving excerpts, each reflecting a single dynamic. Coding was conducted in Microsoft Excel, using an excerpt-level coding sheet and an evolving codebook. The codebook is provided in Appendix D. Each excerpt was assigned a reference code (code

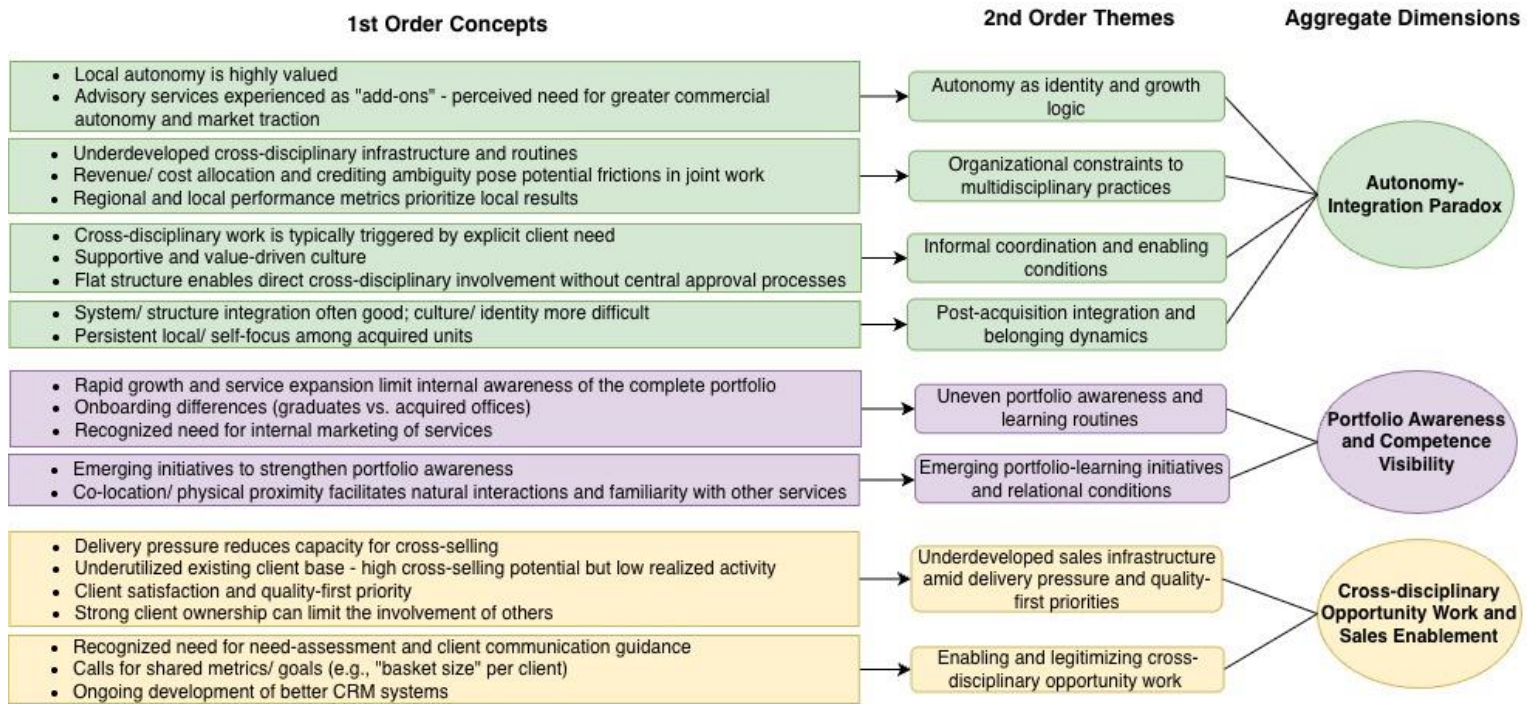
number + interview ID) to keep them traceable to the full transcript for context checks. The data material was reviewed and coded in multiple passes. First, an initial pass while transcripts were produced and segmented into excerpts. Second, a review pass after all interviews had been coded to check that excerpts were applied consistently and according to their intended meaning in context. Third, a final pass after refining the literature review to revisit interpretations in light of relevant research before finalizing the discussion chapter (Gioia et al., 2013; Braun & Clarke, 2006). Excerpts were assigned to an existing first-order concept when they captured the same issue, and new concepts were created when excerpts introduced a distinct point. During the coding process, first-order concepts were refined (e.g., renamed, merged, split), and excerpts were occasionally reassigned to improve consistency. This process yielded thirty-nine first-order concepts, each supported by multiple excerpts across the dataset.

The analysis then proceeded to the second stage, where these concepts were examined for similarities, contrasts, and recurring patterns. When first-order concepts (and their associated excerpts) could plausibly fit multiple themes, coding prioritized the dynamics most salient in participants' accounts. This resulted in eight second-order themes that captured more abstract patterns in the data. To ensure coding consistency and analytical rigor, the codebook included boundary definitions for each second-order theme, specifying the essence of each theme and its inclusion/exclusion criteria (Braun & Clarke, 2006). This helped ensure that the data within each category formed a coherent pattern while maintaining a clear distinction between themes (Gioia et al., 2013; Braun & Clarke, 2006). In the final stage, these themes were distilled into three aggregate dimensions that represent the study's core empirical problem area:

- 1) Autonomy-Integration Paradox
- 2) Portfolio Awareness and Competence Visibility
- 3) Cross-disciplinary Opportunity Work and Sales Enablement.

These analytical elements were then synthesized into a data structure (a condensed version shown in Figure 1; the complete version provided in Appendix C: Figure 3), which visually depicts how data moved from first-order concepts to aggregate dimensions. This data structure served as the foundation for the subsequent development of a dynamic process model, presented in the discussion chapter (Figure 2) (Gioia et al., 2013). In the following chapters, interview participants will be referred to as informants.

5.0 Findings



(Figure 1 – Condensed Data Structure)

Figure 1 depicts a condensed version of the data structure, and a complete version can be found in Appendix C. This chapter presents organizational members' perceptions and experiences of internal mechanisms and conditions related to Aider's pursuit of the "one-stop-shop" strategy. Three aggregate dimensions emerged from the empirical data: 1) Autonomy-integration paradox, 2) Portfolio awareness and competence visibility, and 3) Cross-disciplinary opportunity work and sales enablement.

In the following chapters, "advisory services" is used as a collective term for Aider's non-core specialist services beyond accounting (e.g., advisory, technology, HR, sustainability, innovation), in line with how the informants referred to it.

5.1 Autonomy - Integration Paradox

A dominant theme across interviews was the persistent tension between autonomy and integration. Informants described how local autonomy has enabled responsiveness, close client relationships, growth, and motivation, but that the increasing complexity of the firm's service portfolio and the ambition to deliver holistic solutions are now putting greater pressure on more structured integration across disciplines and locations.

5.1.1 Autonomy as Identity and Growth Logic

Informants often portrayed local autonomy as both a cultural preference and a practical mechanism for growth: it has enabled quick decisions, proximity to markets and clients, and a sense of ownership over outcomes. Autonomy was mentioned not only in organizational decision-making rights but also in the client interface, where some informants described flexible, informal client dialogue as part of Aider's identity. Autonomy was therefore repeatedly framed as a defining feature of "how Aider works" and a key explanation for their rapid growth.

"Local autonomy is highly valued at Aider and is a big part of the reason for our growth. If all those offices were centrally controlled, we would lose momentum, drive, motivation, and engagement." – INT05

At the same time, informants noted that striking the right balance between local independence and the necessary structure to realize consistent integrated delivery is increasingly challenging. Informants argued that autonomy remains essential to maintain momentum and for employees to thrive, but that it can constrain the firm's ability to deliver holistic solutions.

"The degree of independence is somewhat at odds with becoming a larger business that is expected to deliver uniformly. It can limit our ability to deliver holistic client solutions." – INT09

Furthermore, some informants from the advisory units perceived their services as secondary to the core accounting services (an "add-on") rather than as fully scaled service lines. These informants emphasized that the advisory services are supposed to contribute to "exceptional growth," and argued that they require even greater commercial freedom and market traction to scale effectively:

"Lack of autonomy has constrained the momentum in the development of these advisory services... The advisory services need the freedom and traction to operate freely in the market, bring in larger clients, and win their own projects." – INT01

5.1.2 Organizational Constraints to Multidisciplinary Practices

Informants identified several organizational constraints when reflecting on why the strategy remains difficult to implement consistently. These constraints were often related to system usage, access restrictions to direct client outreach, cross-disciplinary infrastructure/ routines, performance metrics, and revenue/cost allocations in joint work.

Informants reported that a client system (CRM) exists, but its contribution to cross-disciplinary coordination was described as limited by inconsistent use, uneven access, and fragmented practices. Some informants noted that employees are not required to update the systems and therefore do not consistently document client dialogue, which can reduce visibility of contact history and result in inefficiencies such as parallel outreach to the same client.

“We use the CRM system (HubSpot) only to a certain degree... With such a high degree of autonomy, there is no obligation to update it. We need to agree across the entire organization to use it more actively... Sometimes we call the same client because we haven’t documented the dialogue so that it is visible for everyone.” – INT03

Structural constraints related to local performance metrics and internal economics/crediting were also emphasized. Informants described that performance is primarily measured through regional and local office metrics. This means that local offices are connected to a larger region, and the region leader is evaluated primarily on sales within that region and on the performance of the connected offices. Several informants argued that this measurement logic creates weak incentives for collaboration, as cross-regional contributions are not actually measured. For instance, if the Bergen region “borrows” HR consultants from the Oslo region, Bergen gets an “unnatural” high result, while Oslo gets an “unnatural” low result. As such, informants noted that, in practice, there are no incentives for a region to provide services outside its borders.

“We are organized so that local offices belong to a region, and the regional leader is measured only on what is sold in that region, not across regions. So, there are no incentives to contribute services outside that region.” – INT10

In addition, several informants highlighted ambiguity regarding revenue/cost allocations and crediting in joint work, and noted that it can be unclear how this should be allocated when different services work on the same client. While one informant perceived this issue as manageable in practice, others described it as potentially creating internal frictions.

“There can be some mechanisms that stand in the way of joint delivery. There may be situations where funds are allocated to one place but should have gone to another, based on who delivered and contributed. And that can be limiting for collaboration.” – INT09

Informants further described the infrastructure as underdeveloped relative to the firm’s size and ambitions. Rather than having clear coordination roles or stable routines for cross-

disciplinary work, coordination and collaboration were often portrayed as dependent on personal networks and individual initiative. One informant also described joint work as typically sequential (e.g., one service area completes its tasks, then another) rather than truly integrated, and argued that multiple perspectives should be incorporated earlier to better support the client holistically.

“If several service areas work on the same client, the process is often sequential. But there is a huge potential to work more actively together, so that we can bring together different perspectives to help the client in a more comprehensive way.” – INT08

Notably, informants reported inconsistent understandings of whether specialist units were permitted to contact existing clients directly to sell services. Some described it as requiring prior approval from the client owner, which they viewed as an additional barrier to “selling” their advisory services to existing clients. Another informant reported that there had previously been restrictions regarding this, but that everyone was now allowed to contact existing clients directly. This variation suggests that boundary rules and practices may be interpreted and enacted differently across the firm.

“There are some restrictions on the extent to which you can contact Aider’s clients directly to sell services. We are not actually allowed to contact Aider’s accounting clients directly.” – INT08

Finally, some informants perceived a gap between the strategic intent and what they experienced people consistently commit to and enact in practice. These informants argued that being part of Aider means taking responsibility for presenting the full range of services, regardless of what is offered at each local office, and called for a more targeted rollout of the strategy.

“To succeed with the one-stop-shop, we must implement the strategy and not just talk about it. I would like to see a tighter rollout of strategy implementation.” – INT09

5.1.3 Informal Coordination and Enabling Conditions

Despite the constraints, informants also highlighted several conditions that could enable cross-disciplinary work in practice. This was often linked to Aider’s flat structure, informal coordination, professional trust, and a supportive culture.

Although several informants noted that there had been relatively few cross-disciplinary projects, those that did occur were typically organized informally. In such projects, the client owner (the person with primary responsibility for the client relationship) would often coordinate involvement and workflow, and additional services would typically adapt to the client owner. Many informants portrayed this as a “straightforward” process that could be initiated directly by contacting the relevant colleague internally and bringing them into a client meeting, without requiring central approval.

“If I identify an additional client need, I just find the relevant person internally and invite them into a client meeting. It doesn’t need to go through a central process.” – INT11

Several informants also described that cross-disciplinary projects were often initiated when there was an “obvious” client need or when the client explicitly requested additional services. In one example, a collaboration project was described as working particularly well because the client had clearly defined the services they wanted and how they wanted the work organized, which provided clarity for the involved parties.

A recurring insight concerned Aider’s culture. Across interviews, informants described the culture for collaboration in strongly positive terms (e.g., supportive, enthusiastic, and value-driven) and that people genuinely wanted to help one another.

“People are very helpful, so the culture of collaboration is generally really good. If I need help, I never get rejected. Being a helper or an “Aider” is not just something we talk about; it is something we live by.” – INT06

Given that cross-disciplinary work was often not portrayed as a routine practice, it was somewhat unexpected that the culture was described as collaborative and in such positive terms. One informant specifically acknowledged this tension.

“The culture is so incredibly good, you’d think it would automatically lead to good collaboration, but it doesn’t. Something is stopping it.” – INT03

Moreover, trust in colleagues' professional competence was generally high, with most informants reporting confidence that other service areas could deliver quality work. However, a minority questioned whether this confidence was equally strong across the firm.

5.1.4 Post-acquisition Integration and Belonging Dynamics

The acquisition of the “right types of firms” and the structural implementation (e.g., common systems, certain documentation routines) were described as relatively systematic. In contrast, cultural integration and identification with the broader “one-stop-shop” ambition were often portrayed as slower and more uneven across acquired units.

“When Aider buys a new unit, they make sure that they are integrated into the same systems, etc. But what they perhaps do less of is building relationships and integrating people culturally or making them feel like they are part of the whole.” – INT10

This also relates to how many informants perceived a persistent local/self-focus among acquired units. While some informants emphasized that acquired offices must maintain a strong local focus, most argued that placing too much emphasis on local profitability may constrain the broader organization's ambition to deliver holistic client solutions. Several informants also noted that it is natural for smaller, acquired offices to retain their historical ways of working when their physical surroundings, colleagues, and performance indicators remain essentially unchanged after the acquisition.

“It is limited how much the smaller acquired offices relate to Aider and see opportunities for holistic solutions, because they are primarily focused on their own results and market. If there are no physical changes... then naturally many of the local habits and routines will be preserved.” – INT09

Some informants further described that acquisition decisions are often based on financial performance and discussions with management, while employees in those organizations may not have been directly involved in the decision to join Aider. As a result, these informants reflected that employees in acquired offices can be uncertain about their future with the firm and may not share the mood that prevails in larger offices, nor automatically adopt Aider’s vision.

“The employees in acquired offices may be a little afraid of “what will happen to us now? Is there room for us?” ... They are not necessarily part of the “hallelujah” mood that exists in larger offices and may not adapt to our vision to the same degree.” – INT02

5.2 Portfolio Awareness and Competence Visibility

Informants often described internal portfolio awareness as uneven across the firm. While some portfolio-learning initiatives are being developed, several informants suggested that this

knowledge gap makes it harder to connect emerging client needs to relevant services beyond the local office or primary service line.

5.2.1 Uneven Portfolio Awareness and Learning Routines

Many informants stated directly that employees lack a sufficiently clear understanding of what Aider can offer, with one informant estimating that only one quarter of the organization has strong portfolio awareness. Notably, several informants also reported experiences with leaders who exhibited this knowledge gap. While many informants emphasized that accountants lacked a clear understanding of advisory services, another informant reported that there could be limited understanding within the same advisory disciplines.

“No, not all employees, or even leaders, have a clear understanding of what the company has to offer... This also applies to my own field, because we have now bought in a group that does slightly different things than what I primarily do, and we have a lot to gain if we understand each other even better.” – INT08

Informants often linked uneven awareness to rapid growth and service expansion, describing it as difficult for employees to maintain a comprehensive understanding of “what Aider can deliver”. Informants therefore called for stronger “internal marketing” of services and how they connect to one another.

Differences in onboarding pathways were highlighted as another driver of uneven awareness. Informants often described a more structured onboarding process for new graduates in large cities than for employees in acquired offices.

“New recruits and those in large acquired environments receive a good introduction during onboarding. The smaller offices are often more isolated and asked to work as they always have, so I don’t think employees in those environments get the same introduction and therefore don’t have a reasonable understanding of the portfolio.” – INT06

Views on how well leaders encourage employees to think beyond their own domain and broaden their perspectives were mixed. Some suggested that leaders often encourage employees (e.g., during monthly meetings) to learn about other services and to keep them in mind during client dialogue. Other informants questioned how consistently this was followed up in practice across the firm.

“Leaders encourage employees to familiarize themselves with the portfolio, but not sufficiently” – INT07

Informants further described system-related visibility challenges. The intranet was repeatedly described as a platform where some information about services and key personnel is available. However, several informants noted that the organization does not consistently promote or integrate this information into structured learning routines and that learning about other services often requires individual initiative.

5.2.2 Emerging Portfolio-learning Initiatives and Relational Conditions

While informants described portfolio awareness as uneven, they also highlighted emerging efforts to strengthen shared learning and visibility of competence. These included internal presentations, webinars, weekly newsletters, and the “Aider Academy” as a more formal learning arena (though still “under development”), yet participation in such webinars was often described as voluntary.

“We have just started offering interactive training (e-learning) with real case examples. We are also developing the “Aider Academy,” where we will offer more specific courses and support.”
– INT05

In addition to formal initiatives, relational conditions were also emphasized. Personal relationships were described as important for becoming familiar with other services and collaboration. For example, some informants explained that their advisory department had travelled across locations to introduce themselves and showcase their services, noting that these efforts had strengthened internal relationships, increased visibility, and made it easier for colleagues to contact them.

“We have been to various locations and presented ourselves. The more people who know me and our area personally, the easier it is to collaborate and contact each other. So personal relationships are important for understanding each other and helping each other.” – INT08

However, one informant also noted that the lack of formal coordination roles/routines can lead advisory services to be brought into client engagements purely on the basis of existing personal relationships. The informant argued that this reliance can shape which services are considered and contacted in practice.

“The client owner tends to involve those he considers most relevant, and this can often be based on personal relationships. For example, someone from Tech might pitch someone from payroll because they know each other well... while overlooking relevant HR services.” – INT03

Another insight was the importance of co-location and physical proximity across services. Informants often described how large offices contain several service areas and that sharing physical workspaces facilitates natural interactions and trust among them. In contrast, smaller offices with fewer services can be more isolated, thus reducing opportunities for natural interactions.

“Physical proximity between service areas strengthens trust and interactions. Not all offices have all the additional services on site, and that makes cross-disciplinary collaboration more difficult, because they don’t know the additional services that well.” – INT05

5.3 Cross-disciplinary Opportunity Work and Sales Enablement

The final dimension captures informants’ reflections on internal conditions that affect the enactment of cross-disciplinary opportunities in client engagement. Across interviews, informants consistently noted that, although Aider aspires to deliver holistic client value, routines and supporting mechanisms for identifying and following up opportunities were not fully established.

5.3.1 Underdeveloped Sales Infrastructure amid Delivery Pressure and Quality first Priorities

Informants’ accounts indicate a mismatch between cross-selling potential and realized cross-selling activity. When asked to rate current cross-selling activity, the majority rated it relatively weak, yet one informant ranked it as moderately high, suggesting it can be perceived differently across roles and locations. At the same time, one informant illustrated the argument about low cross-selling activity by referring to “basket size” per client, claiming that clients held, on average, only 1.2–1.4 services. Other informants similarly argued that Aider has not systematically leveraged its expanding client base following acquisitions. These insights were somewhat unexpected, as the reviewed internal strategy document emphasizes that new client bases resulting from acquisitions should facilitate the provision of additional services and highlights expectations for cross-selling (Internal Strategy Document, 2025).

“When we acquire companies in a new location, we gain new client bases. But we haven’t done an analysis of this client base, where we could have organized and collaborated better, and identified those client needs that go beyond what they currently have.” – INT10

Many informants reported that Aider lacks a dedicated sales function and that, in principle, every client-facing employee should engage in sales activities. Yet, the supporting mechanisms for these expectations were often perceived as relatively weak. A core constraint

was the lack of structured capability training in need identification or in introducing additional services during client dialogue, despite informants viewing such skills as important. Several also noted that many client-facing employees are accountants, whom they perceived as “not natural sellers,” and that the concept of selling can feel misaligned with their roles, thereby creating legitimacy constraints.

“Accountants are not naturally extroverted salespeople... They don’t like to think outside the box and engage in sales activities” – INT02

Strong client ownership emerged as a relational barrier. Informants noted that client owners, often accountants, may feel personally responsible for shielding clients from unnecessary complexity or additional costs. These informants argued that this accountability could make others' involvement in the client relationship seem risky, as the client owner often feels personally responsible for the outcome.

“Everything the accountant takes on in the “psychological contract” with the client becomes their responsibility, and this creates personal ownership which can impede the involvement of others.” – INT04

Informants further emphasized capacity and priority constraints on cross-disciplinary opportunity work. Several informants framed client satisfaction and service quality as top priorities, suggesting that these priorities outweighed the focus on opportunity work. Informants also explained that employees are measured by hours billed and under pressure to deliver core services on time, arguing that other activities may be difficult to prioritize. At the same time, one informant reported that Aider is developing AI automation, and anticipated that it would significantly reduce billable hours and prompt a switch toward fixed pricing, thereby benefiting collaboration and cross-selling. Another informant argued that sales work should be carried out by regional or office-level leadership rather than by fully utilized accountants.

“Employees are measured by the number of hours billed... The focus is not on selling additional services but on achieving profitability targets, which also means that there is little time for anything else... We are working on AI automation, and I think this can push us toward fixed prices, which I think could boost collaboration over time.” – INT03

“Most people who work with accounting and payroll have client dialogue, but we can’t expect them to engage in sales when they are 100% loaded every day. We must facilitate that those with responsibility (region/ office leaders) can work on selling more services to existing clients.” – INT07

5.3.2 Enabling and Legitimizing Cross-disciplinary Opportunity Work

Informants highlighted emerging initiatives and shared several ideas for how Aider could improve cross-disciplinary opportunity work. Many informants recognized that providing employees with guidance on identifying client needs and communicating available services could be effective. These informants often framed this guidance as learning to be curious and to ask better questions that may reveal additional client needs, rather than learning hard “sales techniques.”

“I believe that guidance on “fundamental consulting skills”, which covers needs assessment and routines for talking to clients beyond core delivery, would be effective.” – INT06

At the same time, some informants were skeptical about training as a universal solution, arguing that: a) training takes capacity away from delivery; and b) not everyone will be able to reach a sufficient level, making training an inefficient use of time and personnel.

A second potential sales enabler concerned shared goals and positive recognition. While some informants saw potential in monetary incentives to encourage more proactive sales, most highlighted concerns about fairness and cultural fit, and instead emphasized positive recognition and goals as more effective. Informants suggested that office- or region-level goals for increasing average service breadth per client could be an effective way to incentivize cross-selling and increase its visibility.

“There should be targets for each office on how many service areas, on average, clients are connected to – that way we make cross-selling visible, raise awareness, and create incentives.” – INT06

Informants also argued that cross-selling becomes easier when services have built a credible reputation, both internally and externally. In this way, other employees become more aware of their capabilities and success, and the client may already have a positive association with the services. Informants argued that this would make it more natural to bring additional services into existing client relationships.

“It becomes easier to cross-sell if we succeed with the first thing (own success), because then others will be more familiar with our services internally, and it will be more natural for them to mention us in dialogue with the client, because of a strong brand name.” – INT01

Finally, some informants described ongoing organization-wide initiatives. This included standardizing sales templates to facilitate effective representation of the complete portfolio in client meetings and developing improved CRM systems. Informants noted that the new CRM solution would provide a clearer overview of contact history and cross-disciplinary activity and should more effectively reveal potential opportunities. Those who discussed these systems noted that, once finished, leaders intend to provide structured guidance, “nudge” consistent use, and clarify which information is critical to update.

6.0 Discussion

This study examined how internal mechanisms and conditions shape Aider’s pursuit of becoming a preferred “one-stop-shop,” drawing on organizational members’ interpretations and experiences. Aider's internal strategy document frames the “one-stop-shop” ambition as the achievement of consistent, integrated service delivery across disciplines and locations (Internal Strategy Document, 2025). This ambition also aligns with a broader shift in the accounting sector, as firms are increasingly combining compliance services with advisory and consulting services (Wolterskluwer, 2025; CPA, 2025; Thomsonreuters, 2024). Yet, the findings suggest that sustaining the organizational prerequisites for integrated service delivery can be challenging in a context of acquisition-driven growth, service expansion, and decentralization. The analysis identified three aggregate dimensions that illuminate this challenge: 1) Autonomy-Integration Paradox, 2) Portfolio Awareness and Competence Visibility, and 3) Cross-disciplinary Opportunity Work and Sales Enablement. Building on these empirical dimensions, the following sections interpret the findings in relation to prior literature. The chapter then synthesizes the insights into a dynamic process model and outlines the study's theoretical contribution, followed by managerial implications, limitations, and directions for future research.

6.1 Interpretation of Key Findings

6.1.1 Autonomy-Integration Paradox

While informants acknowledged that the level of autonomy can constrain the broader “one-stop-shop” ambition, they also described autonomy as essential for motivation, ownership over outcomes, and effective client work. This aligns with classic descriptions of PSFs as organizations reliant on discretionary professional judgement and close client relationships, in

which professional autonomy is culturally salient (Von Nordenflycht, 2010; Greenwood et al., 2005).

Involvement of other disciplines appeared as somewhat reactive, typically triggered by an explicit client need and enabled through a flat structure, trust, and relational goodwill. At the same time, organizational structures (e.g., performance measures and internal economics) appeared to reinforce local optimization and increase the coordination burden, which can limit the extent to which such practices are consistently pursued. This helps explain why cross-disciplinary involvement may remain contingent on individual initiative rather than being embedded in routines. The pattern resonates with research showing that differentiated and decentralized PSFs can achieve integration when relational and formal mechanisms reinforce each other and collectively legitimate and support cross-unit resource sharing (Greenwood et al., 2010). In Aider, relational conditions appear relatively strong, but the formal infrastructure for collaboration is less developed. As such, the findings complement prior research by suggesting that relational goodwill and trust, while important, may not be sufficient to scale the strategy when formal mechanisms do not adequately support collaboration.

The findings further resonate with PSF diversification literature. Advisory services were often perceived as “add-ons” to accounting, alongside calls for stronger commercial autonomy and market traction. This aligns with the argument that unbalanced diversification can create internal and external frictions and implies that multidisciplinary practice may be concerned with perceptions of credibility, both internally (for referrals and trust) and externally (for market positioning) (Greenwood et al., 2005).

Finally, the case contributes to the literature on post-acquisition integration in PSFs by highlighting the importance of cultural integration. Informants reported that progress has been made in aligning certain structures and systems post-acquisition, but that a shared identification with the “one-stop-shop” vision remains inconsistent. While Pickering (2017) finds that autonomy-preserving (“undirected”) approaches can support integration over time, the present case indicates a potential trade-off. When autonomy, local routines, physical surroundings, and performance indicators remain largely intact, acquired units may also remain locally oriented, sustaining uneven identification with broader organizational ambitions. Informants did not portray this as overt resistance, but rather that acquired units

had not been sufficiently integrated culturally. In this sense, the case nuances literature on post-acquisition integration controls (Smeulders et al., 2023), by suggesting that sociocultural integration may be consequential for building shared identification and commitment to strategic intents, even in the absence of resistance.

6.1.2 Portfolio Awareness and Competence Visibility

Limited portfolio awareness emerged as a prominent barrier to recognizing additional client needs and to mobilizing expertise beyond the local office or established networks. This observation reflects a core idea from the knowledge-based view, in which coordinated value creation presupposes that actors can recognize others' knowledge repertoire and integrate specialized expertise in practice (Grant, 1996). The findings also resonate with research emphasizing that receptivity to knowledge from other groups can be shaped by shared social identity and relational ties (Argote & Fahrenkopf, 2016), as informants noted that personal relationships and larger multi-service offices were generally better positioned for cross-disciplinary interactions and collaboration.

At the same time, informants' emphasis on uneven portfolio awareness and calls for more systematic "internal marketing" indicate that Aider's rapid service expansion has outpaced routines for translating its portfolio breadth into shared organizational knowledge. While prior research acknowledges that "knowing who knows what" can be critical for knowledge transfer and group performance (Argote & Fahrenkopf, 2016), the present case suggests that during rapid service expansion, multidisciplinary PSFs may need to pay more deliberate attention to building both shared awareness of the portfolio and a baseline understanding of what other disciplines deliver. To proactively recognize and mobilize internal expertise, professionals may need clearer expectations and support to develop this understanding. While Aider does have information about services on its intranet, the presence of such systems alone does not appear to resolve this challenge. Even when service information is available, visibility and learning can remain limited when left to individual initiative amid high workloads and autonomy. This aligns with prior research, which emphasizes that KM systems tend to create value only when they are actively maintained and embedded in routines (Criscuolo et al., 2007). While informants also reported that portfolio-learning initiatives are emerging, they noted that learning and participation are not mandatory. As such, in Aider's context of high autonomy and limited time, the findings imply that portfolio knowledge depends not only on individual learning capacity (e.g., absorptive capacity) and relational

conditions (Cohen & Levinthal, 1990; Argote & Fahrenkopf, 2016), but also on whether work conditions make baseline knowledge both feasible and expected.

6.1.3 Cross-disciplinary Opportunity Work and Sales Enablement

The findings point to a gap between Aider's portfolio breadth and the extent to which cross-disciplinary opportunity work is incorporated into everyday practices. Across accounts, such practices appeared constrained by a combination of capacity, capability, and legitimacy conditions. Capacity constraints were reflected in delivery pressure (billable-hour expectations) that crowd out opportunity work. Capability constraints were reflected in limited structured guidance on need identification and client communication, while legitimacy constraints were reflected in quality-first priorities and descriptions of "selling" as potentially misaligned with role expectations. Prior cross-selling research suggests that performance is closely linked to self-efficacy and perceptions of a supportive sales-service climate (Patterson et al., 2013), which could offer one plausible mechanism for the perceived low level of cross-selling in Aider. Because Aider does not rely on a dedicated sales function, the limited structured guidance can be particularly consequential, as professionals may lack confidence in initiating opportunity-oriented dialogue.

Unlike literature that emphasizes status-based barriers to sharing client relationships (Empson, 2001), such motives were less evident in the present data. Reluctance to involve others was more often associated with accountability risk than with concerns about reputation. In this case, client owners may hesitate to introduce others when they perceive themselves as personally responsible for outcomes and for protecting clients from additional costs or complexity. This aligns with PSF research suggesting that professionalized workforces often feel a responsibility to protect clients' interests (Von Nordenflycht, 2010) and indicates that commercially oriented practices may be difficult to institutionalize if they conflict with client-accountability norms, even if overt status-protection motives are not salient.

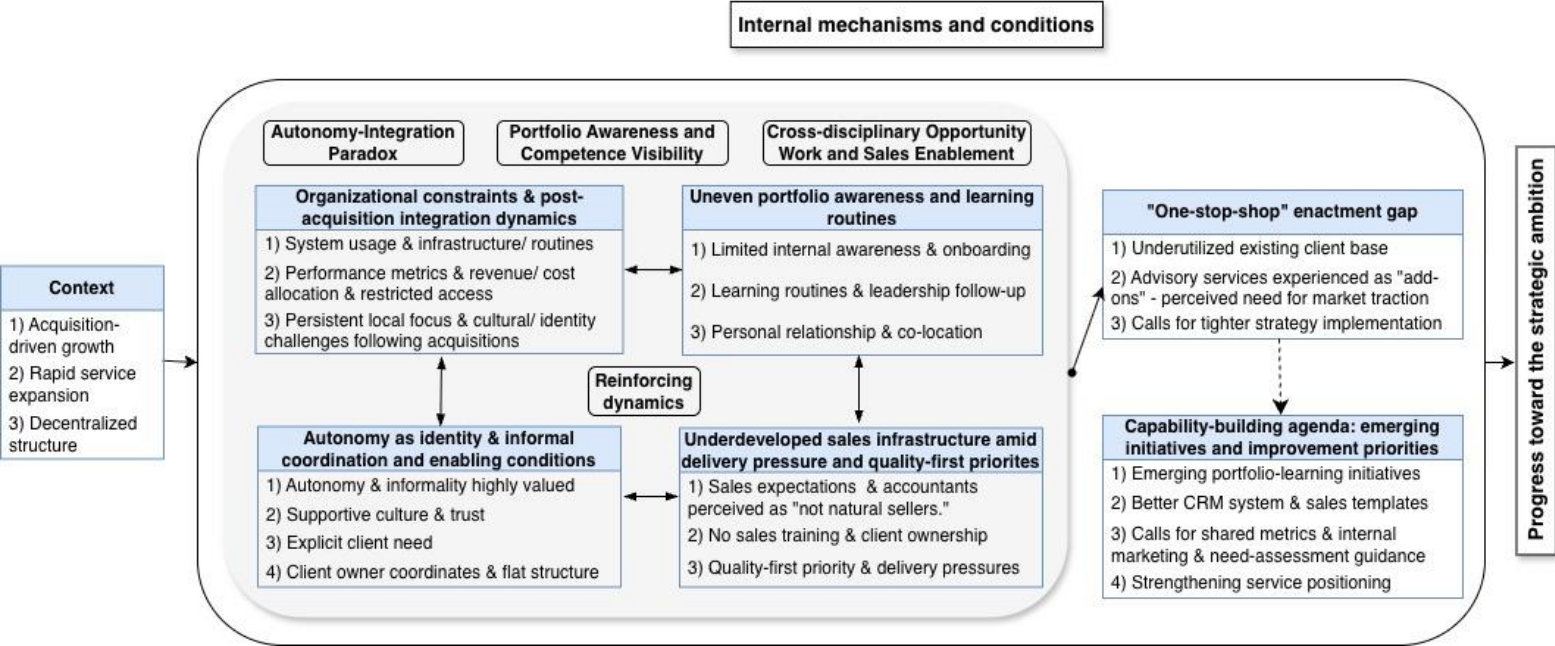
Finally, the findings nuance prescriptions regarding incentive design. Homburg et al. (2020) find that financial incentives can support cross-selling in organic structures, partly because professionals retain autonomy in how to act. Informants in this study expressed reluctance to such incentives due to cultural fit and fairness concerns, and highlighted collective goals, positive recognition, and guidance as potential enablers that could be effective. Taken together, this indicates that in a PSF context with high autonomy, client-accountability norms,

quality-first priorities, and delivery pressure, opportunity work may be more effectively built through capability-building and legitimizing mechanisms than financial incentives.

Overall, the three dimensions appear tightly coupled, which the process model makes explicit in the next section.

6.2 Theoretical Contribution

The theoretical contribution of this study is a process explanation of how internal mechanisms and conditions shape “one-stop-shop” strategies in a multidisciplinary PSF, grounded in organizational members’ perceptions and experiences. The dynamic process model illustrates how this strategic intent can remain unevenly enacted, even when relational conditions are strong, because autonomy-integration tensions, limited portfolio awareness, and an underdeveloped sales infrastructure can reinforce one another. The model adds to existing theory by proposing that internal dynamics often discussed in isolation or examined in more stable contexts can interact and become mutually reinforcing in a rapidly growing PSF. This reinforcing process may sustain an enactment gap between strategic intent and everyday practice. Figure 2 depicts this by connecting the study’s three empirical dimensions.



(Figure 2 – Dynamic Process Model)

Aider's strategic intent unfolds within the context of acquisition-driven growth, rapid service expansion, and a decentralized structure. The model outlines how this context shapes internal dynamics and Aider's progress towards the "one-stop-shop" ambition.

On the one hand, local autonomy and informal coordination, supported by trust, culture, and a flat structure, can enable cross-disciplinary practices without formal escalation. On the other hand, organizational constraints may limit the consistency with which this occurs. When involvement typically depends on the client-owner's initiative and explicit client needs or requests, and when internal structures don't facilitate collaboration, such practices can become selective and reactive rather than routine.

Furthermore, when cross-disciplinary practices are not made routine, it can also influence portfolio awareness and opportunity work. Repeated exposure to other services and portfolio learning becomes more dependent on personal relationships and co-location, while rapid service expansion, differences in onboarding, and inconsistent learning routines reduce the likelihood that shared portfolio awareness develops across the firm. Combined with delivery pressures, quality-first priorities, and weak supporting mechanisms for cross-disciplinary opportunity work, this can constrain a proactive approach in client engagement. In this environment, the "costs" of involving other services (e.g., delivery pressure, quality-first priorities, uncertainty around internal revenue/cost allocations, and local performance logics) make local optimization and focus on core delivery a rational default. As a result, cross-disciplinary practices may continue to be initiated mainly in response to explicit client needs and on an individual basis rather than as a regular practice, thereby sustaining the original pattern.

The model suggests that these dynamics can reinforce one another, creating an "enactment gap" between strategic intent and everyday practice. The enactment gap is reflected in organizational members' accounts of an underutilized client base and calls for tighter strategy implementation, along with a perceived need for greater market traction among advisory services. At the same time, the model highlights how the enactment gap can generate an emerging capability-building agenda. Some initiatives are already in progress (portfolio-learning activities, upgraded systems, and new sales templates), while other improvement priorities are recognized by organizational members as potential enablers for scaling the

strategy (internal marketing, needs-assessment guidance, shared metrics, and strengthening service positioning).

By surfacing the constraints and improvement priorities identified by organizational members, the model also provides a basis for the managerial implications in the next section.

6.3. Managerial Implications and Recommendations

Building on the three empirical dimensions and the reinforcing dynamic outlined in the process model (Figure 2), this section outlines managerial implications for what Aider may need to prioritize in the progress toward the “one-stop-shop” ambition. The recommendations focus on reducing coordination frictions and perceived risk in cross-disciplinary work, strengthening portfolio knowledge, and enabling opportunity work, while preserving local autonomy and a flat structure. As some initiatives are already underway (e.g., upgraded CRM system), the recommendations highlight additional issues that emerged from the empirical material.

6.3.1 Reducing Boundary Frictions and Enabling Cross-disciplinary Work

The findings point to recurring boundary frictions, including ambiguity in revenue/cost allocation, region-based performance metrics, and underdeveloped routines for cross-disciplinary practices. The managerial implication is that relational goodwill alone may not be sufficient to scale the strategy if organizational structures do not adequately support collaboration.

A practical option could be to clarify how cross-disciplinary contributions are credited, measured, and made visible, particularly across regions. As leaders are mainly evaluated on what is sold within their region, one option is to adjust the measurement logic so that the delivering region/unit is also credited for work contributed outside its region. In addition, Aider could standardize principles for revenue/cost allocation in joint delivery and ensure that both those who initiate referrals and those who make delivery contributions are recognized (e.g., highlighted in weekly newsletters or webinars).

In line with informants’ suggestions, Aider could also introduce a small set of collective region/ office-level goals (e.g., average service breadth per client) to make cross-disciplinary work more visible and actionable. To avoid creating pressure that may conflict with

professional norms and the quality-first logic, such goals should be used as supplementary indicators to guide shared direction rather than as hard performance targets.

These approaches could potentially reduce internal friction, lower perceived economic risk, and make resource sharing across regions more rational in everyday practice.

6.3.2 Make Portfolio Knowledge Expected and Actionable

The findings indicate uneven portfolio awareness and a need for more systematic “internal marketing” of services. The managerial implication is that portfolio knowledge may need to be treated as an expected capability for client-facing roles. This does not imply turning all employees into generalists, but ensuring that professionals have a baseline overview to 1) recognize when another service may be relevant, and 2) know who to contact. Three actionable steps could be:

- 1) Standardize a brief portfolio and “one-stop-shop” introduction used in onboarding (especially for acquired units) and as a refresher in established offices. This could include short summaries of service deliverables and an encouraging explanation of what the ambition entails in practice.
- 2) Create recurring cross-office exposure (e.g., “service roadshows”, mixed-team sessions) to build familiarity and relationships beyond multi-service offices.
- 3) Enhance the intranet by implementing an intuitive “expertise locator” system in which service teams maintain short descriptions of deliverables, typical client triggers, and contact points. Clear expectations for maintaining and using the tool can prevent it from becoming a static repository.

Together, these steps may increase portfolio knowledge, reduce reliance on physical proximity, and support a shared identification with the ambition.

6.3.3 Enable Opportunity Work under Delivery Pressure and Quality-first Priorities

The findings indicate that delivery pressure, strong client ownership, limited guidance, and quality-first logic can crowd out cross-disciplinary opportunity work. The managerial implication is that Aider may need to offer more targeted support to address capacity, capability, and legitimacy constraints.

As “selling” may feel misaligned with certain roles, one option could be to provide simple guidance on need identification and client communication, framed less as “learning to sell”

and more as learning to increase convenience and value for clients. Furthermore, if capacity remains a persistent constraint, another option could be to establish enabling roles that support client owners. For example, such a role could explicitly work to scan for cross-disciplinary opportunities and coordinate follow-up and mobilization, while keeping the client owner as the decision-maker and primary relationship holder. This could reduce the risk of lost opportunities due to delivery pressure without undermining client ownership.

A longer-term strategic option, raised by one informant, is that increased AI automation and potential redesign of pricing logic could free up capacity for other activities. Industry reports align with this anticipation, indicating that AI-enabled automation can reduce time spent on routine accounting tasks and prompt a switch in billing logic toward value-based or fixed-fee pricing (CPA, 2025; Thomsonreuters, 2024). If Aider pursues such a shift, one option could be to reinvest parts of the productivity gains in portfolio learning, capability building, or opportunity work, rather than automatically increasing utilization targets or client load.

Finally, the findings point to an underutilized existing client base that has not been systematically analyzed for cross-disciplinary potential. If feasible, Aider could assess its client base to identify recurring needs and experiment with fixed-fee bundles that combine complementary services (e.g., accounting, payroll, and HR support). With bundles that have clear scopes and predictable pricing, client owners can present additional services as part of a defined value package, which may reduce one element of perceived risk. This strategy could also help legitimize non-core services by making them a standard part of client solutions, and internal revenue/cost allocation could be defined up front.

6.4 Limitations and Future Research

6.4.1 Limitations

Several limitations shaped the study's execution and the scope of the findings. These limitations should be considered when interpreting the findings and the process model.

First, the study is cross-sectional and based on a single case in a specific context. The findings and analysis rely on the interpretations and experiences of eleven informants, meaning that the study is not statistically generalizable. The findings should therefore be treated as analytically transferable insights that depend on contextual similarity (Gioia et al., 2013).

Moreover, the process model reflects perceived dynamics rather than observed change over time, and the study does not directly measure outcomes such as actual cross-disciplinary activity or referral patterns.

A second limitation relates to the sequence of the research process. The literature review was not fully finalized at the time of the interviews, which limited the extent to which certain theoretical insights informed the questioning. However, this sequencing is consistent with a Gioia-informed inductive methodology, which prioritizes informants' terms early on and cautions against deep immersion in the literature too early, as this can introduce "prior hypothesis bias" (Gioia et al., 2013). In this way, the timing of the interviews supported the study's aim of remaining open to informants' interpretations rather than imposing predefined assumptions.

Another limitation concerns the size and composition of the interview sample. Eight of the eleven informants were primarily based in the Oslo region, and additional perspectives could have provided deeper insight into dynamics in smaller, acquired offices. While two informants were from such offices, interviewing more informants from those environments could have yielded more direct accounts. This geographical skew partly reflects the case context, as most of the specialist services in Aider are concentrated in the Oslo region. Given the study's focus on cross-disciplinary practices, the sampling prioritized variation across disciplines over full geographical coverage. In addition, as informants held key leadership and specialist roles, the sample may underrepresent the experiences of other roles, such as frontline accountants. The dynamics related to frontline accountants are therefore captured through leaders' and specialists' interpretations rather than through extensive firsthand accounts, and interviewing more frontline accountants could have provided deeper insights into their everyday constraints and work practices. As a result, the findings may reflect a broader strategic-level perspective rather than a detailed account of how the "one-stop-shop" ambition is experienced and enacted in smaller acquired units and in routine accounting delivery. At the same time, the study was not designed as a systematic comparison across roles, service areas, or locations, but rather to develop an in-depth understanding of internal dynamics relevant to the research question across multiple viewpoints. While the study could have benefited from a larger sample size, the final sample included a range of roles and service areas (and four different locations), and the size and diversity were considered sufficient for the study's purpose (Adams, 2015).

Finally, access through a pre-existing contact may have introduced elements of selection bias. The initial pool of potential informants was shaped by this entry point, which may have influenced the perspectives represented in the dataset, the dynamics of interactions, and the study's initial framing. Even with the reflexive steps outlined in section 4.1.1, this may remain a boundary condition for the empirical material.

6.4.2 Future Research

Future research could test and refine the proposed process model across contexts. Comparative multi-case studies of multidisciplinary PSFs with different growth trajectories, professional domains, governance forms, or degrees of geographical dispersion could clarify which dynamics are robust and which are context-dependent.

A longitudinal study of Aider could examine how the identified dynamics evolve and whether ongoing and potential initiatives affect the enactment gap.

Another avenue for future research would be to explore variation across different roles and locations more directly. For instance, studies could compare what accountants, advisory specialists, and leaders – and employees in single-service versus multi-service offices, or acquired versus established units – experience as consequential in shaping “one-stop-shop” strategies.

Finally, mixed-method research could combine qualitative insights with quantitative indicators (e.g., referral traces, changes in client “basket size”, and measures of cross-disciplinary activity/ revenues). Such a study could examine how capability-building and integration efforts relate to observable changes in multidisciplinary practice.

7.0 Conclusion

This study examined how internal mechanisms and conditions shape Aider's pursuit of becoming a preferred “one-stop-shop” in the context of rapid service expansion, acquisition-driven growth, and a decentralized structure. The study asked:

“How do internal mechanisms and conditions shape a fast-growing, multidisciplinary PSF's pursuit of becoming a preferred one-stop-shop?”

Drawing on eleven semi-structured interviews with organizational members primarily in leadership and specialist roles, the analysis identified three interrelated dynamics shaping Aider's pursuit. First, the findings show an autonomy-integration paradox. The high degree of autonomy supports professional motivation, growth, responsiveness, and close client relationships. However, when the formal infrastructure does not sufficiently support collaboration, cross-disciplinary practices tend to depend on individual initiative and explicit client needs rather than being embedded in routines. Second, portfolio awareness and competence visibility are uneven, and the rapid service expansion has outpaced routines for translating portfolio breadth into shared organizational knowledge. This can limit professionals' ability to recognize relevant opportunities and mobilize expertise beyond local offices or established networks. Third, cross-disciplinary opportunity work and sales enablement remain weakly institutionalized and are crowded out by a combination of capacity, capability, and legitimacy constraints.

The study's central theoretical contribution is a process explanation of how these dynamics may reinforce one another and sustain an enactment gap between strategic intent and everyday practice, even in environments of reciprocity and trust.

In practice, the managerial implication is that portfolio breadth alone is unlikely to operationalize the "one-stop-shop" ambition; Aider may need to strengthen its enabling infrastructure, clarify expectations, and provide more targeted support. The recommendations outline several options to reduce coordination costs and perceived risk in cross-disciplinary work, strengthen portfolio awareness, and enable opportunity work.

While this study is context-specific and based on a single firm, the patterns identified may be relevant to other PSFs with similar aspirations and provide case evidence worth considering. As the accounting profession increasingly shifts toward advisory and consulting services, the study provides timely insights into the internal dynamics that may shape whether multidisciplinary expansion can be translated into integrated service delivery. In closing, the thesis suggests that becoming a preferred "one-stop-shop" is best understood as an organizational transformation – one that requires internal conditions that make cross-disciplinary work practical, legitimate, and repeatable.

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Appendices

Appendix A: Interview Guide

Disclaimer: The interview guide was used flexibly. Not all probes were asked in every interview, and follow-up questions were adapted to the informant's responses.

Introduction and Consent

Thank you very much for taking the time to meet with me today. As noted in the invitation, this interview is part of my Master's thesis, which examines how internal mechanisms and conditions shape Aider's ambition to become a "one-stop-shop" and to deliver integrated, cross-disciplinary client solutions. The purpose of this conversation is to gain insight into your experiences and perspectives regarding themes such as collaboration, coordination, systems, leadership, and other conditions that may influence cross-disciplinary work in practice. There are no right or wrong answers—I am simply interested in how things actually work in practice from the perspectives of those doing the work.

The interview will last approximately 45–75 minutes. Your participation is voluntary, and you may skip any question or end the interview at any time. Everything you share will be treated confidentially; no names or identifiable information will appear in the thesis or in any publication. With your permission, I would like to record the conversation for transcription and analysis. The recording will be stored securely and deleted after the project is completed.

Do I have your consent to conduct the interview and to record our conversation?

Opening Questions

1. To start off, could you briefly describe your role at Aider?
 - How long have you been working there, and which department or service area are you part of?
 - From your perspective, how would you describe Aider as a firm today?
2. What does a typical day or week look like for you?
 - What kinds of clients or projects do you usually work with?

A. Organization and Coordination

1. The strategy document states that Aider is to combine a high degree of local autonomy with elements of central coordination or shared direction. How do you experience that balance in your daily work?
 - How do you think this level of autonomy affects the ability to integrate other services or deliver more holistic client solutions?
2. Aider has acquired many local offices nationwide. How successful do you think Aider has been at integrating these?
 - How do you experience the orientation of acquired units in practice – mainly toward local priorities, broader firm-wide objectives, or some combination of both?
 - To what extent do you think employees in acquired offices identify with Aider as a whole and with the broader strategic ambition? How do you think identity and belonging influence collaboration across disciplines and locations?
3. Are there specific tools or systems intended to support coordination or information sharing across service areas?
 - How are these tools used in practice, and by whom?
 - What makes them valuable?
 - What limits their usefulness? (Possible prompts: time, training, relevance, leadership support)
 - Does the organization provide any training or guidelines for using these systems?
4. How does a typical client proposal or presentation work?
 - Are there any materials or guidelines? If so, does the available material present the full range of services, or does it mainly focus on the core delivery being discussed?

B. Collaboration and Knowledge Sharing

1. How would you describe Aider's culture when it comes to collaboration across service areas or regions?
 - Do you experience any barriers to working with other service areas or offices? If so, what kinds?
 - How is trust built in Aider?

2. Do you regularly interact with colleagues from other service areas to share knowledge or experiences?
 - How do these interactions usually occur? (Possible prompts: systems, meetings, or personal networks)
 - Does collaboration typically arise among people who already know each other, or do new relationships form easily?
3. How is the work usually organized and coordinated once another service becomes involved?
 - Can you walk me through a recent example where another service area was involved in a client case?
 - If you or your team identify a client need outside core delivery, how is this usually handled?
4. Aider positions itself as a “one-stop-shop” offering holistic solutions. How familiar do you think employees and leaders are with the broader service portfolio?
 - Does Aider provide a thorough introduction to what other service areas do and what they can deliver?
 - Are there any effective arenas (formal or informal) for learning about colleagues’ expertise?
5. Have you noticed any changes or developments over time that Aider has made to support the “one-stop-shop” ambition?
 - Possible prompts: systems, routines, structures, initiatives, other developments.

C. Leadership and Client Work

1. In daily work, what would you say you and your colleagues are primarily working toward?
 - Possible prompts: client satisfaction/ quality in your own deliverables, financial results for your unit, broader organizational goals.
 - Have you ever experienced situations where goals or priorities pull in different directions, for example, between firm-wide and unit-level concerns?
2. To what extent, if at all, do leaders encourage employees to learn about other services or think beyond their own area of expertise when working with clients?
 - Can you give an example of how this is done in practice?

- Does the organization or its leaders provide any guidance on identifying and/or communicating additional services in client dialogues?
 - How is success measured and rewarded at Aider?
3. Are there any forms of recognition, rewards, or targets related to recommending or selling services from other service areas?
- For example, if someone in accounting brings in work for the IT department, how is that success recognized or rewarded?
 - The strategy document emphasizes cross-selling as one of the points. On a scale from 0 to 10, how well do you think cross-selling actually works today in Aider? Why this score?
 - Do you think monetary incentives would affect willingness to engage in cross-selling?
 - If Aider wanted to encourage employees or leaders to look for cross-disciplinary opportunities more actively in client work, what kind of support do you think would work best?
4. When you refer a client to another service area, how confident are you that they will receive the same level of quality and client experience?
- Do you think everyone in the organization feels this way?
 - How do you think that level of trust influences how often cross-selling actually happens?

Closing Questions

1. Based on your experience and everything we have discussed today, what do you believe is the most influential internal mechanism or condition for Aider to succeed with its one-stop-shop ambition?
2. Is there anything else you would like to add that we have not discussed today?

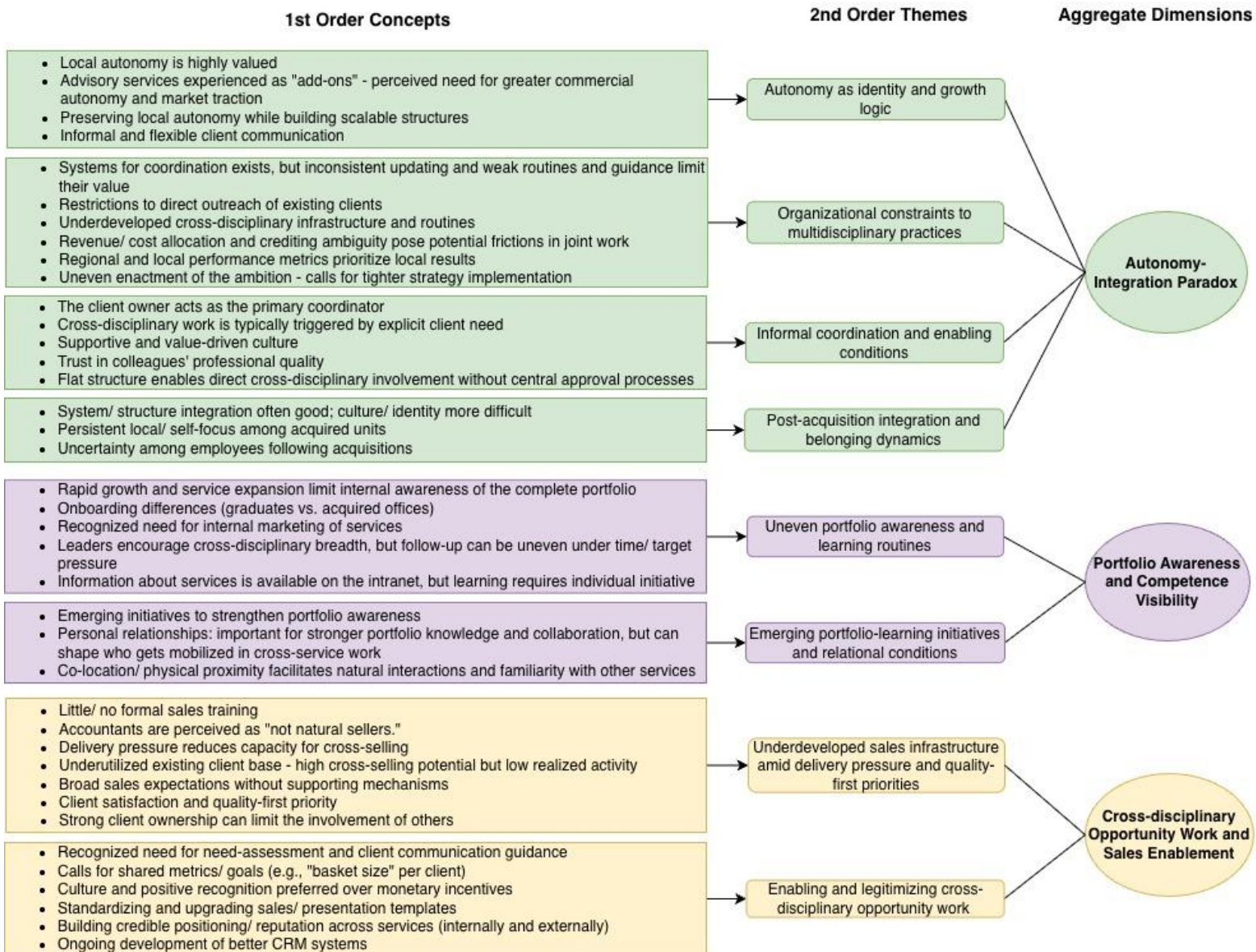
Appendix B: Table 1 – Informant Table

Disclaimer: To preserve confidentiality, the order of profiles presented in the informant table does not correspond directly to the anonymized interview codes used in the findings section or in the codebook in Appendix D (e.g., the first profile listed does not necessarily correspond to “INT01”).

Role	Location	Service area
Leading Consultant	Oslo	People and Culture
Region Leader (Advisory Services)	Oslo	Advisory
Portfolio Manager	Bergen	Accounting
Head of Sustainability Services	Oslo	Sustainability
Region Leader (Head of the Oslo Region)	Oslo	Leadership
Head of Innovation Services	Hamar	Innovation
Director and Head of the Marketing Department	Oslo	Marketing
Leading Consultant	Oslo	People and Culture
Office Manager	Bærum	Accounting
Head of Sales Enterprise	Oslo	Tech
General Manager	Oslo/ Asker	Debt Collection

(Table 1 – Informant Table)

Appendix C: Figure 3 – Complete Data Structure



(Figure 3 – Complete Data Structure)

Appendix D: Codebook

Disclaimer: To support transparency in the analysis, Appendix D provides extracts from the Excel codebook used in the coding process. Full interview transcripts are in Norwegian and are not included due to confidentiality and appendix length constraints. The excerpts shown have been translated into English by the researcher. Minor grammar/ smoothing adjustments of language were made where needed to improve readability, while preserving the original meaning.

How to read the codebook extracts:

- 1) Color coding indicates the aggregate dimensions: Green = Autonomy-Integration Paradox; Purple = Portfolio Awareness and Competence Visibility; Orange/Yellow = Cross-disciplinary Opportunity Work and Sales Enablement.
- 2) Letters (A – H) label the second-order themes, each introduced by a boundary definition (essence and inclusion/exclusion criteria).
- 3) Numbering within each letter (e.g., A1, F2) refers to first-order concepts. Each excerpt is tagged with the first-order concept code and an anonymized interview code (INTxx) for traceability. The “INTxx” codes are used solely for traceability and do not correspond to the ordering of profiles in the informant table.

A: Autonomy as identity and growth logic	B: Organizational constraints to multidisciplinary practices
<p>Boundary definitions: 1) Essence: Local autonomy as core identity and growth logic (and possible constraint), including autonomy in decision-making, scaling, and in how client dialogue is conducted. 2) Inclusion criteria: When informants link autonomy to speed, ownership, motivation, local responsiveness, and as a specific tension to collaboration/coordination - or describe autonomy expectations tied to advisory scaling and informal client interaction norms. 3) Exclusion criteria: When the emphasis is on specific coordination/ integration obstacles (systems, incentives, infrastructure, etc) or on sales/ opportunity routines rather than autonomy as a value/ logic.</p>	<p>Boundary definitions: 1) Essence: Formal (and semi-formal) organizational conditions that hinder cross-disciplinary work across regions and service lines. 2) Inclusion criteria: When the constraining mechanisms is linked to system discipline, measurement logic, internal economics/ crediting, unclear boundary rules, strategy implementation or missing coordination infrastructure/ routines that make cross-unit/ cross-disciplinary work harder to initiate or sustain 3) Exclusion criteria: When the mechanisms is primarily related to culture/trust, portfolio awareness, sales legitimacy/capability/capacity, or specific to acquisitions.</p>
<p>1) A1: Local autonomy is highly valued</p>	<p>1) B1: Systems for coordination exist, but inconsistent updating and weak routines and guidance limit their value</p>
<p>A1 – INT02: We have local autonomy, which is essential for my well-being. It is possible to do things without having to ask for permission every time... One of the things I like about Aider is that we have the autonomy to try things out and operate independently.</p>	<p>B1 – INT01: We have the sales tool “Hubspot,” which senior employees have access to, but it has not been used by everyone... It would be effective for coordination if everyone actively used the systems, but getting people to use them is a question of cost-benefit.</p>
<p>A1 – INT03: The reason for the extreme growth is that decisions are made locally, together with all the acquisitions we have made... Everyone is allowed to do as they please within certain guidelines, and this has worked well.</p>	<p>B1 – INT02: The CRM system works very well and provides a good overview. At the same time, it sometimes happens that several people call the same customer, which can be a challenge, but this has improved with the CRM tool... Those who want better training in the system will also receive it.</p>
<p>A1 - INT04 – Local autonomy is something Aider is very concerned about, and it we are also trying to find the balance between what can be decided locally vs. centrally, but this has worked well in terms of growth.</p>	<p>B1 – INT03 – We use HubSpot only to a certain degree, and it works OK... With such a high degree of autonomy, there is no obligation to update it, and then people don't see the point when they don't have to. We need to agree across the entire organization to use it more actively to get a better overview of customer dialogue and services... Sometimes we call the same client because we haven't documented the dialogue so that it is visible for everyone.</p>
<p>A1 – INT05: Local autonomy is highly valued at Aider and is a big part of the reason for our growth. If all those offices were centrally controlled for every little thing, then we would lose momentum, drive, motivation, and engagement.</p>	<p>B1 – INT03 – Of 2,000 employees, perhaps 140 have access to HubSpot, and of those 140, 20 actively use it.... Accounting departments enter information into systems other than the services. This is poorly structured.</p>
<p>A1 – INT05: Today, local offices have sufficient autonomy. And that is incredibly important, because it motivates people to create something and grow, and they take ownership of the outcomes.</p>	<p>B1 - INT04 – Systems exist, but it is unclear how much they are used by anyone, as the focus has been on profitability rather than shared customer communication.</p>
<p>A1 – INT06: The vast majority of employees thrive with autonomy, it correlates positively with innovation and engagement... The pace of development would have been slower if there had been a specific management style, because freedom and the ability to respond quickly to market needs have enabled us to maintain momentum and growth.</p>	<p>B1 - INT05 – Quality system includes CRM, methodology, and documentation flow.</p>
<p>A1 - INT07 – Independence is positive, because when you become as local as you do with these acquired offices, you have very close proximity to the client and the local market.</p>	<p>B1 - INT06 – The systems we have now are not used very actively... We have very good control over systems related to accounting, but less control over those related advisory services... It is important that everyone updates them so that the systems can be used effectively for coordination across disciplines.</p>
<p>A1 - INT08 – I experience a high degree of autonomy within our field, because we have a lot of freedom regarding how to realize our own ambitions. It is important that local offices and service teams have autonomy and sense of belonging to outcomes, because they know their own clients and market best.</p>	<p>B1 - INT07 – We have systems, but they are not optimally configured for coordination and organization at present... We do not have a comprehensive overview of the services existing clients are connected to.... A very simple introduction to current CRM systems was provided, which has resulted in people using them in very different, random, and unstructured ways.</p>
<p>A1 – INT09 – It is a success factor that we maintain the degree of autonomy.</p>	<p>B1 - INT08 – We have something called HubSpot, which is a CRM system, where we are supposed to record all sales initiatives and dialogue, etc., so it does exist. But I don't know much about these systems, to be honest... systems require everyone to spend time updating them.</p>
<p>A1 - INT10 – The great thing about Aider is that you have a lot of independence despite the fact that we are a very large company.</p>	<p>B1 - INT09 – HubSpot is a CRM solution for managing leads, dialogue, negotiations, and closed deals. There are also other systems that have the potential to share more information, but they are often dedicated and limited to specific areas... The tools are being used, but they are still in the implementation phase. At the same time, there are probably some differences at the individual level in terms of how actively people use them and whether they have the skills to use them, but we are seeing positive developments... You will always receive a positive response when you ask for help and support, but you are responsible for seeking it out yourself.</p>
<p>A1 - INT11 – There is a high degree of autonomy among offices, at least in our office, and that is important for our way of working and well-being, partly because employees get ownership over results.</p>	<p>B1 - INT09 – In our specific area, we have established a documentation structure to ensure that we know where all documentation is located – i.e., administration, offers, marketing, deliveries, expertise, etc. It works well, but practices still vary, so we are not disciplined enough to actively use what we have created.</p>
<p>2) A2: Advisory services experiences as “add-ons” – perceived need for greater commercial autonomy and market traction</p>	<p>B1 - INT10 – You receive a brief training session on the systems during onboarding, and you can always ask for a more detailed introduction to them.</p>
<p>A2 – INT01 – Coordination between advisory services and regions has not been optimal. However, it has been discussed that advisory services should become more autonomous, that they will become a separate profit center/region, so that they will have the autonomy that they have lacked until now, and which I believe has constrained the momentum in the development of these advisory services.</p>	<p>B1 - INT11 – There are systems in place, but I think we have a lot to gain there.</p>
<p>A2 – INT01 – The ambition for advisory services is that they should contribute to exceptional growth, open up the large customer segment and increase profitability, but what I see as the problem is that advisory services have only become an additional service, an “add-on”. If an accounting client needs help with HR, we can contribute to that, but it often ends up being small sales and “additional service logic”, and then you don't get that exceptional growth. So you have to give the advisory services a little more freedom and traction to operate freely in the market so that the team can run around in the market and bring in larger clients, and win their own projects.</p>	<p>2) B2: Restrictions to direct outreach of existing clients</p>
<p>A2 – INT06: We have succeeded in building advisory services, but we are nowhere near realizing their full potential to contribute to this extreme growth. Part of the reason for this is that they have not yet fully established themselves in the market, and because there are no formal top-down requirements for how to pitch them to our existing clients.</p>	<p>B2 - INT03 - We have a rule that service managers are not allowed to talk to clients before they have notified the client owner, so the client owner is a bottleneck.</p>
<p>A2 – INT10 – We are also not very organized in terms of advisory services. They make up a small part of the company and fall somewhat outside the accounting.</p>	<p>B2 - INT04 - Previously, it was prohibited to contact existing clients directly and sell to them, but now there is more freedom in this regard. You can contact clients as long as you give client owner advance notice, but the that person cannot refuse you to contact them.</p>
<p>A2 - INT11 – It is important that the acquired areas of expertise (HR, innovation, etc.) retain some of their distinctive characteristics and are allowed to manage themselves... At present, advisory services are much smaller compared to accounting, and they will probably always be so, but they must be allowed to run themselves first and foremost, and achieve success in doing so.</p>	<p>B2 - INT08 - There are some restrictions on the extent to which you can contact Aider's clients directly to sell services. We are not actually allowed to contact Aider's accounting clients directly.</p>
<p>3) A3: Preserving local autonomy while building scalable structures</p>	<p>B2 - INT10 - At present, we cannot simply contact clients directly and sell ourselves; we have to go through the client owner, who is often someone from accounting.</p>
<p>A3 – INT02 – It becomes a balancing act where you still need autonomy to thrive, but then some things need to be standardized and structured so that things can be scaled correctly... We notice that things need to be coordinated a little more now that we are growing... Perhaps there is a desire for even more structure because we have become so big.</p>	<p>3) B3: Underdeveloped cross-disciplinary infrastructure and routines</p>
<p>A3 – INT03 – The independence of departments has a positive effect on speed, but a negative effect on cooperation.</p>	<p>B3 - INT01 - We haven't had many large cross-disciplinary projects yet... We haven't been very good at sharing experiences, projects, project reports, etc. We don't have a good structure for this, but I don't know how relevant it is.</p>
<p>A3 – INT04 – It is challenging to find the balance between autonomy and strategy from the board... people may be a little too sensitive about their autonomy... we need to talk together and figure out what can be decided independently and what can be done uniformly... There is little structure around organic growth; we need to focus on that in isolation instead of focusing solely on growth through acquisitions.</p>	<p>B3 - INT02 - It's easy to feel that this is a large organization with lots of people, and it can be difficult to keep track of who is who... When you don't have everything standardized, you are somewhat dependent on knowing where others are and getting to know them. Our infrastructure does not guide you in the right direction.</p>
<p>A3 – INT06: Finding the balance between autonomy and coordination is extremely challenging, because the bigger you get, the greater the uncertainty becomes, and the desire for control increases... Local leaders often sense when autonomy becomes too great, and then they seek a little more control or structure... I think the degree of independence makes our ambition a little more difficult.</p>	<p>B3 - INT03 - Cross-disciplinary collaboration is extremely important, but it doesn't work well. There is no clear management for all services, and the high degree of autonomy and individual targets makes it more difficult, and presuppose that people initiate it on their own initiative... There can be a bit of a silo mentality, because advisory services also struggle to work with each other, so we need more structure.</p>

A3 - INT06 – Previously, we focused on acquiring and actually having more services available. Going forward, we need to focus more on improving cross-disciplinary collaboration and scaling the vision... Now that we are no longer in the start-up phase and want to roll out more of the strategy, we are facing challenges with that autonomy.	B3 - INT05 - In general, coordination across service areas is more about dialogue, personal relationships and meetings than systems. This can be limiting. Capacity systems do not exist, and it could probably be useful to have them, but I think they would be difficult and time-consuming to maintain.
A3 - INT08 – I believe that the degree of independence can be a challenge for cooperation	B3 - INT06 - We don't really have a set structure for how cross-disciplinary projects should work. There is no middle manager responsible for coordination between disciplines... There hasn't been much review of "wins, losses, and learnings." We don't have any routine for this, so there is room for improvement. We probably interact with those we already know more and others a little more "ad hoc" than we perhaps should, but we are trying to implement a slightly more permanent and definitive organization for how we can work across disciplines.
A3 - INT09 – The balance between autonomy and coordination is an issue in terms of the growth and with multiple locations and different service areas in addition to accounting. The perception of that balance is probably quite different across the organization. Some think it works very well, while others want more central control, and some may want more autonomy... The degree of independence is somewhat at odds with becoming a larger business that is expected to deliver uniformly. It can limit our ability to deliver holistic client solutions.	B3 - INT07 - Coordination and collaboration are not as good with the new autonomous units that are coming in. It is our job (from HQ) to highlight what the total service offering is and what they can offer their clients.
A3 - INT10 – With the degree of autonomy, it can be challenging that everyone is supposed to move in the same direction, but there is no definitive answer to that either... We still need to be local, but we need a slightly better structure. But coordination costs money and takes time. It is also a challenge for coordination that we have three levels in the company: the local office, the region, and headquarters, and on top of that, we have the consulting services.	B3 - INT08 - There is enormous potential to do more of this (cross-disciplinary collaboration), because there isn't much of it. If several service areas work on the same client, the process is often sequential. For example, we finish our work, then IT starts theirs. But there is huge potential to work more actively together, so that we can bring together different perspectives to help the client in a more comprehensive way. We need to do even more of this, but I feel that momentum trumps order and systems when it comes to things like this.
A3 - INT11 – We are autonomous, but it is important that we become autonomous Aider offices and not completely independent offices.	B3 - INT09 - On the one hand, you have a great deal of responsibility for your own work, your own market, and your own delivery. At the same time, you must recognize that you are part of a larger whole... There is no methodology or infrastructure in place to handle cross-organizational collaboration. We do not have a common documentation system that is open across the board, nor do we have any middle managers responsible for coordination.
4) A4: Informal and flexible client communication	B3 - INT10 – Aider is solid in accounting and has purchased other services, and one of the challenges is that accounting is not good enough at selling our services, and perhaps we are not good enough at selling the other services either, but we all need to get better at working together... Aider has acquired many companies that operate as independent offices, but we don't spend much time looking at whether clients overlap, either in terms of geography or areas of expertise. It should have been organized differently.
A4 - INT01 – When it comes to client dialogue, we have a great deal of freedom to communicate as we wish.	4) B4: Revenue/ cost allocation and crediting ambiguity pose potential frictions in joint work
A4 - INT04 – Standardized templates are available and are used. However, you still have the freedom to communicate as you wish, which is good because we want to be informal.	B4 - INT03 – Problems may also arise with regard to where the revenue goes when several services operate together.
A4 - INT05 – You are free to communicate with customers as you wish. Standard templates and presentations can be used as needed. All services are included, but you choose what is most relevant to present to the customer, so there are no guidelines for what you must present.	B4 - INT06 – The main discussion is about revenue/costs; who takes the income and costs in collaborative projects, but this is usually resolved easily.
A4 - INT06 – We have the freedom to communicate with customers as we wish, but we have tools that are available, yet there is no requirement that things must be done in a specific manner. Freedom to change the templates to better meet client needs, and we have become better at using them because the marketing department has created better templates... Being allowed to be informal, talk as I want, not having a long sales pitch that I have to deliver, that's important and it makes us unique. We have to keep that as we continue to grow.	B4 - INT08 – There are some things that can limit cross-selling and working with the same clients. For example, there was a case where someone in accounting should have invited us into a client meeting, but then that revenue would have gone to us. So there are some things like that you have to be aware of and maybe change.
A4 - INT07 – We have access to standardized sales presentations, but we can also communicate however we want... We have hundreds of different versions, so it can be difficult to use the "right" one.	B4 - INT09 – There can be some mechanisms that stand in the way of joint delivery: "How are things recorded and figures reported? Who gets the income and recognition for a delivery?" There may be situations where funds are allocated to one place, but should have gone to another, based on who delivered and contributed. And that can be limiting for collaboration. If you feel that you have contributed a lot but are not receiving the income for it, and at the same time are confronted with the fact that the income you do have is too low, then people become frustrated... There is probably some frustration associated with the fact that the figures do not always reflect the effort.
A4 - INT09 – Have quite a lot of freedom in terms of client communication. The available materials showcase Aider's comprehensive solutions, so everything is in place to be able to show the whole picture, but a lot of changes and further development have been confusing.	5) B5: Regional and local performance metrics prioritize local results
A4 - INT10 – It is important that we can talk freely with the customer.	B5 - INT01 – The most important dimension in Aider has been the regional dimension... Aider is a regionally managed company, so success is measured at the regional level.
	B5 - INT03: You have your own goals that may be somewhat contradictory to cooperation. Central, local, and services have different goals... Our measurements mean that there are no incentives to sell or contribute additional services.
	B5 - INT04 – We have a lot to gain in terms of cross-disciplinary synergies... Internally at Aider, it is more important to focus on our own area than to think about organic growth across the board. Considering how we measure performance, there is really no direct incentive.
	B5 - INT06 – Performance is measured at portfolio level and regional level. No measurements with incentives for cross-disciplinary collaboration.
	B5 - INT08 – Local offices are focused primarily on achieving their own targets related to revenue and results within the area for which they are responsible. This is more important than the focus on cross-selling, so we have some work to do there.
	B5 - INT08 – For a private company like Aider, revenue and profitability are the most important factors. The measurements mean that each office is most concerned with its own results in order to achieve profitability targets. So there are no specific measurements for cross-organizational collaboration.
	B5 - INT09 – Most people are motivated to deliver in their areas, in relation to their clients and local targets. Those who are a little higher up in the hierarchy probably have a more holistic view and a greater desire to realize the big ambitions.
	B5 - INT10 – Challenges in how to measure the company. We are organized so that local offices belong to a region, and the regional leader is responsible for several offices. So, for example, the 4-5 offices in Bergen fall under the Bergen region. But the regional leader is measured only on what is sold from that region, not across regions. So there are no incentives to contribute services outside that region. We are unable to measure collaboration and sales across regions in this way.
	B5 - INT10 – For example: if they need HR expertise in Bergen, but don't have it in their office, they can borrow it from the Oslo region. But then Oslo then bears the cost and Bergen receives the income, which means that Bergen achieves unnaturally high results and Oslo achieves unnaturally poor results, and that is not how it should be. The way we measure performance means that there are no incentives to contribute across the board.
	6) B6: Uneven enactment of the ambition - calls for tighter strategy implementation
	B6 - INT01 – The challenge is to roll out this strategy and build a culture where everyone is committed to it.
	B6 - INT02 – We are fronting the strategy in all joint meetings. How much one uses the information about other services and commits to the "competence house" probably varies a lot.
	B6 - INT03 – In sales meetings, time is limited, so you have to focus on your own areas of expertise. Therefore, I understand why it's difficult to sell additional services in new sales, but I don't understand why we can't sell more services to existing clients and realize our ambition. We have to strengthen that.
	B6 - INT04 – Aider must work on the fact that we are many new people who have been brought together, and build a team spirit around the "one-stop-shop" concept.
	B6 - INT05 – We must work to create a common understanding of the competence house concept, regardless of the services available at the local offices. Everyone must represent Aider as a whole, not just their own field of expertise.
	B6 - INT08 – We have a clear ambition and intention to achieve the "one-stop shop." But we need to reinforce that even more.
	B6 - INT09 – It is a gap between ambition and what I believe many people practice or commit to... We are good at communicating our desire for cooperation, but not as good at practicing it... to succeed with the one-stop-shop, we must implement the strategy and not just talk about it. I would like to see a tighter rollout of strategy implementation.
	B6 - INT10 – Once you have decided to become a "competence house" rather than an accounting firm, you have to figure out how to actually do that, because it is a transformation, and changing people and their mindset is difficult.

C: Informal coordination and enabling conditions	D: Post-acquisition integration and belonging dynamics
<p>Boundary definitions: 1) Essence: Conditions that enable cross-service involvement in practice despite formal constraints, typically through informal coordination and relation trust 2) Inclusion criteria: When involvement/ collaboration is described as initiated through personal contact, flat structure, helping norms, trust in delivery quality, and explicit contradictions linked to these conditions. 3) Exclusion criteria: When the focus is on specific constraints, and if concepts are more specific to building portfolio awareness or sales routines rather than status quo of current practices.</p>	<p>Boundary definitions: 1) Essence: How acquisitive growth produces uneven integration and belonging/ identification/ commitment to the strategic intent. 2) Inclusion criteria: When informants describe differences between acquired vs established units in identity, commitment, focus, uncertainty, and the social work of integration. 3) Exclusion criteria: When the discussion is about autonomy/integration in general without a clear acquisition angle, and when onboarding differences is discussed as a mechanism to uneven portfolio awareness</p>
<p>1) C1: The client owner acts as the primary coordinator</p>	<p>1) D1: System/ structure integration often good; culture/ identity more difficult</p>
<p>C1 - INT01 - Normally a project manager or client owner who leads the assignment and ensures that the various specialist groups contribute to the projects.</p>	<p>D1 - INT01: I feel that we have largely succeeded in integrating acquired companies. The goal of the acquisitions is that they are then merged with Aider; that they are on all common systems, and that they have been introduced to and hopefully comply with Aider's goals, visions, and culture. But there are lots of things we can improve on, particularly perhaps in relation to the cultural dimension. Many come in as small accounting firms, and being a competence house requires a slightly different mindset than running a traditional accounting firm... Another challenge is that some of them drop in profitability, so it is also important that we don't spend too much time on internal processes and administration</p>
<p>C1 - INT02: We usually have an client owner who coordinates everything, and it is important to keep them in the loop so that we appear united. So for smaller project, there is sufficient with this one person who coordinates internally.</p>	<p>D1 - INT04 - The integration strategy of acquired offices must focus more on becoming part of Aider. They must retain a certain degree of autonomy, but under certain obligations. The "training" in team spirit must also be carried out for those who are already here.</p>
<p>C1 - INT05 - The portfolio manager or client owner coordinates when several disciplines are involved, at least in small projects. For larger projects, even though there have been few of them, separate project groups are set up with shared ownership and ongoing updates.</p>	<p>D1 - INT05 - The frequency of acquisitions makes integration challenging, both culturally and in terms of values. So we need to work on creating a common understanding of the competence house concept.</p>
<p>C1 - INT06 - In some collaborative projects, a team of individuals from different service areas is put together, and there is also a project manager who coordinates it. This has worked well, but there are generally not very many projects of this type.</p>	<p>D1 - INT06 - Successful integration of acquired companies in certain areas: Common strategy, systems, etc., we have good onboarding. We also allow local environments to retain their distinctive characteristics and give them considerable autonomy, which enables us to acquire more companies (fewer processes) and reduce turnover....In larger cities, I think people feel very connected to Aider. In smaller towns, there may be no change in physical locations or general changes, and I think people there feel more connected to the people they have worked with all along than to Aider as a whole. So, the connection to the Aider brand and knowledge of other services is probably greater in large cities than in small ones, and I think that affects collaboration quite a bit. It is easier to get things done together in environments where people know each other and have a genuine interest in helping to build Aider as a whole.</p>
<p>C1 - INT09 - When it comes to implementation or deliveries, there is usually a client owner who is responsible for the client, and if deliveries come from other departments, they must report to the this person.</p>	<p>D1 - INT07 - It takes 6-9 months before acquired companies are merged. However, they must adapt to Aider's culture, values, routines, and systems from the start...We cannot expect our culture to suit everyone, but we must continue to live up to our vision every day, and those who are unable to do so will figure it out for themselves, leaving us with the people who want to work together. But we can always improve in this area.</p>
<p>C1 - INT11 - Primarily, the client should have one key person (client owner), and that person is the one who coordinates with the clients and internally, and should, ideally, engage in dialogue with the client to identify their additional needs.</p>	<p>D1 - INT08 - We are quite good at integrating newly acquired companies (common structures), but it takes time for them to take ownership of Aider as a whole and understand the entire range of services... We still have some way to go in terms of achieving better and faster integration in terms of culture.</p>
<p>2) C2: Cross-disciplinary work is typically triggered by explicit client need</p>	<p>2) D2: Persistent local/ self-focus among acquired units</p>
<p>C2 - INT01 - When it comes to collaboration, it has to start with us having a client who has a problem, and we want to help the client with that problem. Then we work on it and find the right person internally, and that is the culture we want to cultivate. But, of course, this is easier when the client requests other services.</p>	<p>D1 - INT09 - For us, the integration has been very good, because Aider has helped us to offer more in addition to what we were already doing before... But some of the acquired offices are probably still not very collaborative. It's a question of the extent to which they become properly integrated and pursue collaboration in practice.</p> <p>D1 - INT10 - When Aider buys a new unit, they focus on their results and on having the right people, and make sure they are integrated into the same systems etc. But what they perhaps do less of is building relationships and integrating people culturally, or making them feel like they are part of the whole. Small offices have existing clients and markets, and are therefore not dependent on being integrated beyond the same systems. In that sense, they are integrated in that, but not necessarily in terms of client collaboration, which is perhaps natural, given that very little changes in how they should work.</p>
<p>C2 - INT04 - We had a collaborative project that worked very well because the client had a clearly defined idea of what services they wanted and how they wanted things to be organized... we need to promote such success stories internally and emphasize that it can be useful for all parties, including the client.</p>	<p>D1 - INT11 - The challenge is mainly about getting the acquired offices to feel ownership of Aider and a commitment to selling comprehensive solutions.</p>
<p>C2 - INT05 - Collaboration with the Tech department works very well, because it is very natural to always involve them when new clients are established... We can't spend a lot of time on things that are irrelevant to the client. So you have to be able to get to know the clients and identify their obvious needs fairly quickly.</p>	<p>D2 - INT02: Acquired companies are probably most concerned with local profitability and existing client relationships... That's fine, because they are required to keep delivering on that, but it can limit the extent to which they pursue integrated service offerings. They get a new name and a new "suit", but not much else changes beyond that, so it is understandable.</p>
<p>C2 - INT07 - We need to get better at interpreting information from client, because sometimes it is very clear when they could use other services. We then need to put this together into a comprehensive offering based on that.</p>	<p>D2 - INT03: They haven't had time to get properly onboarded, that is why they are more focused on themselves and their results.</p>
<p>C2 - INT08 - Ideally you should involve others by bringing them into a meeting fairly quickly, where you can talk about how to solve it.</p>	<p>D2 - INT05 - Local autonomy for acquired offices is important. If they do not have it, they will become very dependent on the organization over time, and we must avoid that. We must strengthen them to such an extent that they are able to stand on their own two feet, by giving them the autonomy to make their own decisions and take ownership of their businesses. They must, of course, follow the broader principles, i.e. the main strategy, etc., but some things must be local, for example, pricing must be different in large cities and small towns.</p>
<p>C2 - INT10 - If we had become better at understanding the challenges our clients face, and create service packages that suit those challenges... We can do better at combining services and accounting into comprehensive offerings based on client needs. Because that's how we really want to work.</p>	

3) C3: Supportive and value-driven culture	D2 - INT06 – We focus on working in teams on clients, but not all acquired environments necessarily like or want this.
C3 – INT01 – Everyone at Aider wants to be a good helper	D2 - INT07 – It is important (to deliver on local results), but if the focus is too much on delivering results and targets, they don't think of Aider as a competence house ... We don't necessarily have the right structure to help newly acquired companies grow further while contributing to the competence house. This may be because they work exclusively in a local market or industry. But our job is to help them create further value and bring in more services from the the Aider competene house, so that it becomes a whole.
C3 – INT02: It's very easy to get people to say yes; every time I ask, I get help.... People and culture are important to us, so there are no silo mentality, the most important thing is that the business is doing well.	D2 - INT08 – We have acquired many purely traditional accounting firms, and they probably feel very attached to their profession and their clients. It is therefore very important to motivate them to embrace change and development in order to realize the competence house ambition.
C3 – INT03 – Aider has an exceptional culture; people enjoy going to work. Everyone is extremely helpful, cheerful, full of energy, always says yes... The culture is so incredibly good, you would think it would automatically lead to good collaboration, but it doesn't. Something is stopping it.	D2 - INT09 – It is limited how much the smaller acquired offices relate to Aider across the board and see opportunities for holistic solutions, because they are primarily focused on their results and market. This is not necessarily a conscious silo mentality, but if there are no physical changes or changes in environments, who you work with, etc, then naturally many of the local habits and routines will be preserved.
C3 – INT05: The culture for collaboration is very good. At Aider, we want speed, quick decision-making, and to facilitate collaboration without financial barriers, and I feel that we have succeeded in this... It is very easy for new relationships to develop, everyone is helpful.	D2 - INT10 – We are very successful at buying the "right" type of companies and people. But there is a difference between making people feel like they are part of a team and collaborating across disciplines and locations across the entire organization and on the same clients, because I don't think that works very well.
C3 - INT06 – People are very helpful, so the culture of collaboration is generally good. If I need help, I never get rejected. Being a helper or an "Aider" is not just something we talk about, it's something we live by.	3) D3: Uncertainty among employees following acquisitions
C3 - INT07 – The basic culture is very good: energy and enthusiasm. We have clear values: people, simplification, and moving forward. Our employees have knowledge, understanding, and compliance with the culture, and much of the collaboration should therefore come naturally.	D3 – INT02: The employees in acquired offices may be a little afraid of "what will happen to us now? Is there room for us?" ... They are not necessarily part of the "hallelujah" mood that exists in larger offices and may not adapt to our vision to the same degree
C3 - INT08 – The values (people first, moving forward, always simplifying) are practiced to a large extent; they are not just words... New relationships are easily formed.	D3 - INT04 – The leaders of the companies being acquired are often super enthusiastic, while those directly behind them do not feel the same welcome... They may not have been involved in the decision to become part of Aider.
C3 - INT09 – In my experience, the culture surrounding collaboration is very positive.	D3 - INT06 – Employees in an acquired company do not necessarily want to become part of Aider, and then every measure Aider takes is a risk that people will leave, and we must avoid that, so it's about finding a balance.
C3 - INT11 – It is absolutely essential to become part of the community, and it's about what you can help others with and what others can help you with, and I think we are generally very good at that.	D3 - INT08 - It may not be easy for employees to go from being part of a company with 20 employees to a company with 2,000 employees.
4) C4: Trust in colleagues' professional quality	D3 - INT09 – Smaller companies are often acquired based on their results and communication with management/owners. However, the employees of those companies may not have been included in the assessment, and they may not necessarily want to be integrated into Aider. So it can be difficult for them to become part of a much larger entity and live up to our vision.
C4 - INT01 – I feel confident that other service areas can deliver the same quality.	
C4 – INT02: When talking to customers, I always say "YES" if they ask if we can provide another service. I trust that there are enough of us, and that someone can do it. Also, if someone involves others in the customer relationship, people take great pride in delivering good results in their area. This trust is very important.	
C4 - INT03 – Departments trust each other in terms of professional competence.	
C4 - INT04: Yes, you feel confident about the quality of others.	
C4 - INT05 – I have high confidence in the quality of other service areas.	
C4 - INT06 – There may be some uncertainty about trust in other disciplines, but not about professional credibility; it is more about whether it is a person you feel confident and secure in introducing to the client.	
C4 - INT07 – I don't think everyone at Aider feels confident about involving other services, because we haven't been good enough at highlighting success stories and what the service actually entails.	
C4 - INT08 – Overall, I feel confident about the quality of other services.	
C4 - INT09 – My experience is that people are generally trust the quality of other service areas.	
C4 - INT11 – Yes, I feel confident in the quality of others, and that they can deliver good client experiences.	
5) C5: Flat structure enables direct cross-disciplinary involvement without central approval processes	
C5 - INT01 – If we identify a client need that goes beyond our own area of expertise, we contact other service managers directly – in other words, we have a flat structure... We often have an internal sparring session before we enter into dialogue with the customers again.	
C5 – INT02 – I find that it is generally very easy to call other service areas, there is a low threshold for making contact, and this is a very good feature of Aider; everyone wants to help and sets aside time to do so. It may even be a new junior who makes that contact with other managers.	
C5 - INT05 – It is a flat structure where you can make direct contact, without formal processes.	
C5 - INT06 – If you identify an additional need with a client, you simply contact the relevant person directly; you don't need to get approval from the regional manager	
C5 - INT07 – Then you just contacts others directly	
C5 - INT08 – If those who have client contact identify any needs, they raise the issue internally, either through personal relationships or by informing their own manager, but it is then followed up in very different ways.	
C5 - INT09 – Flat structure to involve others, it happens organically. Then you just invite them to a client meeting.	
C5 - INT10 – We call managers from other departments directly, so that structure is very good.	
C5 - INT11 – If I identify an additional client need, then I just find the relevant person internally and invite them into a client meeting. It does not need to go through any central process.	

E: Uneven portfolio awareness and learning routines	F: Emerging portfolio-learning initiatives and relational conditions
<p>Boundary definitions: 1) Essence: Why portfolio awareness is uneven, and how everyday routines (or lack of routines) sustain limited awareness. 2) Inclusion criteria: When the discussion is linked to reasons for uneven awareness, and internal systems linked to competence visibility. 3) Exclusion criteria: When informants talk about present/ ongoing initiatives and relational enablers that improve learning/ visibility, and if concepts is primarily about need identification/ client communication</p>	<p>Boundary definitions: 1) Essence: How competence visibility and portfolio learning is being built, and conditions that increase familiarity of services 2) Inclusion criteria: When informants describe emerging initiatives, as well as portfolio learning through travel, co-location and personal relationships (that can also shape who is contacted in practice) 3) Exclusion criteria: When the emphasis is on the existence of the knowledge gap itself (and the specific reasons) rather than initiatives/ enablers, and when cultural dynamics is not tied to visibility/ learning, and when concepts are closer tied to sales mechanisms.</p>
<p>1) E1: Rapid growth and service expansion limit internal awareness of the complete portfolio</p>	<p>1) F1: Emerging initiatives to strengthen portfolio awareness</p>
<p>E1 - INT01 – No, managers and employees do not have a clear understanding of what the company can actually offer; we need to improve significantly in this area.</p>	<p>F1 - INT01 – For example, we encourage all advisory services to introduce themselves at meetings. But it is not enough to do this once; we must work on this continuously. We are also working on the "Aider Academy," which will be our internal learning platform, with courses and training that will be part of it.</p>
<p>E1 - INT02: Yes, I think more and more people are becoming aware of our services. At the same time, our portfolio is constantly evolving, so it can be difficult to keep track of everything.</p>	<p>F1 - INT02 – We have become better at disseminating information about the services through communication and weekly letters.</p>
<p>E1 - INT03: Most accountants have no idea about our service portfolio. That will affect their ability to involve others.</p>	<p>F1 - INT03: E-learning is now being developed because it is clear that we know so little about it, but participating in such learning does not suppress the mandate of autonomy... We are also trying to facilitate meetings for all service managers so that they can talk to each other, because they have not been able to do so themselves.</p>
<p>E1 - INT04 – Employees do not have a clear understanding of what Aider has to offer... I spoke with a leader who did not know what a central department does, or that it exists, so that communication flow is not good enough, both at the leader, and the employees level.</p>	<p>F1 - INT05: Internal presentations of the service areas have been useful and have increased understanding. In addition, we have just started offering interactive training or webinars, e-learning, with real case examples, where employees can learn more if they want. And then we are also developing the "Aider Academy," where we will offer more specific courses and support.</p>
<p>E1 - INT05 – I feel that people have a pretty good understanding of what we can offer. But at the same time, with the pace of our acquisitions, there are a number of new managers who don't have the time to familiarize themselves with and understand the big picture. Many are surprised by the breadth of our offering.</p>	<p>F1 - INT06 – You get a little introduction in general meetings, but we work with e-learning programs, what we call the "Aider Academy," and that's where these things will be.</p>
<p>E1 - INT06 – Many people know a lot about our entire service portfolio, but there are also many who don't. So if you consider that we have 2,000 employees, I would guess that 500 of them know well what we can deliver.</p>	<p>F1 - INT07 - To improve this (knowledge of the services), we should facilitate, inform and offer interactive training and e-learning. We are working with the Aider Academy, where we can offer more specific courses.</p>
<p>E1 - INT07 – I don't feel that employees have a clear understanding of all the services. It would be interesting to have concrete figures (such as a survey) on this.</p>	<p>F1 - INT09 – We are developing the Aider Academy, which will be the arena for skills development within the organization. However, it is still under development, so there is still a lack of clear clarification and leadership... It is not mandatory to engage in skills development and learning, but I think it will be effective once finished.</p>
<p>E1 - INT08 – No, and that even applies to managers as well (understanding of what the company has to offer). Perhaps that is not so surprising, given that we are acquiring companies at such a rapid pace. This makes it difficult to maintain a continuous overview, because people have more than enough to do just learning their new jobs.</p>	<p>F1 - INT11 – For example, we have had several service areas come to our office and present themselves. And it is incredibly important to have this knowledge when employees are in client dialogue... Weekly letters and such are also published, where this is highlighted.</p>
<p>E1 - INT08 – We still have a lot to gain from knowing what others can do and what services they offer. This also applies to my own field, because we have now bought in a HR group that does slightly different things than what I primarily do, and we have a lot to gain if we understand each other even better.</p>	<p>2) F2: Personal relationships: important for stronger portfolio knowledge and collaboration, but can shape who gets mobilized in cross-disciplinary work</p>
<p>E1 - INT09 – There is probably considerable variation in the extent to which employees have a clear understanding of the range of services... I think we have some way to go in terms of knowing what the company does internally.</p>	<p>F2 - INT01 – Much of the collaboration and coordination depends on knowing each other and knowing who to contact, which can be a challenge... The office managers in Oslo should regularly invite an advisory manager to office meetings so that they are informed about what we can deliver and who they are, and in that way build new relationships.</p>
<p>E1 - INT10 – Most employees are involved in accounting, and I don't think they have a particularly broad knowledge base about the services. So they probably talk mostly about their specific services in dialogue with customers.</p>	<p>F2 - INT02: If I have established a relationship, then that is the person I contact.</p>
<p>E1 - INT11 – Yes, actually, I feel that everyone has a reasonable understanding of the services.</p>	<p>F2 - INT03 – We really struggle with project management... the client owner tend to involve those he considers most relevant, and this can often be based on personal relationships. For example, someone from Tech might pitch someone from payroll because they know each other well, when he should really have involved other departments such as HR or innovation services, because those services would be more relevant to the client. But they get overlooked because the client owner does not have them in mind.</p>
<p>2) E2: Onboarding differences (graduates vs. acquired offices)</p>	<p>F2 - INT05 – The advisory services take the initiative to build relationships with local offices by traveling around and introducing themselves.</p>
<p>E2 - INT02: The new recruits gather for a week in Oslo and receive an overview of the various service areas and some methodology.</p>	<p>F2 - INT06 – Personal relationships are probably what primarily maintain trust. It is not necessarily as scalable as, for example, mandatory e-learning courses where you learn about the services internally and how to communicate them to customers, but I think it will be difficult to escape the power of personal relationships, and I believe the accounting industry is even more trust-based than other industries.</p>
<p>E2 - INT03 – We need to offer better onboarding going forward. People don't know what we offer internally because the pace of acquisitions is so fast.</p>	<p>F2 - INT08: We have been to various locations and presented ourselves. The more people who know me and our area personally, the easier it is to collaborate and contact each other, and for them to sell us to their existing customers. So personal relationships are important for understanding each other and helping each other, and will impact whether others are willing to transfer the client to someone else.</p>
<p>E2 - INT06 – New recruits, and those in large acquired environments receive a good introduction during onboarding. The smaller offices are often more isolated asked to work as they always have, so I think managers have a reasonable understanding, but I don't think all employees in those environments get the same introduction and therefore don't have a reasonable understanding of the portfolio.</p>	<p>F2 - INT10 – We try to establish many personal relationships with other people at Aider. We joined the Oslo office, so we have been keen to get to know others, and we have also traveled to different locations and gotten to know them. It is important to meet in person and not just online. When you talk to others, you gain a better understanding of what each other does, and that creates a relationship, which makes it easier to collaborate.</p>
<p>E2 - INT07 – At a general level, everyone gets a good introduction to what we can deliver.</p>	<p>F2 - INT10 – If an accountant is to recommend other services and feel confident about doing so, it is important to meet in person and establish a relationship. This makes it easier for the accountant to identify customer needs in that area, as they may have it in the back of their mind.</p>
<p>E2 - INT08 – The new recruits are given an overview of various service areas. But when you buy an accounting firm in a small town, it's primarily accounting they do, so I don't know how much introduction they get to all the different services; it's probably not quite the same as with the new recruits.</p>	<p>F2 - INT11 – Much of the collaboration happens through personal relationships, so it is important to build these relationships in order to get to know and connect with other services.</p>
<p>E2 - INT09 – New recruits gets a good introduction to the whole picture. I am a little more uncertain about the integration of new companies... don't think the introduction is as good.</p>	<p>3) F3: Co-location/ physical proximity facilitates natural interactions and familiarity with other services</p>
<p>E2 - INT10 – Employees in acquired environments don't get a very thorough introduction to all other services we actually have to offer. That's why we have deliberately traveled around and presented ourselves on our own initiative.</p>	<p>F3 - INT02: It's easier for us to connect with each other because different service areas are quite strong here in the office.</p>

<p>3) E3: Recognized need for internal marketing of services</p>	<p>F3 - INT05 – Regular interactions are somewhat self-initiated and are easier in offices with multiple services, such as Oslo, due to the co-location... When it comes to the other services, physical proximity and sharing offices strengthens trust, familiarity and interactions. But the thing is, not all offices have all the additional services on site, and that makes cross-disciplinary collaboration more difficult, because they don't get to interact with them, and therefore they don't know the additional services that well.</p>
<p>E3 - INT01 – We do some activities where we try to promote it (portfolio information), but I think we need to do even more. Because word of mouth alone doesn't work when you have close to 2,000 employees.</p>	<p>F3 - INT06 – It's easier for people to "pitch" you if they've met you in person and asked you a few questions, so it is probably easier here (at the shared office)</p>
<p>E3 - INT03 – The marketing department itself is new, and this is because it was recognized that internal marketing of products and services is needed... We must offer better training in our service portfolio.</p>	<p>F3 - INT08 – Aider's advisory services are strongest in Oslo. It is a challenge to get accounting firms from completely different locations to make use of the full range of Aider's expertise.</p>
<p>E3 - INT04 – There is an internal need to know more about what Aider does.</p>	<p>F3 - INT09 – Those of us who have been acquired and are moving to the same office are being exposed to new colleagues and other service areas, and this has helped with our integration. There is a difference between being integrated physically and organizationally, and it makes a difference in whether you practice more in a "silo" or as a whole. So sharing physical offices facilitates greater knowledge and trust with other disciplines and is an important part of ensuring that integration goes quickly and well... What we experience in terms of solidarity here at the Oslo office is not necessarily representative of how people think and act at smaller locations.</p>
<p>E3 - INT06 – In order to succeed with cross-selling and collaboration, people need to know what we have to offer. Aider should probably train new and existing employees to learn more about what we offer.</p>	<p>F3 - INT10 – Some services are so large that you can have people in all offices, and then they talk to each other more. Others are smaller and are gathered in one or two offices.</p>
<p>E3 - INT07 – We need to get better at promoting our services through internal marketing, because we can't expect people to go out and sell something they don't know about. So we need to raise awareness of our services internally.</p>	
<p>E3 - INT08 – To succeed with the one-stop-shop model, we must highlight the various areas of expertise we actually have in-house. We need to create understanding and awareness around this, because we want to be more than just an accounting firm. It is important to foster a culture of commitment around this.</p>	
<p>E3 - INT10 – Active efforts must be made to inform employees about the new services and how they relate to existing services. Aider has not done much in this regard... We don't work very much across services. There is a need to talk more about the breadth of our services internally.</p>	
<p>E3 - INT10 – It is not particularly interesting for an accounting firm in location X to know that we have acquired another accounting firm in location Y, because they will not be collaborating actively anyway. However, it is important that these accounting firms are aware of the new services we have acquired. That is why it is more important for us in the services to travel around, introduce ourselves, build relationships, and collaborate better across the board.</p>	
<p>4) E4: Leaders encourage cross-service breadth, but follow-up is uneven under time/ target pressure</p>	
<p>E4 - INT01 – Managers encourage employees to think beyond their own field of expertise.</p>	
<p>E4 – INT02: We talk about breadth quite often, but we can certainly improve even further.</p>	
<p>E4 – INT03 – Things move so quickly at Aider... Managers are so pressed for time and under pressure to meet their own targets that I think it's difficult to actively encourage people to think beyond their own area of expertise... but it's not about desire, it's about the pressure of time and profitability.</p>	
<p>E4 - INT04 – I don't believe that managers actively encourage employees to think beyond their own field of expertise.</p>	
<p>E4 - INT05 – Managers must be aware of what others are doing and disseminate knowledge internally... I challenge employees to think beyond their own field of expertise and remind employees what to look for in clients, but the extent to which managers are good at this varies.</p>	
<p>E4 - INT06 – I think everyone gets a little encouragement from their managers to think beyond their field of expertise, but I don't think it's followed up very actively.</p>	
<p>E4 - INT07 – Leaders encourage employees to familiarize themselves with the portfolio, but not sufficiently.</p>	
<p>E4 - INT08 – Managers encourage employees to think beyond their own field of expertise only to a certain degree. So we need to work on expectations, bring it up in meetings, give advice on what the services entail and how they are connected, and everyone needs to understand that it is part of the job to actually acquire information and sell additional services.</p>	
<p>E4 - INT09 – In my view, leaders push employees to learn about the services.</p>	
<p>E4 - INT11 – Yes, we have always done that, and will continue to do so. So that is one of the points that is raised in monthly meetings here at the office... We encourage employees to be curious about other services internally and to bring this up in dialogue with clients, rather than just presenting their accounting figures.</p>	
<p>5) E5: Information about services is available on the intranet, but learning requires individual initiative</p>	
<p>E5 – INT01 – We have "Basecamp" where you can find a description of what we can deliver</p>	
<p>E5 - INT03 – We have an intranet with descriptions of all service areas, but you have to search for this information yourself on your own initiative. Aider as a company does not take the initiative.</p>	
<p>E5 - INT04 – We have an intranet where you can find useful information. If you take the initiative, it is possible to find things out.</p>	
<p>E5 - INT05 – The intranet is used to share information about what is happening in the various service areas... We also have our own support system, where employees can submit questions if they need help, and then it is handled internally.</p>	
<p>E5 - INT06 – There are good platforms for learning about other areas of expertise via the intranet. For those who want information and are actively seeking to acquire it, it is very easy.</p>	
<p>E5 - INT08 – We have the website and Basecamp, where there is information about various areas, so if you want to, you can find a lot there.</p>	
<p>E5 - INT10 – We have an intranet where routines and descriptions of services are posted. But learning is dependent on individual initiative, so I think we still have a way to go in terms of human integration and client sharing, and I believe that is more important than systems.</p>	
<p>E5 - INT11 – We have our intranet, which contains a lot of useful information about the various service areas.</p>	

<p>G: Underdeveloped sales infrastructure amid delivery pressure and quality-first priorities</p>	<p>H: Enabling and legitimizing cross-service opportunity work</p>
<p>Boundary definition: 1) Essence: General about client base potential and why cross-disciplinary opportunity work in client engagement remains underdeveloped. 2) Inclusion criteria: When informants describe low realized potential for more holistic delivery/ cross sellig, and discussions of weak routines/support and role expectations for selling, combined with legitimacy concerns and delivery/quality pressures. 3) Exclusion criteria: When the focus is current (or potential ideas) for how to enable/ legitimize opportunity work (unless it is linked to what is missing today) and when the focus is closer tied to portfolio awareness or organizational/ structural barriers.</p>	<p>Boundary definition: 1) Essence: Proposed or emerging mechanisms that legitimize and support opportunity work. 2) Inclusion criteria: When discussions concerns capability building, metrics, incentives/ recognition, credibility-building across services, and tools/CRM improvements intended to make opportunity work easier and less risky. 3) Exclusion criteria: When informants describe the current barriers (unless explicitly linked to a solution), and when concepts are stronger linked to portfolio awareness.</p>
<p>1) G1: Little/ no formal sales training</p>	<p>1) H1: Recognized need for need-assessment and client communication guidance</p>
<p>G1 - INT01 - Employees received some training, but not enough.</p>	<p>H1 - INT01 - What would be effective is training in how to have an open agenda and go into a meeting with lots of questions that might reveal client needs. I think we have a lot to gain from raising awareness of this and becoming better at it.</p>
<p>G1 - INT02 - No, we do not have any formalized sales training.</p>	<p>H1 - INT02 - I think training in not being so afraid to sell could be effective... it's really just about talking to people. I would focus more on teaching people how to talk to clients than on teaching them hard sales techniques.</p>
<p>G1 - INT03 - Sales training or guidance in needs identification, no one has learned that, but they should probably have learned more about it.</p>	<p>H1 - INT03 - We should train employees in how to assess needs... You shouldn't sell, you should advise. But it depends on when you do it - when you take out an accountant, you take time away from a client, and that costs money.</p>
<p>G1 - INT05 - No training in that (needs assessment or communication techniques)</p>	<p>H1 - INT04: Yes, of course sales training would have been effective; there should have been someone traveling around talking about this.</p>
<p>G1 - INT06 - No training in how to perceive or communicate additional services in dialogue with clients. I think that would have been very effective... Since we have no procedures for fundamental skills and follow-up, cross-selling occurs to a lesser extent. People are also more motivated to do a good job for the client rather than selling all the time.</p>	<p>H1 - INT05 - Training would be effective, but at the same time, many employees are very good at producing and delivering good products to clients, and that is what they enjoy doing. Spending a lot of time training employees who may not have the ability to reach the required level is not effective, because it takes valuable time to train people in sales.</p>
<p>G1 - INT07 - We have a long way to go in training employees to identify and communicate the full range of expertise available.</p>	<p>H1 - INT06 - I think we overestimate how good people are at identifying customer needs and communicating additional services. That's why I believe that guidance on "fundamental consulting skills," which covers needs assessment and routines for talking to clients beyond core delivery would be effective.</p>
<p>G1 - INT08 - No, they don't receive any training in that.</p>	<p>H1 - INT08 - We should make employees aware that they should sell additional services, and we should also follow up on the extent to which they do so.</p>
<p>2) G2: Accountants are perceived as "not natural sellers"</p>	<p>H1 - INT 09 - I think training in identifying client needs and communicating additional services would be effective... you don't necessarily have to be a salesperson, but you can still be curious about whether the client needs anything else.</p>
<p>G2 - INT02 - Accountants are not naturally extroverted salespeople... They don't like to think outside the box and engage in sales activities. So they need encouragement, and it's really just a matter of asking the right questions and finding out what clients need. If you don't do that, it's difficult to know what other services they might need.</p>	<p>H1 - INT10 - I think it (training) could be a good idea, and it doesn't take much... to sell other services, you need to understand the challenges the client faces and which of our services can help.</p>
<p>G2 - INT03 - It would have helped to hire accountants who were outgoing, because accountants are often not natural salespeople.</p>	<p>2) H2: Calls for shared metrics/ goals (e.g., "basket size" per client)</p>
<p>G2 - INT05 - We need to get better at how we sell, because accountants probably find it a bit scary. They can be a bit "afraid" of selling. So they need to get better at understanding why and how to sell.</p>	<p>H2 - INT03 - All offices should have a goal of selling X number of services to clients. Should increase basket size per clients, and the goal should be at least 2 services per client.</p>
<p>G2 - INT09 - There are probably many who are pure accountants - not salespeople. They are good with numbers, but selling other services does not come naturally to them... Many of them probably struggle a bit with the concept of looking for opportunities in client dialogue and introducing alternative solutions.</p>	<p>H2 - INT05 - A highly satisfied customer typically has 3 deliveries from one supplier, so we must work towards that... Setting sub-goals for cross-selling can be effective.</p>
<p>G2 - INT10 - I don't think accounting departments actively try to uncover other client issues where the additional services could help. I don't think an accountant considers it "part of their job".</p>	<p>H2 - INT06 - I think it would be sensible to incentivize it more actively, but not necessarily with money, but rather with goals. There should be targets for each office on how many service areas, on average, clients are connected to. That way we make cross-selling visible, raise awareness, and create incentives, without complicating things.</p>
<p>3) G3: Delivery pressure reduces capacity for cross-selling</p>	<p>H2 - INT08 - All rewards should be linked to collective rewards. Giving bonuses or measuring sales can quickly become unfair: "Who contributed? Who landed the deal? Who delivered?" So I think it's better to have a fixed salary, as well as goals and an even clearer expectation that everyone will contribute to sales, rather than individual bonuses and a salary system linked to that.</p>
<p>G3 - INT01 - The challenge may be that other departments don't have enough time... I think cross-selling is about time, focus, and having the right conditions, and daring to engage in client dialogue with an open agenda and, when opportunities arise, not turning them down because of limited time, knowledge, or concerns.</p>	<p>H2 - INT09 - Given an example that one of the accounting offices sells us on a project, I would gladly give them a percentage of our income from that client - I think that would be motivating and effective, but it can be problematic to develop such a solution fairly. Therefore, I think it may be easier to set common goals around this.</p>
<p>G3 - INT03 - Employees are measured on the number of hours billed... The focus is not on selling additional services but on achieving profitability targets and delivering quality, which also means that there is little time to do anything else... If we had fixed prices, we would have all the time in the world. Then you just deliver to the customer, and we can do whatever we want with the rest of our time. And I think fixed prices will happen because of automation. I mean, we're working on AI automation, and then about 40% of our billing hours will disappear because they'll be done automatically. I think that will push us towards fixed prices, whether we like it or not, because we can't show that 40% of the time we bill for is wasted, and that's why I think we'll be pushed towards fixed prices. It's possible that it will be less profitable for Aider, but I think it could boost collaboration over time.</p>	<p>H2 - INT10 - Reward systems and measurements are important because they highlight cross-disciplinary market opportunities, collaboration, and contributions. If you are going to cross-sell, you have more work to do yourself, but if you don't get anything in return, then there's no point in doing it. I think changing the measurements and possibly introducing more employee stock options is the fairest and simplest way to promote cross-selling.</p>
<p>G3 - INT05 - Accountants are constantly delivering to their clients and have to meet these billing targets, so they don't have time to focus on that.</p>	<p>3) H3: Culture and positive recognition preferred over monetary incentives</p>
<p>G3 - INT06 - Generally speaking, people think of Aider as a whole, but with limited time, it is not always possible to think about things other than what you are responsible for yourself. So most people want to involve others, but many are consumed by their own time, work tasks, and focus on quality in the main delivery.</p>	<p>H3 - INT01 - No financial rewards for cross-selling. I think it could be effective to promote more proactive sales, but it could be a little difficult in practice - what should be rewarded? Effort or results, or other things?... It can't be 100% fair, and it also varies how "easy" it is to cross-sell to different portfolios, so I would rather focus on building a good culture around cross-selling.</p>
<p>G3 - INT07 - Most people who work with accounting and payroll have client dialogue, but we cannot expect them to engage in sales when they are 100% loaded every day and do not have time to do that job. We must facilitate that those with responsibilities (portfolio managers, partners, region/ office managers) can work on selling more services and products to existing clients. And in new sales, they must also dare to sell services that are not exclusively from the local office, but also services from other locations, and we must improve in this area.</p>	<p>H3 - INT02 - No specific rewards, but you get praised. I've considered financial incentives, and I think that could boost sales.</p>
<p>4) G4: Underutilized existing client base - high cross-selling potential but low realized activity</p>	<p>H3 - INT03 - I don't think financial incentives would work at Aider.</p>
<p>G4 - INT01 - I would say 4/10. There is room for improvement.</p>	<p>H3 - INT04 - I don't think financial incentives would be effective. Intrinsic motivation must be cultivated over time, through culture.</p>
<p>G4 - INT02 - We are probably not very good at it, so I would say we are somewhere between 6 and 7.</p>	<p>H3 - INT05 - Being lifted up and recognized is more important than financial incentives.</p>
<p>G4 - INT03 - 0.5/10. The bottom line on whether we engage in cross-selling or not is how many of our customers have more than one product. And that figure was only 1.2-1.4. We have 10,000 customers who should be using more of our services... We need to look at the clients we have and manage them. Additional sales cost less than new sales.</p>	<p>H3 - INT06 - There are no financial incentives for cross-selling, and I don't think that would be fair either.</p>
<p>G4 - INT04 - If you have a product/service that could easily be sold to existing customers, you are probably particularly aware that cross-disciplinary collaboration is poor... 5/10</p>	<p>H3 - INT07 - No financial incentives for cross-selling, and we are not going to start with that either; it is not the culture we want to build.</p>
<p>G4 - INT05 - We need to become better at selling more to existing clients. Cross-selling score 4/10.</p>	<p>H3 - INT08 - The most important reward is being seen, being cheered on, and receiving positive attention.</p>
<p>G4 - INT06 - Probably at 5/10. In theory, we should be better at selling more to existing clients.</p>	<p>H3 - INT10 - We don't have incentives or cross-selling targets, but I don't think direct financial incentives would be very effective. I have more faith in positive recognition.</p>
<p>G4 - INT07 - Cross-selling: 3/10. The reason it is at 3 is because we have focused more on acquisitions and growth than on additional sales... We must be able to use the entire company to deliver additional services and products to local customers when the need arises, and too little is being done in this area today. This is untapped potential.</p>	<p>H3 - INT11 - I believe financial incentives can quickly become unfair, and they also require a lot of administration, so I have more faith in building a culture that recognizes it.</p>

<p>G4 - INT09 – The vast majority of our assignments come from our existing client base. We have not seen the same effect from gaining access to new customers. Aider has an incredible number of clients in accounting, and there have not been many sales of HR services to that client base... Since we joined, our revenues has fallen slightly compared to what it was before we joined. The decline in the familiar markets and clients we operated with before has not been compensated for by any sales to us from Aider's clients. Sales through Aider's clients base, cross-selling, has been limited.</p>	<p>4) H4: Standardizing and upgrading sales/ presentation templates</p>
<p>G4 - INT09 – Cross-selling score: 3/10. We need to get people to commit to the idea that part of their job is to look for other commercial opportunities when meeting with clients.</p>	<p>H4 - INT01 – We have created some standard presentations that can be used as a starting point, but they are used in slightly different ways. Better templates and guidelines will be developed in the future.</p>
<p>G4 - INT10 – When we acquire companies in a new location, we gain new clients bases. But we haven't done an analysis of this client base, where we could actually have organized clients better based on location and collaborated better, and identified those client needs that go beyond what they currently have.</p>	<p>H4 - INT02: There are many variations of templates because people have customized them, but work is underway to create better ones.</p>
<p>G4 - INT10 – Cross-selling score: 5/10. To improve this, I think we need to make everyone more aware of the new services and adjust the metrics so that people are incentivized.</p>	<p>H4 - INT03 – The marketing department develops upgraded sales presentations, which provide a structure for what you should include. But the assignments are so different that they have to be adapted to the clients needs.</p>
<p>G4 - INT11 – For me, I think we're at 8/10. I feel that most people understand that we are a competence house.</p>	<p>H4 - INT07 – We are also working on a new common template for presentations, offer templates, and agreement templates. The new materials will focus on the entirety of what Aider can deliver, but the main focus must be specifically on the clients needs. In addition, it is very important to sell the expertise of each individual employee, so we will also standardize templates for how each individual should present their CV.</p>
<p>5) G5: Broad sales expectations without supporting mechanisms</p>	
<p>G5 - INT02: One issue is that we don't have a sales function and that everyone should really be a salesperson. There has not been any good structure to the sales processes... Everyone who is exposed to a client has the opportunity to uncover their additional needs.</p>	<p>H4 - INT08 – We have a lot of material/templates that show all the services in Aider, and it has gotten better recently</p> <p>H4 - INT11 – There are some templates, typically for sales presentations, but with technology and AI we could have done much more. Aider encourages us to use sales presentations and to sell the expertise of the company, but we could probably have been even better at that. But these are things we are working on continuously, and I believe there will be more focus on it going forward.</p>
<p>G5 - INT03 – We consider our accountants to be salespeople... And that's why sales often ends up being the responsibility of the office manager, which in turn means that they don't have time to develop their employees.</p>	<p>5) H5: Building credible positioning/ reputation across services (Internally and externally)</p>
<p>G5 - INT05 – We don't have our own sales team. Sales are often generated upwards, and many of the managers are probably good at sales, but employees may not be as good at it, and those are the ones with most client contact. It also depends on personal motivation, and that the organization ensures that people have sufficient knowledge about other areas.</p>	<p>H5 - INT01 – It becomes easier to cross-sell if you succeed with the first thing (your own success), because then others will be more familiar with our services internally, and it will be natural for them to mention us in dialogue with the client, because of a strong brand name in the industry... The most important thing Aider must do to succeed with the one-stop-shop model is to build good, robust environments where people thrive and develop, and build a good reputation internally and externally, this will contribute to cross-selling.</p>
<p>G5 - INT07 – In principle, everyone should be involved in sales, but not everyone is.</p>	<p>H5 - INT02 – We must be perceived as offering quality in all areas – not as an accounting firm that does a little advisory on the side. We must emphasize that we are equally committed to all services and deliver quality in all services.</p>
<p>G5 - INT08 – The fact that everyone should really be a salesperson is a challenge. It's not just about efficient systems, but attitudes and culture around it. Its about listening to the customer's needs and asking questions that may make the client aware that they have needs they haven't thought about.</p>	<p>H5 - INT06 – We need to build "Aider Consulting" as a stronger brand in the market. This will make it easier to cross-sell internally and externally, because we will have a better reputation, and it will be more natural for clients to consider additional services as an option.</p>
<p>G5 - INT09 – There is not a very strong structure for highlighting sales and contributions, and this may be a factor in how people operate. If an accountant provides us with a sale, there are no mechanisms in place to record the contribution made by that accountant or office, but it is recognized.... So the fact that everyone has to engage in sales is a challenge, because it has to be driven by personal motivation.</p>	<p>H5 - INT08 – I believe that each area must take primary responsibility for itself, and when each service area is successful, it becomes easier to expand it afterwards.</p>
<p>G5 - INT10 – No one is specifically responsible for sales; instead, there is a flat structure where portfolios and accountants are responsible for clients.</p>	<p>H5 - INT10 – Aider wants to attract large national companies as clients, and to do so, it may be necessary to bring together specialists from different fields who are experts in their respective fields. So that strategy can help us bring together knowledge from across the country and promote our ambition to be a "one-stop shop" by building our reputation as more than just an accounting firm.</p>
<p>6) G6: Client satisfaction and quality-first priority</p>	
<p>G6 - INT01 – The most important thing is that we work to ensure client satisfaction. Over time, profitability and growth will follow naturally.</p>	<p>H5 - INT11 – I think it's important that accountants understand even better how valuable it is that we have advisory services, because together with them, we deliver a product to clients that is much better than just accounting. And they must convey this to clients at all times, without focusing too much on sales.</p>
<p>G6 - INT02: I have much more faith in building client trust by delivering quality. Then you can introduce other services gradually... I am responsible for my portfolio. That means keeping order, ensuring profitability and client satisfaction... It also means that I prioritize quality for clients over other things.</p>	<p>6) H6: Ongoing development of better CRM systems</p> <p>H6 - INT02 – New CRM systems should be more comprehensive, making it easier to see who has been in contact with clients, thereby avoiding duplicate contact attacks on customers.</p>
<p>G6 - INT03 – We have the highest NPS in the industry. Our clients love us, but we still struggle to introduce more than the one person who is in contact, perhaps because we are afraid of losing this relationship.</p>	<p>H6 - INT06 – We are currently developing better coordination systems. We want to have a better overview of whether other departments are working with the same client, who the contact person is, and what kind of dialogue has taken place with the client. This will make it easier to know when other services may be relevant. We will also ensure that the new system meets the needs of both accounting and advisory services.</p>
<p>G6 - INT05 – Too much focus on sales and looking for cross-disciplinary opportunities can come at the expense of quality, and we must avoid that, so there is a balancing act there that we need to resolve.</p>	<p>H6 - INT06 – When the new systems arrive, I think they will be used more actively. We will "nudge" people to use them and make it easy for them to do so. It is also important that there is no overload of what to enter, but that we communicate what is important information in order to work well across the board, and ensure that this is what is followed up and updated.</p>
<p>G6 - INT06 – Client satisfaction is very important, and people are incredibly proud of the work they do for clients. That is probably their primary motivation.</p>	<p>H6 - INT07 – The quality system and CRM tool will be integrated, giving us an overview of all agreements, products, and services client have. This will enable us to facilitate further cross-selling to existing customers. Once the implementation of the integrated systems is complete, I believe it will be very valuable, and I think it will be used actively. Training will be provided when it is completed, and we will have significantly better control and pipeline management, and we can be at the forefront in terms of available resources and distribute new clients based on that.</p>
<p>G6 - INT07 – We build trust with our clients by delivering quality on agreed time.</p>	
<p>G6 - INT08 – The most important thing is quality in delivery to clients, which will contribute to Aider's profitability over time... We have the best client satisfaction in the market, and we must maintain that.</p>	
<p>G6 - INT09 – Client satisfaction is important, everyone wants to deliver quality. That is a very good feature, but it could also mean that involving others can feel risky.</p>	
<p>7) G7: Strong client ownership can limit the involvement of others</p>	
<p>G7 - INT01 – For example, are you willing to involve other people in a client relationship that you have had for over 20 years? In addition, the hourly rate we charge the clients varies across the country, and local employees may not want their clients to have to pay this price... I don't think people are unsure about quality, but more about how the collaboration will work in practice across cultures and local expectations from the client and client owner.</p>	
<p>G7 - INT03: Accountants have 100% ownership of their clients... they sometimes protect the client over the common interest of Aider. This relationship with the client is great at first, but slows us down when we want to engage in cross-selling... Accountants are afraid of charging the client more and losing their trust, so they protect their clients.</p>	
<p>G7 - INT04 – It is important to understand that everything the accountant takes on in the "psychological contract" with the client becomes their responsibility, and thus they get personal ownership of the client, and therefore they must also be responsible for introducing others to that relationship and how it should proceed and what the outcome turns out to be. This can impede the involvement of others.</p>	
<p>G7 - INT06 – The accounting industry is sometimes too client-focused, so that you almost have as much loyalty to the client as to your employer. When you are very concerned with client relations, it can be difficult to introduce others into that relationship, because there are risks associated with it. This is a challenge when you want to work more across the board.</p>	
<p>G7 - INT09 – One may feel uncertain about involving others in a relationships for which one feels personally responsible.</p>	