

# Do brands walk their talk?

Nowadays, consumers discern relatively easily when corporate brands depict a false and profit-seeking image and thus consumers constantly pressure firms to provide proof of respectful behaviour towards their consumers. Consumers' brand perceptions, specifically a brand's reputation and consumer-perceived ethicality, are critical and scarce ethical factors to consider under the umbrella of brand misconduct, in order to remain competitive.

A study was conducted by Juanita Loots, a [Master's](#) student in the [Department of Marketing Management](#), to explore through an ethical lens whether brand perception and trust influence potential employees in the auditing profession to be loyal or to avoid audit firms as future employers. The target population for this study was potential employees of audit firms, specifically current second-year, third-year and honours (fourth-year) BCom Accounting students, between the ages of 18 and 25, registered at the University of Pretoria. The auditing profession was chosen as the context of the study considering recent brand misconduct matters experienced by audit firms in South Africa. The research aimed to fill a gap in the literature, specifically from the perspective of a potential employee, in terms of whether brand perception results in a positive outcome (brand loyalty) or a negative outcome (brand avoidance).

An online survey was conducted and a sample of 206 was realised. Results indicated that consumer-perceived ethicality (which integrates ethical aspects such as accountability, integrity, uprightness, responsibility, quality and respect), had the strongest unique contribution towards trust. Therefore it is suggested that managers focus on improving ethical initiatives by concentrating on these critical ethical aspects. In addition, reputation was found to be the most popular factor that played a role in auditing students' first choice of an audit firm as future employer. Furthermore, reputation had the second strongest contribution to trust. Thus auditing employers are advised to equip themselves on how to measure reputation effectively, due to its positive influence on the market share, market value and

competitive advantage of a brand, ultimately leading to trusted and loyal potential employees on their journey of choosing an audit firm.

In this study, brand misconduct was not measured as a construct, as it was discovered to be an umbrella term for the discovered conceptual framework. Therefore, an in-depth investigation may be conducted to ascertain scale items for brand misconduct to explore the phenomenon further.

*This research was conducted as part of the fulfilment of the [Master's degree](#) in Marketing Management in 2018 with the [Department of Marketing Management](#) by Juanita Loots under the supervision of [Dr M.C. van der Merwe](#).*