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Professional Identity Development in Large Public Accounting Firms During COVID-19
and Beyond

Alexander J. Tighe

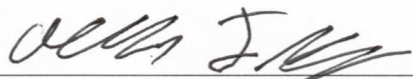
A dissertation
submitted in partial fulfillment of the
requirements for the degree of

Ph. D. in Accounting

2024

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DEDICATION

This dissertation is dedicated to Carissa. Without all her support this would not have been possible. Thank you for your sacrifices so that I could follow my dreams.

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I would like to extend thanks to my dissertation committee. Marcus, thank you for your dedication to my improvement as a scholar and your willingness to always help with whatever topic I was struggling to comprehend. Flora, I know qualitative isn't ever going to be your favorite, but I had so much fun conducting interviews with you. Thank you for bringing your insights and enthusiasm to every interview, they truly helped us get the most out of our dataset. Kris, thank you for taking a chance on the interpretivist guy for his dissertation. I appreciate you always being there when I needed help and hopefully, I can continue learning more about qualitative from you in the future. Jay, thank you for your unwavering support during the program. Not many advisors would have let their student try the research I conducted, so I sincerely appreciate your belief in me and willingness to let me follow my own path.

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ABSTRACT

Professional Identity Development in Large Public Accounting Firms During COVID-19 and Beyond

Alexander J. Tighe

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Professional identity is formed by understanding the set of traits and behaviors that help define the social expectations of individuals within a profession. Acquiring these traits and acting in accordance with professional norms allows an individual to feel connected to their profession and other individuals within their field. In public accounting, professional identity is formed through the socialization process. This process teaches new hires the necessary technical knowledge to complete job tasks and behaviors that denote overall professionalism such as proper work attire or polite interactions with clients. The COVID-19 Pandemic radically changed social norms in the accounting profession by necessitating remote work and by increasing focus on equitable treatment of employees. These shifts have the potential to change the traditional definition of professionalism with accounting. This dissertation seeks to understand how these changes to the work environment in the wake of COVID-19 are impacting the formation of professional identity for employees within public accounting.

This three-paper dissertation contributes to the literature by leveraging three unique data sets to explore the changing work environment within public accounting firms. First, I use data collected during the height of the Pandemic to examine the experience of new

auditors in the remote environment and how this environment impacted their learning and development. I then use interviews with lesbian, gay, bisexual, and heterosexual professionals to examine how the formation of professional identity can vary for different groups of individuals within public accounting. Finally, I collect data from multiple levels of auditing professionals to understand their perceptions of remote work as firms return to the office post COVID-19. By gathering data at various points during and after the COVID-19 Pandemic, this dissertation can highlight not only the immediate but also potential long-term impacts of COVID-19 on the profession.

The first paper (sole-authored) is a qualitative study that utilizes grounded theory methodology to examine junior auditors' experience during the COVID-19 Pandemic. Through analyzing 25 semi-structured interviews, I find that the audit room is a key factor in the development of technical knowledge and professional identity for junior auditors. The audit room is defined as any shared space in which an audit team can physically be together and collaborate on their auditing tasks. For junior auditors, the audit room functions as a classroom, social hub, and physical barrier between personal and professional life. By fulfilling these roles, the audit room provides junior auditors with a space to develop the necessary technical and social skills to flourish within the profession. During the COVID-19 Pandemic the inability to access the audit room challenged junior auditors to learn, properly socialize within the firm, and separate work from professional life. Without the audit room, junior auditors were unable to follow the normal developmental path within the profession and thus faced increased difficulties in developing their professional identity.

The second paper (co-authored) examines the formation of professional identity across lesbian, gay, bisexual (LGB), and heterosexual staff accountants. We collect qualitative data through 35 semi-structured interviews with staff accountants to examine how they form their professional identity across various periods within their careers. We find that professional identity formation begins during the recruitment process and continues during full-time employment. During these times staff accountants forge relationships with other professionals that help establish connections to the profession and their firm. For LGB staff, building relationships with their coworkers is more challenging due to their sexual orientation. Our data reveals that LGB staff perceive public accounting as a heteronormative environment, especially within leadership. Our interviewees believed that disclosing their sexual orientation could negatively impact their career opportunities within the accounting profession. These perceptions created challenges for LGB staff to bring their authentic selves to work creating additional barriers to the formation of a professional identity.

The third paper (co-authored) investigates how the COVID-19 Pandemic has impacted the perceptions of remote work within the auditing profession. Traditionally, remote work was a form of alternative work arrangement that was perceived to have negative impacts on one's career within the auditing profession. However, remote work became necessary for all auditing professionals during the COVID-19 Pandemic and firms are still in the process of their return to the office. Through 26 semi-structured interviews, we examine the perceptions of the current hybrid work environment. We find that three pillars of trust influence our participants' perceptions and behaviors as it pertains to remote

work. We find that auditors' trust in the firm (firm level trust), in their coworkers (interpersonal trust), and themselves (intrapersonal trust) all impact how they view remote work within the profession. As trust diminishes within each of these pillars, auditors are more likely to be driven back to the office. Our findings expand the literature on remote work and professional development within the auditing profession.

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PART I: The Role of the Audit Room in Auditor Development: Remote Work Experiences of Junior Auditors During the COVID-19 Pandemic

Part I is an accepted manuscript with forthcoming publication by the American Accounting Association in *Auditing: A Journal of Practice and Theory*. Available online: <https://doi.org/10.2308/AJPT-2022-115>

I. INTRODUCTION

The COVID-19 pandemic (the “Pandemic”) forced large public accounting firms to close their offices for in-person work in March of 2020. These closures required a sudden shift to remote work for ongoing audit engagements. The prolonged nature of the Pandemic led to an extension of office closures and the need to onboard new auditors in a fully remote setting (Deloitte 2021; PwC 2020). Junior auditors (those with two or less years of full-time audit experience) who began their careers during the Pandemic were the first group to be faced with working in an almost fully remote work environment. This study examines how the work conditions during the Pandemic impacted the professional development and work experiences of junior auditors.

The development of junior auditors normally occurs through the “apprenticeship model” (Westermann, Bedard, and Earley 2015), in which they learn by performing audit tasks that are monitored by experienced members of their firm who assist them in knowledge acquisition and socialization through coaching activities such as explanatory feedback (e.g., Andiola 2014; Bonner and Walker 1994; Fogarty 1992, 2000). Prior literature examining the apprenticeship model of auditor development in public accounting firms was conducted before the Pandemic and highlights the importance of face-to-face

interaction for auditor development (e.g., Westermann et al. 2015; Bol, Estep, Moers, and Peecher 2018). Because experienced members of public accounting firms were trained through traditional methods used in face-to-face work contexts, they may not know how to optimally train junior auditors today in remote work environments. Thus, I examine the following two research questions: 1) How has the remote work environment caused by the Pandemic impacted the work experience and development of junior auditors at large public firms? 2) How will changes in work experience and development impact junior auditors' decisions regarding their auditing careers?

To examine my research questions, I conducted 25 semi-structured interviews with junior auditors employed by large public accounting firms.¹ The interviewees had less than two years of experience at the time of the interview and had spent most of their careers working remotely due to the Pandemic. Interviews focused on the challenges of working remotely during the Pandemic, including the development of technical knowledge and relationships. Importantly, all the participants' firms were closed at the time of the interviews.

I used grounded theory methodology (Glasser and Strauss 1967) to analyze the qualitative data collected. I employed grounded theory because it allows for the thoughtful and deliberate integration of data collected from interviews, news articles, and personal experience to answer the research questions and allows the researcher to understand how new phenomena, such as the Pandemic, can impact existing dynamics (Bryant and

¹ Firms included in this study are the Big 4 firms, BDO, Grant Thornton, and RSM.

Charmaz 2019; Corbin and Strauss 1990; Flick 2018). In this way, grounded theory provides one consistent theory that is grounded within all data analyzed (Glaser 1978; Urquhart 2012). Through multiple iterations of coding and constant comparison of my findings to prior literature, as well as my own experience at a large public accounting firm during the Pandemic, one consistent theory emerged from the data.

The evidence suggests that the audit room facilitates the development of professional auditors. Importantly, the audit room is not limited to a specific physical location. Instead, it refers to anywhere an audit team is physically together and collaborates on auditing tasks. As long as an audit team is physically together and collaborating, the audit room may take many forms, including a conference room at a client location or a group of cubicles at the local office of an audit firm.

The data reveal that the audit room functions as a classroom, social hub, and physical barrier between personal and professional lives, providing junior auditors with rich learning experiences, deep socialization within the firm, and a clear delineation between work and personal time. During the Pandemic, however, the audit room was inaccessible to junior auditors, which resulted in a delegitimized learning experience, an incomplete socialization process, and the inability to separate personal and professional identities. Each of these factors greatly impacted how junior auditors perceive their future career paths.

Overall, my qualitative evidence suggests that the loss of the audit room inhibited developing a professional identity as an auditor. Without full development of technical

knowledge and socialization practices, junior auditors could not engage in the traditional apprenticeship model. Without the audit room, junior auditors lacked access to an environment that encouraged learning (classroom), offered social development (social hub), and provided a dedicated workspace (physical barrier). Absent these benefits, junior auditors were left without strong ties to their coworkers, firms, or the audit profession. They felt isolated from others in the profession as they were unable to undergo the same auditing experience as their superiors. Without this traditionally shared learning experience, junior auditors struggled to identify with coworkers and were presented with limited growth-oriented activities.

This study contributes to academic literature and practice. Previous studies highlight the need for face-to-face interaction to facilitate auditor technical knowledge acquisition (e.g., Earley 2001; Westermann et al. 2015) and social development (Fogarty 2000; Church 2014); however, these studies were conducted prior to the Pandemic. The Pandemic disrupted longstanding development and socialization norms, providing a unique opportunity to examine the impacts of forced remote work on auditor development. Understanding these impacts is crucial as remote audit work is expected to continue. At the same time, this research contributes to the literature by demonstrating how the audit room, and the shared experience it facilitates, is crucial for new auditor development. Other studies conducted during the Pandemic discuss auditor development using data from more experienced members of the firm (e.g., Alberti, Thibodeau, and Zhou 2023; Bailey, Dalton, Harp, and Phillips 2023). In contrast, this study utilizes data from junior auditors to analyze their development challenges during the Pandemic, contributing to the growing literature

on the Pandemic's impact on the auditing profession (e.g., Luo and Malsch 2023; Ghio, Moulang, and Gendron 2023).

For practitioners, this study provides insight into the potential risks of remote work in auditing and other professions that utilize the apprenticeship model for staff development. Prior to the Pandemic, firms relied on face-to-face training for new hires. However, with firms preparing for the potential of fully remote work (DiNapoli 2021), these traditional methods may require change. Firms must establish plans for imparting a sense of professional identity and belonging to their new hires, which is crucial for retaining employees in a time of significant turnover and talent shortage within the profession (PwC 2021; E&Y 2021). Furthermore, junior auditors trained during the Pandemic will become responsible for training new individuals entering the profession. This paper highlights some of the training shortfalls, allowing firms to ensure newer hire training achieves the same objectives as the in-person apprenticeship model.

II. BACKGROUND

COVID-19 and the Audit Profession

The World Health Organization declared COVID-19 a global pandemic in March of 2020. Shortly after this declaration, large public accounting firms in the United States closed their offices for in-person work and halted travel to client sites (e.g., PwC 2020). Despite the closures, audit employees at these firms continued their auditing engagements in a remote work environment, presenting new challenges for all auditors.

Despite the Pandemic's recency, there is a growing literature on its impact on the auditing profession. Early data suggest that auditors face impediments to completing their

work and are worried about their ability to assess internal controls (Heltzer and Mindak 2021). COVID-19 disrupted initial audit team plans, forcing auditors to be flexible and improvise on their auditing strategies (Luo and Malsch 2023). The Pandemic also raised concerns about audit quality and auditor judgment when working remotely (Bauer, Humphreys, and Trotman 2022).

Concern that the Pandemic may have lasting impacts on the auditing profession has persisted. Research indicates that certain groups of audit professionals faced even more challenging work environments during the Pandemic (Ghio et al. 2023). Undoubtedly, junior auditors experienced these challenges related to remote work. According to audit engagement leaders, the Pandemic created additional barriers to achieving the typical learning environment of large audit firms (Alberti et al. 2023; Sian 2022). Bailey et al. (2023) surveyed over 100 experienced Big 4 professionals to capture their concerns about remote work. They expressed their worry about the learning environment and the ability to socialize new hires, specifically their ability to learn firm expectations and bond with coworkers. However, other research finds onboarding of junior auditors during the Pandemic was successful (Booker, Hawkins, Vandervelde, and Wu 2022). Thus, it is important to understand what aspects of the junior auditor experience were most challenging during the Pandemic.

Junior Auditor Development

Complete office closures in March of 2020 required auditors to conduct their work remotely. For junior auditors beginning their careers in the fall of 2019 or winter of 2020, the move to remote arrangements came after just one busy season in the office. The closures

continued through 2020 and 2021, forcing new auditors to begin their careers working remotely. Many firms were still conducting audits remotely at the end of 2021 and planned to leave open the option for future remote work (Deloitte 2021; DiNapoli 2021).

Junior auditors are trained through the “apprenticeship model” of public accounting, which facilitates developing a professional identity as an auditing professional (Westermann et al. 2015). Professional identity is formed around the set of traits needed to be a member of a given profession (Gendron and Suddaby 2004), establishing the beliefs and values of organizations and individuals within the profession (Yu, Kim, and Restubog 2015). In auditing, professional identity derives from the technical knowledge to perform the job and behaviors that highlight one’s professionalism (Kornberger, Justesen, and Mouritsen 2011; Guo 2018).

Technical knowledge is essential for developing new auditors and is gained through supervised work experience (Tan and Libby 1997; Sian 2022). In that spirit, AS 1201 requires that the engagement partner ensures team members are familiar with their audit responsibilities and the timing of the procedures they are to perform (PCAOB 2022). Furthermore, an auditor cannot become a Certified Public Accountant without being directly supervised by licensed professionals (AICPA 2023). Thus, supervised work is not only a norm but also a requirement in the audit field.

Professionalism is reinforced through the socialization process, which, in auditing, teaches new auditors how to act (Anderson-Gough, Grey, and Robson 2001). Staff develop “appropriate” behaviors by modeling their actions after senior firm members (Westermann

et al. 2015). Accounting professionalism is exhibited through various methods, including wearing certain types of clothing (Anderson-Gough, Grey, and Robinson 2000), polite behavior at a client site (Guénin-Paracini, Malsch, and Trembaly 2015), or by exhibiting necessary levels of professional skepticism (Bauer 2015). The socialization process helps junior auditors understand their role in the firm and the steps to progress within the profession (Fogarty 1992, 2000). This reduced role ambiguity enhances loyalty toward the firm and reduces turnover intentions (Kalbers and Cenker 2007).

Socialization has traditionally taken place through on-the-job learning during audit engagements (Anderson-Gough et al. 2000; Westermann et al. 2015). As junior auditors are socialized into the firm, they share work experiences and bond with their audit team and coworkers (Beau and Jerman 2022), creating a shared identity and feelings of attachment to the firm and the profession (Bamber and Iyer 2002; Carter and Spence 2014). Once this attachment is created, auditors are more likely to commit to their firms on a long-term basis (Garcia and Herrbach 2010).

The apprenticeship model has been crafted by firms over many years of in-person work. The abrupt shift to remote work caused by the Pandemic raises questions about firms' ability to recreate similar work experiences for their newest apprentices: junior auditors. Given that early Pandemic research suggests audit firms are worried about recreating this apprenticeship experience while working remotely (e.g., Alberti et al. 2023; Sian 2022); it is crucial to understand how junior auditors perceive their work during the Pandemic and how this experience shapes their future within the profession.

III. METHODOLOGY

I utilized the qualitative method of grounded theory to analyze my research questions (Glaser and Strauss 1967). I also examined previous interview-based studies to assist in the development of my research methodology (Guénin-Paracini et al. 2015; Dodgson, Agoglia, Bennett, and Cohen 2020; Bills, Hayne, Stein, and Hatfield 2021). Further, explicit guidance on how to conduct interview-based studies (Power and Gendron 2015; Malsch and Salterio 2016; Dodgson and Trotman 2022) shaped my final research design.

Participants

I conducted individual interviews with 25 junior auditors employed at large public accounting firms. Participants were recruited through my own network and the online forum reddit.com.² Through snowball sampling (Noy 2008), early participants introduced me to others interested in sharing their Pandemic experiences.³ Each interviewee had less than two years of audit experience when interviewed. The interviews allowed me to gather firsthand accounts of the Pandemic's impact on junior auditors. Seventy-six percent of participants started working full-time after firms closed their offices for in-person work. All participants have met the educational requirements to sit for their CPA exams, with 52 percent completing all four sections of the exam. Additional demographic information is included in Table 1.1.

² The subreddit r/accounting was utilized for recruitment. All participants found through this subreddit were required to provide a valid firm email to participate in the study.

³ Participants were not recruited past two levels of snowballing. This allowed for data collected to represent a wide range of office locations.

Interview Instrument Development

I developed my preliminary instrument based on the auditor knowledge development literature (e.g., Early 2001; Thibodeau 2003; Westermann et al. 2015; Bol et al. 2018) and from my public accounting experience during the Pandemic.⁴ The initial instrument was piloted in the fall of 2020 and subsequently revised with input from a member of human resources at a participant firm. My final instrument (included in Appendix A) contained 12 questions that delved into the experiences of junior auditors during the Pandemic. Participants were encouraged to share additional information not specifically addressed in the interview. I reviewed and updated the instrument during the interview process (every three interviews) to ensure that I captured common themes that arose in previous interviews (Hirst and Koonce 1996; Cohen, Krishnamoorthy, and Wright 2002; Dodgson et al. 2020).

Grounded Theory Methodology

Grounded theory was developed by Glaser and Strauss (1967) to build theory derived from data gathered and then systematically analyzed throughout the research process. Grounded theory aims to construct a theory about a phenomenon grounded within the data by “staying true” to what the data indicate (Glaser 1978). By following the prescribed steps of grounded theory data collection and coding, data are accurately assessed, and emergent theories identified. Emergent theories are then compared to the existing literature to validate the findings and contribute to existing theories (Urquhart

⁴ At the time of office closures due to the Pandemic (March 2020), I was employed at a large public accounting firm as a senior associate. I was able to directly observe the actions my firm for the first few months of remote work until my departure in July of 2020.

2012). Grounded theory allows the researcher to extend theoretical knowledge and consider new phenomena; thus, it is an ideal research method for examining my research questions. The methodology has been successfully utilized in previous accounting studies, including auditor independence (Guénin-Paracini et al. 2015), whistle-blowers (Stolowy, Gendron, Moll, and Paugam 2019), and auditor voice (Clor-Proell, Kadous, and Proell 2022).

Data Collection

During data collection, I utilized theoretical sampling to identify categories of junior auditors to interview. Theoretical sampling is the process of allowing initial interviews to determine the type of qualitative data to collect next, which is integral to data collection in grounded theory methodology (Charmaz 2000; Glaser 1978). Responses from early interviews highlighted the need to gather data from additional subgroups of junior auditors who had alternative experiences, such as those who had completed internships versus those who had not. Interviewing auditors with different perceptions and experiences created a more complete data set.

Interviews were conducted via Zoom in the summer of 2021⁵ and lasted 46 minutes on average (ranging from 36 to 59 minutes). At the start of each interview, I presented an overview of my research and guaranteed the anonymity of the participants. These steps were taken to build rapport with the interviewees and encourage their candid responses to my questions (Westermann et al. 2015). Each interview was recorded and transcribed using

⁵ Before any participants were recruited or interviews conducted, the study received approval from the IRB of my university.

transcription software and edited for accuracy. I provided transcripts to the participants for review and approval (Malsch and Salterio 2016), and each interviewee confirmed the transcript was an accurate representation of our conversation.

Coding in Grounded Theory

Attaching conceptual labels to data (i.e., coding) is a qualitative research technique key to grounded theory methodology (Urquhart 2012). In grounded theory, coding is completed using a bottom-up approach in which the researcher derives codes and theories from the data, as opposed to top-down coding which takes theories and concepts from the existing literature and applies them to new data (Flick 2018; Urquhart 2012). I coded my data using the Straussian style of grounded theory, which employs open, axial, and selective coding to analyze the data and draw out the core phenomena (Corbin and Strauss 1990). Figure 1.1 depicts an overview of the Straussian coding style.

Open coding is an interpretative process of breaking data down analytically (Corbin and Strauss 1990). The analytical techniques typical of grounded theory include “examining, comparing, conceptualizing and categorizing data” (Strauss and Corbin 1990). By breaking down data into smaller parts, such as one line of a particular transcript, the author can develop categories that emerge from the dataset. By constantly comparing the dataset, the researcher’s interpretations of the data, and preconceived notions, the researcher gains an understanding of the depth and dimensions of the emergent categories (Bryant and Charmaz 2019; Walker and Myrick 2006).

I began my open coding process by examining each transcript and developing categories through constant comparison of participant responses with my preconceived notions of auditor technical knowledge and social development. I then compared categories across transcripts, constantly challenging my views, and shaping the dimensions represented within the developed categories. For example, one category that emerged was face-to-face versus electronic communication. Comparing responses within and across transcripts allowed me to categorize how each communication method impacted auditors' ability to interact with others. Once I reached data saturation⁶, I proceeded to the next coding stage.

Axial coding combines open codes by creating connections between discovered categories (Kendall 1999). Axial coding creates connections through understanding the conditions, context, action/interactional strategies, and consequences of the phenomenon being examined (Strauss and Corbin 1990). By focusing on the conditions of phenomenon, the actions or interactions of individuals experiencing the phenomenon, and the consequences of these actions, a researcher can develop a coding paradigm in grounded theory methodology (Corbin and Strauss 2014; Vollstedt and Rezat 2019). Without sufficiently examining each of these factors, one is likely to find themselves with large gaps in their analysis and developed theory (Corbin and Strauss 1990).

⁶ Saturation of categories is reached when no new open codes emerge from analyzing the data (Urquhart 2012).

I used NVivo⁷ to identify relationships that existed between my open codes. I first looked for open codes that are conditional factors (they impact individuals differently based on varying circumstances). To continue my example from above, face-to-face vs. electronic communication can be viewed as a conditional factor as it may differ based on whom the junior auditor is contacting (context). Based on the choice of communication method, a junior auditor may be more or less likely to seek help with an auditing task (i.e., action/interaction). This hesitancy could lead to the auditor missing an opportunity to interact with a superior. Similarly, if a non-favored method of communication is chosen, there is a risk of being ignored by the other party (consequences). Combined, these factors allowed me to link four open codes: 1) Face-to-face versus electronic; 2) Formal versus informal; 3) Hesitancy to seek help; and 4) Delays in response to one axial code: communication methods. For all open coding categories, I developed potential relationships between my data to create axial codes that help build an understanding of the phenomenon. My axial codes revealed emergent themes in the data that I then leveraged to create my selective code.

Through selective coding, the final stage of the Straussian coding method, all categories uncovered in axial coding are related to one central core (Corbin and Strauss 1990). This process integrates the categories developed in axial coding into one cohesive category (Vollstedt and Rezat 2019). By refining the codes into this core category, the

⁷ NVivo is a software program that allows for organizing and analyzing qualitative data. NVivo allows for easier coding and comparison between transcripts.

grounded theory of how the interviewees experience and handle the phenomenon being studied is developed (Scott and Howell 2008).

Through the iterative process of selective coding, I identified one central theme that manifested itself in each of my axial codes: the role of the audit room. Given its importance, my findings section will discuss how each of my axial categories relates to the audit room. The final step in the grounded theory process is to relate the core category to the existing academic literature. Thus, the discussion section examines my findings on the importance of the audit room within the context of previous research on auditor development, socialization, and turnover intentions.

I present my findings in a detailed narrative of the overarching themes in my data (Golden-Biddle and Locke 2007). Figure 2 depicts my coding process. For each of my axial codes, I present qualitative evidence from interviewees that demonstrates the significance of the phenomena studied. I discuss the relationships between open and axial codes and how these form emergent themes from the data. Each qualitative example is a representative quote of the views expressed in the interviews. The quotes selected were representative examples of a particular code.

It is important to note that like all interpretivist research, this paper does not aim to provide an objective representation of the junior auditor experience. Subjectivity in understanding and forming conclusions from the data is a necessary component of interpretivist research (Braun and Clarke 2021). I recognize that others may have interpreted the experiences shared by junior auditors differently. To ensure trustworthiness

of my conclusions, I engage in member checking by sending an earlier version of this manuscript to five interview participants who expressed interest in the written study (Malsch and Salterio 2016). Each of these individuals confirmed that the interpretations accurately explained their challenges during the Pandemic.

IV. FINDINGS

My analysis of junior auditors' interviews about their experiences during the Pandemic demonstrates major disruptions to the ability to develop necessary technical skills and their professional identities as auditors. Junior auditors faced a delegitimized learning process as they were unable to learn from and observe their superiors in the traditional apprenticeship context. Furthermore, the lack of direct interaction with peers, engagement teams, and clients stunted the traditional socialization experience. Additionally, the necessity of remote work prevented these junior auditors from being able to clearly separate their personal and professional lives. Missing these key components of the typical junior auditor experience created a challenging environment for participants and raised questions about how firms can address these issues in remote work environments moving forward. In this spirit, Table 1.2 provides key practical takeaways and suggestions for future research based on my findings.

Delegitimized Learning Experience

I found that junior auditors perceived their technical knowledge development to be diminished in the remote environment. They observed differences in their learning process compared to the traditional in-person learning model through which their superiors trained as auditors. These differences are centered around communication methods, indirect

learning opportunities, and the ability to demonstrate mastery of technical knowledge through training others. These differences push junior auditors farther from the traditional technical knowledge development path, delegitimizing their learning experience compared to their predecessors.

Communication Methods

Traditionally, on-the-job learning takes place in person and therefore, is conducted via face-to-face conversations. Since firms moved to remote work during the Pandemic, the ability to meet face-to-face was replaced primarily with electronic communication. Interviewees cited challenges using electronic communication technologies (such as Zoom) for on-the-job learning and noted great difficulty in leveraging this communication to develop their auditing capabilities.

People told me I wasn't really getting the same experience that a lot of people get, because I'm not in person... It's not just about being able to learn faster because you have someone over your shoulders telling you what to do... but your seniors and the managers they can tell how you react or if you're comprehending it or not just by your expression. (JA5)

This quote demonstrates how a junior auditor was pushed away from the traditional norms of the profession when they were told their experience was not the same as previous junior auditors. This interviewee was informed that their inability to use traditional informal communication had slowed their learning process, creating a feeling of being different than those who were training them. Knowing they were not trained as quickly or as easily as their predecessors left junior auditors confused about their actual developmental progress, creating a significant roadblock to development under the apprenticeship model (Westermann et al. 2015).

Electronic communication also challenged junior auditors regarding when to seek assistance from their superiors. Junior auditors felt pressure to demonstrate technical competence and avoided asking questions they believed would be seen as too basic to their superiors. The absence of an in-person setting created additional complexities in the decision of whether to seek assistance as junior auditors were concerned with the workloads of their superiors.

You take advantage when you're in person of just being able to quite literally nudge the person beside you and just be like, 'Hey, how do you do this really quick?' You don't want to always (message) or email somebody. It feels like more of a burden than if they were across from you and you just wanted to address them. So, I think that that is one of the harder parts. Just realizing when you should ask the question and when do you stop spinning your wheels. (JA1)

The phrase "feel like a burden" signifies the perception of a gap between the junior auditors and their superiors. Unlike their predecessors, these junior auditors no longer felt they should be asking questions to their audit team. Instead, they are left feeling like a weight dragging down the team and interrupting their superiors' work time. Simple actions, such as being able to "nudge the person beside you," have been replaced by formal and intentional methods of communication, such as email. This formality subverts the traditional informal communication that was previously used between juniors and superiors for training purposes (Andiola 2014).

In addition to the inability to ask quick questions, communication methods also impacted the timing of feedback. Junior auditors found themselves waiting weeks or even months to receive an update on the quality of work they performed.

We don't receive our feedback until three months later...I've already been on two jobs since then... If I find out right after, then I can apply it to the next job I'm on and then keep building from there. (JA21)

This excerpt demonstrates the frustrations junior auditors had with the delayed review process. Before the Pandemic, junior auditors received feedback from a superior as they were completing a task. In the remote environment, direct observation from a senior is not an option and errors cannot be corrected on the spot. Pressure to perform is high in auditing; thus, duplicating mistakes can be detrimental to career progression (Bagley 2010).

To combat these communication challenges, the junior auditors interviewed signaled a desire for hybrid work arrangements, where part of the work week is remote, and part is in person. Junior auditors recognized that there is tension between working in person and remotely. In-person work provides them with additional learning and social opportunities; however, many do not want to give up the flexibility that accompanies remote work.

Everyone would love the opportunity to go into the office and to work right next to the people that we've been working with for the past eight months... However, I think the freedom of working from home... is something that everyone would like to hold on to... But I do think that the three to four days in the office would be perfect, just for any questions you have. (JA22)

In summary, the move from informal face-to-face communication to more formal electronic communication negatively impacted the ability of junior auditors to develop technical knowledge. During the Pandemic, junior auditors were unable to follow the standard apprenticeship model. Differences in training were brought to the attention of junior auditors through conversations with their superiors, creating hesitancy on when and

how to seek assistance and impacting knowledge development through a lack of direct training and learning opportunities.

Indirect Learning

The remote environment inherently lacks a physical presence that previously enabled junior auditors to indirectly learn from their team. Before the Pandemic, audit teams would sit together in the audit room, which granted junior auditors access to conversations between more senior members of the team (Bonner, Kadous, and Majors 2022). These conversations and other ad-hoc meetings allowed junior auditors to gain a greater understanding of the engagement, client, and the importance of their assigned tasks within the audit.

Without the physical space provided by the audit room, junior auditors were isolated from their team. They were rarely included in conversations that did not specifically pertain to their tasks, clouding their contribution to the overall audit process. Remote work removed their ability to learn indirectly from observation as they could not watch their superiors interact with each other or the client. Junior auditors desired to join the conversations that they missed by being remote.

Before the Pandemic, whenever we had client calls, it would be projected in the entire room. So, everybody, whether a senior associate, a manager, whomever was in the room, was able to hear the conversation. I honestly think it helped a lot when I was sitting in on others' conversations to understand what the issues were, how they are being investigated, and how they are being resolved. As a result, I'm able to understand the audit from start to finish. (JA20)

Because everything's remote, pretty much everyone else is invisible to you...I had absolutely no idea what other people were working on, how long they were working, what they were doing, or how they were doing it. There was just nothing there to really like gauge. (JA16)

These quotes highlight the changes to the indirect learning process during the Pandemic. Previously, junior auditors were allowed to observe and learn from the discussions among more senior team members in the audit room. However, during the Pandemic teams became “invisible” to junior auditors. The remote work environment replaced a team, in-person environment where “whomever” was in the room was privy to audit discussions with an individualistic, need-to-know environment (Jenkins, Deis, Bedard, and Curtis 2008). This fragmentation of the audit team inhibits the learning of junior auditors and could further impact the way they train future new hires.

Training of Others

After learning the basics of audit engagements, junior auditors are expected to assist in the training of newer auditors. The second-year auditors interviewed were assigned to train new auditors hired during the Pandemic. Due to the limitations of remote work, they believed they were unprepared to train new staff. It is clear these second-year auditors had trouble monitoring new hires, and they expressed concern over their ability to effectively coach their subordinates.

Sometimes it would be the question of what is the (first-year) even doing? Like, we wouldn't hear from them for hours.... But I think that part of it is them being afraid to ask questions, because they don't actually know you. I also think the audit room, if I was sitting next to someone, and they were doing it wrong, I would immediately see that...I can't see what they're doing virtually. It's a difficult situation, because I'm also doing work, so I have to kind of find that balance between doing my own work and training the (first-years) (JA25)

The inability to directly observe first-year auditors challenged second-year auditors as they were unable to mirror the training behaviors used in their own pre-Pandemic training experience (Andiola, Bedard, and Westermann 2019). Second-year auditors were

unable to fully solidify their mastery of auditing tasks by imparting their knowledge to new junior auditors. Thus, the inability to monitor staff by being in the same room not only created a hole in new staff development, but also interrupted an important milestone for second-year auditors (Westermann et al. 2015).

In summary, junior auditors struggled to develop technical knowledge during the Pandemic due to challenges in connecting with their audit teams and accessing traditional learning methods. The change from face-to-face to electronic communication increased barriers to seeking assistance on audit tasks. Indirect learning also diminished during the Pandemic, which created gaps in knowledge acquisition. Furthermore, junior auditors were unable to showcase their mastery of audit tasks by teaching newer members of the firm. These experiences delegitimized junior auditor training by impacting their ability to follow the standard apprenticeship path in large public firms.

Table 1.2 displays how the delegitimized learning process presents future research opportunities. Researchers can examine how communication barriers can be reduced when it comes to help-seeking behaviors and effective coaching techniques. Given the importance of coaching in development, we should investigate best practices for preparing junior auditors to train their future subordinates in remote work environments (Andiola, Bedard, and Kremin 2021, Brazel, Agoglia, and Hatfield 2004). Furthermore, observational learning was significantly compromised in the remote work environment. As firms continue remote work, researchers can study how to recreate observational learning so that junior auditors can understand the complete audit process and demonstrate mastery of audit

tasks. Future research can also examine how the Pandemic impacted the learning process for seniors and managers (Kornberger et al. 2011).

Incomplete Socialization Process

The socialization process is crucial for the overall career progression of junior auditors as it enables them to understand what it means to be an auditing professional and to create a shared identity with coworkers. Professional relationships with their peers, superiors, and clients help junior auditors understand their current role as well as what is needed to advance within the firm. These relationships can flourish throughout the junior auditor's career, providing them with a professional network from the public accounting profession and personnel from client locations.

Peer Relationships

Prior to audit team deployment, junior auditors complete an onboarding training session. This session introduces junior auditors to other new hires joining the firm at the same time; their "start class." Pre-Pandemic, start classes had social events outside of work to foster peer relationships, which are used to track progress at the firm and create an at-level group.

Importantly, junior auditors who began their careers in a remote environment could not meet their start class in person. Instead, onboarding and training sessions were held virtually. Interviewees perceived these online sessions to be ineffective at forming relationships with peers and cited a lack of discussion and general unfamiliarity with members of their start class.

You just can't force people to connect virtually. We did our trainings in small groups, and they have plenty of networking events and breakout rooms, there's still a disconnect. (JA11)

This excerpt highlights the inability of junior auditors to bond with their start class during the Pandemic. Even with firm intervention, the interviewee could not develop relationships with peers. The use of the word "force" suggests attendance at the firm's networking events were perceived as obligatory instead of organic conversations that build natural relationships. Their feelings of social disconnect suggest that professional bonds are more easily established through communication held in-person compared to virtually. The impact on these peer relationships was even greater for non-interns.

I think it's been hard because a lot of the people in my class did intern. So, they all kind of knew each other before and had each other to message throughout the day since we're remote. So, I think it's been hard to develop relationships with my start class. (JA24)

As someone who did not intern with the firm, this junior auditor was a step behind their peers in the traditional socialization process, underscoring the perception of being an outsider to the peer group. Previous interns had already taken the first step on their professional journey by creating a social group among themselves (Covaleski, Earley, and Zehms 2021, Saunders, Keune, and Hawkins 2023). The Pandemic has increased barriers for non-intern junior auditors in assimilating into their peer group and beginning to develop a professional identity within the firm.

The Pandemic has impeded peer bonding for junior auditors. The challenges created by the Pandemic are felt at two levels: those that interned and those that did not. Non-interns were left behind as the previous interns benefited from relationships that

existed prior to starting full-time. Regardless of internship status, the challenges related to forming peer relationships raise questions about junior auditors' ability to forge the relationships necessary for their development at the firm.

Audit Team Relationships

Relationships within the audit team are also critical to the socialization process within audit firms as they include individuals across various ranks in the firm. During the busy season, auditors typically spend well over the usual 40-hour work week in the audit room together, eat dinner together, and even work weekends to finish work for an engagement (Hurley 2017). The long hours spent together and shared work experiences help forge close bonds among the audit team.

Joining a new audit team is the first opportunity for a junior auditor to demonstrate their ability and establish themselves as a professional. Without a shared physical space, junior auditors struggled to form relationships with their team during the Pandemic as they perceived remote communication to be less conducive to building relationships. Junior auditors cited an inability to showcase their personality and humor which increased barriers to integrating into their audit team.

It was both in the way you need to get used to your seniors and their working style, and I think it's hard to do that online. The first time you meet them actually in person... it is a game changer. Suddenly it's a real person for you. Working with a real person is just easier. (JA11)

I think the biggest difference is that, when you're in person, there's a lot of side conversations that go on. It's just natural human group interactions... Here in the virtual environment, there's no side conversation, there's only one conversation because you got to be able to hear people. So, it just feels a little awkward at that point. It's not quite as natural as being in person. (JA4)

These quotes highlight the feelings of personal distance between junior auditors and their team. The need to meet in person for individuals to be “real” or to have “natural” interactions suggests that junior auditors could not identify with their audit teams on the most basic human level. The inability to meet in person prevented junior auditors from connecting with coworkers in a way that fostered feelings of belonging as a member of the team. Losing bits of interaction that would have taken place in person has dehumanized the audit team in the mind of junior auditors, creating additional barriers to developing relationships and stunting critical social development.

These team relationships are the building blocks for junior auditor development within the firm (Andiola 2014). Audit team members are the ones who will guide junior auditors through their first client projects and help them establish a feeling of belonging within the team. Close interaction with audit team members also allows for proper performance review and assessment of a junior auditor’s abilities (Andiola et al. 2021). Challenges to audit team relationship building can also make it difficult to form relationships outside the team, particularly with clients.

Client Interactions

While working on their engagements, junior auditors are exposed to firm clients through interactions facilitated by senior auditors. These interactions familiarize the client with new audit team members establishing a relationship between junior auditors and clients. During the engagement, auditors frequently need to request documentation or other audit evidence from clients. Familiarity and client rapport help facilitate this discussion

and ease the evidence-gathering process. As an auditor's career progresses, they interact more frequently with clients and eventually assist in winning additional client work.

Interviewees reported a significant reduction in opportunities for client interactions during the Pandemic. When questions needed to be asked, higher-ranking audit team members called the client, and junior auditors were often not invited to avoid overwhelming the client with a crowded video call. Before the Pandemic, these meetings would take place in a physical office location at the client site, allowing junior auditors to attend the meeting as observers. Junior auditors cited minimal opportunity to participate in calls and a general lack of connection with their clients.

I was essentially prevented from speaking to the client, because we didn't want too many new faces bothering the client. And I felt like I didn't develop any relationship with the client at all... There are many instances where I would imagine you could go down to someone's office and ask them a question. And now instead, that's an email, or it's, 'do you have time to jump on a call?' And clients are sometimes reluctant to jump on calls because they don't like it, they feel uncomfortable. They don't want to turn on their video. (JA9)

This individual feels they are "prevented" from taking the next step in their development by engaging in client relationships. Interestingly, in contrast to previous research, "bothering the client" suggests that auditors feel electronic communication methods are more obtrusive for the client than in-person meetings (Bennett and Hatfield 2013; 2018). This not only increased the difficulty of obtaining information, but also of developing a relationship.

Interviewees also noted that the senior members of their team act in good conscience and make decisions they believe protect the best interests of the junior auditor and the overall audit.

(Seniors) know everyone. I think a lot of what I experienced was them trying to kind of shield me from the responsibility of handling client interactions. It was kind of like them saying ‘Oh, I already I know this person, I’ll send me an email, or I’ll handle this’ (JA14)

The seniors’ attempts to lessen the burden on junior auditors had unintended consequences for junior auditor development. By shielding junior auditors from client responsibilities, the seniors prevented necessary social development (Westermann et al. 2015). The idea that seniors “know everyone” suggests client familiarity and skilled communication is expected of those in the senior role. Thus, while these shielding actions were intended to be helpful, they further separated the junior auditor from the typical learning experience and socialization process of the firm.

In summary, relationships with start classes, audit teams, and clients drive the socialization process of junior auditors. These relationships foster a connection to the firm and help junior auditors understand their role within the organization. The Pandemic increased barriers to forming these relationships, and thus the development of a professional identity due to the loss of a shared audit room. Without proper formation of these relationships, junior auditors are unable to ascertain their standing among their peers, role within their team, and effectively communicate with clients.

Table 1.2 summarizes how the incomplete socialization process also uncovers potential research streams. Given the importance of internships and peer-level relationships, future research should examine the best way to connect junior auditors with one another in remote workspaces (Covaleski et al. 2021). Similarly, more research is needed to understand how we can address the socialization challenges identified in this

paper especially with increased offshoring arrangements (Downey 2018). Furthermore, Bennett and Hatfield (2013, 2018) suggest there may be significant audit quality issues when junior auditors acquire client information electronically. Future research can examine ways to increase client relationships in remote audit environments.

Separation of Personal and Professional Identities

Interviewees frequently noted struggles in keeping their personal and professional lives separate during the Pandemic. The shift to remote work created difficulties in managing both personal and professional responsibilities. Interviewees had to adjust to the presence of family and friends in the work environment and changes to their physical workspaces.

Family and Friends

Interviewees found themselves in one of two situations: living with family within their childhood home or living in an apartment with roommates. For auditors working in their family home, work stress became intermingled with family activities. The convergence of personal and professional lives led to increased tensions for auditors and their families.

My parents would say this job does not bring the best out of you...we would end up getting in an argument, they would know, it would be 100 percent of whatever came up in work that day would be affecting me and my stress levels and my anxiety, and then I would take it out on them. Which is kind of what led me to realize this just isn't healthy. (JA25)

This quote showcases how the remote work environment blended personal and professional life for both junior auditors and their families. This junior auditor expressed how their parents could observe how their behavior, caused by “stress” and “anxiety,”

negatively impacted their actions at home. By observing that the job does not “bring out the best” in the junior auditor, their parents were suggesting that the auditing profession may not be the correct career choice. This pressure from family members created a situation in which personal and professional identities were in conflict. In this case, the junior auditor did not feel the current work–life balance was “healthy,” leading to questions on finding the best in themselves professionally and personally.

For junior auditors who lived with roommates, frustration mounted over the total number of hours worked and how that strained their time for interacting with their roommates.

I feel it was hard being alone in your room especially during busy season for like 12 hours straight. Because obviously, if you live in a house with other people... it's not like I can just go out and hang out with them all day, you have work to do. (JA6)

This excerpt illustrates how junior auditors struggled to balance work and personal time. Despite this individual's desire to “hang out” with roommates, they selected work obligations over their desire for human interaction. In contrast, the earlier auditor comments demonstrated the impact of professional relationships on development. As such, an interesting dichotomy exists in which the junior auditors must pursue professional socialization but neglect personal socialization opportunities as part of their development. This conflict was exacerbated by the lack of socialization opportunities within the audit team due to the remote work environment.

In summary, the Pandemic introduced the pressures and stress of the work environment to household members of junior auditors who were previously unaware of firm culture and expectations. These work expectations clashed with the view of the

junior auditor held by their family and friends. Hearing the changing perceptions of these close individuals led junior auditors to attempt to balance the expectations placed on them by competing forces. These challenges were further exacerbated by the changes to physical workspaces during the Pandemic.

Physical Workspace

Junior auditors discussed the challenge of lacking a dedicated workspace during the Pandemic. Unlike an audit room setting, junior auditors were now working in a space shared between professional and personal life, such as a cramped apartment or their childhood bedroom.

I found it very difficult...I don't have a different setting for my workspace. So, my workspace is here, and then my bed to my left.... And therefore, you know, during the busy times, I can't just go to bed or just take a nap because I feel so obligated to finish a task that I was working on. Therefore, there's a lot of anxiety around having to finish something when I was in bed. So, I had a lot of nightmares, audit nightmares, during busy season, and waking up at 3am and thinking oh god I must wake up and work.... So, I'm sitting in the same atmosphere that in my head is a workspace. I need to be in work mode, even when I'm supposed to be relaxing. (JA20)

This excerpt points to the increasingly blurry lines between personal and professional identities during the Pandemic. This individual discussed the constant need to be "in work mode," signifying the inability to separate work and home environments. The physical space they occupied was shared between their professional and personal lives, yet professional obligations dominated this space. The pressure to perform and be a successful auditor created an inability to establish a distance from work even while sleeping (Sweeney and Pierce 2006).

Long working hours further complicated the lack of physical separation between

personal and professional lives with all respondents highlighting instances of working well beyond a typical work week during a busy season. Those who experienced a busy season pre-Pandemic noted longer working hours during the Pandemic. Many interviewees expressed confusion around work expectations when working remotely.

My expectation was (work hours) would mirror my internship, 8:30 to 5:30 sort of deal. But it's a bit confusing when hours are not formally communicated... I'll be getting emails at like six or seven. Do they want a response from me? Am I supposed to stay on later? ...I can't really tell because I don't really know what the expectations are of me as an associate when I can't really observe anyone else. (JA16)

The quote above expresses the uncertainty around working hours for junior auditors during the Pandemic. The interviewee's expectations of their role were originally formed during the internship process, but these expectations did not align with full-time employment. Interestingly, the interviewee highlighted the inability to "observe" others on his team, suggesting that, like technical knowledge, working norms are better translated by observing the actions of one's superior as opposed to direct instructions about work hours (Anderson-Gough et al. 2001).

Overall, the evidence suggests that the Pandemic created a scenario in which personal and professional lives became intertwined. For junior auditors, the inability to disentangle responsibilities of personal and professional lives was due to the challenges of managing relationships with family and friends, and the lack of a proper workspace. These challenges have dismantled the barrier that traditionally existed between personal and professional lives, without which junior auditors were unable to separate their personal identity from their professional identity, leading to increased role conflicts and questions about their future.

Table 1.2 provides additional information on how the implications of blended work and home environments can create additional opportunities for researchers. The data suggest that junior auditors were encouraged by family and friends to seek other employment opportunities. Future research can examine if remote work impacts senior professionals similarly or if their families are more accustomed to the hectic schedule of auditing firms. Further research endeavors can expand our knowledge on how more experienced auditors with spouses or children manage to separate personal and professional time in a remote environment (e.g., Almer, Cohen, and Single 2003; 2004). Archival researchers can further examine how longer working hours may have increased audit fees and quality (Morris, Hoitash, and Hoitash 2023).

V. DISCUSSION AND CONCLUSION

In this section I discuss how understanding the role of the audit room contributes to the existing literature on auditor development and identity formation. Westermann et al. (2015) posited that “professional auditors are not born – rather they are developed through continuous and recursive professional work practices.” This study builds upon their claim by providing evidence of the need for a shared space for these “work practices.” Three key themes emerged from my qualitative data: the delegitimization of the learning experience, an incomplete socialization process, and the lack of separation between personal and professional identity. They are all tied together by one selective code: the audit room. The evidence suggests the lack of this collaborative and physical workspace is the main factor that shaped the experiences of junior auditors during the Pandemic. For junior auditors, the audit room serves as a classroom, a social hub, and a physical barrier between the

responsibilities of personal and professional lives, immersing them in the firm and the auditing profession. Figure 3 summarizes how the audit room serves these roles and the challenges junior auditors face in the absence of the audit room.

Functioning as a classroom, the audit room provides a space that provides junior auditors learning and technical development opportunities through physical proximity to other professionals. Prior research demonstrates that junior auditors perceive their superiors' willingness to train and availability as two of the most significant barriers to coaching within public accounting (Viator 1999; Kaplan, Keinath, and Walo 2001). My findings suggest that having superiors close by facilitates communication and seeking help and, thus, strengthens the development of technical knowledge. The “classroom” also provides the junior auditor with the chance to demonstrate mastery of low-level audit tasks. Junior auditors need to uphold high standards of audit quality through their own fieldwork and supervise newer staff to reach senior level within a firm (Blum and Hoang 2022). Being in the audit room allows a junior auditor to develop a positive professional reputation and the confidence to voice concerns about potential audit issues (Blum, Hatfield, and Houston 2022; Clor-Proell et al. 2022). Thus, the audit room is key to developing the technical capabilities needed to progress through the first stages of the apprenticeship model (Westermann et al. 2015).

The socialization process in public accounting develops an auditor's understanding of one's role and an attachment to the profession (Fogarty 1992, 2000). Functioning as a social hub, the physical space of the audit room also provides a collaborative environment

where audit teams can bond and form lasting relationships with one another. My findings support research findings that newcomers did not receive a complete socialization experience during the Pandemic (Bailey et al. 2023). Without positive interactions within the audit room, junior auditors did not form friendships with their coworkers and thus did not establish the bonds that help tie them to the profession (Hart, Kremin, and Pasewark 2017; Stallworth 2003; Wilson 2021). Lacking these bonds increases the challenges of surviving the “auditing hell” that comes with busy season and thus increases the likelihood of future turnover (Beau and Jerman 2022).

Functioning as a physical barrier, the audit room separates the home and work environments. Working in person has long been a standard of professionalism in auditing (Anderson-Gough et al. 2001; Sian 2022). Before the Pandemic, auditors desired to work from home, although firms viewed these arrangements negatively as they signaled a lower professional commitment and raised concerns about work quality (Almer and Kaplan 2002; Buchheit, Dalton, Harp, and Hollingsworth 2016; Johnson, Lowe, and Reckers 2008). The results of this study demonstrate that physically being present for work is a positive for junior auditors. Unlike the home environment, audit rooms are set up to be conducive to working on job tasks, allowing for ease of communication and a focus on the work at hand. Being in the audit room removes the distractions that can arise from working at home (e.g., family members or roommates), allowing a junior auditor to focus on their work and development.

In addition to impacts on development, a consistent theme in the data was the potential for future career impacts, one of which was the higher likelihood of future firm turnover and exiting the auditing profession. Firm data suggest that increased turnover is already occurring (e.g., PwC 2021; E&Y 2021), in response to which firms are attempting to raise compensation (e.g., E&Y 2021; KPMG 2021). While monetary compensation is important to junior auditors, many recognize public accounting provides additional forms of compensation through coaching and relationships with coworkers. Prior research found that coaching and learning opportunities are key for reducing turnover intentions (Gregson 1990; Hall and Smith 2009; Vera-Munoz, Ho, and Chow 2006; Viator 1999, 2001). The results of my study provide additional support for the importance of high-quality coaching to organizational commitment. Future research should examine how remote coaching can be improved to increase organizational commitment, which may be key to reducing turnover (Dalton, Davis, and Viator 2015). This paper can also be used to further research the potential challenges offshoring may create in the audit environment, as this is an inherently remote work arrangement (Andiola, Downey, Spilker, and Noga 2018).

Additionally, the ability to keep some amount of work time remote will be critical to junior auditor retention moving forward. Junior auditors cite their desire for hybrid work arrangements and have expressed they would leave the firm without this option. However, firms must tread carefully in implementing hybrid work policies. It is clear from the data that the remote audit setting neither successfully trained nor helped junior auditors develop their professional identities. Due to the need for more senior members to train junior staff,

the lack of development creates a cascading effect where incomplete training of one group will continue will be passed down to new groups that enter the firm, creating a vicious knowledge drain cycle (Andiola and Bedard 2018; Andiola et al. 2021). While current research does show some shifting opinions on remote work in the audit environment (e.g., Ghio et al. 2023), future studies should capture how preferences differ across audit professionals and firms.

The findings of this study are also likely to apply to professions outside of auditing that use apprenticeship models. Within public accounting, tax professionals also undergo socialization to introduce them to the profession and impart the necessary technical knowledge and ethical standards to succeed as a professional (Bailey et al. 2023; Bobek and Radtke 2007; Gore and Wong-On-Wing 1998). Similar models are also used in law and investment banking to train new hires to the expected standards of the profession (Garth and Sterling 2009; Spielhofer and Sims 2004). While none of these professions specifically have an “audit room,” they do require learning from observation and social interactions with coworkers. Overall, the findings in this study should benefit any profession that prioritizes on-the-job learning, spurring future research into the potential differences in apprenticeship models across professions.

While this study builds on prior research on auditor professional identity and development, it also has limitations that open potential future lines of research in addition to those discussed above and in Table 1.2. These limitations include the potential impact of gender differences in remote work experiences. Prior research in accounting has

documented that women may face challenges in building professional networks in auditing compared to men, although many of these papers examine women who are more experienced than junior auditors. (e.g., Anderson-Gough et al. 2001; Haynes 2017; Maksymov and Boyer 2023). While some of these challenges may have been reduced during the Pandemic, there are concerns about the long-term implications of remote work for women in the audit setting (Ghio et al. 2023). Thus, I encourage future research to examine potential gender differences, especially at the early career level. Additionally, I encourage research into different aspects of diversity within the profession: race, age, and sexual orientation, as well as their intersections, can all impact the experiences of auditors (Hammond 2018). As researchers, we should strive to develop an understanding of the challenges faced by unique groups and how they can inform our knowledge of auditor development, especially as the profession transitions to hybrid work arrangements.

Figure 1.1

Straussian Style Grounded Theory Coding

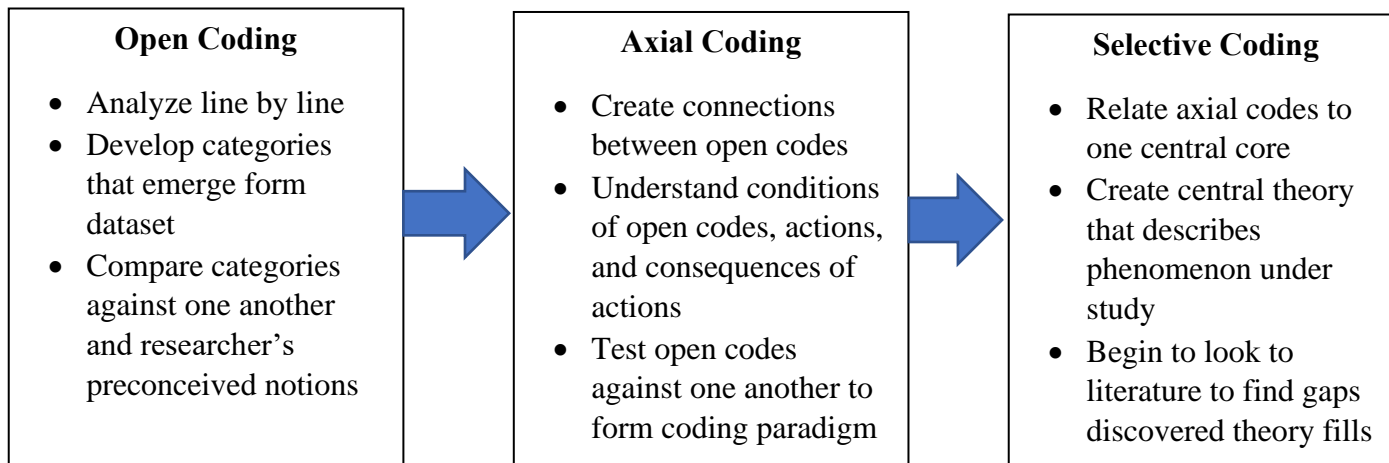


Figure 1.2

Coding Structure

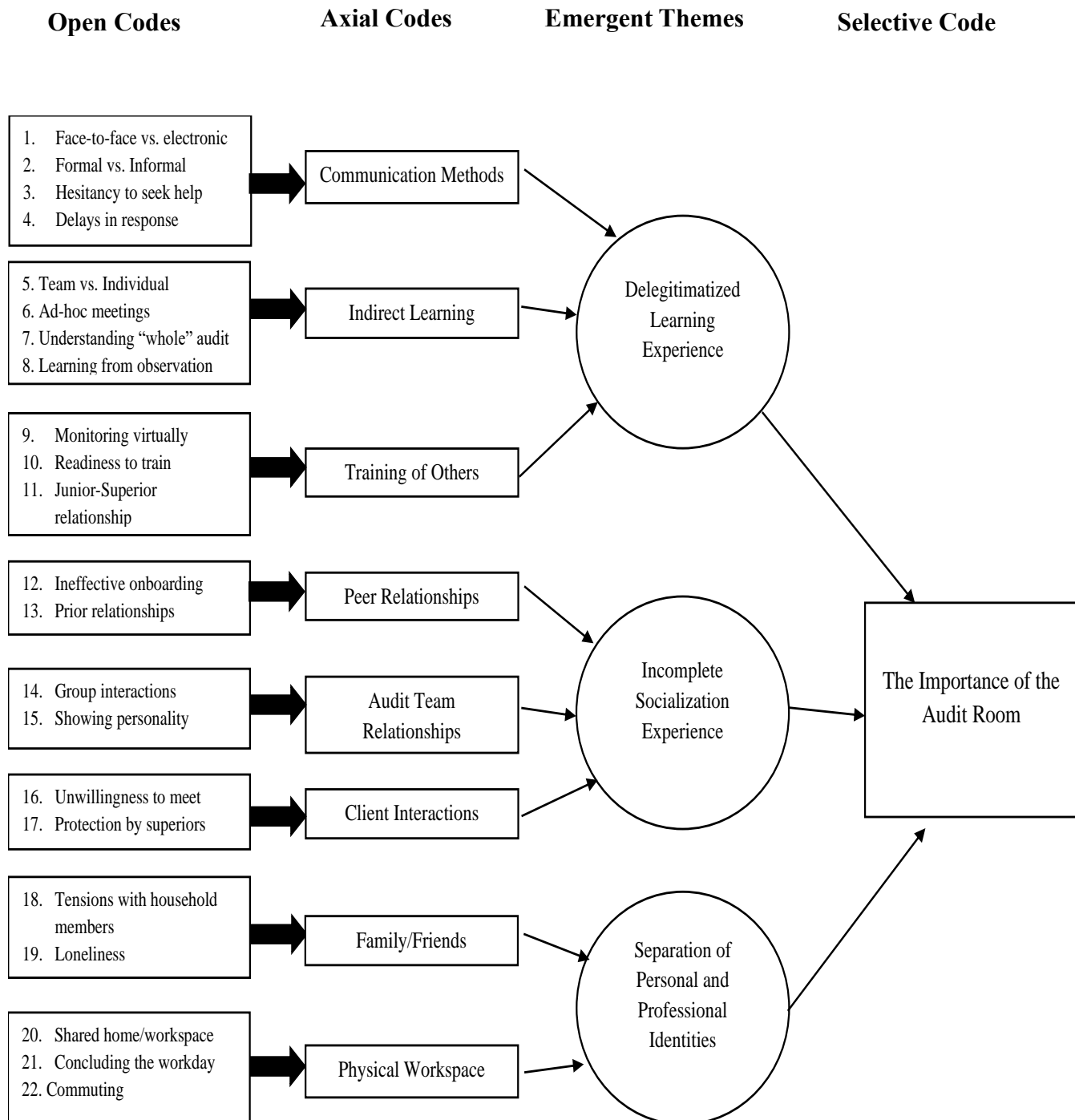


Figure 1.3

Roles of The Audit Room

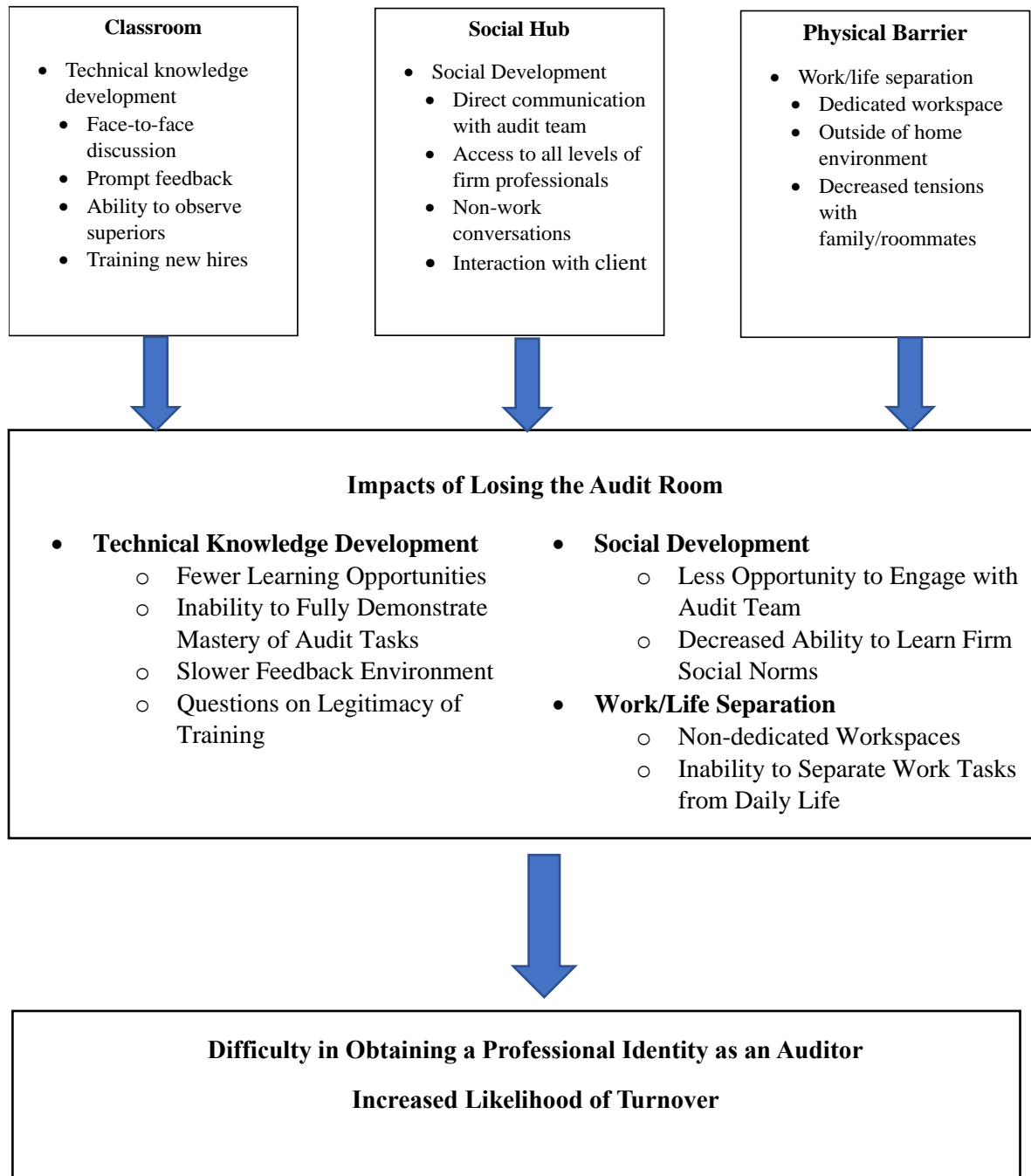


Table 1.1
Interviewee Demographics

| Interviewee | Firm Type | Start Date | Gender | Length (Minutes) |
|-------------|------------|---------------|--------|---------------------|
| JA1 | Big 4 | Post Pandemic | F | 44 |
| JA2 | Big4 | Post Pandemic | F | 44 |
| JA3 | Big4 | Post Pandemic | F | 55 |
| JA4 | Big4 | Pre-Pandemic | M | 49 |
| JA5 | Non-Big 4 | Post Pandemic | M | 54 |
| JA6 | Non-Big 4 | Post Pandemic | F | 45 |
| JA7 | Big 4 | Pre-Pandemic | M | 41 |
| JA8 | Big 4 | Post Pandemic | M | 59 |
| JA9 | Big 4 | Post Pandemic | M | 51 |
| JA10 | Big 4 | Post Pandemic | F | 44 |
| JA11 | Big 4 | Post Pandemic | F | 50 |
| JA12 | Non-Big 4 | Post Pandemic | F | 45 |
| JA13 | Non- Big 4 | Pre-Pandemic | F | 46 |
| JA14 | Big 4 | Post Pandemic | M | 42 |
| JA15 | Big 4 | Post Pandemic | F | 36 |
| JA16 | Big 4 | Post Pandemic | M | 43 |
| JA17 | Big 4 | Post Pandemic | F | 50 |
| JA18 | Big 4 | Post Pandemic | F | 49 |
| JA19 | Non-Big 4 | Pre-Pandemic | F | 48 |
| JA20 | Big 4 | Pre-Pandemic | F | 47 |
| JA21 | Non-Big 4 | Post Pandemic | F | 40 |
| JA22 | Big 4 | Post Pandemic | M | 41 |
| JA23 | Non-Big 4 | Post Pandemic | M | 52 |
| JA24 | Non-Big 4 | Post Pandemic | M | 41 |
| JA25 | Non-Big 4 | Pre-Pandemic | F | 51 |

Table 1.2

Practical Implications and Future Research Opportunities

| Emergent Themes | Practical Implications | Future Research Opportunities |
|-----------------------------------|--|---|
| Delegitimized Learning Experience | <ul style="list-style-type: none"> • The formality of electronic communication decreases the likelihood to seek assistance and the timeliness of feedback. <ul style="list-style-type: none"> ○ Lack of assistance can decrease the quality of work and increase uncertainty of how to improve. • Junior auditors are not observing team members' behavior and discussion that indicates how to be a professional and what is important for the audit engagement. <ul style="list-style-type: none"> ○ Junior auditors no longer have a complete picture of the audit process. ○ Creates individual silos for work tasks instead of a team-based environment. • Junior auditors have limited opportunity to demonstrate mastery of audit tasks through training of others. <ul style="list-style-type: none"> ○ Prevents audit team from seeing progress of junior auditor over time. ○ Does not allow junior auditor to become a "teacher" for newer team members. | <ul style="list-style-type: none"> • How can barriers to electronic communication be reduced in the audit environment? • To what extent does understanding the overall audit process impact audit quality? • Is there a way to replicate observational learning when not in an in-person work environment? • Are there alternative methods to demonstrating audit task mastery outside of training of others? • How can auditors be effectively trained to coach subordinates in a remote environment? |
| Incomplete Socialization Process | <ul style="list-style-type: none"> • Remote conditions increased difficulty of building peer level relationships <ul style="list-style-type: none"> ○ Leaves little ability for junior auditors to have peer connections that help establish their identity within the firm. • Junior auditors believe remote environments increase barriers to building relationships with audit team members due to inability to have "natural" interactions. | <ul style="list-style-type: none"> • What is the most effective method for junior auditors to build relationships at a peer and audit team level? • Can audit teams produce more "natural" interactions in remote environments? |

- Reduces ability to identify with team members and develop close relationships that create team atmosphere.
- Junior auditors are no longer on location at client sites to discuss issues with clients and senior auditors are more likely to handle client discussions by themselves.
 - Decreased opportunities to build relationships and learn how to obtain information from clients.
 - Cannot continue to progress on traditional path for development within firm.
- What is the most effective way to introduce junior auditors to clients in a remote environment?
- How can we make auditors more comfortable seeking client information in remote settings?
- How do geographically distributed audit teams approach socialization differently than audit teams from one location?

| Emergent Themes | Practical Implications | Future Research Opportunities |
|--|--|--|
| Separation of Personal and Professional Identities | <ul style="list-style-type: none"> • Remote work blends time at work and time with family/friends <ul style="list-style-type: none"> ○ Leads to family/friends questioning firm culture and expectations. ○ Leads junior auditors to doubt pursuing lengthy career in audit. • Lack of separate physical workspace creates challenges for separating time for work and time for relaxation. <ul style="list-style-type: none"> ○ Many remote work setups are not conducive to work tasks and learning. ○ When the workday begins, or ends is not as clear in a remote environment. | <ul style="list-style-type: none"> • Did the remote work environment impact family life differently for more senior audit professionals when compared to junior auditors? • How do personal situations (i.e., relationships with family and friends) impact auditor turnover decisions? • How will remote work preferences be factored into future promotion decisions? • How do different workspaces impact the timing and quality of audit work? |

Appendix A

Interview Protocol

“(INSTITUTION NAME) wants to ensure that you understand your rights and that we protect them. We understand that your participation is completely voluntary and that you will not be paid for participating. You have the right not to answer any question, to stop the interview at any time, and to revoke your permission to record the interview. In addition, at any time after the interview, if you decide you would like us to delete any part or the whole of the recording, we will honor your request. Identifiable information you tell us in the interview will be held confidential and not be shared outside the research team unless you provide us written permission to do so. Do you have any questions? Do you give your permission for us to record this interview?”

Interview Protocol

Our interview will be semi-structured using the following framing questions.

1. Can you provide a description of your educational and professional background?
 - a. Did you intern with the firm?
 - b. Did you obtain a master’s degree before starting full time?
 - c. Have you passed any sections of the CPA exam?
2. Can you provide a description of your role as an associate in the firm?
3. In your opinion, what are the biggest challenges in working remotely as an audit associate?
 - a. Have they challenges changed the way you conduct your audit work?
 - b. Have these challenges changed the way you receive feedback from your superiors?
 - c. Have these challenges changed the way you receive informal feedback from superiors?
4. How do you feel you have adapted to working remotely during Covid-19?
5. Do you feel that you are able to develop on a personal and professional level in a remote environment?
6. What type of events or activities exist for you to get to know your audit team?
7. Are you able to meet with your coach/mentor on a regular basis?
 - a. Do you feel these meetings are productive and helpful for your development?
8. What actions has your firm taken to combat some of the challenges or issues you mentioned earlier?

9. What is the biggest positive of working remotely during Covid? What is the biggest negative?
10. How has your mental or physical health been impacted by working at your firm during the Pandemic?
11. Has the Pandemic changed your career outlook with the firm in any way?
 - a. If so, how has it changed? Positively or negatively?
12. Is there anything else you would like to share about your experience working for the firm during the Pandemic?

PART II: Examining the Formation of Professional Identity for Lesbian, Gay, Bisexual, and Heterosexual Professionals Within Public Accounting

I. INTRODUCTION

In recent years large public accounting firms have increased their commitment to building diverse, equitable, and inclusive work environments (Campbell and Helleloid 2023; Egan and de Lima Voss 2023). Large firms now release diversity, equity, and inclusion reports on an annual basis to publicly display their progress towards stated diversity goals. With this increased emphasis on diversity, firms have seen upticks in diverse staff and partners based on race and gender (e.g., PwC 2021, KPMG 2022). However, the Lesbian, Gay, and Bisexual (LGB) community has not seen similar increases as firms struggle to attract and retain LGB talent (Deloitte 2023)⁸. The inability to attract and retain new staff is worrying when the number of individuals who identify as LGB is increasing, especially in younger generations beginning to enter the workforce (Jones 2022).

Within public accounting, the socialization of new staff is used to help develop a professional identity as a firm member, ultimately reducing turnover and supporting engagement (Anderson-Gough, Grey, Robson 2005; Fogarty 2000; Garcia and Herrbach 2010). Identity formation begins with the recruitment process as firms try to convince potential employees to join their ranks (Daoust 2020). Once employed, heavy socialization continues as employees are integrated into the firm and taught their role by more

⁸ Our focus is sexual orientation and not gender identity. Orientation and identity are separate constructs and benefits exist to studying each separately (Law, Martinez, Rugs, Hebl, and Akers 2011)

experienced professionals (Westermann, Bedard, and Earley 2015). Through this integration, staff develop a shared identity with their coworkers, firm, and the overall profession (Bamber and Iyer 2002). This shared identity can encourage staff to climb the “mountain” needed to become a partner within a public firm (Kornberger, Justesen, and Mouritsen 2011).

There is little research into how diverse accountants form their professional identity and even less that focuses on how sexuality can impact identity formation (Rumens 2016; Stack and Malsch 2022). Of the sexuality research within accounting most focuses on how heterosexual and masculine norms dominate the profession (e.g., Anderson-Gough, Grey, Robson 1998; Egan and de Lima Voss 2023) or how heterosexual women navigate their work environment (Carmona and Ezzamel 2016; Ghio, Moulang, Gendron 2022; Haynes 2013). Due to the heteronormative bias within the profession, it is likely that LGB professionals would experience socialization and professional identity formation differently than the populations previously studied. Thus, we examine the following research question: How does the formation of a professional identity differ for LGB accountants in public firms compared to their heterosexual peers?

To examine our research question, we conducted 35 interviews with staff level accountants that were employed by large public accounting firms⁹. In addition to 22 interviews with LGB staff, we conducted 13 interviews with heterosexual staff. Interviews with heterosexual accountants allowed us to understand the identity formation process for

⁹ The firms included within this study are each of the “Big 4” firms, BDO, Grant Thornton, and RSM.

all staff accountants, regardless of sexual orientation. Additionally, our sample contains a mix of lesbian, gay, and bisexual professionals which provides us an opportunity to observe differences that may emerge between these groups.

We use Self-Categorization theory to analyze our qualitative data set (Turner et al. 1987). This theory examines how individuals within a social group interact with other members of the same group (Trepte and Loy 2017). Self-Categorization theory suggests that the salience of differences between group members dictates their behaviors towards one another (Hornsey 2008). In our study we use this theory to help uncover how the salience of one's sexual orientation impacts their ability to interact with coworkers within the firm. Given relationships with coworkers help in developing professional knowledge and identity within the firm, understanding if the salience of one's sexual orientation impacts relationship formation is critical to understanding LGB professional identity within public accounting.

Our study provides insights into the lived experience of staff accountants as they form their professional identity within public accounting. Our data reveals that the formation of a professional identity is an ongoing process that begins during recruitment and continues during full-time employment. We observe that relationships formed with other staff, engagement teams, and mentors are key to developing a connection to the profession. These relationships are built on shared similarities that allow the staff to identify with their coworkers, the firm and ultimately the accounting profession. Through

this self-identification, staff can feel more comfortable within the profession and may consider pursuing a future leadership position within their firm.

Our data also reveals increased challenges for LGB professionals when it comes to forming one's professional identity. These challenges center around navigating one's LGB identity within the accounting profession. Despite accounting firms making public statements of support for LGB individuals, our participants perceived a strong heteronormative environment being portrayed in the recruitment process. These perceptions lead LGB professionals to question the sincerity of LGB support within the firms and created concerns about disclosing their sexual orientation. Overall, LGB professionals felt they needed to find what firms backed their words with actions and thus truly supported the LGB community.

After the recruitment period, our LGB participants highlighted difficulties in developing relationships with coworkers that are crucial to forming a professional identity. Relationships with engagement teams and mentors presented significant barriers for LGB professionals. LGB professionals identified age as the main barrier between relationship formation. Mentorship and engagement teams forced LGB professionals to work with older professionals whom our participants viewed as less accepting of the LGB community. In addition to being critical contributors to the socialization process for new accountants, both mentors and engagement teams hold significant power over the ability of a staff level accountant to progress within the firm. This power made our participants hesitant to reveal their sexual orientation for fear of a disapproving mentor or team member.

Our participants also discussed their perception that heterosexual males dominated national level leadership within the firm. They noted a distinct lack of openly gay, lesbian, or bisexual leaders at the national level of the firm. Without representation in leadership, LGB professionals question the firms' inclusiveness and if ascending to leadership is possible for a member of the LGB community. It is important to note that some LGB participants did see partners within their own office that identified as LGB. Thus, office level acceptance and representation of LGB professionals varies across the profession.

This study sets out to answer calls for research into the experiences of LGB professionals in accounting (Hammond 2018; Ghio, McGuigan, and Powell 2023; Rumens 2016). By providing firsthand accounts of LGB accountants, we capture unique challenges faced by the LGB community within the profession. Our study also contributes to the literature on identity formation in the accounting profession. Traditionally, studies that examine professional identity do not feature diverse samples (Stack and Malsch 2022) as they utilize more experienced and white male populations (e.g., Kornberger et al. 2011, Westermann et al. 2015). In contrast, our study provides evidence on how a diverse population may build their professional identity in different ways compared to the "standard" identity formation found in prior research. Understanding how diverse individuals identify with the profession is critical as more diverse individuals enter public accounting and pursue a CPA license (IMA and CALCPA 2021).

Our study also assists practitioners that have a desire to build a more inclusive work environment within their firms. Firms are trying to recruit more diverse talent and this

diversity in audit teams has been shown to increase audit quality (e.g., He, Li, Monroe, and Si 2021, Krishnan, Singer, and Zhang 2023). Despite these initiatives, firms have faced difficulties in retaining LGB talent as many seek new jobs with a more LGB friendly work environment (Deloitte 2023). By providing firms with information regarding LGB professionals' experiences from the recruiting process through the first few years of work, our paper can help these firms target specific actions that can increase LGB comfortability and thus retention rates within the profession.

II. BACKGROUND

Professional Identity Formation

Professional identity is based on the skills and knowledge needed to become a successful professional within one's field (Gendron and Suddaby 2004). Within public accounting, professional identity is created through the socialization process of firms (Fogarty 1992; 2000). Through this process, professionals learn the professional standards and necessary behaviors needed to progress through their firm (Anderson-Gough, Grey, Robson 2002). The socialization process is ongoing during one's time in public accounting, and thus professional identity formation evolves over the course of one's career (Stack and Malsch 2022).

The formation of a professional identity begins with the decision to seek employment within a large public accounting firm (Anderson-Gough, Grey, and Robson 1998). To varying degrees, students partake in recruitment events such as campus visits from hiring firms. These events begin the socialization process as students begin to learn

what the firms seek in potential employees and thus model their behavior accordingly (Daoust 2020). By understanding the demands of the profession, students can begin to play the “recruitment game” and find their “fit” within public accounting (Daoust 2020; Stack and Malsch 2022). At the conclusion of the recruiting process, students undergo the internship process which allows them to take the first steps in their professional journey and bonds them to other interns and the firm (Covaleski, Earley, Zehms 2021).

Post-internship, professionals begin to develop their staff identity within public accounting. The first stage of development comes through gaining technical knowledge obtained via the profession’s “apprenticeship model” (Westermann et al. 2015). Under this model, staff learn how to complete their work tasks via supervised training from a more experienced member of the firm (Tan and Libby 1997). Technical knowledge is further enhanced through coaching activities that help mold technically competent professional accountants (Andiola 2014; Andiola, Downey, and Westermann 2020).

Staff in public accounting must also form a professional identity by understanding and conforming to the norms of their firms (Stack and Malsch 2022). In public accounting, these norms typically center around behaviors that denote professionalism (Anderson-Gough, Grey, and Robson 2001; Kornberger et al. 2011). Staff learn these norms through the intense socialization process present at large accounting firms (Fogarty 1992; 2000) in which they interact with their peers (Kaplan, Keinath, and Walo 2001), engagement teams (Beau and Jerman 2022), and their mentors (Westermann et al. 2015). Successful

relationships with each group are critical for staff development and formation of a professional identity (Dirsmith and Covalski 1985; Tighe 2023).

Professional identity in public accounting continues past staff identity through the formation of manager and partner identities. To move from staff identities to more advanced identities in the firm, professionals must demonstrate the necessary competence to complete higher levels of work. Manager identity is focused on learning to lead a team and beginning to develop the skills necessary to win business for the firm (Dermarkar and Hazgui 2020; Kornberger et al. 2011). Partner identity continues to emphasize growing the business of the firm and the necessary technical competence to deal with complex issues that may arise during engagements. (Anderson-Gough, Grey, and Robson 1998; Carter and Spence 2014).

It is important to note that a vast majority of work on professional identity in accounting was conducted using participants that were primarily white and male (Malsch and Stack 2022). Thus, we currently have little understanding of how more diverse professionals develop their identities within the profession. Due to such focus on adhering to the standards and norms within the profession, it is likely additional challenges exist for more diverse groups.

LGB in Public Accounting

While studies in accounting have examined diversity, they tend to study these issues based on visible traits such as gender or race (e.g., Hammond 1997, Kornberger, Carter, and Ross-Smith 2010, Viator 2001). Notably, sexual orientation is a “concealable stigma”

as others cannot know one's sexual orientation without the information being disclosed (Quinn and Earnshaw 2013). Trying to conceal one's sexual orientation has been linked to distress and other negative health outcomes (Quinn and Chaudoir 2015). The heteronormative nature of accounting can even prevent individuals from considering the profession as they may fear the burden of keeping their identity concealed (Peytcheva 2023).

Current estimates suggest roughly 5% of professionals within public accounting identify as LGB, however this number is likely understated due to the need to reveal this information to one's firm (Deloitte 2023; EY 2021; KPMG 2022, PwC 2021). The largest six public accounting firms all publish information on their website about LGB initiatives that are designed to attract and retain LGB talent. (Egan 2018). Despite these initiatives the number of LGB professionals remains low within public accounting firms and many do not wish to disclose their identity to their employers (IMA & CALCPA 2021). Uncomfortableness around disclosure may lead to additional turnover within the firm (Deloitte 2023).

Only two other empirical studies in our literature are focused on LGB professionals in public accounting. Stenger and Roulet (2018) in which the authors examined the acceptance of homosexuality in French audit firms and found that gay and lesbian professionals felt their sexuality was stigmatized within the profession¹⁰. This stigmatization led many of the professionals to choose not to disclose their identity. Egan

¹⁰ Stenger and Roulet focused specifically on homosexuality in their study. Thus, bisexual individuals were not included within their interview participants.

and de Lima Voss (2022) find that experienced LGBTQ+ professionals believe accounting firms have made progress in acceptance of LGBTQ+ individuals, but are still viewed as largely white, male, and heterosexual¹¹. Thus, the most accepted group within the LGBTQ+ community is gay white males. While these studies start to address the heteronormative bias within our literature, much is still unknown about the experiences of LGB accounting professionals (Ghio et al. 2022; Rumens 2016).

Self-Categorization Theory

We utilize Self-Categorization Theory (SCT) as a theoretical lens to interpret our qualitative data (Turner et al. 1987). SCT is an expansion of Social Identity Theory (SIT) that aims to understand how one develops their “personal” identity versus their “social” identity (Tajfel and Turner 1979, Turner 1999). Personal identity is formed via the various traits an individual uses to classify themselves (e.g., gender, abilities, interests) while social identity encompasses how one classifies themselves into groups (Tajfel and Turner 1979). SCT differentiates these identities by examining intragroup relationships versus the intergroup relationships that are found in SIT studies (Hornsey 2008). Thus, SCT examines how an individual interacts with different members within their social group rather than examining how members of the group act towards other groups (Trepte and Loy 2017).

SCT allows for an individual to categorize themselves at various levels of identification within their “in-group” (Turner and Reynolds 2011). Individuals categorize

¹¹ Most participants in this study were gay or lesbian, however heterosexual, asexual, and transgender individuals were included.

themselves into subgroups within their in-group based on perceived similarities and differences (Hornsey 2008). Salience of differences, such as age or gender, can impact the ability of an individual to feel a “fit” with a particular subgroup (Oakes 1987). Each of these subgroups can have a different set of norms and behaviors that dictate the interactions of the individual with members of a particular subgroup (Trepte and Loy 2017). Thus, individuals are likely to behave in different ways as they meet the expected social standards of the subgroup with which they are interacting.

We utilize SCT in our current context because all our participants belong to the same in-group, professionals in public accounting. Given that the profession has a variety of potential differences between individuals (i.e., age, gender, professional experience, firm of employment) many subgroups are likely to exist within the profession. By gathering data on how both LGB and heterosexual professionals interact, we can begin to understand how they identify with each group and how they categorize themselves within the profession. Examining how our participants interact with these different subgroups shines light on the norms and acceptable behaviors present across public accounting. This allows for a nuanced look of how professional identity within public accounting can be formed across different subgroups rather than at a general level.

III. METHODOLOGY

Due to the complex nature of our research question, we chose to leverage a qualitative, semi-structured interview approach for our study. Through this methodology we can better capture the real emotions and the lived experiences of the participants in our

study (Power and Gendron 2015). We utilize guidance on how to conduct interview-based studies in accounting to further develop our research design (Malsch and Salterio 2016; Dodgson and Trotman 2022).

Participants

We interviewed 35 professionals at the staff and senior level within large public accounting firms. These interviews were conducted with 22 LGB and 13 heterosexual professionals¹². We chose to interview both LGB and heterosexual accountants as it allowed us to compare perspectives of professionals in the accounting profession as a function of sexual orientation¹³. We can identify commonalities and differences between LGB and Heterosexual experiences within public firms.

We utilized our personal networks and social media to identify interview participants¹⁴. We further increased our sample by utilizing the ‘snowball’ sampling method that has been used in other LGB work in accounting (Ozturk, Rumens, and Tatli 2020, Stenger and Roulet 2018). The snowball method allowed early interviewees to introduce us to other individuals interested in participating in our study. Participants were compensated for their participation in the study¹⁵. Demographic information for our participants can be found in Table 2.1.

¹² This study received Institutional Review Board approval before any participants were recruited.

¹³ We note that only 2 of our participants are bisexual men. This is a common theme in LGB research as obtaining data from bisexual men is particularly challenging (Corrington, Nittroer, Trump-Steel, Hebl 2019).

¹⁴ TheBig4Accountant Instagram page (<https://www.instagram.com/thebig4accountant/>) assisted in participant recruitment by sharing information on how to participate in our study.

¹⁵ Participants were provided \$10 donations to the charitable organization of their choice and a \$50 gift card to TheBig4Accountant webstore.

Instrument Development

Our preliminary instrument was developed through a review of diversity literature in management and accounting (e.g., Allen et al. 2004; McFadden 2015; Stenger and Roulet 2018), as well as socialization literature within accounting (e.g., Anderson-Gough et al. 1998; Fogarty 2000; Westermann et al. 2015). We received feedback on our preliminary instrument from the head of the Pride network within one of the firms included in this study. Further feedback was provided by members of the AICPA that specialize in diversity initiatives.

Our instrument was further tuned during our interview process. Given the paucity of LGB research in accounting, we allowed our participants to identify areas of importance that were not addressed in our interview protocol. After every interview, participants were invited to share their feedback on how well the questions covered their personal experiences. Two members of the author team discussed participant feedback after each interview and decided what should be included in future iterations of the interview protocol. Evolution of a qualitative instrument is common in accounting literature and is often a necessary component of a semi-structured interview process (Dodgson and Trotman 2022; Hirst and Koonce 1996).

Data Collection

We conducted 35 interviews via video conferencing software in the Summer and Fall of 2022. The interviews ranged between 30 and 58 minutes in length and all but one

of the interviews were conducted by two members of the research team¹⁶. The research team discussed their background in public accounting and the overall objectives of the study with each participant to build a rapport before the formal interview. Due to the sensitive nature of the conversations, each participant was reassured of their anonymity. Each interview was recorded and then transcribed by a member of the research team and each transcript was sent to interviewees for validation of content and to ensure any identifiable information had been removed. Once participants verified the contents of the transcript, the recording of the interview was deleted.

Data Analysis

Due to our belief that no ‘one reality’ exists for LGB accountants at their firms, we choose to leverage interpretivist methods to answer our research questions (Power and Gendron 2015). These methods allow us to explore how our participants actions, and the actions of others influence their perceptions. Through understanding the culture and social context of the accounting profession, we can better comprehend how it shapes our participants perceptions of their firms (Malsch and Salterio 2016).

We utilized NVivo software to analyze our transcript data. Through the iterative process of coding, we moved between our emergent codes and relevant literature to help develop a coding scheme. After each round of coding, discussions between the research team helped shape our final coding structure and the theoretical lens through which we chose to view our data. Through constant comparison of our transcripts and emergent

¹⁶ One participant requested to only have the lead author on the interview due to anonymity concerns.

themes, the author team was able to gain understanding of the complexities of the data set (Walker and Myrick 2006). During our coding process, we remained open to any potential new themes that may have emerged within our data set (Braun and Clarke 2021).

Our analysis led us to develop an understanding of how individuals categorized their ‘fit’ within public accounting during the early stages of their career. We leveraged similarities in our data set to help develop first-order categories between our open codes (Gioia, Corley, and Hamilton 2013). Early in our analysis, we discovered that our findings fit into the categorical breakdown of identities described in Stack and Malsch (2022). Thus, our coding scheme was created to successfully capture how our participants’ experiences impacted their ability to form a pre-professional, staff, and post-staff identity within the profession.

We present our findings using “power quotes” from our data set (Pratt 2008). These quotes not only provide representative excerpts from our interviews, but they also allow us to present nuanced differences between our participants. Given our study not only has two main groups (i.e., LGB and heterosexual), but also subgroups (Lesbian, Gay, and Bisexual individuals) it is important that we can present any differences in experiences.

We build the trustworthiness of our findings by engaging in member checking (Malsch and Salterio 2016). Some interviewees and practitioners were provided with an early version of the results within the manuscript and were provided with the opportunity to present any feedback to the author team. Both LGB and heterosexual participants were

provided the opportunity to read the manuscript. Each of these groups commented that the authors interpretations explain their experiences in public accounting.

IV. FINDINGS

Pre-Professional Identity

Our participants discussed how firm actions influenced them during the job seeking process. Formal recruiting events (e.g., campus visits from firms) and informal information gathering (e.g., reading the firm website) allowed our participants to gain an understanding of what firms desired in new employees. Through both channels, participants were able to observe differences between each firm and thus decide where they wished to seek employment.

Formal Recruiting Events

Formal recruiting events on their college campus were the main form of pre-professional interaction with firms. Professionals from each of the firms in our study would attend firm sponsored events such as panels or dinners. These events allowed students to interact directly with firm employees and begin to understand what working in public accounting entailed. Interviewees noted that these events were a way to see how they would “fit” with the professionals that work at each firm. Thus, each different firm represents the first subgroups our participants interact with in the profession.

The one reason I chose FIRMNAME over the other Big Four... was just the interactions I had with the professionals and the culture. Just between the interviews and... all those events are kind of what made me lean towards my firm from the start just because of the people and the culture. – H2

It's like a date. Basically, whenever you're interviewing with the company, you have to be sure that it's the place for you...you have to see if it's a good environment. -LGB7

These excerpts speak to the importance of interactions with professionals when beginning to develop a professional identity. By describing the interview process as “a date”, the interviewee is suggesting that there is a courting process between a firm and the applicant. During this courting, both parties must demonstrate they have a shared “culture” and thus they are an employment match. By going through this process, interviewees not only begin to develop their identity as an accounting professional but also, they begin to tie their identity to their chosen firm.

Our LGB interviewees discussed barriers to develop this shared identity with firms and professionals through formal recruiting events. Interviewees highlighted that the messaging portrayed by the firms through their events signaled a heteronormative and masculine dominated culture within the firm. These perceptions prevented the LGB professionals from strongly identifying with the firms and their professionals.

When I think about being queer in public accounting, the thing I think about the most is the traditional family structure. And that's still like something I've seen emphasized explicitly... We had these colloquiums in school, and we had a father and son partner duo from a Big Four firm come in. And they were asked like, ‘How do you (become partner)?’... And his honest to God answer was that you need to have a wife, **and he said wife**, who's not an accountant...And I just would like to double down and say that that's what I think I get the most frustrated with in terms of being queer in accounting. -LGB19

This quote demonstrates how professionals can signal a heteronormative environment within their firm and thus create barriers to identity formation for LGB individuals. By emphasizing the role his marriage played in his journey to partner, this

individual portrays the benefits of being a heterosexual man when it comes to rising in the ranks within public accounting. This emphasis on “the traditional family” frustrates LGB professionals as they feel their lives will not conform with the values espoused by the firms. The gap between the firms’ values and those of LGB professionals further inhibits the ability to form a professional identity within the profession.

In addition to these traditional recruiting events, our participants highlighted that firms hosted events aimed at recruiting diverse individuals. Our participants believed that diversity programs geared towards gender and racial/ethnic minorities were commonplace on their campus. In contrast, recruiting events for LGB professionals were uncommon. Even when firms did host these events, participants found them to be lacking access to LGB professionals or concrete information about firm practices regarding LGB diversity.

They assured us that there would be (LGB) representation on the panel and to bring questions. We came to the panel, and the only person there to represent queer folks was an ally from their professional network. And I brought questions, and they didn't have any answers. So, I think that sort of stuff is super entrenched in their recruiting. They love to try and push the D&I stuff. And then when it comes down to it, they don't have any real substance...I think having folks there that actually represent these different groups would be really beneficial. I can't learn about someone's experience being queer in a Big Four firm if I'm not talking to someone who's queer in a Big Four firm. - LGB15

This quote speaks to the importance representation has in establishing professional identity for LGB individuals. Without being able to talk to someone with a shared identity, LGB professionals feel there is no “substance” behind their efforts to learn about the firms. Professionals with this shared identity can help LGB individuals interested in the firm understand the work experience for LGB professionals and how they fit into the overall culture and environment within the firm. Seeing representation during the recruiting

process, LGB individuals can visualize their fit with a firm and take the first steps to developing their professional identity.

In summary, interactions with firms during recruitment events are a crucial early step for accountants to develop a professional identity. Through this courting process firms can signal their culture to potential recruits, which allows them to begin to develop their shared identity with the firm and the profession. For LGB individuals, understanding their place within the culture of a firm is more challenging due to the strong heteronormative nature of the profession. These challenges can be overcome by interacting with those with a shared identity in the firm that helps establish how the LGB individual would be a “fit” within the culture. When these options are not available, pre-employment accountants can be left with publicly available data to better understand a firm’s culture.

Informal Information Gathering

To supplement the formal recruiting process our interviewees leveraged online firm information. Participants cited using firms’ websites or social media pages to learn more about the firm they were considering for employment. Firms post information about employment opportunities, conferences they sponsor, or their opinions on current events. These public postings allow potential employees to understand the public-facing values of the firm.

Public information regarding diversity initiatives was of particular interest to our study. The heterosexual participants we interviewed were aware of posts to social media or other forms of firm communication that specifically dealt with diversity initiatives within

the firm. These participants espoused support for these posts and felt they helped showcase firm culture and how each firm provided a safe work environment for marginalized groups. Despite awareness of diversity initiatives, to their knowledge, most of our heterosexual participants had never interacted with members of these groups (i.e., LGB professionals) in the firm.

I do know there is that diversity and inclusion group. I am not involved in that. But honestly, that's the only extent I really know... I know FIRMNAME is pretty good about that type of stuff and making sure everyone's voice is heard and having some sort of group. They have tons of groups, and they're always good at promoting stuff like that. But to my knowledge, to be able to pinpoint something, I don't know off top my head. -H9

This quote summarizes the typical feelings towards diversity initiatives from our heterosexual participants. They believe the firm does a “good” job in allowing diverse individuals to share their experiences and have groups dedicated to various marginalized individuals. They approve that the firm is “promoting” this information as it aligns with their feelings towards equitable work environments. However, these individuals also do not engage with the diversity groups in any meaningful ways. They believe these networks are succeeding in accomplishing their diversity initiatives based on the information they receive from the firm but have no way to verify any level of impact for the marginalized groups that are included within these “inclusion networks”.

Our LGB professionals were also aware of the various diversity efforts that firms publicly released on their websites or social media. Most of our LGB interviewees discussed following firm social media to see what was posted in terms of LGBTQ+ initiatives within the firm. Many noted that social media posts centered around “Pride

Month” and were scarcer during the remainder of the year. While these public statements of support were well received by our LGB participants, they also worried about the potentially performative nature of the firm’s postings.

Every firm goes rainbow colors in June, and July 1st is the funeral where it all goes away and all the LinkedIn profiles change. I feel like some of that is just they're doing it to do it and to show that they are with the times. I'm glad they're at least with the times because it would be worse if they weren't... but it doesn't really do much for me.
-LGB11

This excerpt signifies the conflicting nature of social media posts for LGB individuals looking to understand each firm’s culture. On the one hand, the public posts do provide representation and signal a more welcoming environment for LGB professionals. On the other hand, these posts are made by “every firm” and only during a select month of the year. This calls into question how sincere the firms are about their Pride initiatives and if their culture is truly accepting of these individuals. Our participants highlighted the need for supporting actions behind the public posts made by firms. These actions could be partaking in charity events or donating money to LGB initiatives. Our participants frequently mentioned tracking donations to charities that support LGB individuals and those that take active stances against the LGB community.

I want to see where they're spending their money. What they're investing in, then I'll be okay with them slapping the (Pride) flag on their logo. -LGB18

When you find out that (firms) have been giving money to anti-LGBT politicians, that's when you're like, oh, f**k you... FIRMNAME specifically donated to those (politicians). And I said alright FIRMNAME is not on my list for work in the future. -LGB20

These quotes showcase the passion our LGB participants had for firms monetarily backing the views they declared publicly. The first quote demonstrates that this participant

believes if firms are “investing” in LGB initiatives they have earned the right to use the Pride flag in their marketing. This individual is suggesting that by spending money that benefits the community the firm is making a positive impact and thus has demonstrated they do have shared values with LGB individuals.

In contrast, the second quote speaks to firms stating support for the LGB community while also funding those that oppose it. By providing funds to these politicians, firms are sending a signal that their support of LGB individuals is not truly a cultural value of the firm but rather one that is only used for marketing purposes. This creates a difficult hurdle to overcome for LGB professionals considering joining the firm, as one cannot as easily develop a professional identity if they do not feel valued by an employer.

Overall, our findings suggest that individuals begin developing their professional identity in accounting pre-employment. This process is at least two-fold, as those interested in becoming a public accountant can learn about firms from formal recruiting events or by gathering information from public statements. Both these sources help potential employees understand the value and culture of firms and decide which is the best fit. For LGB individuals that express interest in entering the profession, finding the firm that supports them is of utmost importance. Firms that not only publicly state their support of LGB individuals, but also back these statements with actions create feelings of connection and shared values with potential LGB employees. These feelings are crucial for employees as they continue to develop professional identities during employment.

Staff Identity

For LGB professionals, forming relationships at work may be inhibited due to the heteronormativity present in public accounting firms (Ghio et al. 2023, Rumens 2016). We find that all our interviewees place significant importance on forming relationships across the firm to assist in their professional development. However, we find that LGB professionals face additional challenges in forming these relationships. The challenges are different across various firm subgroups (i.e., peers, engagement team, and mentors) but typically relate to the decision to “come out” to other professionals within the firm.

Peer Level Relationships

New hires in public accounting are first onboarded together in groups called “start classes”. These start classes will participate in group training and social events with the intention of forming peer level relationships (Tighe 2023). These relationships lead to bonding and the creation of a shared identity with other professionals at the staff’s level. This shared identity is crucial to form the necessary camaraderie that allows professionals to survive the “suffering” of public accounting (Covaleski, Earley, and Zehms 2021).

Both LGB and heterosexual interviewees highlighted the importance of their peer relationships for adapting to work in public accounting. Peer relationships provided a way for interviewees to begin their socialization within the firm and understand their role as a new hire. Interviewees felt that a shared work experience, closeness in age, and similar values helped them identify with their peer groups and forge close relationships.

These similarities also allowed our LGB participants to feel more comfortable disclosing their sexuality. Through shared work experiences and social events, our

interviewees developed a deep connection with their start class. These connections allowed LGB professionals to develop friendships with their coworkers that extended past the walls of the firm.

I just ended up going to a lot of trainings with a couple people and we got super close...we go out to bars and everything. And within the first couple of weeks of us hanging out I just told them (about my orientation) because they are very casual, very liberal people. And I just knew they wouldn't care or treat me differently. -LGB4

(Coming out) was just being comfortable and feeling like they would not see me in any different way or treat me any differently. We were friends first. So, then it was just an added layer of 'Oh by the way, I have a girlfriend' and they said 'Great. Can't wait to meet her'. So, the gist is that we all were similar and friendly. – LGB11

These quotes demonstrate how LGB staff can identify closely with the members of their start class. With these peer relationships, there is a decreased salience on sexual orientation within the subgroup. Instead, the focus is on building a relationship based on being “similar” to one another and experiencing a shared work environment. In these relationships, LGB staff can be more comfortable disclosing their identity and building authentic friendships with their peers.

A notable exception to these close peer relationships is found between gay men and some of their heterosexual male coworkers. Gay men discussed that some heterosexual males would engage in crude discussions within the office or at social events. These discussions typically centered around women's attractiveness or sexual preferences.

I definitely have had those awkward encounters where boys will be boys. (A group of men are) talking about t**s and a** and they will say 'oh (LGB13) what do you like?' And it's like 'Well d**k.' I didn't say that but there are those awkward assumptions of we're all frat bros in public accounting. And no, we're not. – LGB13

This quote highlights how the heteronormative environment within firms can still impact peer relationships. When a group of men are having “frat bro” discussions, there is greater salience in the difference in sexuality between a gay man and his heterosexual peers. For a gay man, discussing his sexual preference for other men would go against the established norms of the young male group. Thus, he perceives the need to not share his sexual preferences to continue to adhere to the standard behaviors within the subgroup of male peers.

In summary, peer relationships are crucial to identity development in public accounting firms. Shared work experiences and values allow staff to bond together and form lasting relationships. For LGB professionals, the similarities they share with their peers allow for closer relationship formation and increased comfortability disclosing their sexuality. However, the heteronormativity within the firm may further inhibit identity formation when interacting with coworkers across groups.

Engagement Team Relationships

Interactions with an engagement team are the next step in the socialization process for staff in large public accounting firms. Engagement teams are made up of individuals across multiple levels of the firm, giving staff the opportunity to interact with individuals beyond their peers. These new relationships provide opportunities for coaching and feedback that can help develop the technical knowledge and ability of staff. Due to long hours working together, engagement teams frequently bond together and form close relationships through shared work experiences (Beau and Jerman 2022).

Our participants frequently discussed the importance of teams for their professional development. Team members were able to impart technical knowledge to the staff through informal coaching and by the ability of staff to directly observe their team members at work. By working closely with team members, staff can identify what a successful professional is within public accounting.

I remember when I started on my engagement, my seniors were using all the hotkeys on Excel, and I could barely open this thing. I don't even know what I'm doing...I was very overwhelmed and didn't know anything. But I think what made me progress was sitting in a team room with eight other people. And if I had a question, I could just look at them right next to me. – H9

Participants also noted that while conversations with team members began with discussing the engagement, they typically would progress to discussing topics outside of the work context. Interviewees discussed that family, dating life, and weekend activities were frequent topics of conversation between team members. These conversations allowed individuals to more closely bond as they moved from strictly professional to personal relationships.

He was a good senior for me while (I was) learning how to actually do the audit stuff... So, every time I'd go in, he would be there. So, we just got to talk about life and he's planning a wedding. I recently got engaged. We were talking about planning weddings and stuff like that. So just being able to have that type of conversation I felt like was important. – H2

Having these personal conversations presents additional challenges for LGB professionals compared to their heterosexual peers. LGB interviewees discussed the high levels of heteronormativity present in their work environments. This heteronormativity created negative feelings toward disclosing one's LGB orientation to their team.

I feel like just with public accounting it's very much a very cisgender heterosexual environment. Everybody just kind of assumes that everybody else is in the same boat, because there's not an awful lot of diversity... it was just sort of assumed when I met like others at the firm, and they would ask 'Do you have a boyfriend?' So, I don't really want to be like 'Oh, no, sorry I'm a lesbian.'...It just gets a little weird, because it's against the status quo. -LGB1

This excerpt exemplifies the challenges faced by LGB staff when it comes to discussing personal relationships with their colleagues. The interviewee describes the experience of discussing their personal relationships as “weird”, signifying the uncomfortableness they feel in the heteronormative environment. This uncomfortableness increases the salience in differences between the LGB staff and their engagement teams as being LGB is against “the status quo”. These differences reduce feelings of belonging for LGB staff and thus increase the barriers around forming a shared identity with their teams.

To reduce barriers between themselves and their teams, LGB professionals must adopt a strategy on how they choose to present themselves in the workplace. Some participants decided to openly disclose their orientation to their team. These participants believed that this strategy put them in the best position to form relationships with their team.

Through trial and error, I've learned specifically in professional settings, it's easier to get what people may perceive to be awkward, kind of out and over with. For example, if they said 'Do you have a wife? Or do you have a girlfriend?' If that wasn't corrected early in the relationship, you're getting geared up for pretty awkward conversations later. Whether that's embarrassment for not knowing sooner, or just kind of backtracking in the relationship... You need to kind of set the precedent of like, this is what it is, and then give them the room to respond in the way that they are comfortable responding. -LGB13

I was worried about being inadvertently outed... I was worried about what other people would think if I didn't have the opportunity to tell them. These people that I had known

for maybe some time, and it just hadn't come up. And I didn't want to pull the rug out from under them if this news wasn't coming from me. -LGB2

These excerpts demonstrate how waiting to disclose LGB orientation can be “awkward” for both parties in a professional relationship. The idea that one needs to “set the precedent” and give “room to respond” suggests that LGB professionals feel obligated to ensure the comfort of their coworkers when disclosing their LGB orientation. Being “worried” about pulling “the rug out” speaks to the pressure LGB professionals face with needing to be fully out at work. There is concern that waiting to tell team members could damage established relationships and create a barrier to reestablishing those relationships and the benefits that come with them.

Other LGB participants chose to not reveal their orientation to their engagement teams. It is important to note that all these professionals practiced selective disclosure and did come out to some members of the firm. Typically, participants disclosed this information to team members that were at the same or lower professional level. Participants were hesitant to disclose to more senior members of the team due to the perceived possibility of damaging their career progression.

I feel like it gets difficult disclosing to people that are more senior in the firm, because you never know what these people think. And if you're working for them, you never know if that could hurt your relationship or hurt your opportunity to get on a new client. -LGB5

I just think that sometimes people can just freeze up or act weird about it. So, I would rather just keep my mouth shut, and develop as much of an interpersonal relationship as I can without like just disclosing. – LGB4

These quotes highlight the concerns LGB professionals have disclosing to more senior professionals. These professionals have power over the “opportunity” to progress

through the firm and have new client experiences. Thus, LGB professionals are incentivized to keep their “mouth shut” to avoid making their more senior team members uncomfortable. By hiding their LGB identity, these professionals are portraying themselves as someone who is the correct choice for advancement and new opportunities within the firm. As discussed above, this creates further issues as there is increased risk of damaging a relationship if a team member later finds out about a staff’s LGB orientation.

In summary, engagement teams are a crucial piece of professional identity formation within public accounting. Relationships with team members allow staff to develop their technical skills and create bonds that build camaraderie within the team more effectively. For LGB staff, the barriers to these relationships are greater due to their sexual orientations. Fear of negative repercussions due to the heteronormativity within public accounting may prevent LGB staff from disclosing their identity to team members that have power over their careers. This imbalance of power becomes potentially more prevalent when considering relationships with formal mentors at the firm.

Mentoring Relationships

Our participants noted that they each were assigned a formal mentor upon joining their firm. This mentoring relationship was with a director or partner level professional in the staff’s line of service. Participants discussed how relationships with these more senior professionals were important due to the impact they could have on career progression.

(Coaches) are more removed from the day to day but follow your career path. So, here's your path for the next year. Here's your five-year plan and here are the steps we need to take for you to achieve it. They also advocate for you with leadership about what

kind of work you want to be on, or if you want to do an early promotion or that kind of thing. That's more of their role. – LGB11

Interviewees frequently discussed that to obtain the maximum benefit from a mentor, a close and authentic relationship needs to be developed. The largest barrier to forming these close relationships came from the age gap between the staff and their mentor. The age gap is typically overcome through shared interests, values, or identities. Common ground between our participants and their mentors included strong work ethics and shared passion for various interests (e.g., sports).

I share the same values with this (mentor), I can get along with him. I can connect with him easily, because we like a lot of similar topics or subjects as well ...It's definitely an authentic relationship, I feel like I can open up to this person. – H7

Speaking to him feels more like speaking to my friend. Which allows me in this mentoring relationship to ask questions that are still on the professional side of things, but I feel more comfortable. –LGB19

These quotes demonstrate the importance of a staff's relationship with their mentor. By sharing "the same values" as their mentor, staff can more closely identify with their mentors and develop a relationship that is more akin to being a "friend". The shared interests of the staff and mentor become more salient within the relationship while differences, such as age, have reduced importance. This allows for closer bonds to form between a mentor and staff which is critical for staff development and promotion.

For LGB professionals, their orientation creates another potential barrier to forming close relationships with their mentor. Our interviewees described apprehension around disclosing their LGB orientation to their mentors due to the power these individuals have over the staff's careers.

It's cut and dry. I think that your superiors have power over a lot of things that determine your career. They determine what jobs you're on, your compensation, your progression in the firm, who you work with, and the resources you're given. There are so many downstream impacts with the firm's power structure.... Someone above me, I just feel like they're more of a leadership role and I just don't want to cross any lines there. -LGB2

This quote speaks directly to the implicit pressure of not disclosing LGB orientations and highlights the strong presence of heteronormativity at firms, especially from those that “have power”. LGB staff feel incentivized to not reveal their orientation or “cross any lines” that are against the norm in the profession and risk their career progression. By not being able to present their authentic selves at work, LGB staff are faced with increased difficulty in developing their professional identity.

Relationships between LGB staff and their mentors are further complicated by the age gap. Our LGB interviewees perceived older professionals in their firm to generally be less accepting of LGB individuals. Participants believed that older professionals may not be against LGB orientations but are often uncomfortable discussing the topic or acknowledging an LGB staff's partner.

There is a partner at my firm, and he is of the older generation, he's probably in his 60s. And for some reason, he took a liking to me. He'd love to take me out to lunch and was friendly to me. He still was even after I came out, however, he did not ever acknowledge (my partner) as my girlfriend, he would call her my roommate. And even though after I corrected him several times and said ‘we're not roommates’...he just didn't want to get on board or was uncomfortable or whatever... if you had to describe an old accountant guy, it would be him. – LGB11

This excerpt highlights how even after coming out, there can still be friction based on LGB orientation in mentor and staff relationships. Despite this mentor “liking” and engaging in relationship building activities with their staff, their inability to acknowledge

the staff's girlfriend as more than a "roommate" drives a wedge in the relationship. For this LGB staff, not having their partner recognized despite "several" corrections creates more salience for the differences between them and their heterosexual mentor. These salient differences create feelings of being against the norm in the firm and thus an outsider. Saying their mentor is a description of "an old accountant" demonstrates how LGB staff believe this uncomfortableness around LGB professionals is common at the leadership level.

Our LGB interviewees described "active allyship" (LGB20) as one of the key factors influencing their ability to come out to a mentor. The participants noted that active allyship needed to be genuine and not a performative action that happens only during Pride month.

I think it's good to see leaders in the firm put their pronouns next to the name...I know it's something very small, but it kind of indicates to people that they are supportive, and they are aware of us. I know that I can obviously easily connect with them and can probably casually bring up my husband. -LGB21

So, people joining (Pride meetings) that I know aren't gay, were saying people like me can be ourselves at work. And at least I know, that if someone tries to mess with me, I have this whole group of people that don't identify this way, but they're going to be here in my corner. So, they may not be vocal at work or in the office, but they show up to the events, or they hop on the calls at least. And like I go in and I see who's on the call... so that person I know I'm safe with. – LGB20

Both these quotes showcase that even small actions can increase the comfort of LGB accounting professionals. By attending Pride meetings or using pronouns in an email, mentors can signify acceptance of LGB orientation allowing LGB staff to identify with the mentor more easily. This increased identity allows the LGB staff to feel "safe" and to "casually" discuss their partner in the same way their heterosexual peers would with their

mentor. This comfort can lead to more effective mentoring relationships which increases the ability of LGB staff to identify with the profession.

Our LGB participants also voiced the benefits of sharing a similar trait with a mentor. This typically was expressed as a desire to have an LGB mentor or one that shares a gender with the staff.

I think another woman or someone who also identifies as (LGB). I think those are traits that I would look for to establish a very close connection... Those are people that can relate to who I immediately feel more comfortable and safer around than others. – LGB22

This excerpt highlights how a mentor that shares traits with staff can be beneficial to forming close relationships. By potentially sharing an LGB or gender identity with a mentor, LGB staff can feel “safer” and thus are more likely to develop an authentic relationship. The closer staff are to the mentors the greater benefits they are likely to receive from the mentoring relationship.

Interestingly, many of the gay and bisexual men in our study expressed an interest in having a woman mentor instead of a man. These individuals believed that women would be a better mentor due to understanding the challenges associated with being a marginalized individual in the profession.

If I have a choice, I'm choosing either a woman or a queer person. And the reason I say that is women are significantly more vocal about advocating for people who are either women or queer just because they understand the fight at the table. Versus men in general... they're not as driven and some of that comes from privilege. – LGB13

This quote demonstrates how this individual feels their identity within a marginalized group (LGB) is more important than their other potential identities (such as

gender) when choosing a mentor. They describe women as being able to “fight” for marginalized groups, while men are “privileged” and would not understand the struggles a LGB staff may be going through. Women’s understanding what being an outsider is like in a traditionally heterosexual and male dominated field creates feelings of comfort for LGB professionals. They can more easily connect with women through this shared minority identity and thus build closer relationships.

Overall, participants noted that developing a close relationship with a mentor is crucial for development within public accounting. All participants noted that there is difficulty in forming these relationships, but through the existence of shared values and interests mentoring relationships can be successful. For LGB professionals navigating these relationships is typically more complex due to their sexual orientation being against the heteronormative environment of public accounting. LGB professionals that find supportive mentors are more likely to find common ground and identify with their mentor and thus can continue developing their professional identity.

Beyond Staff Identities

Given our interviewees are all staff level accountants, they have not developed the identities of those higher in the organizational structure. Still, much of our discussion focused on how our participants view their careers within the firm and if they plan to pursue the partnership. Our conversations suggested that representation within current leadership is a key factor for staff in determining whether they want to seek a future leadership role.

Representation in Leadership

Recent research in accounting has highlighted that team and leadership diversity can have positive outcomes within public accounting (e.g., Burke, Hoitash, and Hoitash 2019; Huang 2022; Krishnan, Singer, and Zhang 2023). Despite these positives, minority groups have faced significant challenges to obtaining partnership within public accounting firms (e.g., Anderson-Gough, Grey, and Robson 2005; Hammond 1997; Madsen 2013). These barriers to achieving leadership positions can become self-perpetuating as without diverse representation of leadership there can be increased turnover of diverse professionals and thus fewer potentially qualified individuals for leadership positions (Nishii and Mayer 2009).

Participants discussed how they viewed leadership at their firms to be white and male dominated. Despite this, participants also believed that firms were undergoing a demographic shift in their leadership thus leading to more diverse representation. The women and racial minorities we interviewed believed that they were able to see themselves represented in leadership and thus were inspired to consider pursuing a leadership position themselves¹⁷.

I've definitely seen a lot of Hispanic leadership...I feel like it's starting to get better and better... and I know there are plenty of other people as well that are cheering it on to happen. – H7

Yes, I think more (representation) than I ever anticipated before I started at the firm. And I also see that there's very much so like a wave of like women coming in now...I only know like one male manager in the office and the rest are women. So, I think that there's like a shift that way. I don't know if it's circumstance or whatever. But I definitely feel like it's representative and I feel no limitations. -H1

¹⁷ We did not ask participants specific questions about gender or race. Responses regarding these traits were given as answers to asking participants if they felt represented in leadership. In terms of gender, none of our participants identified as non-binary and in terms of race, 12 of the interviewees identified as non-white.

These quotes highlight how representation can help staff accountants develop a deeper identity and connection with their firms. By feeling there are “no limitations” and that others “are cheering” on diverse leadership, these individuals are more likely to begin to see leadership as an obtainable goal. Seeing someone in leadership with whom they can identify allows these staff accountants to visualize success in the firm as something that is possible for them to obtain. This ability to see themselves in current leaders creates a stronger identity within the firm and profession.

Sexual orientation is not a directly observable trait like race and gender may be. Since one cannot know another’s sexual orientation without orientation being explicitly discussed, there are additional barriers for LGB professionals when it comes to identifying with leadership. Many of our LGB participants discussed a lack of visible LGB leadership within the firm as they feel LGB individuals are not as celebrated as other minority groups.

No, there's not a lot of visibility... (the firm) will say we've admitted, the largest number of black partners this year are the largest number of Latinx partners this year, but I haven't come across any that says anything specific about LGBTQ+. – LGB12

As far as the US management of the firm, I couldn't name anyone within like the top probably 50, that I would say are queer. That's not to say that they're not, but they're definitely not out and proud about it. -LGB13

These excerpts highlight the difficulty LGB professionals have in finding representation in leadership. Due to the invisible nature of LGB orientation, it can be harder to celebrate these individuals if they are not “out and proud”. This can create the perception that firms do not value LGB orientation as highly as other diverse groups. This perception leads LGB professionals to feel greater salience of their sexual orientation and leads to

questions on the overall representativeness of leadership and the potential opportunities LGB professionals have when looking to rise within firms.

While all LGB participants agreed national leadership was lacking in LGB representation, things could vary at the office level. Participants in a “liberal” city felt there was more LGB acceptance than the participants from “conservative” areas. Thus, based on office location LGB professionals within the same firm could have drastically different perception of their fit within the firm. Location differences could be most clearly juxtaposed by interviewees that had transferred offices during their employment.

So CITY1 has so much more diversity in every respect, just in general. The only one that I heard about when I worked in CITY2 was the women group and that was the extent of their diversity. For reference I think there was like one or two people on our team in CITY1 that wasn't white. In CITY1, I'm one of three white men on a team of 20... So, I think there's more of a push to have these (diversity) groups in CITY1... you notice the difference (between offices). – LGB4

This quote summarizes the divergent experiences possible across multiple offices. In one location, the office does not extend diversity issues past gender while the other has a range of diversity networks. This increased emphasis on diversity creates “opportunities” for LGB professionals to feel represented and meet more individuals that share their identity. By being able to “notice the difference” between offices, LGB professionals can find their fit in different regions and thus continue to develop their overall professional identity.

In summary, representativeness of leadership can help new accountants develop their attachment to the firm and the profession. While our participants still feel firms' leadership is white and male dominated, they do believe firms are making strides for

women and racial minorities. For LGB professionals, representation in leadership still feels difficult to achieve. However, some offices have been able to increase diversity and thus provide an environment in which LGB professionals feel more comfortable leading to the possibility of more future LGB leaders within the firms.

V. Discussion and Conclusion

In this paper, we conducted semi-structured interviews with early career LGB and heterosexual accounting professionals to examine how they form their professional identity within public accounting. We leverage Self-Categorization Theory to examine the similarities and differences between our two participant groups. SCT is relevant in our context as we can investigate how the salience of sexual orientation can impact interactions with various subgroups within the profession.

Our qualitative data suggests that accounting professionals form their professional identities across multiple stages of their career and within various subgroups during these stages. Identity formation begins with pre-professional recruitment where future public accountants attempt to find their “fit” by interacting with firms and researching via their online presence. Once employment begins staff identity begins to unfold through interactions with peers, engagement teams, and mentors within the firm. Each of these groups plays an important role in the development of staff accountants and their formation of a professional identity. Staff are also exposed to leadership during their employment at a given firm. This exposure can assist staff in determining what the firm looks for in leadership and if they can one day see themselves in a leadership position within their firm.

While all our participants had many similarities in developing their professional identities, there were clear differences for LGB interviewees. Like prior studies on LGB professionals in accounting, we find that there are strong incentives for LGB professionals to not disclose their sexual orientation in the workplace (Stenger and Roulet 2018). Our findings confirm that staff still view leadership of their firms to be white males that are resistant to acceptance of LGB professionals (Egan and de Lima Voss 2022). However, we also discover that LGB acceptance within the profession is not monolithic. Firms are made up of different subgroups (i.e., staff level, gender, office location) and LGB professionals interact with each of these groups in different ways.

We find that similarities between LGB professionals and subgroups drive LGB comfortability with each subgroup. When there are fewer similarities between LGB professionals and a particular subgroup within the profession, LGB orientation becomes more salient in the identity formation process. This increased salience leads LGB professionals to perceive their orientation as against the norms and acceptable behaviors within that subgroup. Without feeling a “fit” within a particular subgroup, LGB professionals struggle to build close relationships which hinders professional identity formation.

In the pre-professional stage, our LGB participants were exposed to their first subgroups, each individual firm, within the profession. Each of these firms publicly declared support for diverse groups including LGB individuals. However, our participants questioned the authenticity of these declarations as they felt heteronormativity shined

through during the recruitment process. Actions such as a partner at a firm stating the need for a “wife” to succeed at the firm, or donations by the firm to anti-LGB politicians, increased the salience of sexual orientation for our interviewees. The salience of their orientation challenged our interviewees to connect with some of the firms and ultimately, they were left to find the firm that would most accept them for who they are.

Once employed, LGB professionals faced differing challenges to identifying with various subgroups within their firms. Peers presented the fewest challenges in identity formation as many similarities (i.e., age and work experience) reduced the importance of sexual orientation within the relationship. Engagement teams presented greater challenges as the mix of professional levels within the team lessened the similarities between LGB staff and their coworkers. LGB professionals perceived fewer similarities between themselves and their more experienced coworkers and thus their LGB orientation was more salient. In some cases, this prevented our participants from disclosing their sexual orientation to continue to fit what they perceived as the accepted behavior of a staff member within the engagement team. Others accepted the potential for negative reactions and chose to reveal their orientation early in the relationship formation process to avoid potential negative consequences that may have come with a later revealment.

Relationships with a mentor are the most challenging for LGB professionals to navigate. Given that mentors in the public accounting profession tend to be at the partner level, there are few similarities between them and the LGB mentees. Combined with the male dominated and heteronormative makeup of leadership, the lack of similarities

between a mentor and LGB professional leads to an increased salience of LGB orientations. Due to potential career repercussions, LGB professionals are less likely to disclose their orientation to their mentor as being LGB is not the norm for those who are successful within public accounting.

We believe our study has implications for practitioners and their firms. We provide evidence that the actions of firms before and during employment impact the ability of LGB professionals to successfully integrate into the profession. Our findings highlight the importance that meaningful displays of allyship at both the firm level and the individual level have in making LGB professionals identify with others in the profession. Since all firms included in our study publicly state their support of LGB individuals we hope they can leverage our findings to build a more inclusive and equitable environment within their firms.

Further, our study answers the call for research into LGB experiences within the accounting profession (Hammond 2018; Ghio et al. 2022; Rumens 2016). By doing so we help contribute to the literature focused on equity within accounting (Alawattage et al. 2021; Ghio et al. 2023). Given that research into identity has typically focused on white, heterosexual males' identity formation, our focus on LGB professionals also contributes to our knowledge of professional identity development (Stack and Malsch 2022). We hope this research can help future researchers build upon the knowledge of professional identity by studying other diverse groups.

Our study also brings to light the need to consider various dimensions that can impact acceptance of diverse groups within the profession. Our participants frequently discussed how factors such as age and gender influence how comfortable others are with LGB professionals. Future research should explore how factors such as firm size, location, and line of service could impact the experiences of diverse individuals. Further, our study only focuses on acceptance within the firm. Understanding how clients interact with diverse populations is necessary to gain a full understanding of the experience these groups have within the profession.

Despite our contributions to literature, our study does have other limitations. Our participant group was influenced by selection bias insofar as we only interviewed those willing to disclose their sexual orientation. Additionally, our focus on sexual orientation does not provide a voice or insight into individuals with other queer identities or consider identities beyond gender that intersect with sexual orientation, such as race, that may impact professional experiences (Hammond 2018). Further, our focus was on staff level professionals within large accounting firms. More senior level professionals and those within smaller firms are likely to have a different experience than our participants. We encourage future research into all these identified limitations to continue growing this nascent literature.

Table 2.1
Interviewee Demographics

| Interviewee | Firm | Sexual Orientation | Years of Experience |
|--------------------|-------------|---------------------------|----------------------------|
| LGB1 | Big 4 | Lesbian | 1 |
| LGB2 | Big 4 | Lesbian | 3 |
| LGB3 | Big 4 | Gay | 6 |
| LGB4 | Big 4 | Bisexual | 2 |
| LGB5 | Big 4 | Lesbian | 1 |
| LGB6 | Big 4 | Lesbian | 2 |
| LGB7 | Big 4 | Gay | 1 |
| LGB8 | Non-Big 4 | Bisexual | 1 |
| LGB9 | Non-Big 4 | Gay | 3 |
| LGB10 | Big 4 | Bisexual | 2 |
| LGB11 | Big 4 | Lesbian | 3 |
| LGB12 | Non-Big 4 | Gay | 2 |
| LGB13 | Big 4 | Gay | 3 |
| LGB14 | Non-Big 4 | Bisexual | 6 |
| LGB15 | Big 4 | Bisexual | 1 |
| LGB16 | Big 4 | Gay | 1 |
| LGB17 | Big 4 | Bisexual | 1 |
| LGB18 | Big 4 | Gay | 1 |
| LGB19 | Big 4 | Lesbian | 1 |
| LGB20 | Big 4 | Gay | 2 |
| LGB21 | Big 4 | Bisexual | 2 |
| LGB22 | Big 4 | Bisexual | 1 |
| H1 | Big 4 | Heterosexual | 2 |
| H2 | Big 4 | Heterosexual | 1 |
| H3 | Big 4 | Heterosexual | 3 |
| H4 | Non-Big 4 | Heterosexual | 3 |
| H5 | Big 4 | Heterosexual | 1 |
| H6 | Non-Big 4 | Heterosexual | 6 |
| H7 | Big 4 | Heterosexual | 2 |
| H8 | Non-Big 4 | Heterosexual | 1 |
| H9 | Big 4 | Heterosexual | 3 |
| H10 | Non-Big 4 | Heterosexual | 2 |
| H11 | Big 4 | Heterosexual | 3 |
| H12 | Big 4 | Heterosexual | 3 |
| H13 | Big 4 | Heterosexual | 3 |

Appendix B – Interview Protocol

Our interview will be semi-structured using the following framing questions.

1. Can you provide a description of your educational and professional background?
 - a. Did you intern with the firm?
 - b. Did you obtain a master's degree before starting full time?
 - c. How many sections of the CPA exam have you taken? How many attempts have you taken at each section?
2. Can you provide a description of your role as an associate in the firm?
3. Could you describe any formal coaching/mentoring relationships you have at the firm?
 - a. How frequently do you meet with your coach/mentor?
 - i. To what extent do you meet virtually vs. in-person?
 - ii. How has this evolved in your time with the firm?
 - iii. What, if any, differences do you notice in your virtual v in-person conversations?
 - b. Do you feel these meetings allow for the successful development of a personal and professional relationship with your coach/mentor?
 - i. Are there differences in the effectiveness of remote or in-person meetings?
 - c. (LGB Question) Have you disclosed your sexual orientation/gender identity status to your coach/mentor?
 - i. Why or why not?
 - ii. (if applicable) How long did you know the coach/mentor before disclosing?
 - iii. How did the disclosure go?
 - iv. Did the relationship change post-disclosure? How so?
 - d. (Non-LGB Question) Is there any important element of your personal life that you have concealed or disclosed from your supervisor/mentor?
 - i. Why or why not?
 - ii. (if applicable) How long did you know the coach/mentor before disclosing?
 - iii. How did the disclosure go?
 - iv. Did the relationship change post-disclosure? How so?
4. Do you have any informal coaching/mentoring relationships at the firm?
 - a. How frequently are you able to meet with your coach/mentor environment?
 - i. To what extent are these meetings remote v in-person?
 - ii. Do you notice any differences in conversations between these formats?
 - b. Do you feel these meetings allow for successful development of personal and professional relationships with your coach/mentor?

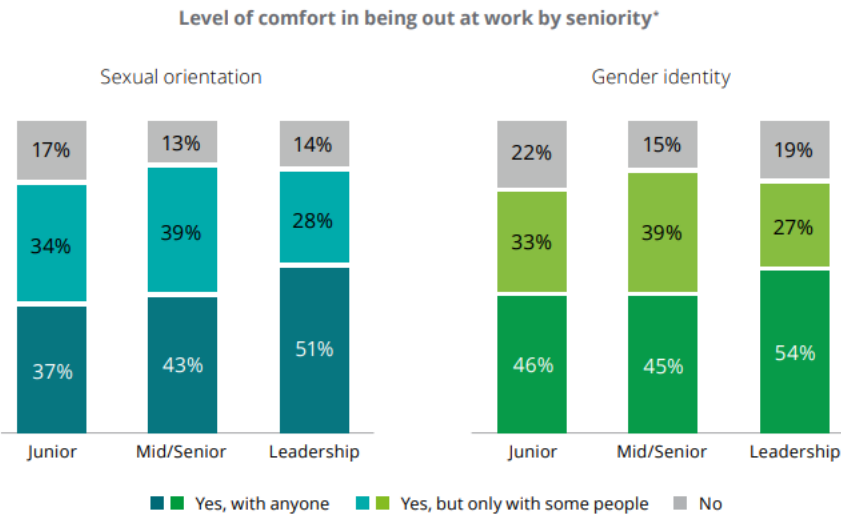
- i. Are there differences in the effectiveness of remote vs. in-person meetings?
 - c. (If applicable) Have you disclosed your sexual orientation/gender identity status to your coach/mentor?
 - i. Why or why not?
 - ii. (if applicable) How long did you know the coach/mentor before disclosing?
 - iii. How did the disclosure go?
 - iv. Did the relationship change post-disclosure? How so?
- 5. Do you feel the firm provides enough Support and Resources for you to complete your work tasks? Does the firm provide you with emotional support? Do you feel supported by the firm?
 - a. Can you share an example or two of how the firm supports you?
- 6. Are you aware of any programs or networks within the firm to connect individuals with shared interests or identities?
 - a. Are you a member of any of these organizations?
 - b. (If Applicable) Why did you join? Are there any differences in remote or in-person events for these groups?
- 7. Do you feel you are able to perform all your necessary job functions?
- 8. How confident are you in your professional skill set at this point?
- 9. Relative to your peers, how well do you feel you are doing with regard to your work performance?
- 10. Has working remotely impacted your work ability and interest in the work you perform?
- 11. Has working remotely changed your career outlook with the firm in any way?
- 12. Is there anything else you would like to share about your experience working for the firm in a virtual environment?

Appendix C – Examples of Firm LGB Marketing and Data



At Deloitte, we want everyone to feel that they can be themselves and thrive at work. For our LGBT+ colleagues it means knowing that they will be seen and heard as their true authentic selves—valued, and appreciated for all that they are and what they contribute to Deloitte’s Purpose to make an impact that matters.

#QueerAllYear



PART III: Alternative or the New Norm? Perceptions of Remote Work in the Post-Pandemic Audit Environment

I. INTRODUCTION

The auditing profession has used remote work arrangements for decades to help provide improved work-life balance to auditors (Almer, Cohen and Single 2003; Almer and Kaplan 2002). Prior research has documented that this increased work-life balance improves not only audit quality, but reduces turnover intentions of auditors (Buchheit, Dalton Harp, and Collingsworth 2016; Khavis and Krishnan 2021). However, firms expect their auditors to be present in the office or client site when conducting their auditing tasks (Anderson-Gough, Grey, and Robson 2000; 2005; Baudot, Kelly, and McCullough 2022; Kornberger, Carter, and Ross-Smith 2010). Thus, prior literature on remote work arrangements reveals a perception that may be damaging to long-term career success within the profession (Johnson, Lowe, and Reckers 2008; 2012).

The COVID-19 pandemic drastically changed remote work expectations for auditors as firms were required to close their offices for in-person work in spring of 2020. During this time auditors were able to successfully complete their audit tasks, but concerns grew around the ability of firms to develop junior auditors' knowledge and skills when the audit team was not together (Luo and Malsch 2023; Morris, Hoitash, and Hoitash 2023; Sian 2022; Tighe 2024). Initially firms stated their desire to keep full remote work as an option available to their employees (e.g. BDO 2022, DiNapoli 2021). However, firms have now begun to request that auditors return to the office for at least part of their work week (Iacone 2023; Prakash 2024). The changing dynamics of remote work presents instability

for auditors and firms. As younger generations of auditors continue to request remote work opportunities tension is created between these staff and their firms that worry about professional development and audit quality (Baudot et al. 2022; Knight and Taylor 2021). Thus, we examine these tensions with the following two research questions in this study:

1) How do different staff levels view their opportunities to conduct remote audit work in the post-pandemic environment? 2) What similarities and differences exist in current perceptions of the impact of remote work on career progression across staff levels?

To investigate our research questions, we conducted 26 interviews with auditors of various professional levels within large public accounting firms across several different office locations within the United States. At the time of our interviews, all our participants were at firms that offered hybrid (both in-person and remote) work opportunities. Each participant worked with their teams on auditing engagements in both an in-person and remote setting. Our interviews focused on preferences for work environments, guidelines issued by the firms, and opportunities for learning and development.

To analyze our qualitative data, we chose to leverage the Gioia method of grounded theory (Gioia, Corley, and Hamilton 2013). This qualitative methodology allows researchers to systematically gather and analyze data to examine their research questions (Gioia 2021). Remote work policies are still in the midst of change within the profession (Vinopal 2023). Thus, grounded theory methodology affords the research team the opportunity to understand how these changes can impact the existing social dynamics within the profession (Flick 2018). By utilizing iterative coding procedures and

comparisons to existing literature, we uncovered the importance of trust in the perceptions of remote work and how this trust impacts the traditional apprenticeship model of the profession.

Our analysis demonstrates that three pillars of trust drive the perceptions and behaviors of auditors regarding remote work. Firm level trust is the belief that the firm will provide advancement opportunities and fairly evaluate work in both remote and in-person settings. Interpersonal trust is the belief that other audit team members can and will carry out their tasks allowing for a successful completion of the audit. Finally, intrapersonal trust is a feeling of self-competency in one's role as an auditor allowing them to complete their job in a timely and efficient manner. As an auditor feels increased levels of trust across each pillar, they are more likely to feel comfortable when they or their audit teams work remotely. Importantly, our findings find that each of these pillars of trust are dynamic. Whether it is due to promotions, changes in the audit team, or new firm guidance, auditors rarely face a static work environment. These changes can impact their specific levels of trust within a moment, and thus their experiences and perceptions of remote work in the profession.

Overall, our findings suggest that there is confusion over the acceptance of remote work within the auditing profession. The constant shuffle of an auditor's individual responsibilities and assignment to various clients leads to lower levels of trust in themselves and others, particularly for more junior auditors. Inconsistent firm guidance also contributes to strong feelings of distrust that remote work is a viable path to career

success within the firms. Our findings demonstrate a strong belief from participants that remote work opportunities will be more restricted moving forward as those in office are more likely to continue climbing the firm hierarchy.

Prior studies on remote work in auditing occurred before COVID-19 (e.g., Johnson, Lowe, and Reckers 2008) and the large office closures in response to the pandemic (e.g. Dalton, Garret, Harp, and McPhee 2023). By collecting data after firms have fully reopened their offices, we are able to capture the perceptions of remote work when it is no longer mandatory, but still being utilized by much of the profession. Our findings confirm that supervisory and organizational support are still part of the negative perceptions of remote work (e.g., Almer, Cohen, and Single 2003; Dalton et al. 2023). We build upon this literature by demonstrating that for remote work to be perceived as effective, interpersonal trust must exist for both parties in a supervisor and subordinate relationship. Further, we document the importance of intrapersonal trust in the perceptions of remote work capabilities.

This study also provides practitioners with insights into the perceptions of remote work across various levels of the firm. As firms continue to shape their return to office policies, our results can help them understand what their professionals see as some of the challenges and successes of remote work (PwC 2024). Our results demonstrate how various forms of trust must be considered by firms when considering the optimal balance between in-person and remote work. Our findings build off research conducted during the pandemic that highlights the benefits of in-person work on the apprenticeship model (Tighe

2024). Our data reveals that it is not just staff that benefit from in-person work, but also that the path to partnership still requires connections that are best made through in-person communication. Given the increasing demand for remote work and issues with the accounting talent pipeline, our paper provides evidence that firms need to consider how to adequately measure performance and allow for professional advancement even with significant remote work opportunities (Dawkins 2023; Ellis and Overberg 2023).

II. BACKGROUND

Remote Work in the Auditing Profession

Remote work is offered in firms to provide auditors the option to work offsite rather than at the client site or office. Traditionally, remote work is sought after by employees that are parents and was originally implemented to reduce turnover among working mothers (Almer et al. 2003; Dalton, Cohen, Harp, and McMillan 2014), however there is growing demand for remote work opportunities from younger generations of accounting professionals (Knight and Taylor 2021). Prior research has demonstrated that remote work is successful at reducing work-family conflicts and thus increasing job satisfaction and reducing the turnover rates. (Almer and Kaplan 2002; Pasewark and Viator 2006).

Despite some of the positives found in prior research, remote work is still perceived to have a negative impact on one's career prospects, especially when there is a perceived lack of organizational support (Dalton et al. 2023). Pre-pandemic, employees of large public accounting firms believed they would be less effective completing their work tasks if working remotely. (Buchheit, Dalton, Harp, Hollingsworth 2016). Similarly, remote

employees also may be perceived by their superiors to have less organizational commitment and could receive lower performance evaluations compared to in-person coworkers (Johnson et al. 2008). Further, allowing employees to use remote work impacts organizational justice, as in-person employees may believe remote work is unfair to non-participants (Johnson et al. 2012).

While previous research has examined remote work on a firm level, no study has exclusively looked at auditors. Auditing comes with its own set of professional norms that dictate the need for professionals to interact with others at client sites and within the office (Anderson-Gough, Grey, Robson 2000). Through these interactions, professionals learn the necessary behaviors and skills needed to become a more successful auditor (Fogarty 1992; 2000; Westermann, Bedard, and Earley 2015). Previous research has demonstrated that in-person work bonds audit teams together and creates a shared experience that helps teams “survive” busy seasons (Beau and Jerman 2022; Covalleski, Earley, Zhems 2021). These relationships can also create strong ties between an auditor and their firm, increasing organizational commitment and reducing turnover intentions (Herda and Lavelle 2012; Cannon and Herda 2016). However, the constant need to work in-person and the associated long hours of busy season can also increase stress and burnout of public accounting professionals, leading to increased turnover (Nouri and Parker 2020; Sweeny and Summers 2002).

Remote work reduces the total amount of time in the office and thus negatively impacts the ability of professionals to successfully develop necessary technical skills and

relationships that are needed to make partner within firms (Carter and Spence 2014; Kornberger et al. 2011). Prior research has documented that audit evidence collection, work paper preparation, and review are not as effective when done electronically as opposed to face-to-face (Agoglia, Hatfield and Brazel 2009; Bennett and Hatfield 2013; Brazel, Agoglia, Hatfield 2004). Despite these concerns, remote work has been used extensively in auditing engagements in the past. Auditors frequently conduct work on multiple engagements, necessitating work to be conducted outside of a client site (Bagley 2010; Andiola, Bedard and Kremin 2019). Similarly, firms leverage offshoring models in which some auditors perform work in a different country than a majority of the audit team (Downey 2018; Canning, O'Dwyer and Boomsma 2022). Firms continue to invest in their offshoring centers, signaling that they believe there are positives to utilizing remote work in the audit (Popova and Wright 2019).

Impacts of the COVID-19 Pandemic

In early spring 2020, large public audit firms closed their offices in response to the COVID-19 pandemic. As such, remote work was no longer an alternative for auditors, but rather a necessity. Auditors were forced to improvise ways to complete their work when fully remote for over a year during the COVID-19 pandemic (Luo and Malsch 2023). This forced improvisation led to auditors working more hours and suffering increased stress and burnout (Bakarich et al. 2022). Further, the shift to remote work increased the time necessary to complete audits and called into question audit quality and auditor judgement (Bauer, Humphreys, and Trotman 2022). At this time, it is unclear whether these audit

delays were caused by learning to adapt to new work settings or if they will persist as remote work continues (Morris et al. 2023).

Additionally, remote work raised concerns about the ability of firms to develop their professionals. Both senior and junior level auditors expressed concerns about the onboarding process when fully remote (Bailey, Dalton, Harp, and Phillips 2023; Booker, Hawkins, Vandervelde and Wu 2022). Audit partners believed that the remote environment increases the challenge of imparting firm culture and professional norms to new staff (Alberti, Thibodeau, and Zhou 2023). Overall, the loss of the audit room negatively impacted the ability of new auditors to develop within the traditional apprenticeship model of the auditing profession (Sian 2022; Tighe 2024).

Despite concerns around learning and development, firms were initially committed to offering remote work opportunities as offices reopened (DiNapoli 2021; Hood 2020). However, as more time passes, firms are beginning to request that auditors return to the office through the form of hybrid work (Vinopal 2023). Some firms have recommended that auditors be in-person for a certain number of days per week to complete their auditing tasks (PwC 2024). Despite these recommendations, firms are still reporting that auditors are not meeting the expectations regarding days in the office (Prakash 2024). Thus, there is a clear tension between the desires of the firms and their auditors. It is important to understand what is causing this tension and the impact these tensions have on perceptions of remote work and the future of the profession.

III. METHODOLOGY

To answer our research question, we utilize a semi-structured interview approach to our study, specifically the Gioia method of grounded theory (Gioia et al. 2013). We believe that grounded theory is an appropriate methodology to examine the instability and confusion that exists around remote work in the auditing context. Grounded theory allows for an examination of new phenomenon that can change the complex social context of the auditing profession (Hopwood 1983; Power and Gendron 2015; Uruqhart 2012). We leverage previous grounded theory (Clor-Proell, Kadous, and Proell 2022; Guénin-Paracini, Malsch, and Trembaly 2015; and Stolowy, Gendron, Moll, and Paugam 2019) and interpretivist papers (e.g., Baudot, Kelly, and McCullough 2022; Daoust and Malsch 2020; Gendron and Spira 2010) in the auditing literature to further inform our approach. Finally, guidance from papers focused on qualitative methodologies in accounting influenced our research design (Dodgson and Trotman 2022; Malsch and Salterio 2016; Power and Gendron 2015).

Participants

To examine our research questions, we utilize 26 interviews with professionals working in the audit practice at large public accounting firms. Interviews ranged across staff (11 interviews), manager (7), and partner (8) levels. We elected to interview various levels of professionals to capture a more comprehensive view of remote work opportunities within the firms. We believe our participant pool allows for an in-depth look into our research questions (Malsch and Salterio 2016). Additional demographic information on our participants is included in Table 3.1.

Our participants were recruited via our personal and professional networks. Additionally, we leveraged the ‘snowball’ sampling method to increase our participant pool (Parker, Scott, and Geddes 2019). Many of our early participants introduced us to other professionals that were interested in participating in our study. Prior to recruitment of any participants, this study was approved by each author’s institutional review board. None of the participants involved with the study received compensation for their participation.

Interview Instrument and Procedures

Our preliminary interview instruments were constructed based on the existing literature on remote work arrangements within accounting (e.g., Almer et al. 2002; Johnson et al. 2008) and the literature on the impacts of the COVID-19 pandemic on the auditing profession (e.g., Alberti et al. 2023; Luo and Malsch 2023). Due to utilizing three levels of professionals (staff, managers, and partners), we created three separate interview protocols for our data collection. Our interview questions centered around the perceptions of remote working within the auditing profession. Our interviews discussed current remote practices, firm policies, and potential impacts to career development and growth. After an initial round of pilot interviews, the research team met to update each interview protocol based on emerging themes within the data. Our finalized interview protocols are included in Appendix C.

Two members of the research team participated in most of the interviews, with one member of the team serving as the lead interviewer for all the interviews. Each interview was approximately 45 minutes in length. Before the interview began, participants were

read an informed consent statement and asked for permission to record the interview¹⁸. Additionally, each member of the research team introduced themselves by discussing their professional and academic backgrounds. These introductions served as a method to familiarize the participants with the research team and build a rapport between the groups. Participants were ensured that any information shared would be held confidential and encouraged to provide candid responses to our questions.

Upon conclusion of each interview, a transcript of each conversation was created. Participants were sent a transcript of their interview with any potentially identifying information removed. Participants were allowed to request additional information be redacted if necessary to preserve anonymity¹⁹. Participants that expressed interest in the final results of the study will also be sent a copy of the manuscript.

Analysis

We utilize the Gioia method of grounded theory to analyze our qualitative data (Gioia et al. 2013). While built on the same tenets of “traditional” grounded theory (Glaser and Strauss 1967), the Gioia method allows for a more “systematic” approach to data analysis (Gioia 2021). The goal of any grounded theory analysis is to use an inductive approach to theory building through careful consideration of data collected (Gehman et al. 2018; Glaser 1978). The Gioia method prescribes three coding procedures that allow researchers to demonstrate the “rigor” of their qualitative analysis (Gioia et al. 2013). By

¹⁸ One participant requested that the interview not be recorded. For this interview, two members of the research team took notes to capture the perceptions of the participant.

¹⁹ Only one participant requested that additional information be redacted from the transcript.

following this methodology, researchers can build upon theory and understanding of the processes that impact the phenomenon under study (Corely and Gioia 2011; Magnani and Gioia 2023). We will discuss how the research team approached each of the three coding procedures outlined in the Gioia methodology.

First-Order Concepts

The first step in the Gioia methodology is to understand the perspectives of participants by reporting “informant-centered” (Gioia 2021) concepts that are present within the data. This process is akin to “open coding” that is used within traditional grounded theory methodology (Corbin and Strauss 1990). During this process, the research team tries to identify all categories that emerge in the data from the perspective of the “informant” (Gioia et al. 2013). Coding for these concepts is an iterative process in which researchers go line-by-line through the transcripts to capture all relevant data (Montgomery and Bailey 2007). By using informant terminology, we can understand their perspectives and experiences on remote work within the audit context.

Second-Order Concepts

After documenting all potential first-order concepts, the Gioia method requires researchers to move past informant terminology to more theoretical based coding (Gioia 2021; Gioia et al. 2013). This process of second-order coding is similar to the axial coding used in grounded theory (Strauss and Corbin 1990). During second-order coding, the researchers begin to develop their own understanding of the perceptions of their participants (Magnani and Gioia 2023). Based on similarities and differences in the first-

order concepts, categories begin to form within the data (Gioia 2021). As these categories emerge, researchers can begin to understand “what’s going on here” and develop theoretical underpinnings to the data set (Gioia et al. 2013).

To help with the process of formulating second-order concepts, the research team also engaged in the process of developing theoretical memos (Glaser 1978). Memo writing is seen as an integral part of grounded theory methodology that allows the authors to continuously formulate a deeper understanding of their data (Charmaz 2012; Thornberg and Charmaz 2014). Theoretical memos are used by authors to help build understanding of the phenomenon under study and tie together the data collected from multiple sources and build upon the creation of first-order concepts (Urquhart 2012).

Our research team leveraged theoretical memos during the interview and coding process to make sense of our data and the experiences of our participants. After an initial round of interviews and coding, a theoretical memo was developed and shared between the research team to further understand the themes emerging from the data. Memos continued to be developed throughout the interview and coding process as new ideas formed within the research team. Once all first-order concepts have been investigated and categorized into newly formed second-order concepts, “theoretical saturation” has been achieved and researchers are ready to move on to the final stage of the coding process (Gioia 2021; Glaser and Strauss 1967).

Aggregate Dimensions

Once all second-order concepts have formed, researchers then begin to group these concepts into “aggregate dimensions” (Gioia et al. 2013). These dimensions serve as the key building blocks for theoretical contributions (Corley and Gioia 2011). By combining second order concepts, a cohesive narrative can be developed to explain the experiences of the participants (Scott and Howell 2008; Vollstedt and Rezat 2019). The development of this narrative allows for the creation of a data structure that demonstrates the theoretical process undertaken by the research team and solidifies the rigor of their study (Gioia 2021; Pratt 2008; Tracy 2010). The data structure for this paper is presented in Figure 3.1.

To present our findings we organize our data into our three aggregate dimensions. For each dimension we present qualitative evidence that are representative of our sample. We utilize “power quotes” that showcase our first- and second-order concepts (Pratt 2008). This presentation style allows us to construct a detailed narrative that highlights each of the key themes that emerged from our data (Braun and Clarke 2021; Golden-Biddle and Locke 2007). Upon completion of this narrative, researchers must look to existing literature to establish where their newfound theory fits (Urquhart 2012). Our discussion and conclusion section brings together our findings and the audit literature on remote work and professional development.

As we use an interpretivist methodology, we do not claim that this paper is an objective representation of the experiences of all auditing professionals. Instead, we embrace the inherent subjectivity of our work and recognize that others may have

interpreted our data in different ways (Braun and Clarke 2021). We aim to present our interpretation of our participants' perceptions of their socially constructed reality and how this influences their behaviors and judgments regarding remote work (Power and Gendron 2015).

IV. Findings

Through our analysis of our interview data, we find that three pillars of trust impact the perceptions and behaviors of auditors as it pertains to remote work. Trust in one's firm (firm level trust), trust between two people (interpersonal trust), and trust in oneself (intrapersonal trust) all factor into the perceptions of remote work and the amount of work auditors conduct in-person versus remote. Figure 3.1 outlines our coding diagram and provides the building blocks for how each pillar of trust is being formed by our participants.

Firm Level Trust

The first pillar of trust is established between the auditor and their audit firm. This trust is built upon the idea that firms provide clear guidelines for professionals to follow, evaluate performance effectively, and provide ample opportunities for promotion including into the partnership. Our participants highlighted the current guidance around remote work, methods of performance evaluation, and the process that needs to be completed to become a partner impacted the trust they had in their respective firms and thus, their perceptions of remote work.

Remote Work Guidance

As of late 2021, all the firms represented in our study had reopened their offices after the forced shutdown during the Covid-19 pandemic. None of the firms have required

a full return to office, but each has issued public or intrafirm statements regarding expectations on the amount of in-person work conducted by their professionals. Only one firm in our study “mandated” their return to office, while the others chose to use more vague language within their policies.

We currently don't have mandates. One (firm) was the first that kind of came out to say ‘work from home is here to stay’ and now they've gone the other way. Like we haven't done anything one way or another. We've said we're hybrid. We've given some rough expectations, but nothing, no mandates. – Partner 3

I don't want to say mandate. It's a very highly, highly, highly encouraged...It's like you're being voluntold. – Partner 8

These quotes capture not only the vagueness of the firm guidance, but the need to understand the “rough expectations” the firms place on auditors. By using more “palatable language” (Partner 8) firms are not clear with their messaging, leaving room for professionals to individually interpret these expectations. All levels of professionals displayed some frustration with the vague messaging from the firms and thus the burden it placed on professionals to make decisions regarding work locations.

I don't think every manager and I certainly don't think every partner is going to be guilted into coming into the office...But you know I also don't think they're going to be able to read between the tea leaves and say, ‘oh, crap and I'm going to come in.’ – Partner 7

I'm a new associate, I want to make a good impression. I'm not just going to blow it off, just because I don't have to go. I'm going to go into the office, because they're telling me to sort of like, read between the lines, they're saying come in, even though I don't have to. – Staff 3

These excerpts display a level of distrust these professionals have with firm messaging. By suggesting professionals need to “read between the lines” or “the tea leaves” and come in to work, these professionals are signifying a disbelief in the words the firms

are using in their remote work guidance. This distrust drives professionals, especially at the staff level, back to the office as they still need to develop an understanding of the true expectations of the firm in the hybrid work environment.

Vague guidance is not just restricted to internal firm messaging. Participants detailed discussions around hybrid work when recruiting new hires on college campuses. These recruits frequently questioned auditors about how much flexibility was present at the firm when it came to hybrid work. Partners in particular continued to pass along a vague message as they still are “selling” (Partner 8) the firm to potential recruits.

I don't think we're advertising it as a mandate.... The expectation is that you're in person three days a week. And if somebody interprets that as a mandate, I guess you can interpret it that way. But that is the expectation, right? – Partner 2

I would definitely say every (recruit) asked about the hybrid model. They ask if there's a min and max, you know, whatever regulations or guidelines are in place... I don't know, if we technically have this in marketing materials or not, there is no fine line number... it's kind of just do your job. – Partner 7

In contrast, managers and staff level auditors are not as concerned with “advertising” hybrid work policies. Instead, these professionals try to create a clearer picture for recruits about how hybrid work should be utilized in the firm.

I get that question in interviews a decent amount... what I will say is, when you first start at (Firm Name), the best way to be successful is to be in the office and soaking up knowledge and interacting with your other first year staff... So, I say, nothing's mandated. But for your first year, two years, three years, I would say, get in there as much as you can. You're going to get better at your job, you're going to make some lifelong friends, and you're going to make impressions on people above you. – Manager 6

I told (recruits) that we are strongly encouraged to be in three days a week... we are pushing away from the remote environment. And if you're not okay with that then I wouldn't try. Because it's only going to create an issue if you already aren't okay with the guidance that we have... Because (the firm is) not going to back down from where they are. They are going to stay here forever or get stricter. – Staff 9

These examples highlight a strong distrust in the hybrid work messaging currently being presented by firms. While both quotes do acknowledge the current firm stance, both interviewees are quick to point out that adherence to that guidance may not be the “best way to be successful”. Instead, recruits should be prepared to be in the office more frequently than “advertised” as it what the “people above” them are likely to want. The impression that auditors can only envision a “stricter” hybrid policy moving forward speaks directly to their lack of belief that the firms support hybrid work as a viable option for future auditing engagements.

Another common area of discussion was firms’ ability to track auditors’ work locations. Auditors report that currently “what we were told is they're not tracking that.” (Manager 1). However, staff auditors were the most worried about the tracking ability that firms possess. These young professionals believed the firms were tracking many metrics related to hybrid work and expressed concerns over how the firms would leverage the data they collected.

People are talking about this, and people are panicking in some offices or regions of the firm. We're seeing there is an inactive timer on our computer, and that they would actually track how many times you're idle... so the firm is really trying to quantify, how efficient people are working from home... I don't mind if those data are to be collected. But if they are using this as part of your performance...I think that would be unfair. -Staff 1

This quote showcases another level of distrust in how the firms portray their hybrid work policies. Auditors are “panicking” over the potential of efficiency metrics being introduced while they are working remotely. Invoking “performance” in the discussion demonstrates that staff believe firms will try and “quantify” ways that remote work is

negatively impacting the audit and thus the firm. Staff have increasing concerns over the lack of transparency from the firms when it comes to their support of hybrid work arrangements which may drive them back into the office to avoid potential negative consequences.

Overall, the messaging firms are providing to their professionals is creating confusion and concerns over the support for hybrid work. By only providing vague guidance, firms are leaving remote work decisions up to interpretation of individual auditors. Based on our interviews, many are choosing to err on the side of caution by eschewing opportunities to work remotely in favor of returning to the office or client location. Without concrete guidance, auditors are also likely to worry how remote work will impact their performance evaluations.

Partner Path

Our participants believed that the hybrid work environment presented many challenges to navigate in the quest to become a partner in a large public firm. The ability to make relationships was front and center of our discussions. For auditors, intra-firm relationships outside of their immediate audit team were viewed as the first form of relationship necessary to being accepted into the partnership.

It's so critical... you need face time with partners. It would be lying if I said it wasn't political... if I'm going to get admitted, people need to be supportive of that... (You need) face time with partners, interaction with partners so that they get a sense like, yes, you can handle it, we understand who you are. It's critical. – Manager 5

I would tell you it's going to be next to impossible to make partner and advance in your career if you're fully remote... When I made partner there were people who had my back who I never worked for. But I got to know them through the water

cooler, at company events, through various initiatives that weren't client jobs. – Partner 3

These examples clearly demonstrate the need to have “face time” with other partners to “advance in your career”. Given that making partner at a firm is “political”, auditors need to carefully consider if remote work provides them with opportunities to be seen as a future leader of the firm. In the current environment it is apparent that the standard for those seeking partnership is to interact with other partners through face-to-face communication by being present in the office.

Senior auditors also believed that relationships with clients were another key to the partnership.

Being in front of the client from, not a selling perspective, but really serving your client, nourishing that relationship and making sure that we're really giving them the right level of care so that they're not exploring going to other firms. Or if there are opportunities where there are other audit or non-audit services that we can provide that we're their first choice... So, I do think that partners, now a little bit probably driven by leadership, are pushing their teams to try and get out in front of the clients, more than we have been in recent years. – Partner 8

By “pushing” auditors to be at the client site, leadership within the firms are signaling that in-person meetings are critical for business development. Growing and maintaining a book of business is necessary for all that aspire to be a partner within an audit firm. Thus, frequent visits to the client site to “nourish” a relationship becomes critical for those seeking the partnership.

Outside of relationship formation, partners need to command respect from more junior auditors and be seen as leaders within the firm. Our partner level interviewees discussed the need for partners to establish their buy-in to firm messaging around hybrid

work and that they trust it is best for audit teams and professional development.

We've told our partners we need to be here; we need to lead by example. We tell our directors the same as (they are) extensions of our partner team. I understand personally it might not be ideal. But it's important to lead by example, and that our team sees us here. And so, at those levels, it is going to be if you're not here, it's a problem... (if) you want to be a partner, you need to act like a partner, we expect this of our partners. – Partner 5

This quote demonstrates the buy-in a partner must have regarding the firm's messaging. Even if it “might not be ideal” to be in, partners need to make a sacrifice for the betterment of the firm and the audit. Those that seek partnership must place a high level of trust within the firm and leadership as they need to present a unified message about what it means to “act like a partner”. Those that do not follow the actions of partners risk damaging their compensation and career progression.

If you want to be a high performing person, if you want to continue to get paid, you want to continue to accelerate your career and you want to continue to get promoted? You got to be in the office. You got to be teaching our young professionals and if you're not fine, you can be an (average performer). – Partner 1

In summary, to become a partner at a large audit firm, individuals must demonstrate a high level of trust with the profession's typical development model. By being in-person to foster intra-firm relationships and develop their book of business, partners are showcasing their ability to adhere to the path of their predecessors. Aspiring partners trust that by following this path, and continuing to shepherd others to the path, they are proving that they trust the firm model of success. In turn, the firm may choose to return that trust by accepting a professional into the partnership.

Performance Evaluations

For each firm in our study, performance evaluations occur at the engagement level and through an annual review. At the end of each engagement, direct superiors evaluate their subordinates on both technical and “soft skills” (Partner 1). These evaluations are compared at an office and firm level against other professionals at the same staff level. Professionals are then ranked by performance against their peers. These rankings typically “drive compensation” in the next year (Manager 1). Our interviews uncovered concern among auditors on how effective the firms’ performance evaluation methods are when utilizing a hybrid work environment.

The main concern for auditors comes from the variation in individual and team level preferences for hybrid work.

I know certain seniors, for example, will say, ‘hey, fieldwork is next week, I’m going to be in the office every day, you know, you should be there too.’ So, nothing mandated from the firm, but I know certain teams, certain seniors, certain managers are telling their staff like, ‘Hey, you have to be in there.’ – Manager 6

I know one team that goes in four days a week and goes to the client site for a week a month. I feel like when they have team members who never come in, it’s like an attack. It’s like, they don’t want to be a team player, they don’t want to be a part of the team, they don’t want to do things with the team.... Whereas if there’s a team where nobody wants to come in, they all have dogs, they all have kids, they all have lives, they’re like, okay, (where you work) doesn’t matter. – Staff 9

These passages showcase not only the considerable variability in team preferences, but also the fear that exists if one is to follow their own preferences for hybrid work. Even though firms do not have set policies, the preferences of team leaders will impact the decision-making process around hybrid work. These team leaders have direct control over the performance reviews of their subordinates. Being labeled not a “team player” will negatively impact an auditor during the firm level review process. Thus, even if an auditor

is adhering to general firm guidelines, they will still receive a negative performance review and lower compensation from the firm due to preferences of their audit teams.

Further complicating the review process is the need for reviewers to assess an auditor's technical and soft skills. Participants were quick to point out that technical evaluation does not greatly differ between in-person and remote work. Regardless of where work is conducted, a superior can review a subordinate's workpaper and fairly assess their level of technical acumen. However, auditors believed that there were significant challenges in assessing soft skills when teams are remote.

I was used to sitting shoulder to shoulder with my team members ...overhearing the senior talking to the staff and appreciating, does that senior really understand what they're explaining to the staff. And you no longer had that aspect, you couldn't see how people were developing, how work was getting done. - Partner 8

This partner is reflecting on the difficulty of properly assessing the ability of other auditors to train subordinates when remote. Without "sitting shoulder to shoulder", auditors have lost the chance to directly observe their subordinates' behaviors within the audit room. This prevents the ability to fairly assess if an auditor is demonstrating the necessary teaching skills by working with junior staff. Given "50% of the job" (Partner 2) of more senior staff is to train new hires, the lack of direct observation creates a significant hole in performance evaluation.

To combat the lack of direct observation, our participants shared a strong preference for in-person work to demonstrate dedication to learning and development.

(Going in) just kind of shows to seniors and managers above, that you really are putting your best foot forward and giving everything you can. Because, while it's acceptable to be home, it still has that little bit of a laziness connotation.... So, I

think it will help them kind of evaluate you and sense he has given a little bit more effort. – Staff 2

I constantly think about the perception. Perceptions equal reality, right?... But who am I working for today? Like, if I'm working for this partner, I don't know this partner... What do I need to do? I need to be in the office for his meetings, it shifts how I think about what I need to do. – Manager 3

The idea that “perceptions equal reality” speaks to the distrust auditors have in the performance evaluation process. They do not believe it is an objective measurement, rather one in which the perceptions of your “effort” are rewarded. Not joining your team in the office promotes a “laziness connotation” regardless of the actual work that is being achieved. Thus, auditors choose to “put their best foot forward” by coming to the office to demonstrate their commitment and increased level of effort compared to their peers who may stay at home. Overall, there is low trust that the firm can accurately assess the performance of auditors when they are working remotely.

Interpersonal Trust

The second pillar of trust, interpersonal trust, can be formed between an auditor and other members of their audit engagement teams. This trust is based on a shared belief that the audit team can work together to accomplish all the tasks needed to complete a quality audit. Interviewees cited the ability to complete one's work tasks and establishing close knit relationships with their colleagues as the key to developing interpersonal trust among the audit team. They felt that the more trust that existed between audit team members, the more leeway that could be given for remote work opportunities.

Fulfilment of Responsibilities

Managers and partners routinely discussed how “trust” in their subordinates was key to the success of the audit from both a quality and timing perspective. When prompted to expand on the meaning of “trust”, participants highlighted the importance of subordinates fulfilling their responsibilities to the audit team and overall engagement.

I think you build trust by consistently performing and being responsive. I think it's just a matter of you demonstrating that over the course of the months and years, with all your responsibilities and given lead time, you get work done. I think it's as simple as that. And you do that... and then you will earn trust. – Partner 4

In addition to complete fulfilment of responsibilities, this excerpt highlights two additional characteristics that staff must demonstrate to “earn trust” from a superior. First, the use of “consistently” and “months and years” suggests that there is a factor of needing repeated success to build trust within the auditing profession. Given staff auditors are new to the firm, it would be challenging for the audit team to develop sufficient “trust” in their capabilities due to their limited experience within the firm. Without this trust it makes it “hard to allow (staff) to work remote from the start” (Manager 7).

The second component is the “responsiveness” or availability of the staff auditor. Managers and partners wanted staff that would respond quickly to work requests and would not be “annoyed” (Manager 6) when assigned more work. For senior auditors, these behaviors were part of “doing your job” (Partner 7) as a staff auditor and thus, quick responses and a positive attitude, built trust between staff and their superiors.

Managers are in a position in which they must balance technical and coaching responsibilities within the audit engagement. Given their experience at the firm, managers do not need to worry about consistent success as they have proved that piece of their

performance over their careers as an auditor. Instead, availability is the key for managers to build trust at the partner level.

Some of it's the way in which they communicate and some of it's with their history with hitting deadlines and, you know, dealing with ad hoc requests, things like that...but it becomes a different concern around are they there enough for their teams. So, for even our highest performers, we still have concerns with them being present, to make sure they're maximizing the coaching of their team. – Partner 5

At (manager) level they are executing the task, but now they're supervising and reviewing and teaching and developing ...they're managing clients, probably on a daily basis, open items, list requests, etc. And so, yes, I think trust becomes inherently exponential, based upon the level that they're at. – Partner 7

Both partners are demonstrating the emphasis firms place on availability to build trust at the manager level. Even though managers have a “history with hitting deadlines”, partners are concerned with their availability to provide “teaching” and “coaching” to their teams. Thus, the shift from staff to manager changes an auditor’s role enough that trust must be re-established within the team. Despite repeated success at a staff level, there is no guarantee that a manager will be successful with the responsibility of overseeing multiple audit teams at once. As such, a manager must again prove they are capable of their job responsibilities to build trust from their superiors.

The emphasis on fulfilling work responsibilities creates potential issues for various auditor levels as it relates to utilizing hybrid work. For staff, the need to demonstrate their competence creates a barrier to utilizing hybrid work is another force that brings them into the office so that they can prove their ability and earn trust from their superiors. On the other hand, managers have already proven their ability to handle the technical aspects of work and thus should be able to benefit from hybrid work arrangements. However, due to the needs of staff auditors and the expectations of the partners, managers are also pressured

to not work remotely as frequently and instead be in-person with their audit teams. These pressures on both staff and manager levels may be alleviated through team relationships.

Team Relationships

Team level relationships factored into the interpersonal trust that existed between various members of the audit team. Audit teams traditionally spent hours together within the audit room before the adoption of hybrid work. Our manager and partner participants noted that relationships between audit team members are harder to form without always being present in the audit room.

The biggest difference is when you're on (video) meetings...those meetings tend to be fairly transactional. We have an agenda, we get through the three points on the agenda, and then we're done and then we drop off. Whereas when we're in the office, there's more opportunity... So even if there's three points on the agenda, there'll be a little bit more catching up on how things are going overall. – Partner 6

It's harder to build relationships with people and make connections over video calls, at least from my perspective. There's some small talk when you get on a video call, but I feel like it's not the same as being in an office passing people in the hallway.
– Manager 1

Viewing video meetings as “transactional” and with little “small talk” signifies how important in-person communication with the audit team is to more senior auditors. While neither auditor suggested anything technical was lost over video meetings, both were aware of the stark differences between virtual and in-person meetings. Senior auditors believe that without the audit room, the personal conversations that bond audit teams together are not as frequently present. These beliefs lead auditors to engage in different behavior based on the makeup of a particular audit team.

I go into the office more if I know that I have a team with a brand-new management team...it's very important to me that we develop a cohesive team. Teams that fail

tend to lack cohesiveness... I don't think we're doing rocket science here. We're not astrophysicists, like, it's not hard. What it is, is socially complex. – Manager 3

This quote demonstrates the belief of manager level auditors that a “cohesive team” is necessary to avoid audit failure and that the actual technical side of the audit is “not hard”. Importantly they believe this cohesion is built in “the office” as the in-person environment can handle the social complexity of an audit engagement. Thus, this manager is suggesting that remote work lacks the ability to effectively develop relationships that are strong enough to navigate all challenges that may arise during an audit but does not share similar concerns over the technical aspects of the job.

However, if relationships have been established previously, remote work does not appear to continue to be a hinderance. Our participants discussed how established relationships allowed for easier communication while conducting audit tasks. These established relationships were most important when between a staff member and their manager.

Some of my seniors and staff are good at asking me questions. Like they have no fear about it... So, it's kind of what kind of communication am I getting back? The more willing somebody is to come to me for help, the easier it is to work remotely... Versus somebody who doesn't really communicate and then (I'm not) in the office where I can swing by and be like, ‘Hey, what are you working on?’ – Manager 2

(If) I genuinely built a friendship with my team, which I have done on certain teams, and certain ones I haven't. If I had done that, I would feel a lot more comfortable saying, ‘I really don't get what we're doing here. Can you just run me through this for five minutes?’...But if I if I had a judgmental, sort of distant team member, that I really never interacted with, I wouldn't be as comfortable. – Staff 3

By discussing being “comfortable” and having “no fear” these auditors are signaling the importance of forming relationships within the audit team. Managers need to believe that staff will come to them with problems they face, and staff need to feel confident

that managers will answer any of their questions. By developing “friendships” within a team, auditors can build a level of interpersonal trust that allows these necessary behaviors to occur. By establishing this trust, the audit team can continue to function efficiently in a remote work environment.

Overall, team relationships are a key component to the success of an audit team. Being in the office promotes personal conversations that can build deep relationships that lead to interpersonal trust between team members. Once these relationships have been successfully built, teams are able to utilize more remote work within their work schedules. However, teams still need to use caution as new members will join audit teams at the start of every engagement creating the need for trust to be established between the new member and the rest of the audit team.

Intrapersonal Trust

The final pillar of trust is the level of confidence an auditor has in themselves to perform their job functions. This intrapersonal trust is based on the belief that the auditor can and will carry out all their work responsibilities without the need for assistance from their audit team. Our participants frequently discussed intrapersonal trust in terms of both the self-perceived competency to be effective in their work tasks, as well as the work ethic required to complete tasks in a timely manner. The combination of these factors influences the comfort level of an auditor in successfully utilizing remote work.

Self-Perceived Competency

There are multiple levels of professionals that work within one audit team, and each level has different responsibilities in completing the audit. Our participants discussed how

their current role and responsibilities impacted their perceptions of their competency. For staff auditors, most of their role is assisting in preparation of the workpapers while they develop technical knowledge of the audit. The staff we interviewed believed that the difficulty of their tasks and how long they have worked in their roles dictated whether they preferred to do them in-person or remote.

I would say, as of late, I've tried to save a lot more of the complex tasks for in person. First of all, because I could ask a manager. Second of all, because there's people around you... and (you're) able to ask questions. So, I tried to save harder tasks for then. And then more of the copy and paste, like easy tasks for at home. – Staff 9

Because when you're like starting, I mean, I didn't know anything... You have so many questions in your first year, and some of them are really simple and quick and some of them are longer. But the second year, I feel like I know what I need to ask more. And it's more like conceptual stuff... I think especially your first year, even Excel shortcuts, like you learn a lot when someone's looking over your shoulder typing on your keyboard, you take it in a lot easier. And I think it's really important to first year especially. – Staff 5

For staff auditors, they have enough trust in their abilities to complete their “easy” tasks while working remotely but still need support from more senior members of the audit team for “complex tasks”. Having the experience of a senior “over your shoulder” during a first year in the profession, allows staff to begin to understand the expectations of their role and develop a sense of competency in their tasks. By gaining experience within the firm, staff believe they are more autonomous and complete most of their work tasks remotely and “save” the more difficult tasks for time they will spend with the audit team.

Managers have reached the point in their careers where they are no longer just in charge of technical aspects of the audit. The managers we interviewed noted that their role had changed significantly since their time as staff.

I have shifted a little bit away from performing the audit procedures to supervising my seniors and my staff... as I review their work. I also handle more communication with the client, and more planning the overall engagement... and managing sort of the admin side and economic side of an audit. I still do the audit procedures over high level areas, like any significant risk with revenue or business combinations. – Manager 2

The need to juggle technical, supervisory, and administrative pieces of the audit creates new challenges for a manager in assessing their own competency within their role. Managers felt their years of experience presented them with the ability to easily complete the technical aspects of the job whether in person or remote. However, the added responsibility of supervision created challenges that made managers question their role competency when working remotely and thus created a stronger preference for working in person.

But if I'm trying to work with a staff, teach them something, it's a person who just graduated two weeks ago. It's going to be pretty tough for me to teach them something remotely. I can set up a video chat for sure and talk to them like this. But I think that is something that will be definitely easier for me to do in person.... Today some staff reached out to me with some questions, and I responded, 'why don't you pop by tomorrow, I'm going to be in the office, we'll do this live.' – Manager 6

This quote showcases some level of discomfort managers have training their staff when remote. While managers acknowledge that video conferencing is available, they still find it “easier” to train when in the office. The mix of responsibilities has added new challenges to the day-to-day role of a manager compared to when they were staff. For these reasons, managers have increased intrapersonal trust when interacting in-person as it was the way they had been trained when at the staff level.

Partners perceived themselves as having a high level of competency regardless of

their location or specific work task. When comparing their work in person and remote, partners believed that any job responsibility they have “can happen either place” (Partner 8). Partners believed that the success of the firm during the pandemic shutdowns “proved” (Partners 2, 3, 6) that quality audits still could be accomplished regardless of location and concerns over the coaching abilities when remote. Thus, partners showed the most trust in their competency and thus lower need for them to personally be in to complete their work.

Overall, self-perceived competency strongly influences the perceptions of remote work within the audit environment. Our interviews suggest that feelings of competency are driven by the types of work needed within a role and the overall experience one has within the profession. The less experience one has in their role and the more challenging they perceive their work, the less trust an individual has in themselves to work remotely. Thus, staff and new managers are more likely to be pulled to the office to engage with their superiors and begin to develop the skills they need to develop intrapersonal trust in their abilities.

Work Ethic

Large auditing firms are characterized as having high demands for their professionals. These demands not only arise in the form of stringent quality requirements, but also the need to complete audits on budget and meet strict reporting deadlines. Traditionally, audit teams worked together in one room allowing for more detailed tracking and efficient communication that allowed firm demands to be met. In the hybrid work environment, audit teams are more likely to be scattered across different locations and thus there are opportunities to be distracted from their daily tasks and the overall goals of the

audit. Managers and partners discussed their own experiences pre-pandemic as having shaped their current work ethic.

Pre-pandemic, you are assigned to a client, and you are expected to be there five days a week, call it 830 to 530, whatever it was right, that that was the expectation. That's what everybody was doing. – Partner 2

And when everyone was in the same room together, no one was about to leave at 530. I think that you're culturally shamed if you would...It's hard to explain, but you were more mindful of appearances. – Manager 5

These examples showcase the traditional work ethic that is developed within auditing firms. By being together with their team, they developed an understanding of the “expectations” around completing their audit work. The threat of being “culturally shamed” provoked a fear of potential consequences if these auditors were to step outside the norms of the profession by not working enough hours to ensure deadlines are met. Through repeated exposure to their audit teams, the norms of the profession became ingrained in senior auditors who were able to carry these norms with them into remote work. These auditors were comfortable that even working remotely they would uphold the standard work expectations and thus they can reach a level of intrapersonal trust to more frequently and effectively work outside of the office.

Further, managers and partners faced increased distractions at home, (e.g., childcare or other family responsibilities). However, these more experienced professionals expressed high levels of confidence in their ability to execute their audit tasks in a timely manner. They achieved this efficiency by demonstrating a willingness to blend their personal and professional lives when they are not working in person.

The pandemic created a space where you work Monday through Sunday, both personally and professionally... Things are no longer from nine to five. So, yeah, I'm going to go and take my daughter to a doctor's appointment and take my son to the dentist. I'm going to go get a facial, I'm going to go do my nails...But on Saturday I might work for four hours or five hours to finish the things that I was going to finish on Tuesday. – Manager 3

More experienced auditors did not feel the need to be monitored to complete their work. Manager 3 leveraged traditional working hours to take care of childcare responsibilities and personal errands. In doing so, they are demonstrating the high level of intrapersonal trust they have in themselves to complete their work outside of the typical “nine to five”.

In contrast, audit staff were often concerned with timely completion of their tasks when working remotely.

If you're working from home, you're going to do some chores around your house.... you might end up cooking lunch versus grabbing a sandwich from the place next door or taking a break to do some laundry. I think that's just natural, like how it is. I think there's more distractions at your house... You're more likely to lose focus. Yeah, that's just the honest part of it.... you might lose a little efficiency. – Staff 7

To combat this loss of “focus” on their audit tasks, audit staff expressed a willingness to work more frequently in person. Staff auditors routinely discussed the benefits of working in close proximity to their superiors.

I feel this is like a weird way to put it, but if I'm in the office, it feels like I'm being looked at or watched. Which isn't necessarily a bad thing. But it keeps me more productive than if I'm at home and nobody's potentially looking over my shoulder at what I'm doing. So that's why I like to go into the office, I get way more done. I feel like I'm just a better employee and I feel better when I'm in the office than when I'm at home. – Staff 6

(Remote work) can either set up a person for success or failure. You really have to have good working habits in order to work from home...You could be sitting there and doing nothing, and no one would notice until they reached out to you. If you

know you're the type of person where you just can't work from home and actually get stuff done, you need to be in the office. You need to be in person somewhere with your team where someone can kind of keep you accountable. – Staff 3

These quotes highlight the trust one has in one's own work ethic should impact one's behavior regarding remote work. By knowing what "type of person" they are, a staff auditor can decide whether they can successfully work from home or if they need to be held "accountable" by returning to the office. For those that have not yet developed enough intrapersonal trust, working in an office allows them to "feel better" about meeting the firms' efficiency goals. By being in person, a staff auditor is experiencing the traditional apprenticeship model where the presence of their superiors allows the staff auditor to understand the work effort and professional behavior needed to succeed within the firm.

In summary, there are clear distinctions between the level of trust in one's work ethic between staff and more experienced auditors. Experienced professionals have successfully developed an understanding of work norms and no longer need to be guided on what it means to be a professional auditor. This understanding allows more experienced auditors to continue to complete their audit tasks in a timely manner. In contrast, staff have low levels of intrapersonal trust as they experience greater difficulties in balancing work expectations with potential "distractions" that may arise at home. Thus, they are more likely to opt in to in-person work to model the behavior of their superiors and develop the work ethic needed to succeed within the profession.

V. DISCUSSION AND CONCLUSION

By uncovering the three pillars of trust and their importance to the perceptions of remote work, our study provides insight for both theory and practice. In the spirit of

grounded theory, we use this section to discuss how these pillars of trust expand upon the literature focusing on remote work arrangements and auditor development.

Remote Work Arrangements

There are over two decades worth of research studies that examine remote work arrangements within public accounting (e.g., Almer, Cohen, and Single 2003; Almer and Kaplan 2002). Consistently these studies have demonstrated that auditors hold the perception that remote work is detrimental to career prospects within the firm (Dalton, Garret, Harp, and McPhee 2023, Johnson. Lowe, and Reckers 2008; 2012). Our study features two important factors that allow us to build upon our knowledge of remote work within the profession. First, prior studies were conducted either before the COVID-19 pandemic (e.g. Buchheit, Dalton, Harp, and Hollingsworth 2016; Johnson et al. 2008; 2012) or collected data during the time most offices remained closed due to COVID-19 (e.g., Dalton et al. 2023; Knight and Taylor 2021). Our data was collected after all firms have reopened offices and implemented some form of hybrid work policy. Second, prior studies tend to focus on more experienced members of the firm (e.g., Cohen and Single 2001; Johnson et al. 2008) while our study collected data from new staff through the partner level.

Prior research has demonstrated that perceived organizational support is a key determinant of whether an audit professional chooses to leverage remote work (Dalton et al. 2023; Almer et al. 2003). Traditionally, auditors believe that a perceived lack of organizational support for remote work would negatively impact their performance evaluations and chances for promotion (Johnson et al. 2008; 2012, Kornberger, Carter, and

Ross-Smith 2010). Our theme of firm level trust supports these prior findings as perceived trust within the organization influenced our participants' perceptions and behaviors around remote work. Participants still had a low belief in the support firm truly had for remote work mirroring the results in prior studies. Our findings also suggest that the greater acceptance of remote work that occurred during the COVID-19 pandemic is starting to disappear as we move farther from required office shutdowns (Ghio, Moulang, Gendron 2023; Knight and Taylor 2021).

Supervisory support is another key theme demonstrated in prior remote work research. If audit professionals believe their direct supervisor is supportive of their ability to work remotely, they are more likely to engage in remote work arrangements (Dalton et al. 2023; Johnson et al 2008; 2012). Our theme of interpersonal trust closely relates to these findings. Our participants that were supervisors noted the need to trust their subordinates to allow for remote work and the subordinates needed to feel that trust from their supervisors. The more trust that existed between the parties in terms of close relationships and confidence in the work being done, would lead to more remote work opportunities.

However, our interpersonal trust theme does not just examine the upward relationship dynamics between a subordinate and supervisor. Instead of just looking at how perceived trust from superiors drives remote work, our discussions with staff auditors revealed the need for the staff to have trust in their superiors to work remotely. Staff must feel comfortable that their seniors will continue to mentor and develop them when both parties are working remotely. Without this level of interpersonal trust, staff are likely to return to the office which puts pressure on their manager to engage in the same behavior.

Individual level traits are also examined within the auditing remote work literature. These traits are typically related to external factors such as gender or childcare responsibilities, which impact the level of remote work auditors seek (Baker and Brewis 2020; Dalton, Cohen, Harp, and McMillan 2014; Kokot-Blamey 2021). Our findings suggest that another individual level trait, intrapersonal trust, impacts remote work preferences. Now that remote work opportunities are available to all levels of auditors (Knight and Taylor 2021), intrapersonal trust becomes important to understand how staff auditors perceive the ability to work remotely. Given that remote work arrangements have been shown to decrease turnover and increase job satisfaction with the profession, it becomes imperative to understand how firms can increase the confidence of staff so there is more belief in their own abilities to work remotely at least for some of the work week. (Almer and Kaplan 2002; Pasewark and Viator 2006).

Finally, the existing literature has documented increasing demands for flexibility and work life balance within the profession (Sweeney and Summers 2002; Nouri and Parker 2020; Persellin, Schmidt, Vandervelde, and Wilkins 2019). However, firms have used this demand as a way of “gaslighting” auditors into continuing to work within the firm despite remote work damaging career prospects (Storm and Muhr 2022). Our results portray a somewhat similar message. Partners at the firm are still “advertising” the ability to work from home during recruiting events. However, lower-level auditors are being more open about their perceptions of reality on remote work acceptance within the firm. This behavior is another example of a growing level of defiance within staff auditors towards the working norms of the profession (Baudot et al. 2022; Couchoux, Daoust, Malsch 2024;

Ghio et al. 2023).

Auditor Development

Prior literature has highlighted the apprenticeship model that exists within public accounting (Westermann, Bedard, and Earley 2015). Through consistent interactions with senior professionals, auditors are socialized within the firm to learn the skills they need for a successful career within the profession (Fogarty 1992, 2000). This socialization processes includes the development of technical capabilities to conduct audit work and a sense of professionalism that allows for proper workplace behavior and relationship formation (Anderson-Gough, Grey and Robson 2000; 2001; Carter and Spence 2014; Guènin-Paracini, Malsch, and Trembaly 2015; Tan and Libby 1997). The “continuous” apprenticeship process (Westerman et al. 2015) begins with recruitment and continues throughout an auditor’s career (Daoust 2020; Kornberger, Justesen, and Mouritsen 2011).

The shutdowns of audit firm offices due to COVID-19 disrupted the traditional in-person work environment and the learning and development of auditors (Luo and Malsch 2023). Research conducted during the pandemic documents how auditors struggled with communication and the socialization of new hires (Bailey et al. 2023; Jenkins, Loraas, Stanley 2023). In particular, the loss of the shared space of the “audit room” was detrimental to the ability of junior auditors to follow the typical apprenticeship path (Sian 2022; Tighe 2024). Without frequent in-person connections, firms struggled to maintain their culture and impart their values on new hires (Alberti et al. 2023).

Our findings are positioned to examine the new situation within firms where both frequent in-person and remote work exist. Due to this new hybrid work environment, we

can examine how the combination of remote and in-person work shaped the apprenticeship model in a way that has never existed within the profession. Westermann et al. (2015) provide evidence that apprenticeship is a “continuous and recursive practice”. However, our findings suggest that due to the ability to achieve three different types of “trust”, the process may no longer be as continuous in the era of hybrid work.

Starting with intrapersonal trust, our findings reveal that auditors can reach milestones along their developmental path that allow them to feel comfortable opting out of the traditional in-person model. Once auditors gain confidence in their ability to complete their audit tasks successfully and in a timely manner, they are more likely to choose to work from home during the week. This choice acts as a signal that the auditor believes they have progressed far enough within their level to pause their development under the apprenticeship that would take place within the audit room. Given that ability and motivation are likely to increase an auditor’s use of professional skepticism (Nolder and Kadous 2018), ensuring that junior auditors have enough confidence in their abilities and work ethics to successfully work remotely becomes paramount for audit quality.

Once they are promoted, auditors lose some trust in themselves and return to the office to seek guidance for their new role. This is apparent in the actions of managers who begin to return to the office now that they have additional client and coaching responsibilities. Kornberger et al. (2011) discuss the “mountain” of responsibilities placed in front of new managers within public firms. Our data reveals that these new challenges drive managers to return to the office so they can restart their apprenticeship and continue their climb to the summit.

Interpersonal trust also functions to break up the continuity of the apprenticeship model. Managers displaying trust in their staff create additional opportunities for both parties to engage in more remote work. By doing so, each is indicating that they have succeeded at different points in the apprenticeship model and thus can pause this phase of development. The manager is signaling that they are successful at training staff to an adequate level, while the staff is signaling that they have learned enough at their level to not need constant monitoring and training.

Conversely, lack of interpersonal trust is a catalyst to re-engage with the apprenticeship model. Relationships between an auditor and their superior have been shown to have beneficial career outcomes such as reduced turnover (Almer, Cannon, and Kremin, 2023; Kohlmeyer, Parker, and Sincich 2017; Viator 2001). However prior research has shown that even in-person auditors have concerns over the willingness and availability of their managers to engage in training (Kaplan, Keinath, and Walo 2001; Viator 1999). In the remote environment, these concerns may manifest as a lack of interpersonal trust that increases staffs' desire to be in the office. Feedback is also a challenging task for managers to provide, and subordinates to receive (Andiola, Bedard, and Westermann 2019; Tan and Jamal 2001; Tan and Shankar 2010). When interpersonal trust is not developed, managers may also want to continue to engage in the traditional apprenticeship model to practice “delivering the tough message” to their staff (Andiola and Bedard 2018).

Finally, firm level trust is the ultimate affirmation of the apprenticeship model. Traditionally the desire for remote work signaled that an auditor did not aspire to become

a partner within the firm (Jones III and Iyer 2020). Today, auditors need to reaffirm their commitment to the firm by increasingly engaging in in-person work. While remote work is currently optional at all firms, our data reveal that partners believe in-person work is the path to partnership. Auditors that have partner aspirations need to be in office to develop the necessary social, cultural, and economic capital expected of firm leadership (Downar, Ernstberger, Koch 2020). By trusting the traditional model of in-person training, potential partners can show their dedication to becoming part of their firm “for life” (Carter and Spence 2014). In turn, these aspiring partners hope the firm entrusts them with a leadership position.

Comparison Against Other Professions

Over 50% of jobs in the United States can be conducted remotely (Gallup 2023). Non-audit professions are also calling for employees to return to the office but similarly give unclear guidance on their return policies (Alexander, De Smet, Langstaff, and Ravid 2021; Gibson, Gilson, Griffith, and O’Neil 2023). Employees still believe there are benefits to remote work, especially for improved work-life balance and less burnout (Fan and Moen 2023; Choudhury, Khanna, Makridis, Schirmann 2024). Data collected from other business professionals (marketing and finance) demonstrates that there is reduced turnover and improved job-satisfaction when hybrid work is an option (Bloom, Han, Liang 2022). Furthermore, it seems that the drive for remote work opportunities comes more from younger employees compared to those at the manager level and above (Bloom et al. 2022; Gallup 2023).

The auditing profession must determine where it stands in the remote work

discussion. Currently the profession is experiencing a talent shortage due to a declining enrollment of accounting majors (Dawkins 2023; Maurer 2023). While the team-oriented work of auditing may present challenges for remote work (Bauer, Humphreys, Trotman 2022; Beau and Jerman 2024), our data suggests that auditors believe their work can be conducted remotely. Thus, audit firms must carefully strike a balance between meeting the remote work of current and future professionals, while still utilizing enough in-person work to develop auditors along the apprenticeship model. Table 3.2 provides practice-oriented takeaways for firms to consider moving forward.

Implications for Future Research

While our data provides evidence of the importance of trust in the perceptions of remote work and the development of auditors, our study does have limitations that need to be considered in future research and practice. Most notably, much of the prior literature in remote work focuses on gender differences among auditors (e.g., Almer et al. 2003, Dalton et al. 2023). Despite our interviews having a balanced gender distribution, no emergent themes arose in our data based on gender differences. We encourage future research into potential gender differences that could impact both the ability to develop trust and behaviors in the future audit work environment, especially as men have begun to seek more flexibility within the profession (Garnier, Mangen, Nortier 2024).

Similarly, prior research has also documented difficulties for racial minority groups to ascend to leadership within the profession (Davis, Dickins, Higgs, and Reid 2021; Dey Lim, Dickins, and Quamina 2024; Madsen 2013). These difficulties center around the challenges faced by these professionals to obtain the necessary “social capital” that is

required for partners (Joe, Maksymov, Sanderson 2023). Future research should investigate how these professionals build the three pillars of trust, and if firm efforts, such as professional networks based on race, can assist in building trust for minority professionals.

Finally, firms continue to increase the number of offshore auditors to assist with US audit engagements (Canning et al. 2022; Downey 2018). By definition, offshore auditors are not working in-person with the rest of their audit team. Firms need to consider how the development of these auditors is possible within the current apprenticeship model employed in the profession. Additionally, future research should examine how “trust” is built in offshoring relationships. This research can examine not only trust in the offshore auditor from onshore auditors, but also how the offshore auditor builds each of the three pillars of trust identified in this study.

Figure 3.1: Gioia Methodology Coding Diagram

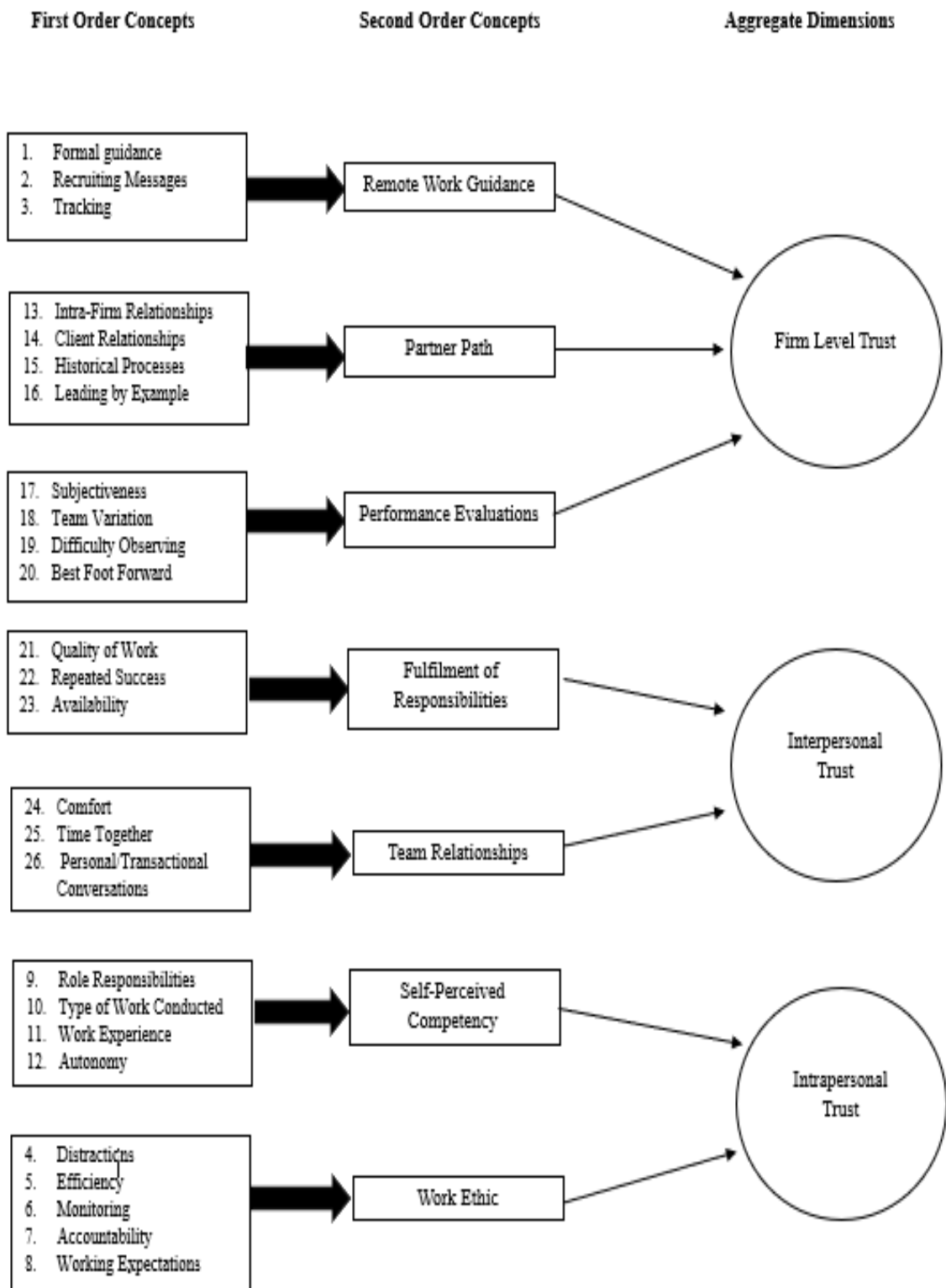


Table 3.1 – Interviewee Demographics

| Identifier | Firm Type | Years of Experience | Gender |
|-------------------|------------------|----------------------------|---------------|
| Staff 1 | Big 4 | 1 | M |
| Staff 2 | Big 4 | < 1 | M |
| Staff 3 | Big 4 | < 1 | M |
| Staff 4 | Big 4 | 2 | F |
| Staff 5 | Non-Big4 | 1 | F |
| Staff 6 | Non-Big4 | 1 | M |
| Staff 7 | Non-Big4 | 1 | M |
| Staff 8 | Big 4 | 2 | F |
| Staff 9 | Big 4 | 2 | F |
| Staff 10 | Big 4 | 2 | F |
| Staff 11 | Big 4 | 2 | F |
| Manager 1 | Big 4 | 6 | F |
| Manager 2 | Non-Big4 | 7 | F |
| Manager 3 | Big 4 | 8 | F |
| Manager 4 | Big 4 | 9 | F |
| Manager 5 | Big 4 | 7 | M |
| Manager 6 | Non-Big4 | 11 | M |
| Manager 7 | Non-Big4 | 6 | F |
| Partner 1 | Big 4 | 25 | M |
| Partner 2 | Big 4 | 36 | F |
| Partner 3 | Non-Big4 | 17 | M |
| Partner 4 | Big 4 | 13 | M |
| Partner 5 | Big 4 | 23 | F |
| Partner 6 | Non-Big4 | 27 | M |
| Partner 7 | Non-Big4 | 14 | M |
| Partner 8 | Big 4 | 14 | F |

Table 3.2

Practice Oriented Takeaways

| Emergent Themes | Practical Implications | Suggestions for Practitioners |
|------------------------|--|---|
| Firm Level Trust | <ul style="list-style-type: none"> • Confusion over firm policy on remote work • Concern over messages used in recruitment • Fear of what metrics are being tracked • Impacts of promotion path at all levels • Evaluation of soft skills • Difficulty building intra-firm relationships | <ul style="list-style-type: none"> • Release clear guidance on remote work policy • Share what metrics are being tracked to measure adherence to policy • Clear policy on how remote work will impact performance evaluations • Increase training on soft skills at the staff level • Schedule more firm social events on days where majority of teams are in office |
| Interpersonal Trust | <ul style="list-style-type: none"> • Diminished team relationship formation • Lack of “comfort” with superiors • Concerns over meeting deadlines • Difficulty onboarding new team members | <ul style="list-style-type: none"> • Require auditors to have shared in-person days with team • More frequent discussion between entire team on audit progress • Informal meetings/social events before start of audit engagements |

Intrapersonal Trust

- Diminished confidence in work ability
- Concerns overseeing staff in remote environments
- New hires are unsure of hour requirements in and out of busy season
- Fear of losing focus when remote
- More frequent feedback to assist in building self-perceived competence
- Schedule set check in times during remote days to minimize micromanagement
- Discuss audit team rules around expected work hours and adhere to these guidelines

Appendix D – Interview Protocols

Interview Protocols Staff Protocol

Our interview will be semi-structured using the following framing questions.

1. Can you provide a description of your educational and professional background?
 - a. Did you intern with the firm?
 - b. Have you passed any sections of the CPA exam?
2. Were you onboarded before or after firms reopened their office for in-person work due to the pandemic?
3. Can you provide a description of your role in the firm?
4. How frequently do you work in-person vs. working remotely?
 - a. How does this compare to the other members of your engagement teams?
 - b. Do you notice differences in who works more in-office rather than remote?
 - c. Does the frequency of remote work change on different engagement teams?
 - d. Do you change the frequency of remote work when not assigned to a client?
5. Can you describe a typical workday in the office?
 - a. A typical workday remote?
6. Are there parts of your role that you feel must be conducted in person?
7. Has your firm issued any formal guidance on remote vs. in-person work?
 - a. Any informal guidance?
8. What are your perceptions on the opinions of managers towards in-person and remote work?
 - a. Opinions of partners and other leadership?
 - b. Do you believe that your decision to work remote or in person could impact your performance evaluation?
9. How has remote work shaped your career outlook with the firm?
 - a. If the firms took away remote work how would this impact your career outlook?
10. As you progress in the firm, do you see yourself trying to work remotely more or less frequently?
 - a. Why?
11. Is there anything else you would like to share about your experience working in-person and remotely?

Manager Protocol

Our interview will be semi-structured using the following framing questions.

1. Can you provide a description of your educational and professional background?
2. Can you provide a description of your role in the firm?
 - a. How long have you been in this role?
3. How frequently do you work in-person vs. working remotely?
 - a. How has this changed since pre-pandemic?
 - b. How does this compare to the other members of your engagement teams?
 - c. Do you notice differences in who works more in-office rather than remote?
 - d. Does the frequency of remote work change on different engagement teams?
4. Can you describe a typical workday in the office?
 - a. A typical workday remote?
 - b. Are there parts of your job that you feel must be conducted in person?
 - i. How about for staff?
5. Has your firm issued any formal guidance on remote vs. in-person work?
 - a. Any informal guidance?
6. Are you allowed to set rules around mandatory in-person work for your engagement teams?
 - a. If yes, do you set these rules and why/why not?
 - b. Do you factor in location of work when conducting performance evaluations?
7. How do staff perceive managers that work remotely?
8. What are your perceptions on the opinions of partners towards in-person and remote work for managers?
 - a. Opinions of partners and other leadership on staff remote work?
 - b. Do you believe that your decision to work remote or in person could impact your performance evaluation?
9. How has remote work shaped your career outlook with the firm?
 - a. If the firms took away remote work how would this impact your career outlook?
10. As you progress in the firm, do you see yourself trying to work remotely more or less frequently?
 - a. Why?
11. Is there anything else you would like to share about your experience working in-person and remotely?

Partner Protocol

Our interview will be semi-structured using the following framing questions.

1. Can you provide a description of your educational and professional background?
2. Can you provide a description of your role in the firm?
 - a. How many years have you been a partner?
 - b. What types of engagements do you oversee?
3. How frequently do you work in-person vs. working remotely?
 - a. How has this changed since pre-pandemic?
 - b. How does this compare to the rest of your engagement teams?
 - c. Do you notice differences in who works more in-office rather than remote?
 - d. Does the frequency of remote work change on different engagement teams?
4. Can you describe a typical workday in the office?
 - a. A typical workday remote?
 - b. Are there parts of your job that you feel must be conducted in person?
5. Has your firm issued any formal guidance on remote vs. in-person work?
 - a. Any informal guidance?
6. What do you see as the biggest positives for staff working remotely as opposed to in-person?
 - a. Biggest negatives?
 - b. Do you have different positives and negatives for managers and senior managers working remotely?
7. How do clients react to remote audit teams?
 - a. Do you try to require in-person meetings between audit teams and clients?
8. Do you believe work from home impacts one's ability to become a partner?
 - a. Do you factor in-person work into evaluation of managers?
 - i. Staff?
 - b. How did in-person work develop your skills to become a partner?
 - i. Do you feel there are aspects of the job as a manager or staff that must be done in person?
9. Is there anything else you would like to share about working in-person and remotely within auditing?

Appendix E – Headlines on Return to Work

PWC MAY 3, 2023

The Rumor Is True, PwC Is Returning to the Office

by ADRIENNE GONZALEZ

FORTUNE

Accounting giant EY is tracking its return-to-work push with ‘turnstile access data’—and many workers aren’t even making it 2 days a week

EY Is Monitoring Badge Swipes and It Isn’t Looking Good For Return-to-Office

Posted on January 29, 2024 by Adrienne Gonzalez

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