

LENA PIEPER

PHD STUDENT  
MAASTRICHT UNIVERSITY

# PARTNER-MANAGER DYADIC FIT AND AUDIT TEAM FUNCTIONING

## HOW WE WORK TOGETHER...

I WILL PRESENT RESULTS OF OUR FAR PROJECT!

WE INVESTIGATE AUDIT CULTURE WITHIN AUDIT FIRMS...

... BASED ON A LOT OF FORMER RESEARCH RESULTS BY JERE, THANKS JERE!

OUR COMMON GOAL IS WHAT WE FOCUS ON!

TEAM PERFORMANCE

WE HAVE A SHARED SENSE OF PRIDE!

I COULD'VE BEEN A GOOD FIT TOO, IF THE FIRM HAD ASSIGNED ME TO THIS PARTNER...

... BECAUSE HIS STRONG COMMERCIAL SKILLS CAN COMPENSATE MY LOW SKILLS, LENA SAYS!

PUZZLE DREAM TEAM 1000  
"AS A TEAM WE ARE GREATER THAN THE SUM OF ALL PARTS!"

DATA

- WE USED DATA OF:
- 3 SURVEYS (LEADER SURVEY, TEAM SURVEY, DYADS SURVEY)
  - 10 AUDIT FIRMS (BIG 4 + 6 MEDIUM SIZED)
  - 1/3 OF SIGNING PARTNERS
  - 2 ENGAGEMENT / PARTNER

IS MY PERCEIVED STATUS RELEVANT?

I'M OVERALL RESPONSIBLE SO I'VE CHOSEN YOU TO DO THIS JOB TOGETHER!

LENA SUGGESTS WE IDENTIFY & SATISFY THE NEEDS OF THE TEAM

86% OF PARTNERS CAN CHOOSE THEIR MANAGERS...

... BUT THERE ARE DYADS WHERE BOTH P/M ARE UNDERPERFORMING!

BE AWARE, BECAUSE THEY BOTH INFLUENCE THE TEAM PERFORMANCE!

WE HAVE HIGH LEVEL SKILLS, OF COURSE, WE'RE VERY SIMILAR IN OUR APPROACH

JERE'S WORK HAS PROVEN THAT LEADERSHIP IS A KEY ASPECT IN TEAM SUCCESS, SO WITH US HAVING A DYADIC FIT, THIS WILL BE AMAZING, RIGHT?

COMMERCIAL SKILLS TECHNICAL SKILLS LEADERSHIP BEHAVIOUR

THIS SKILL MATTERS THE MOST ON AN INDIVIDUAL TEAM MEMBER LEVEL!

## ...AND HOW THIS AFFECTS THE AUDIT TEAM!

I LIKE THE PARTNER & MANAGER VERY MUCH!

WE DO MOST OF THE AUDIT WORK, THEY ARE A BIT BIASED...

I FEEL PSYCHOLOGICALLY SAFE IN THE TEAM...

... AND I REALLY LOVE BEING AROUND YOU!

THEORY OF HOMOPHILY

MANAGER AFFECTS THIS MOST!

PARTNER AFFECTS THIS MOST!

TEAM IDENTITY TEAM COMMITMENT PSYCHOLOGICAL SAFETY

JERE & I, WE HAVE A DYADIC FIT AS WELL...

BE PUNCHIER! MAKE IT AN INTERESTING QUESTION... THEN: MAKE A CHOICE AND DEFEND IT!

I ENJOY WORKING WITH HIM, HE'S VERY NOVOTIVE!

HIS SCIENTIFIC COMMUNITY IS IMPRESSIVE - BASED ON GOOGLE SCHOLAR

ON GOOGLE SCHOLAR: 33K CITATIONS!

LENA

JERE



FOUNDATION FOR AUDITING RESEARCH | SEMINAR  
**AUDITING AND BEYOND**  
**AUDIT CULTURE**

SEP 15 2022  
MAASTRICHT