

LITERATURE REVIEW

Literature Review – The Auditor Career Path: An Integrative Review and Research Agenda

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KEY TAKE-AWAYS

While prior studies have examined specific aspects of attracting and retaining qualified auditors, an integrative framework for understanding the different stages of an auditor career and how these stages interact over time to shape auditor human capital and professional identity is lacking. We address this gap by synthesizing the literature along the Auditor Career Path framework, which we conceptualize as comprising six stages: Attraction, Recruitment, Onboarding, Development, Retention, and Separation. By organizing and integrating existing research within this framework, we identify gaps in the current understanding of auditors' career paths, including how frictions and interventions at one stage propagate to others, and derive insights to help audit firms more effectively attract, develop, and retain their human capital, while also outlining a research agenda that connects these stages for future work.

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ABSTRACT

While prior studies have examined specific aspects of attracting and retaining qualified auditors, an integrative framework for understanding the different stages of an auditor career and how these stages interact over time to shape auditor human capital and professional identity is lacking. We address this gap by synthesizing the literature along the *Auditor Career Path* framework, which we conceptualize as comprising six stages: *Attraction*, *Recruitment*, *Onboarding*, *Development*, *Retention*, and *Separation*. By organizing and integrating existing research within this framework, we identify gaps in the current understanding of auditors' career paths, including how frictions and interventions at one stage propagate to others, and derive insights to help audit firms more effectively attract, develop, and retain their human capital, while also outlining a research agenda that connects these stages for future work.

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1. INTRODUCTION

The auditing profession must continuously develop and maintain a professional workforce capable of exercising judgment under public-interest obligations (e.g., DeAngelo 1981; Libby and Luft 1993; DeFond and Francis 2005; Cahan, Che, Knechel, and Svanström 2022). Audit quality, professional identity, and the long-term reputation of the profession all depend on the ability of audit firms to attract, develop, and retain qualified auditors. Audit firms, however, face consistent challenges in securing talent at all levels, as evidenced by reports about difficulties in attracting new entrants and unusually high turnover among more experienced auditors (e.g., Bloomberg 2024; Financial Times 2025). These workforce shortages threaten the profession's capacity to consistently deliver high-quality audits.

Existing research on auditor careers largely examines isolated factors or single stages of the auditor career. However, to allow researchers and audit practitioners to draw coherent, evidence-based conclusions about how auditor careers unfold over time, it is important to broaden the scope to include multiple stages of the auditor career. Moreover, the lack of integration across studies constrains researchers' ability to systematically build on prior work and advance the literature.

To address this gap, we develop a comprehensive *Auditor Career Path* framework that organizes the literature into six sequential stages: (i) attraction, (ii) recruitment, (iii) onboarding, (iv) development, (v) retention, and (vi) separation. We review and synthesize the literature associated with each stage, integrating prior findings to develop a cohesive understanding of workforce challenges in auditing, their underlying factors, and potential approaches to address them.

Our review yields three core insights. First, the auditor workforce challenge is best understood not as a set of isolated staffing problems, but as an interconnected career-path problem. Attraction, recruitment, onboarding, development, retention, and separation are tightly linked, such that frictions at one stage often propagate to subsequent stages. However,

because the auditing literature typically examines each stage in isolation, the manuscript does not establish these cross-stage relationships as directly documented causal chains. Rather, individual components are supported by evidence at each stage, and organizing them within the *Auditor Career Path* framework makes the plausible connections between stages visible and testable.

A useful example is the *Onboarding* → *Development* → *Retention* linkage: the literature separately indicates that onboarding has become shorter, that junior auditors receive complex tasks earlier, that formal and informal learning opportunities are changing, and that turnover is a persistent concern (e.g., Herda and Lavelle 2012; Westermann, Bedard, and Earley 2025; Saunders, Keune, and Hawkins 2023; Tighe 2024). However, there is much less direct evidence about whether compressed onboarding and early complex-task exposure jointly shape subsequent skill acquisition and later turnover. Bringing these literatures together therefore reveals testable predictions for cross-stage relationships that have hitherto received little direct empirical attention.

The second core insight is that attracting and recruiting sufficient audit talent at the start of their professional career is potentially hampered by an information and identity problem. The literature reveals that potential entrants overestimate negative aspects of auditing, such as repetitiveness and overtime, while underestimating its intellectual challenge, autonomy, and client interaction (e.g., Dierynck, Marangoni, Peters, and Weijers 2025). In addition, signals related to public image, inclusiveness, and licensing barriers influence both entry decisions and perceived belonging (e.g., Dimnik and Felton 2006; Kornberger, Carter, and Ross-Smith 2010; Peytcheva 2023). Addressing these information and identity challenges therefore requires more accurate messaging, more inclusive representation, and careful attention to barriers that disproportionately deter underrepresented groups.

Third, the processes through which auditors learn and remain in the profession are evolving in ways that have important implications for audit quality. Traditional apprenticeship-based development is increasingly under pressure due to shorter formal training periods, earlier exposure to complex tasks, technological change, and hybrid or remote work arrangements that reduce opportunities for informal learning and close supervision (Westermann et al. 2015; Bauer, Humphreys, and Trotman 2022; Dierynck, Kadous, and Peters 2024). At the same time, the literature consistently shows that high workload, burnout, poor coaching, and weak organizational support contribute to turnover, whereas staffing continuity, supportive learning environments, and high-quality mentoring strengthen both retention and audit outcomes (Viator 2001a; Herda and Lavelle 2012; Andiola, Bedard, and Kremin 2021). These findings suggest that retention is not merely about keeping auditors in the profession longer, but about preserving the learning conditions and developmental processes necessary for auditors to become and remain effective professionals.

We contribute to the literature in two ways. First, by organizing prior research within the *Auditor Career Path* framework, we provide a structured synthesis that highlights interdependencies across stages and raises the question of how early-career frictions can propagate into later outcomes, including retention and audit quality. In doing so, we move the literature beyond fragmented evidence toward a more cumulative and theoretically grounded understanding of auditor human capital. The lifecycle perspective not only clarifies how existing findings relate to one another, but also makes visible important blind spots, particularly regarding transitions between stages and the mechanisms through which early experiences shape long-term outcomes.

Two brief examples illustrate the framework's contribution. First, several papers we review suggest cross-stage relationships that have direct empirical support. For instance, recruitment messaging can carry consequences beyond recruitment because the way the job is

presented is associated with subsequent turnover intentions (Carrington, Johansson-Berg, and Johed 2026), and employment experiences can extend beyond separation because satisfaction, perceived fairness, and organizational support are associated with whether former auditors sustain alumni relations with their firms (Herda and Lavelle 2011; Cannon, Herda, and Puffer 2019; Andiola, Dalton, and Harp 2026). Second, the framework also brings into view cross-stage relationships that the reviewed literature has documented in isolated components but not yet tested as a joint chain, such as whether attraction-stage perceptions, together with compressed onboarding and early complex-task exposure, jointly shape later skill acquisition and turnover. We contribute by conceptualizing auditor careers as a process of professional formation in which human capital, professional identity, and organizational attachment are produced through interconnected stages of the *Auditor Career Path*.

Second, we contribute by developing a forward-looking research agenda, indicating potential avenues to explore relationships between different stages in the *Auditor Career Path*, and by deriving implications for practice and policy. We identify specific, testable research questions for each stage of the career path, as well as a complementary set of integrative questions that explicitly link adjacent stages of the career path (e.g., how recruitment practices shape developmental trajectories, or how separation experiences influence future attraction). Concretely, this forward-looking research agenda comprises 30 stage-specific research questions and 12 integrative research questions that connect stages and feedback loops. Examples include whether recruitment criteria predict later task assignments, coaching intensity, and promotion; whether onboarding conditions predict subsequent skill acquisition and turnover; whether attrition affects the coaching capacity available to the next cohort; and whether post-separation experiences influence future attraction to auditing. Overall, organizing previously fragmented evidence around the *Auditor Career Path* framework makes potentially important but largely untested cross-stage

relationships visible and therefore generates a more integrative research agenda than any single-stage research project could produce on its own.

2. THE AUDITOR CAREER PATH FRAMEWORK

To structure our review, we conceptualize the *Auditor Career Path* as a lifecycle comprising six interconnected stages: *Attraction*, *Recruitment*, *Onboarding*, *Development*, *Retention*, and *Separation*, adapted from and tailored to the auditing context based on prior human resource management literature (e.g., Cattermole 2019; Gladka, Fedorova, and Dohadailo 2022). These stages represent a sequential process through which individuals enter, progress within, and ultimately exit the auditing profession.

Attraction is the stage during which individuals develop an interest in the auditing profession, often beginning well before active labor-market search, such as during education or earlier socialization. It captures the period before individuals and firms interact directly. *Recruitment* begins when firms and candidates engage through hiring, selection, and vacancy-filling processes, thereby translating interest into actual entry. *Onboarding* denotes the processes through which auditors integrate into audit firms at entry and during key career transitions, extending beyond technical training to encompass socialization, mentorship, identity formation, and early engagement experiences.

Development captures auditors' ongoing professional growth through training, experience, feedback, and advancement opportunities, reflecting the profession's reliance on continuous learning and skill building. *Retention* focuses on sustaining auditors' engagement, commitment, and continued employment after initial development. It encompasses organizational practices—such as career progression opportunities, work–life balance

support, compensation, and organizational culture—that influence whether auditors remain in the profession and continue to build expertise.

Finally, *Separation* marks auditors' exit from the audit firm, or even public accounting, whether voluntary (e.g., career transitions to industry or consulting) or involuntary (e.g., layoffs or performance-related dismissals). Importantly, separation does not represent a terminal endpoint of the system. Instead, it feeds back into earlier stages by shaping the profession's reputation, influencing potential entrants' perceptions at the attraction stage, and affecting firms' future recruitment needs and development strategies. Figure 1 provides an overview of the *Auditor Career Path* framework and the topics covered in this review at each stage.

3. METHOD FOR IDENTIFYING RESEARCH

We conduct a structured integrative review that combines a transparent journal-based search with a synthesis organized around the *Auditor Career Path* framework. Our review includes studies published or forthcoming between January 2000 and February 2026 in the following journals: *The Accounting Review (TAR)*, *Journal of Accounting Research (JAR)*, *Journal of Accounting and Economics (JAE)*, *Contemporary Accounting Research (CAR)*, *Review of Accounting Studies (RAST)*, *European Accounting Review (EAR)*, *Accounting, Organizations and Society (AOS)*, *Auditing: A Journal of Practice & Theory (AJPT)*, and *Accounting Horizons (AH)*. We focus on studies published from 2000 onward, as this period reflects a modern institutional setting shaped by regulatory changes (e.g., the Sarbanes–Oxley Act and the establishment of the PCAOB), as well as advances in audit technology and evolving audit firm practices, facilitating a more consistent synthesis of evidence relevant to contemporary auditor careers (e.g., DeFond and Zhang 2014).

We begin by reviewing all issues of the selected journals within the specified timeframe to identify papers potentially related to the *Auditor Career Path* based on their titles. When

in doubt, papers are retained at this stage to ensure a comprehensive initial pool. Next, we screen this sample to determine which papers meet our inclusion criteria. We include only original empirical or analytical studies that examine the entire *Auditor Career Path*, a specific stage of the career path, or outcomes directly related to one of its stages. We exclude studies focusing on non-financial assurance services, accountants working outside audit firms, or tax professionals. We also exclude review articles, commentaries, and meta-analyses (Machi and McEvoy 2016). Consistent with our focus on the career trajectory beginning at the attraction stage, we further exclude studies that focus exclusively on the decision to pursue accounting education.¹ Applying these criteria yields a final sample of 139 papers included in our review. As shown in Table 1, research on the *Auditor Career Path* exhibits a clear upward trend over time, particularly since 2021.

4. LITERATURE SYNTHESIS

4.1 Stage 1: Attraction

Attraction is the stage in the *Auditor Career Path* where individuals develop an interest in the auditing profession through a process of pre-entry sensemaking under imperfect information about the accounting profession and the job of an auditor. The literature suggests that attraction is shaped by three conceptually distinct mechanisms. First, individuals evaluate the objective attributes of an auditing career relative to alternative occupations. Second, these evaluations are filtered through perceptions, information frictions, and identity-related considerations that shape how the profession is understood. Third, even when individuals find auditing attractive, structural barriers may constrain their ability to enter the profession. We organize the discussion accordingly.

¹ We view the decision to pursue an accounting education as part of the broader educational pipeline rather than the *Auditor Career Path* itself. Our review therefore begins once individuals are potential entrants to the auditing profession and examines how they are attracted to, recruited by, and progress within audit firms.

4.1.1 Absolute and Relative Attractiveness

The attractiveness of an auditing career depends on both its absolute attractiveness—how attractive the auditing career is in itself—and its relative attractiveness—how attractive it is compared to alternative careers. The absolute attractiveness of auditing, particularly within Big 4 firms, is largely driven by perceptions of prestige, competitive compensation and benefits, and strong training and networking opportunities (Bagley, Dalton, and Ortengren 2012). Employment at large audit firms is often viewed as providing substantial career capital, including exposure to complex clients, demanding regulatory environments (e.g., SOX 404), and highly skilled peers. These benefits are, however, weighed against well-documented drawbacks, such as long working hours, high stress, and less personal work environments. As a result, the absolute appeal of auditing reflects a trade-off between career development opportunities and demanding working conditions. Beyond its standalone appeal, auditing's attractiveness depends on how it compares to alternative career paths. Empirical evidence suggests that auditing remains a common entry point for accounting graduates: approximately 62 percent begin in audit or attestation, compared to 12 percent in tax, with the remainder entering consulting, IT, or corporate accounting. Moreover, 66 percent start at Big N firms (Frecka, Mittelstaedt, and Stevens 2022). Having established what attractiveness is and how it is distributed across entry-level career choices, we next turn to the factors that shape it.

4.1.2 Perceptions and Career Choices

Beyond objective job attributes, attraction also depends on how individuals perceive and interpret the auditing profession. When potential entrants hold incomplete or biased views of the profession, information frictions arise, leading to decisions based on misperceptions. Early evidence documents such frictions, showing that practicing accountants emphasize aspects—such as teamwork—that students tend to underappreciate (Ferguson, Richardson, and Wines 2000). More recent evidence points to systematic perception gaps: students often underestimate attractive features of auditing (e.g., intellectual challenge, client interaction, and

autonomy), and overestimate the less appealing aspects (e.g., the repetitiveness of the work and overtime) (Dierynck et al. 2025). Importantly, larger expectation gaps are associated with a lower likelihood of entering the profession. At the same time, evidence on the effectiveness of activities intended to inform students (e.g., coursework, internship activities, in-house-days) remains mixed (Ferguson et al. 2000; Dierynck et al. 2025).

Some of these information frictions originate from broader societal images of the profession, which shape expectations before individuals have direct exposure to auditing. Historically, auditing has often been portrayed as dull and unappealing, which may deter new entrants (Dimnik and Felton 2006). However, media portrayals are not uniformly negative. Dimnik and Felton (2006) find that 70 percent of auditor characters in films are portrayed sympathetically, while 23 percent conform to a '*villain*' stereotype, depicted as calculating, greedy, and callous, and only seven percent are shown as unappealing, neurotic '*eccentrics*.' In contrast, portrayals of accountants in books tend to reinforce more traditional stereotypes, depicting them as dull, uncreative, and uncommercial, yet also as trustworthy, honest, and possessing high integrity (Carnegie and Napier 2010).

Beyond these general portrays, the framing of the auditor's role also shapes its attractiveness (Horne, Loftus, McCoy, and Winn 2024). In particular, emphasizing sustainability assurance increases interest in auditing among Generation Z individuals, especially those with stronger prosocial preferences. These individuals perceive such work as more intrinsically meaningful. However, prosocial traits are also associated with lower levels of professional skepticism, highlighting a potential tension between attracting talent and maintaining audit quality (Horne et al. 2024).

Finally, these perceptions and images translate into career choices through individuals' attitudes, social environment, and traits. The Theory of Planned Behavior (Ajzen 2012) provides a useful framework for understanding these choices, emphasizing attitudes, subjective

norms, and perceived behavioral control. Consistent with this framework, students choosing Big 4 firms report more favorable attitudes (e.g., higher perceived prestige), stronger social pressure, and greater perceived behavioral control towards Big 4 firms than those pursuing non-Big 4 careers (Bagley et al. 2012). Individual traits also shape these decisions. For example, lower openness to new experiences is positively associated with entry into auditing, while narcissism increases the likelihood of pursuing a Big 4 career, an effect mediated by attitudes towards these firms (Kerckhofs, Hardies, Vandenhoute, and Ceustermans 2021). A similar logic applies to the choice between audit and tax. These decisions are influenced by early educational experiences and the components of the Theory of Planned Behavior (Dalton, Buchheit, and McMillan 2014a), suggesting that career choices reflect not only preferences, but also how those preferences are formed.

Taken together, these findings suggest that attraction to auditing depends not only on the profession's objective characteristics, but also on how those characteristics are perceived and interpreted by potential entrants. Public image, information frictions, and individual attitudes jointly shape career choices by influencing how individuals evaluate auditing relative to alternative career paths.

4.1.3 Identity, Diversity, and Perceived Fit

Attraction to the auditing profession may vary with individuals' identities. Prior research suggests that auditing has historically been characterized as a male-dominated hierarchy with relatively strong in-group dynamics (Anderson-Gough, Grey, and Robson 2005; Czarniawska 2008; Kornberger et al. 2010; Dalton, Cohen, Harp, and McMillan 2014b). In such settings, individuals from underrepresented groups may, on average, perceive a weaker fit with the profession, particularly when prevailing norms and structures are seen as less aligned with their identities or values.

Organizational signals also shape how the profession is perceived during the attraction stage. Although audit firms frequently highlight diversity on their websites, some evidence suggests that women and minority professionals are more often depicted in junior or supporting roles (Bujaki, Durocher, Brouard, and Neilson 2021). Such visual cues may not always align with formal diversity statements, potentially creating mixed signals that influence how inclusive the profession is perceived to be. These findings highlight the importance of both explicit diversity messaging and the implicit signals conveyed through imagery and presentation.

Relatedly, elements of authoritative auditing guidance—such as auditing standards and professional rules—may incorporate gendered language, which can reinforce traditional norms and shape perceptions of inclusiveness among potential entrants (Peytcheva 2023). At the same time, literature documents gradual progress. The representation of women and minorities in films portraying public accountants has increased over time (Dimnik and Felton 2006), and evidence from Sweden indicates that gender pay disparities in auditing have narrowed substantially between 2007 and 2015 (Dong 2024). Perceptions of organizational inclusion also appear to matter at the attraction stage, as individuals are more likely to consider organizations with greater representation of similar others (Ahn et al. 2025).

Economic considerations further shape relative attractiveness along identity lines. Auditing is often characterized by a comparatively egalitarian pay structure across demographic groups, which may enhance its appeal for individuals who face wage disparities in other professions (Madsen 2013). However, this effect is not uniform. For example, Black accounting graduates enter auditing at lower rates, which may reflect differences in awareness of auditing careers or the visibility of role models (Cowle, Draeger, and Smith 2024). Consistent with this interpretation, Big 4 firms allocate fewer financial resources to historically Black colleges and universities than to predominantly white institutions (Cowle et al. 2024),

suggesting that targeted outreach—such as scholarships and campus engagement—may play a role in broadening access. Related evidence indicates that barriers to entry can persist even in contexts where historically underrepresented groups form the majority, such as Black students in South Africa (Musundwa and Hammond 2024). As discussed below, some of these identity-based disparities also emerge through structural, supply-side channels such as licensing requirements, rather than through attractiveness alone.

4.1.4 Structural Barriers to Entry

Whereas the factors discussed above shape individuals' perceptions of and preferences for auditing, licensing requirements affect entry into the profession independently of attractiveness, by constraining who is able to act on those preferences regardless of how appealing they find the career. In many jurisdictions, entry requires a professional license (e.g., the Certified Public Accountant (CPA) title in the United States or the Registered Accountant (RA) title in the Netherlands). While such requirements are intended to safeguard professional quality, they also affect accessibility and career decisions. For instance, the 150-hour rule led to a decline in both low- and high-quality entrants into the auditing profession (Barrios 2022).² Moreover, the decline in entry was disproportionately larger among minority candidates, likely reflecting underlying socioeconomic constraints (Sutherland, Uckert, and Vetter 2024). Notably, there is little evidence that these higher educational requirements improved the quality of licensed CPAs (Barrios 2022; Sutherland et al. 2024).

Licensing requirements can also shape audit market structure by constraining labor supply. Stricter licensing regimes are associated with increased merger and acquisition activity among audit firms, contributing to greater market concentration (Abramova 2024). Educational

² The 150-hour rule requires aspiring Certified Public Accountants (CPAs) in most U.S. states to complete 150 semester hours of college education—typically equivalent to a bachelor's degree plus an additional year of coursework—before becoming licensed. Although the 150-hour rule remains the default requirement, many U.S. states are considering less stringent requirements in response to talent shortages in the profession (AICPA 2025).

requirements may also affect the cost of audit services, with additional requirements associated with higher audit fees (Allen and Woodland 2010). In the United States, CPA licensing is regulated at the state level, historically requiring multiple licenses for cross-state practice. However, the introduction of CPA mobility provisions does not appear to affect overall employment levels in the auditing profession (Cascino, Tamayo, and Vetter 2021).

Taken together, these findings suggest that licensing operates as a supply-side filter on entry, distinct from the demand-side, preference-based mechanisms discussed in Sections 4.1.2 and 4.1.3, and one that generates real access costs—including for historically underrepresented candidates—without a correspondingly clear improvement in the quality of entrants.

4.1.5 Research Opportunities

The dominant lens for studying attraction is pre-entry sensemaking under imperfect information, yet it remains poorly understood how potential entrants form perceptions and how this shapes recruitment outcomes. Key gaps include earlier life-course influences on attraction, identity-based fit beyond gender and minority status, and the long-run effects of the 150-hour requirement and alternative pathways such as “earn-while-you-learn.” Importantly, the images that shape entry are not only external but are also produced by the profession itself, through the experiences of auditors who leave, and the recruitment signals firms send. Future research could examine how alumni narratives, employer branding, and recruitment practices shape the perception gaps documented here, and whether interventions at the recruitment stage narrow these gaps more effectively than interventions aimed at attraction alone. Table 2, Panel A details research questions on attraction; Panel B links several to other stages of the *Auditor Career Path*.

4.2 Stage 2: Recruitment

The recruitment phase refers to the set of activities through which organizations attract, identify, and select candidates to fill job vacancies. It is a critical stage in the employee life

cycle, as it determines the composition and quality of the workforce. More broadly, recruitment can be defined as the outcome of the interaction between firms' hiring practices, the available applicant pool, and external labor market conditions. After discussing research on audit firms' hiring practices and the role of the labor market, we continue this section by considering the human capital composition of an audit firm as the outcome of an audit firm's recruitment strategy. Based on this perspective, we discuss diversity, education, prior experience, and personality in audit firms and their relationship with relevant audit outcomes.

4.2.1 Audit Firms' Hiring Practices

Firms appear to recognize the importance of human capital for audit quality, as they increase recruitment efforts following adverse events. For example, audit firms post more job vacancies after a restatement, consistent with attempts to strengthen human capital (Aobdia, Liu, Na, and Wu 2025). Relatedly, strong competency-enhancing HR practices—such as structured screening, effective interviewing, and selective hiring—are associated with more desirable audit outcomes (Pruijssers, Simac, and Willekens 2024).

Beyond attracting applicants, recruitment practices can shape expectations in ways that affect retention. For instance, emphasizing soft skills during recruitment is associated with a higher intention to leave the audit firm and the profession after one year, especially when interpersonal skills are highlighted (Carrington et al. 2026). This finding underscores the importance of aligning recruitment messaging with the realities of the job.

In addition to recruitment practices, firms' ability to attract high-quality candidates depends on their reputation. Negative events, such as employee lawsuits, can reduce the quality of new hires and subsequently impair audit quality (Chen 2024).

4.2.2 Labor Market Constraints and Opportunities

Recruitment outcomes are influenced not only by firm decisions but also by external labor market conditions. Audit firms operating in more concentrated labor markets possess

greater labor market power, enabling them to impose higher skill and effort requirements while offering similar or slightly lower wages (Aobdia, Liu, Na, and Wu 2024). Similarly, firms located near a larger number of feeder and accredited schools tend to hire a greater share of recruits from these institutions (Lee, Naiker, and Stewart 2022). Consistent with this, audit quality is higher in cities with greater average education quality (Beck, Francis, and Gunn 2018). Taken together, these findings suggest that local labor market conditions shape recruitment outcomes in ways that are associated with differences in audit quality, potentially affecting the composition and capabilities of incoming auditors (Aobdia et al. 2024; Lee et al. 2022).

4.2.3 Human Capital Composition as a Recruitment Outcome

Although research on recruitment strategies in audit firms and their consequences remains limited, a substantial body of literature examines the human capital composition of audit firms. Because the human capital composition of an audit firm is at least partially shaped by recruitment and selection processes, these studies indirectly enhance our understanding of the recruitment phase. The subsections below focus on four key human capital characteristics: diversity, education, prior experience, and personality. Prior work investigates these characteristics at various organizational levels, including among partners and across entire audit offices. The focus on partner level is, at least partially, driven by data availability. While retention strategies, which we discuss in a later section of the paper, also influence the human capital composition of higher hierarchical layers, we include studies on partners here to maintain a tractable scope. Most of the studies reviewed below analyze how these characteristics affect audit processes and outcomes through mechanisms such as expertise, incentives, and decision-making styles.

4.2.3.1 Diversity

One recruitment outcome is diversity, which can take multiple forms, including nationality, ethnicity, gender, and educational background. The first stream of research focuses on nationality and ethnic diversity. Evidence on nationality diversity shows that audit offices with a more internationally diverse workforce exhibit higher audit quality (Frost, Jing, Shang, and Su 2024; Huang 2022). Similarly, greater ethnic diversity among audit partners is associated with higher audit quality, potentially reflecting improved auditor retention, increased workforce diversity, greater client continuity, and higher efficiency (Condie, Lisic, Seidel, Truelson, and Zimmerman 2023; Downar, Ernstberger, and Koch 2021a). Related research further links partner mobility and minority status to audit quality (He et al. 2024; Krishnan, Singer, and Zhang 2023b).

A second stream of research focuses on gender diversity, primarily at the partner and leadership levels, and consistently documents positive effects on audit quality (He, Li, Monroe, and Si 2021; Perry, Srinidhi, and Yang 2023; Condie et al. 2023; Cameran, Ditillo, and Pettinicchio 2018). Additional benefits linked to female audit partners include higher accruals quality (Ittonen, E. Vähämaa, and S. Vähämaa 2013), higher audit fees (Hardies, Breesch, and Branson 2015), and lower perceived gender discrimination, which may reduce audit personnel turnover (Dalton et al. 2014b). Extending this focus beyond leadership, Khavis, Sheneman, and Szerwo (2026) show that greater female representation at the staff and senior levels is also associated with higher audit quality and lower audit fees.

Finally, a smaller stream of research considers cognitive diversity, such as differences in educational background. Although less studied, evidence suggests cognitive diversity may be particularly important. For example, He et al. (2021) find that cognitive diversity effects outweigh those of demographic diversity, while Cameran et al. (2018) document that greater similarity in educational backgrounds within teams is negatively associated with audit quality.

Overall, the evidence suggests that different forms of diversity and team composition can meaningfully shape audit quality.

4.2.3.2 Education

Another important workforce characteristic shaped by recruitment is education. Research, although largely focused on partner level, shows that both the type and length of education influence audit quality. Higher levels of education—such as a master’s degree or completion of continuing professional education (CPE)—are associated with greater effort and a higher likelihood that engagement partners identify financially distressed clients and issue going-concern opinions (Che, Langli, and Svanström 2018). In addition, the field of study matters. Specifically, partners with quantitative or accounting-related degrees tend to deliver higher audit quality and require higher audit fees compared to those with unrelated or qualitative backgrounds (Chu, Florou, and Pope 2022).

Beyond individual engagements, education also relates to broader firm outcomes. Higher educational levels among auditors are associated with stronger audit firm performance, both at founding and throughout the firm’s lifecycle (Bröcheler, Maijoor, and Van Witteloostuijn 2004). Finally, exam performance serves as an important signal for career outcomes. Higher CPA exam scores are linked to greater compensation, a higher likelihood of promotion to partner, and larger client portfolios—though primarily for male auditors (Fredriksson, Hay, Karjalainen, Maghakyan, and Niemi 2025).

4.2.3.3 Prior experience

Another workforce characteristic shaped by recruitment is auditors’ prior experience. Similar to education, most evidence focuses on the partner level and shows that both the amount and type of experience matter for audit outcomes. The relationship between experience and audit effort is non-linear: effort is lowest for the least experienced auditors, highest for moderately experienced auditors, and declines at higher experience levels (Che et al. 2018). At

the firm level, experience is beneficial at founding but becomes negatively associated with performance over the firm's lifecycle, highlighting the value of introducing new perspectives (Bröcheler et al. 2004).

Beyond the quantity of experience, its nature also matters. Prior experience at a Big 4 firm is associated with audit fee premiums in smaller firms, and upward mobility to more prestigious firms is linked to higher audit quality (Zimmerman, Bills, and Causholli 2021; Micalé 2026). Experience outside public accounting also adds value. Specifically, partners with such backgrounds deliver higher audit quality and efficiency (Lisic, Pittman, Seidel, and Zimmerman 2022). In addition, firms responding to negative PCAOB inspection reports often hire former PCAOB employees to acquire regulatory expertise. While these hires are associated with fewer reported deficiencies, their impact on audit quality is mixed (Hendricks, Landsman, and Peña-Romera 2022; Krishnan, Krishnan, and Maex 2023a).

An exception to the partner-focused literature is Moroney and Carey (2011), who show that industry-based experience has a stronger effect on auditor performance than task-based experience, suggesting that industry specialization is particularly valuable when hiring experienced auditors. Overall, the evidence highlights that both the amount and type of experience shape audit performance in nuanced ways.

4.2.3.4 Personality

Finally, personality characteristics observed in audit firm may also be shaped by recruitment strategies, although empirical evidence remains relatively limited. Overall, the evidence suggests that personality traits—both traditionally desirable and less conventional—can meaningfully shape audit performance and career outcomes. Existing research indicates that auditors with a more proactive disposition and a stronger internal locus of control are associated with higher job performance evaluations (McKnight and Wright 2011). Also,

auditors with a high need for cognition are better able to identify the need for cognitive processing, leading to higher quality complex judgements (Griffith, Kadous, and Young 2021).

At the same time, traits that may appear undesirable can have beneficial effects in an auditing context. For example, auditors with Dark Triad characteristics (i.e., psychopathy, narcissism, and Machiavellianism) are less likely to reduce professional skepticism in response to social interaction (Hobson, Stern, and Zimbelman 2020). Narcissistic traits are associated with longer negotiation processes but more conservative outcomes (Church, Dai, Kuang, and Liu 2020). Consistent with this, partner narcissism is positively related to audit quality, primarily through enhanced independence rather than competence (Chou, Pittman, and Zhuang 2021).

Cognitive ability and leadership traits also matter. At the partner level, cognitive ability—measured by IQ—is positively associated with audit quality (Kallunki, Kallunki, Niemi, Nilsson, and Aobida 2019), while leadership ability is strongly linked to income and career success, with more limited evidence of positive effects on audit quality (Dong, Kallunki, Nilsson, and Vanstraelen 2025). In addition, audit partners with high achievement drive (as proxied by facial width-to-height ratio), deliver higher audit quality, are more likely to become industry expert, attain leadership positions, and reach partnership more quickly (Clarkson, Gao, Hu, and Xiang 2026). Finally, partners' trait skepticism is positively associated with their likelihood of issuing going-concern opinions for financially distressed clients (Hardies, Janssen, Vanstraelen, and Zehms 2026).

4.2.4 Research Opportunities

Recruitment functions not merely as a selection mechanism but as a key determinant of the profession's human capital composition, linked to audit quality through expertise, diversity, experience, and behavioral traits. Gaps remain regarding the specific strategies firms use and how these relate to outcomes, and how more individual-specific factors—education,

personality, prior experience—affect junior auditor performance. Because selection criteria determine not only who is hired but also who is subsequently exposed to different developmental opportunities, future research could examine whether the attributes firms screen for predict downstream task assignments, coaching intensity, and promotion during onboarding and development, and ultimately longer-term retention and separation, rather than only the first-three-year outcomes studied to date. Table 2 presents research questions on recruitment (Panel A) and questions linking recruitment to downstream stages of the *Auditor Career Path* (Panel B).

4.3 Stage 3: Onboarding

Onboarding refers to the phase in which employees learn how to perform their roles and integrate into an organization’s culture. In auditing, onboarding occurs not only at entry into the profession but also at key career transitions, such as promotion to manager or partner, each of which entails distinct expectations and challenges (Dierynck et al. 2024). Although the auditing literature rarely uses the term “onboarding” explicitly, it commonly examines these processes under the concept of *socialization*, emphasizing role acquisition and professional identity formation (Anderson-Gough, Grey, and Robson 2001; Power 2003; Detzen, Evans, and Hoffmann 2023).

More broadly, onboarding extends beyond technical training to encompass social and cultural integration. It reflects the interaction between firm practices, evolving job demands, and individual characteristics such as gender, parental status, immigrant background, and generational identity. As such, onboarding plays a central role in determining not only how auditors perform their tasks, but also whether and how they come to identify with the profession during the early stages of their careers. After covering research about identity formation at audit firms, we discuss the role of technological change, task complexity and remote work for onboarding. Next, we devote attention to variation in onboarding experiences across

demographic groups. We close with a section about the role of work-life balance and generational differences in onboarding.

4.3.1 Identity Formation

When auditors initially join an audit firm, onboarding plays a central role in shaping professional identity and reinforcing norms of appropriate conduct (Anderson-Gough et al. 2005). This process extends well beyond technical training and involves learning how to present oneself, manage time pressures (e.g., time budgets, overtime expectations, and performance evaluations), plan one's career, and reorganize leisure activities around work demands in ways that align with firm norms (Anderson-Gough et al. 2001).

4.3.2 Technological Change, Task Complexity, and Remote Work

The onboarding environment for junior auditors has changed substantially due to technological advances, evolving auditing standards, and organizational restructuring. Entry-level auditors are increasingly tasked with more complex activities, partly because routine work has been automated or outsourced to shared service centers (Saunders et al. 2023). At the same time, formal onboarding has become shorter and less comprehensive, shifting much of early skill development to engagement teams (Westermann et al. 2015). This has created a misalignment between rising task complexity and a weakening professional learning environment during onboarding (Saunders et al. 2023).

The expansion of remote and hybrid work has further complicated onboarding processes (Saunders et al. 2023; Bailey, Dalton, Harp, and Phillips 2024; Tighe 2024). While technical skills can be acquired remotely, other critical elements of onboarding—such as informal learning, client interaction, career development, and team bonding—are more difficult to replicate outside the office (Bailey et al. 2024; Tighe 2024). In response, audit firms are experimenting with virtual audit rooms, enhanced mentorship, and more structured hybrid work arrangements (e.g., Bauer et al. 2022). Nevertheless, concerns remain about the long-

term implications for both audit quality and employee retention. Overall, these developments suggest that onboarding is increasingly challenged by a tension between greater task complexity and reduced opportunities for informal learning during early career integration.

4.3.3 Gender, Motherhood, and Inclusion

Onboarding experiences differ systematically across demographic groups, particularly during early socialization into the profession. The socialization process in auditing has often been described as favoring individuals who align with a dominant “prototypical auditor,” with informal networking opportunities frequently structured around traditionally male-dominated activities (Anderson-Gough et al. 2005). In addition, the profession has traditionally enforced norms regarding appropriate physical appearance and behavior, which may create barriers for women (Haynes 2008).

These challenges are particularly salient during onboarding phases that coincide with major life events, such as pregnancy and early motherhood. Haynes (2008) shows that professional expectations can conflict with the embodied experiences of pregnancy, creating tensions that complicate identity formation. More broadly, women may struggle to reconcile professional and maternal identities, leading to feelings of guilt, inadequacy, and a re-evaluation of career priorities. These dynamics highlight the importance of considering how onboarding processes accommodate diverse life experiences.

Importantly, these challenges can be amplified when gender intersects with other dimensions such as politics and religion. For example, evidence from Saudi Arabia shows that the intersection of these factors can further complicate onboarding and professional integration (Sian, Agrizzi, Wright, and Alsalloom 2020; Agrizzi, Soobaroyen, and Alsalloom 2021). Therefore, onboarding processes may systematically disadvantage certain groups during early integration, with implications for both retention and diversity within the profession.

4.3.4 Onboarding Immigrant and Foreign-Trained Auditors

Onboarding challenges also arise for immigrant and foreign-trained auditors, particularly during their initial integration into audit firms. Foreign-trained accountants, including those with prior experience at Big 4 firms, often face significant barriers to entry in Western countries, including the devaluation of their credentials and limited career opportunities. As a result, they are frequently required to accept clerical or entry-level positions upon entry (Annisette and Trivedi 2013).

Historical evidence from post-reunification Germany illustrates similar dynamics. While East German university graduates generally adapted to the norms of the West German audit profession, former East German state auditors faced symbolic barriers to full integration (Detzen et al. 2023). This case highlights how onboarding processes can reinforce existing hierarchies by shaping who is able to fully integrate into the profession. More broadly, the evidence suggests that onboarding processes are shaped by structural factors that can influence the extent to which individuals are fully integrated into the profession during early career stages.

4.3.5 Work-Life Balance and Generational Tensions

Finally, onboarding is shaped by generational differences in work preferences and expectations, particularly during early career socialization. Compared to previous generations, current cohorts of auditors place greater emphasis on work-life balance and are less willing to accept long working hours or the traditional pyramidal career model (Westermann et al. 2015; Jones III and Iyer 2020). These differences are also reflected within firms. Specifically, senior auditors tend to adopt a “work-prioritization” perspective, viewing long hours as essential for profitability and career advancement, whereas junior auditors are more likely to adopt a “work-life actualization” perspective, prioritizing efficiency and personal well-being (Baudot, Kelly, and McCullough 2022).

These divergent perspectives create tensions within audit firms during onboarding and early career phases. Although firms have introduced flexible work arrangements, such as remote work and flexible scheduling, junior auditors remain skeptical about whether such policies meaningfully reduce workload pressures (Baudot et al. 2022). As a result, firms face a trade-off between adapting onboarding and early career experiences to evolving workforce expectations and maintaining traditional work structures, with implications for early-stage retention and the long-term sustainability of the profession.

4.3.6 Research Opportunities

Onboarding is a critical stage shaping auditors' skills, identities, and career trajectories, marked by tensions between efficiency and learning, standardization and inclusion, and tradition and evolving workforce expectations. Gaps include the consequences of shorter onboarding and reduced foundational training, how earlier exposure to complex tasks affects learning, and which practices most effectively reduce identity-related barriers and support inclusion. Because onboarding lays the foundation for both skill development and professional identity, future research could examine whether the socialization and task-assignment patterns documented here predict not only early skill acquisition but also longer-term retention and turnover, and whether these effects vary by recruitment channel. Table 2 presents research questions on onboarding, including questions linking it to downstream development and retention outcomes (Panels A and B).

4.4 Stage 4: Development

Development refers to the ongoing professional growth of auditors over the course of their careers through experience, training, and career progression. It encompasses both technical and non-technical skill acquisition, performance evaluation, leadership development,

and advancement within the firm.³ The literature reviewed suggests that development involves both capability development—through training, experience, feedback, and learning environments—and career stratification—through evaluation, promotion, and access to advancement opportunities. More broadly, development captures how auditors accumulate expertise and adapt to evolving job demands, shaped by the interaction between firm practices, learning environments, and individual characteristics.

While formal education provides an essential foundation, regulators and standard setters emphasize that continuous development is necessary for auditors to operate effectively in a dynamic environment and to uphold their public responsibility (e.g., IAASB 2014; ICAS & FRC 2016; PCAOB 2002, AS 1010). Consistent with this view, prior research shows that formal education provides only a small fraction of the knowledge required in practice, underscoring the importance of learning during the development phase (Westermann, Bedard, and Earley 2015; Daoust and Malsch 2019).

In this section, we first discuss the apprenticeship model of learning and the implications of changes in auditing for development. Next, we cover research on the development of professional skepticism and the role of training, coaching, and the review process. We close this section by discussing research about career progression in audit firms.

4.4.1 The Apprenticeship Model of Learning

Auditor development is traditionally grounded in an apprenticeship model, in which more experienced auditors guide less experienced colleagues through on-the-job learning as they progress through the firm (Westermann et al. 2015). This model facilitates the accumulation of both technical knowledge and professional norms and remains central to

³ In this section, we discuss the literature that directly examines auditors' development. We acknowledge the extensive body of research on auditor learning, which captures aspects of development indirectly. This literature stream is comprehensively reviewed by Dierynck et al. (2024), who develop an auditing learning framework that distinguishes auditor learning along two dimensions: (i) the location of learning (on- or off-the-engagement) and (ii) the role of others (either active or passive).

development throughout auditors' careers. Prior research also shows that apprenticeship norms not only affect junior auditors but can improve supervisors' decision-making (Blum and Hatfield 2025).

Although the core structure of on-the-job learning has remained stable, its effectiveness appears to be evolving. Partners report that newer generations of auditors are less willing to invest the time and effort traditionally required and express stronger preferences for work-life balance and structured learning environments (Westermann et al. 2015). As a result, auditors increasingly expect formal guidance rather than relying on self-directed learning. In addition, development experiences differ across demographic groups. For example, Black accountants place greater importance on practice development and social interaction skills, potentially reflecting fewer informal opportunities to acquire such skills due to underrepresentation (Dey, Lim, Dickins, and Quamina. 2024). Overall, while the apprenticeship model remains central, its functioning is shaped by changing workforce expectations and unequal access to learning opportunities over the course of auditors' careers.

4.4.2 Changes in Auditing and Implications for Development

While the onboarding stage addresses initial integration challenges arising from technological change and organizational restructuring, the development phase concerns their ongoing effects on skill accumulation and career progression. Advances in technology and the offshoring of routine audit tasks have reduced opportunities for junior auditors to learn through repetition. At the same time, they increase the complexity of the tasks that auditors are expected to perform early in their careers (Canning, O'Dwyer, and Boomsma 2022; Saunders et al. 2023). This shift places greater demands on auditors' judgment and accelerates the need for skill development.

Remote and hybrid work arrangements further alter how learning occurs within audit teams. Junior auditors report greater difficulty acquiring skills due to reduced informal

interactions and fewer opportunities for observational learning. They also feel less prepared to train and supervise others as they progress in their careers (Tighe 2024). These changes suggest that the traditional mechanisms supporting auditor development—such as learning-by-doing and close supervision—are under pressure, with potential implications for both skill accumulation and audit quality.

4.4.3 Developing Professional Skepticism

A central component of auditor development is the cultivation of professional skepticism. A firm's learning culture plays a critical role in shaping the development of skeptical judgment, particularly at higher hierarchical levels. A more supportive learning climate is associated with more skeptical search behavior among managers and partners, but not among associates or seniors. Conversely, a less supportive learning climate is linked to less skeptical information search behavior at higher ranks (Grohnert, Gijssels, Meeuwissen, and Trotman 2025).

Structured interventions can further enhance skepticism. Saewitz, Dodgson, and Doxey (2026) show that providing auditors with feedback on their trait skepticism improves conclusion accuracy, evidence collection, and critical evaluation. Together, these findings highlight the joint importance of organizational context and targeted interventions in developing key professional competencies throughout auditors' careers.

4.4.4 Training

Certain types of knowledge are more effectively acquired through structured training rather than on-the-job experience. For example, Earley (2001) shows that relatively simple and low-cost interventions, such as explanatory feedback and self-explanation, can significantly enhance procedural knowledge acquisition among novice auditors. Although this evidence focuses on off-the-job learning, it highlights the potential for audit firms to design training

programs that complement experiential learning and support skill development throughout auditors' careers.

4.4.5 Coaching and Review Process

Coaching and performance review processes represent another key mechanism of development. Adopting a developmental approach to reviewing—rather than focusing narrowly on error detection—enhances learning. Reviewers are more likely to adopt such an approach when the preparer is local and expected to remain on the engagement, suggesting that relational continuity facilitates developmental feedback (Andiola, Brazel, Downey, and Schaefer 2024).

Individual characteristics also shape how feedback is received and translated into performance improvements. Auditors with stronger feedback orientations respond more positively to learning-oriented review environments, while even those with weaker orientations benefit when reviewers emphasize learning goals (Andiola 2024). Coaching quality also plays a critical role. More specifically, poor coaching reduces organizational commitment and increases turnover intentions (Andiola, Bedard, and Kremin 2021). Development thus depends not only on the availability of feedback, but also on how it is delivered and received over time.

4.4.6. Career Progression

Development is closely linked to career progression within audit firms. Promotion decisions are not solely based on individual performance evaluations but also emerge through collective negotiation processes. These processes may place greater weight on the reputation and influence of evaluators than on the underlying qualities of the auditor being evaluated (Garnier, Stenger, and Roulet 2026).

More broadly, advancement depends not only on technical competence but also on social fit and alignment with firm norms, which can favor individuals embedded in elite networks and hinder diversity (Anderson-Gough, Edgley, Robson, and Sharma 2024). At the

same time, tacit knowledge is valued across experience levels (Bol, Estep, Moers, and Peecher 2018).

Transitions to higher ranks represent key milestones within the development phase. Promotion to manager, in particular, constitutes a critical inflection point, requiring a shift from technical execution to coordination, negotiation, and organizational navigation (Kornberger, Justesen, and Mouritsen 2011). This transition prepares auditors for the complex social and political dynamics associated with senior roles.

While earlier stages of career progression (i.e., from staff to manager) remain relatively understudied, they are central to auditor development. Not all auditors aspire to become a partner. Aspirations are higher among auditors with greater narcissism, higher job satisfaction, lower perceived internal competition, more senior positions, and employment outside the Big 4 firms (Kerckhofs, Vandenhaute, and Hardies 2025). These aspirations benefit firms, as they are associated with greater organizational citizenship behavior and fewer self-interested actions. Conversely, limited or inaccurate information about the partner role can reduce aspirations, particularly among female auditors (Barnes, Cussatt, Dalton, and Harp 2024).

Multiple forms of capital shape the likelihood of becoming a partner. Economic, social, and cultural capital all play important roles (Downar, Ernstberger, and Koch 2021b; Carter and Spence 2014). Although auditing offers some degree of social mobility, gender and ethnicity remain important determinants. Female and foreign auditors are less likely to reach partnership (Downar et al. 2021b), and disparities persist in post-promotion outcomes, such as client portfolio prestige and compensation (Krishnan et al. 2023b; Hardies, Lennox, and Li 2021). Similarly, partners whose appearance deviate from gender norms face disadvantages in client portfolio assignments (Chen, Sealy, Swanquist, and Whited 2024).

Even after reaching partnership, development continues through ongoing performance evaluation, learning, and adaptation to evolving expectations. Over time, partner performance

measurement, career development, and compensation have become more closely aligned with audit quality, reflecting increased public scrutiny (Bik, Bouwens, Knechel, and Zhou 2026). Negative events such as client restatements also have direct career consequences: auditors associated with restatements are less likely to retain signing privileges for public clients (Chen, Chen, Han, and Yuan 2022), and ethnic minority partners are more likely to be replaced following such events (Krishnan et al. 2023b).

4.4.7 Research Opportunities

Development is a continuous, multifaceted process through which auditors acquire expertise and progress within the firm, shaped by traditional learning models, evolving work environments, and organizational practices—most notably coaching quality, since firms and settings that produce higher coaching quality should generate both faster skill acquisition and lower turnover, a link that remains largely untested. Gaps include whether low-cost learning interventions translate into field performance, how automation and offshoring reconfigure development, and what determines coaching quality itself. A key opportunity is to test directly whether coaching quality, and the resulting rate of skill acquisition, mediates the relationship between onboarding conditions and retention outcomes, rather than treating development as an outcome studied only on its own terms. Table 2 provides additional research questions related to development (Panel A), including questions connecting development outcomes to retention (Panel B).

4.5 Stage 5: Retention

Retention refers to the ability of audit firms to sustain auditors' continued employment and engagement within the firm over time. As a distinct stage in the *Auditor Career Path* framework, retention captures the period following initial development, during which auditors decide whether to remain in the profession or pursue alternative opportunities. High turnover at this stage can have substantial consequences, including disruptions to learning, loss of firm-

specific human capital, and declines in audit quality. Retention outcomes are shaped by the interaction between job demands, organizational practices, and individual characteristics, such as career aspirations, demographics, and prior experiences within the firm. Understanding these factors is therefore critical for designing interventions that support auditor well-being, sustain performance, and stabilize the workforce over the auditor career path.

In this section, we first discuss research examining the role of workload, burnout and work-life balance for exit decisions, and then cover the role of formal policies (i.e., mentoring, coaching, and supervisory support) and informal policies (i.e., organizational culture and social environment). We close this section with a discussion on turnover intentions and the consequences of turnover.

4.5.1 Workload, Burnout, and Work-Life Balance

A central driver of exit decisions during the retention stage is the demanding nature of the job. High workload, burnout, and poor work-life balance are consistently associated with higher turnover intentions. Burnout is positively related to auditors' intentions to leave (Herda and Lavelle 2012), while high workloads reduce job satisfaction, particularly when auditors perceive them as impairing audit quality (Persellin, Schmidt, Vandervelde, and Wilkins 2019). Work-family conflict is also more pronounced in public accounting than in other accounting occupations and is especially high in Big 4 firms (Buchheit, Dalton, Harp, and Hollingsworth 2016). Research even suggests that when someone is thinking about leaving the firm, which is often discussed with another co-worker, audit firms could intervene by offering improvements to work-life balance (Andiola et al. 2026).

Although work-life balance is an important determinant of retention, other factors, such as career opportunities, leadership quality, organizational culture, and firm values, are often more strongly associated with job satisfaction (Khavis and Krishnan 2021). At the same time, workload imbalances are directly linked to lower audit quality (Heo, Kwon, and Tan 2021),

highlighting that retention drivers have implications for both employee well-being and audit outcomes.

Regulatory enforcement can also influence retention. A substantial proportion of auditors leave their firms following enforcement actions, particularly when enforcement is perceived as critical rather than supportive (Krishnan, Li, Mehta, and Park 2025; Martinow, Moroney, and Harding 2020).

Audit firms have introduced alternative work arrangements (AWAs), such as flexible schedules and remote work, to address workload pressures (Johnson, Lowe, and Reckers 2008). However, their effectiveness is mixed. Auditors' willingness to adopt such arrangements depends on factors including family considerations, gender, organizational support, and anticipated career consequences (Almer, Cohen, and Single 2003). Participation in AWAs is often associated with lower perceived career success, particularly for men and part-time employees (Johnson et al. 2008), and may signal reduced commitment (Kornberger, Carter, and Ross-Smith 2010). Even when formally available, employees may feel constrained in using these arrangements due to perceived career penalties (Buchheit et al. 2016). Thus, while AWAs have the potential to alleviate workload pressures, their effectiveness depends critically on how they are implemented and perceived. Complementary interventions, such as microbreaks, can also improve well-being by reducing fatigue during busy periods (Jefferson, Andiola, and Hurley 2025).

4.5.2 Mentoring, Coaching, and Supervisory Support

Mentoring and coaching represent important mechanisms through which firms influence retention. While the mere presence of a mentor does not necessarily reduce turnover intentions, the type of support provided matters. Psychosocial support reduces turnover intentions, whereas career-oriented support may increase them by highlighting external opportunities (Viator 2001a; Hall and Smith 2009). Mentors also play a role in shaping exit

decisions, as auditors considering leaving often discuss their intentions with them, although mentors may lack the training to manage such conversations effectively (Andiola et al. 2026).

At the same time, mentoring relationships can create tensions. Continuing to work with former mentors may reduce job satisfaction and increase turnover intentions. (Viator and Pasewark 2005). Coaching quality is similarly critical. That is, poor coaching lowers organizational commitment and increases turnover intentions, whereas high-quality coaching mitigates these effects (Andiola, Bedard, and Kremin 2021). Daily supervisory support further enhances well-being and reduces fatigue, underscoring the central role of supervisors in shaping retention outcomes (Ghio and Moulang 2025; Jefferson, Andiola, and Hurley 2025).

4.5.3 Organizational Culture and Social Environment

Beyond workload and formal policies, organizational culture and social dynamics play a central role in retention. Psychological safety and interpersonal trust are positively associated with auditor well-being, with particularly strong effects for women (Ghio and Moulang 2025). Social bonds within teams also act as an important retention mechanism, as auditors may hesitate to leave due to strong interpersonal relationships (Andiola et al. 2026).

Perceptions of organizational fairness are similarly important. Fair reward allocation and equitable treatment enhance organizational commitment and reduce burnout and turnover intentions (Herda and Lavelle 2012; Parker and Kohlmeyer III 2005). These effects operate through perceived organizational support, which strengthens employees' attachment to the firm.

Inclusion and representation further shape retention outcomes. Perceived gender discrimination is associated with higher turnover, whereas greater representation of female partners, stronger ethical climates, and visible support for employee well-being reduce such perceptions (Dalton et al. 2014b). More broadly, greater partner-level diversity is associated with lower audit personnel turnover (Condie et al. 2023).

Turnover rates are generally higher among Black, Asian, and Hispanic audit professionals, but same-group representation significantly improves retention (Ahn, Hoitash, Hoitash, and Krause 2025). Similarly, racial identity affirmation and strong supervisor-subordinate relationships reduce turnover among Black auditors (Wang, Smith, Scott, Edwards, and Smart 2024). Earlier evidence shows that African-American auditors report lower job satisfaction, are less likely to have informal mentors, and perceive lower organizational support (Moyes, Williams, and Quigley 2000; Viator 2001b).

Overall, these findings suggest that retention is closely linked to inclusion, representation, and the extent to which employees feel supported and valued within the organization. Greater cultural fit is associated with higher job satisfaction, stronger commitment, and a higher likelihood of remaining within the firm (Chow, Harrison, McKinnon, and Wu 2002).

4.5.4 Turnover Intentions: Which Auditors Are More Likely to Leave?

Although much of the literature focuses on why auditors leave, less is known about which auditors are most likely to exit. Existing evidence points to several systematic patterns. Auditors who adopt a presumptive-doubt perspective of professional skepticism exhibit higher turnover intentions, partly due to lower perceived partner support (Cohen, Dalton, and Harp 2017).

At the partner level, auditors are more likely to leave when they lose clients, serve lower-quality clients, or work outside the Big 4, whereas those with stronger performance and higher revenues are more likely to remain (Knechel et al. 2021). Similarly, conflict with leadership, particularly following mergers and organizational restructuring, leads partners to switch firms, especially when they can transfer clients (Chang, Choy, Lin, and Koo 2019). Contrary to expectations, leadership ability does not differ significantly between auditors who remain in the profession and those who exit (Dong et al. 2025). At the same time, greater

transparency in partner performance, such as through public identification, can increase external labor market opportunities and thus exacerbate retention challenges (Deng, Kim, and Ye 2023).

4.5.5 Consequences of Turnover

Staff turnover is explicitly recognized as an audit firm risk by the PCAOB (PCAOB 2024). A growing body of research shows that turnover has meaningful consequences for both audit processes and outcomes.

At the office level, higher employee turnover is associated with higher audit fees, less timely audits, and lower audit quality (Ma, Wan, Wang, and Zhao 2024; Khavis and Szerwo 2025). However, evidence on the effects of turnover across hierarchical levels is mixed (Ma et al. 2024; Khavis and Szerwo 2025). The negative effects of turnover are more pronounced in offices facing human capital constraints and for complex or intangible-intensive clients and are stronger for voluntary than for involuntary turnover (Ma et al. 2024).

Related evidence highlights the importance of staffing continuity as a retention outcome. Greater continuity within engagement teams is associated with higher audit quality, lower total audit hours, and higher audit fees (Christensen, Newton, and Wilkins 2021). These benefits arise through different channels across ranks: returning staff and seniors drive quality improvements, staff, seniors, and managers contribute to efficiency gains, and partners affect profitability. Consistent with this, the departure of signing auditors does not directly reduce audit quality but is associated with client switching and lower audit fees (Knechel, Mao, Qi, and Zhuang 2021).

Importantly, retention challenges can affect audit outcomes even before actual exit occurs. Increased external demand for accountants is associated with higher financial misstatements, consistent with distraction effects among auditors considering exit (Ege, Kim, and Wang 2024). These effects are mitigated when firms provide pay increases prior to the busy

season. Similarly, turnover intentions themselves can impair audit quality, although their impact is weaker in firms that adopt structured process improvements such as Lean Six Sigma (DeRoy, Popova, and Hermanson 2025). Audit firms appear to recognize these risks, as staff turnover is incorporated into partners' performance evaluations (Coram and Robinson 2017).

4.5.6 Research Opportunities

Retention reflects the cumulative effects of earlier career experiences and is driven by workload pressures, organizational support, inclusion, and career orientations, while shaping subsequent separation and audit quality outcomes. Gaps remain regarding which coaching and mentoring interventions most effectively reduce turnover, how turnover effects vary by hierarchical level, and what levels of staffing continuity maximize audit quality and efficiency. Because retention does not only determine who stays but how much experienced staff capacity remains available to onboard and coach the next cohort, future research could examine whether staffing continuity causally affects onboarding quality and coaching capacity for incoming auditors, and whether periods of high attrition create a self-reinforcing cycle that further undermines development and retention. Table 2 provides additional research questions related to retention (Panel A), including questions linking staffing continuity to onboarding and development capacity (Panel B).

4.6 Stage 6: Separation

Separation represents the final phase of the *Auditor Career Path* and refers to auditors' exit from public accounting firms, whether through voluntary or involuntary turnover, career transitions, or retirement, as well as the period that follows exit. In this phase, prior experiences within the profession culminate in exit decisions, and the consequences of these decisions unfold at the individual, firm, and regulatory levels. The literature shows that separation is shaped by accumulated career experiences, organizational conditions, and ethical

considerations, while simultaneously redistributing expertise and relationship beyond the audit firms.

In this section, we first discuss the individual consequences and identity dynamics during the separation stage and then cover research about post-separation ties and alumni relations. In the last two parts of this section, we discuss firm-level consequences, the revolving door, and regulatory and ethical considerations.

4.6.1 Individual Consequences and Identity Dynamics

Separation involves important identity dynamics that continue after exit. Daoust and Malsch (2019) show that former auditors retrospectively reinterpret their audit experiences, reframing stressful or conflicting episodes in ways that sustain their professional identity. Similarly, transitions across firm types, such as moves from Big 4 to non-Big 4 firms, require auditors to adapt to different institutional logics and forms of valued capital, often in the face of resistance from new colleagues (Daoust, Hux, and Zimmerman 2025).

Identity-related processes persist even after full exit from the profession. Retired Big 4 auditors often maintain a strong attachment to their former professional identity, revisiting and reinterpreting their careers rather than fully transitioning to post-audit identities (Azambuja, Baudot, Endo, and Matsubara 2025). These findings highlight that separation is not a discrete event but an extended process in which professional identity is renegotiated over time.

4.6.2 Post-Separation Ties and Alumni Relations

The separation phase does not necessarily mark a complete break between auditors and their former firms. Continued relationships with alumni can generate value for audit firms, including business referrals and other forms of post-employment engagement (Andiola et al. 2026). However, the strength of these ties depends critically on experiences during prior career stages.

Specifically, auditors who exit under negative conditions, such as job dissatisfaction or poor workplace experiences, are less likely to maintain post-employment connections (Andiola et al. 2026). In contrast, perceptions of fairness and organizational support during employment are positively associated with continued affiliation after separation (Herda and Lavelle 2011; Cannon et al. 2019). Informal alumni programs can help sustain these relationships, suggesting that retention- and culture-related practices have lasting effects that extend into the separation phase.

4.6.3 Firm-Level Consequences and the Revolving Door

At the organizational level, separation shapes firm outcomes by altering workforce composition, disrupting client relationships, and influencing audit quality. For instance, partner departures during the separation phase can destabilize audit firms and increase client attrition (Chang et al. 2019). At the same time, auditor mobility redistributes expertise across organizations.

A prominent example is the “revolving door,” which refers to transitions between audit firms and client organizations. This phenomenon has implications that extend beyond the point of separation. On the one hand, such mobility raises concerns about auditor independence. Some evidence suggests that firms employing former audit partners exhibit larger abnormal accruals (Menon and Williams 2004), and companies with more independent audit committees are less likely to appoint officers from their audit firm, suggesting perceived independence risks (Lennox and Park 2007). Experimental studies further show that auditors may be more likely to align with client preferences or place greater trust in client representatives with audit firm affiliations (Favere-Marchesi and Emby 2018), and that social ties can influence auditor judgment, sometimes in unintended ways (Bhattacharjee and Brown 2018). In addition, reliance on alumni relationships may reduce audit effort under certain conditions (Earley, Kuselias, and MacKenzie 2024).

On the other hand, separation through the revolving door can also generate benefits. Auditor-to-client transitions may facilitate knowledge transfer, strengthen shared professional norms, and improve organizational fit, sometimes resulting in positive market reactions (Geiger, Lennox, and North 2008; Finley, Kim, Lamoreaux, and Lennox 2019). These benefits are often attributed to the transfer of firm-specific expertise, shared professional norms, and improved organizational fit. Consistent with this view, former audit partners serving on audit committees are associated with more effective monitoring of internal controls and financial reporting (Naiker and Sharma 2009). Similarly, affiliated audit committee members can enhance audit efficiency, as reflected in improved quality alongside reduced audit fees and fieldwork time (Christensen, Omer, Shelley, and Wong 2019).

Overall, the consequences of separation-related mobility depend on the balance between independence risks and expertise benefits, highlighting the importance of governance mechanisms in shaping outcomes.

4.6.4 Regulatory and Ethical Considerations

The separation phase also raises ethical and regulatory concerns, particularly regarding conflicts of interest and post-employment behavior. Kaplan and Whitecotton (2001) show that auditors may be less likely to report ethical violations when colleagues are seeking employment with audit clients, indicating that separation incentives can affect behavior even before exit occurs.

After separation, former auditors continue to influence financial reporting and governance outcomes. For example, CFOs with prior audit experience are associated with less aggressive reporting and lower audit fees, although these effects weaken over time (Condie, Obermire, Seidel, and Wilkins 2021). Similarly, individuals with audit experience are more responsive to enforcement risk (Bowlin, Hales, and Kachelmeier 2009).

At the same time, such experience can introduce new challenges. Former auditors in client firms may use their expertise and network to influence audit processes, potentially constraining auditor independence (Daoust and Malsch 2020). These findings underscore that separation has implications that extend beyond the audit firm, affecting the broader governance environment.

4.6.5 Research Opportunities

Separation represents the phase in which prior career experiences shape exit decisions, with consequences that extend beyond firm boundaries. Gaps include how firms can effectively manage post-separation relationships and alumni networks, how different types of separation affect audit quality and labor market outcomes, and how regulatory frameworks shape behavior before and after separation. Critically, separation closes rather than ends the *Auditor Career Path*. Departing auditors become the alumni, employers, clients, and informal sources of information that shape how the profession is perceived by future entrants. Future research could examine whether the professional identity and satisfaction auditors carry away from the profession affect the narratives they transmit to prospective entrants, and whether firms with stronger alumni relations or less involuntary turnover generate more favorable applicant pools in subsequent recruiting cycles. Table 2, Panel A provides further research questions related to separation; Panel B includes questions connecting post-separation dynamics back to the attraction of future auditors.

5. CONCLUSION AND DISCUSSION

This review reframes the auditor workforce challenge as a career-cycle problem and organizes prior evidence around six interdependent stages: Attraction, Recruitment, Onboarding, Development, Retention, and Separation (i.e., the *Auditor Career Path*). Rather than viewing these stages in isolation, our synthesis highlights how frictions and interventions

at one stage propagate throughout the pipeline, shaping both workforce outcomes and audit quality.

The *Auditor Career Path* is best understood as a system of feedback loops rather than a linear sequence. For instance, perceptions formed during attraction are revised through onboarding and development and re-emerge in the experiences departing auditors carry into alumni networks and public discourse. Recruitment shapes who is exposed to developmental opportunities that determine later performance, retention, and separation. Moreover, staffing continuity affects the coaching capacity available to future cohorts. Interventions that appear local to a single stage can therefore propagate throughout the career path. Hence, evaluating them only within their stage of origin risks understating or misattributing their broader effects.

This perspective yields three conclusions with concrete implications for audit firms. First, entry depends as much on perception, inclusiveness, and licensing as on objective job attributes; firms can expand the pipeline through more accurate employer branding, clearer signals of inclusion, and careful evaluation of entry barriers. Second, development increasingly depends on coaching quality and shrinking informal supervision as formal training shortens and technology reshapes work; firms can protect skill acquisition through deliberate onboarding design and learning environments that preserve supervisory contact. Third, retention and separation reflect cumulative workload, support, and staffing conditions rather than isolated attrition; because continuity determines the coaching capacity available to the next cohort, firms that invest in retention also invest in onboarding and developing auditors who have not yet joined.

These conclusions also motivate the research agenda detailed throughout Section 4 and summarized in Table 2. These research questions extend beyond individual career stages to examine how experiences and outcomes across the *Auditor Career Path* relate to one another. Ultimately, viewing the *Auditor Career Path* as a system of interconnected feedback loops

rather than a sequence of isolated stages shifts attention from solving workforce challenges at individual points in the career cycle to understanding how interventions shape outcomes throughout the profession.

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I. FIGURE 1
The Auditor Career Path Framework



II. TABLE 1
Journal Overview

Journal	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
AH	2												2	1
AJPT		1		1								2		
AOS		3	1	1	1	3	1		3	1	2	2		1
CAR								1						
EAR														
JAE														
JAR														
RAST									1	1				
TAR		1			1					1				1
TOTAL	2	5	1	2	2	3	1	1	4	3	2	4	2	3

Journal	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 (until February) + forthcoming	TO-TAL
AH	1		1	1		2	1	3	2		6	2	3	27
AJPT	1	1			1	1	1	3	2	2	3			19
AOS				1		1	1	2	1	3	6	1		35
CAR	1	1			2	2	3	4		2	2	5		23
EAR					1	1		1	1		2		1	7
JAE											1	1		2
JAR					1			1	2		2	1		7
RAST										1			1	4
TAR					1			1	3		3	3	1	16
TOTAL	3	2	1	2	6	7	5	15	11	8	25	13	6	139

III. TABLE 2

Research Questions

Panel A: Research questions by stage of the Auditor Career Path

Attraction

1. What interventions can reduce the gap between students' perceptions and auditors' actual job experiences?
2. How do audit coursework and internship experiences differentially update beliefs about the audit profession?
3. How do early-life experiences (e.g., family background) shape the decision to pursue an audit career?
4. How do identity-related factors, such as socioeconomic background, personality traits, and educational experiences, influence entry into the audit profession?
5. What are the long-run effects of the 150-hour requirement (and potential alternatives such as "earn-while-you-learn" pathways) on entry into and persistence within auditing?

Recruitment

6. Which recruitment and selection strategies do audit firms use, and how do they relate to audit outcomes?
7. Which selection tools best predict first-three-year performance and retention (e.g., within the first three years)?
8. How do education and prior experience affect junior auditors' performance?
9. To what extent does screening on personality characteristics improve recruitment outcomes, and which traits are most predictive of success?
10. Which strategies are most effective in attracting high-quality applicants to audit firms?

Onboarding

11. What are the consequences of shorter and less technical onboarding for the development of foundational audit skills, and can targeted redesigns mitigate potential losses?
12. How does early assignment to complex tasks (e.g., due to technology or offshoring) interact with remote or hybrid settings to shape tacit learning and socialization?
13. Which virtual or hybrid practices most effectively replicate the benefits of in-person socialization (e.g., real-time feedback, client exposure, team bonding)?
14. Which onboarding practices reduce identity-related barriers and improve inclusion, belonging, and performance across diverse groups?
15. How do early signals about time budgets and working-hour norms during onboarding affect long-term engagement and career trajectories?

Development

16. Do low-cost learning interventions (e.g., explanatory feedback, self-explanation, spaced practice) embedded in training programs translate into improved field performance and audit quality?
17. How do automation and offshoring reshape developmental trajectories (e.g., earlier exposure to complex tasks), and how can resulting skill gaps be addressed?
18. To what extent is auditor development firm specific, and how transferable are skills across audit firms?
19. How do preferences for structured guidance versus self-directed learning vary across cohorts and generations?
20. Which factors determine coaching quality, and how can auditors be effectively trained to become high-quality coaches?

Retention

- 21. What levels and patterns of staffing continuity maximize audit quality and efficiency, and where do diminishing returns arise?
- 22. Under which designs and supervisory norms do alternative work arrangements reduce turnover without imposing career penalties, and how do these effects vary by gender and rank?
- 23. Which forms of mentoring and coaching most effectively reduce turnover intentions over time, and how can firms enhance their effectiveness?
- 24. Through which mechanisms does organizational justice (e.g., fairness in evaluation and rewards) reduce burnout and turnover, and which interventions are most effective?
- 25. Which auditors are more likely to leave the firm or profession (e.g., by performance level or educational background), and how do these characteristics shape the impact of turnover on audit quality?
- 26. How does partner turnover affect client retention, audit fees, and audit quality, and which transition practices mitigate adverse effects?

Separation

- 27. Which individual-level factors (e.g., leadership conflict, burnout, value misfit, client portability) most strongly predict separation across career stages?
- 28. Under which conditions do auditor-to-client transitions enhance governance without compromising independence, and how do markets and regulators respond?
- 29. How do perceived fairness and alumni relationship quality influence post-employment cooperation, knowledge flows, and business referrals?
- 30. How do auditors reconstruct their professional identity after exit, and how does this process shape their influence in subsequent roles?

Panel B: Integrative research questions

Attraction → Recruitment

- 31. Do the perception gaps and information frictions documented at entry (Q1–2) predict which recruitment and selection strategies (Q6, Q10) are most effective at attracting and converting high-quality applicants?
- 32. Do firms whose applicants exhibit larger expectation gaps at entry need to rely more heavily on realistic job previews or targeted selection tools to achieve comparable first-three-year retention (Q7)?

Recruitment → Onboarding/Development

- 33. Do the attributes firms currently screen on (Q7, Q9) predict early task assignment, coaching intensity, and promotion trajectories during onboarding and development (Q8, Q11–12, Q18–20), beyond first-three-year performance and retention?
- 34. Does the strength of this link vary by recruitment channel or selection tool (e.g., structured interviews versus assessment centers versus referrals), such that some recruitment strategies produce more durable developmental advantages than others?

Onboarding → Development/Retention

- 35. Do onboarding conditions — compressed timelines, early exposure to complex or technology-mediated tasks (Q11–12) — predict both the pace of skill acquisition (Q16–18) and later turnover (Q21–22)?
- 36. Does this relationship vary by recruitment channel (Q6–9) or by the availability of hybrid versus in-person socialization (Q13), such that some onboarding designs buffer against the risks of early complex-task exposure while others compound them?

Development → Retention

37. Does coaching quality (Q20) mediate the relationship between onboarding conditions and retention outcomes (Q21, Q23), such that faster skill acquisition through better coaching causally reduces turnover?
38. Does this mediating effect vary by cohort, firm, or office — i.e., is coaching quality a stable firm-level attribute, or does it itself fluctuate with staffing conditions in ways that create uneven developmental outcomes across otherwise similar auditors?

Retention → Onboarding (cohort loop)

39. Does staffing continuity and turnover (Q21, Q25) affect the coaching capacity available to onboard and develop the next cohort (Q11, Q13, Q20)?
40. Does high attrition create a self-reinforcing cycle in which reduced coaching capacity further undermines the development — and eventual retention — of the auditors who remain, and if so, at what attrition threshold does this cycle become self-sustaining?

Separation → Attraction (cycle closure)

41. Does the professional identity and satisfaction auditors carry away from the profession (Q30) shape the narratives transmitted to prospective entrants (Q1–2, Q10)?
42. Do firms with stronger alumni relations or less involuntary turnover (Q29, Q21) generate measurably different public perceptions and applicant pool composition in subsequent attraction cycles, compared to firms with weaker post-separation ties?
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