

# **Do Audit Associates' Job Characteristics Improve their Experience of Work?**

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## **Abstract:**

Recent audit firm initiatives seek to enhance their employee experience by assigning more engaging and advanced work to associate-level personnel, while implementing practices to improve the audit. However, little is known about how associates themselves perceive these assigned tasks and audit-specific job characteristics such as automation/AI, offshoring, centralization, and quality inspections. Through semi-structured interviews with 23 audit associates at firms of various sizes, we investigate which tasks they perceive as advanced and meaningful, and how these four job characteristics shape their perceptions and attitudes toward their work. Drawing on job characteristics theory and auditor socialization theory, we find that advanced work includes novel, complex, and judgment-based work as advanced, while meaningful work is socially constructed and is more closely associated with relationships and the bigger picture of the audit. Each audit-specific job characteristic contains both resource- and demand-like components, indicating both intended benefits and unintended consequences for the experience of work. We discuss implications for audit associates' professional development, retention, and work design.

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