

Drivers and Behavioral Outcomes of Audit Partner Aspiration

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ABSTRACT

This study investigates (a) who wants to make audit partner and (b) whether the ones who aspire to become partner behave differently. We analyze survey data from 292 sub-partner level auditors from both Big 4 and non-Big 4 firm. Results show that auditors with higher levels of narcissism, who are more satisfied with their job, work for a non-Big 4 firm, are at a higher level and/or perceive a lower level of competition within their firm are more likely to possess the aspiration of becoming a partner. Further, results show that auditors who aspire to become partner behave differently compared to the ones who do not. More in detail, they are less likely to perform quality threatening behaviors, and more likely to perform professional skepticism, mutual monitoring, networking behavior, and altruistic behavior. On top of that, they also indicate that they have a higher overall performance.

Keywords: Career aspirations; auditing; behavior; partners