

RESEARCH SEMINAR

Becoming an audit professional through the turmoil: The experience of staff auditors during periods of organizational, technological, and regulatory disruptions

Monday November 21st, 2022
12:00-1:00pm

Zoom: <https://carleton-ca.zoom.us/j/99122883876>

In-person: 6011 Nicol Building (Lunch available in-person from 11:30am-12:00pm). Please rsvp your in-person attendance [here](#).



Dr. Oriane Couchoux
Assistant Professor, Accounting

Join us for this Research Seminar co-hosted with the Professional Accounting Research Group (PARG)!

Description:

The public accounting field has undergone major upheavals in recent years: the increased pressure from independent regulators, the implementation of remote work, the use of offshoring, and the rise of data analytics and associated tools. Using data collected from 29 interviews with auditors (staff auditors, managers, and partners), this study examines the impact of the changes to the profession on the experience of staff auditors who are taking their first steps on the auditing career path. The analysis reveals a significant disruption to firms' socialization processes resulting in important differences between the auditor profile historically molded by firms and staff auditors' internalized values, knowledge, and "professional" behaviors. The data also show how this disruption provides opportunity for young audit professionals to shape public accounting and professional practices. This study contributes to renewing our understanding of what it means to become an auditor in today's age, and to highlighting the implications of these altered socialization processes on auditors' expertise, sense of professionalism, and audit quality.

Biography:

Oriane Couchoux is a Canadian CPA with a background in public accounting, audit, and financial reporting. Her research explores the experience of the diverse stakeholders involved in audit and governance processes, including auditors, audit committee members, and regulators. Using qualitative methods, she analyzes how these individuals make sense of their role, adapt to the changing environment, and respond to the rules and regulatory requirements that govern their occupation.



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