

**Does “Making a Difference” Make a Difference?
How Work Significance Affects Auditors’ Quality Enhancing Actions**

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ABSTRACT

Audit firms increasingly emphasize the societal impact of auditing to attract and retain talent, but the effects of such initiatives on audit quality remain unclear. This study examines how auditors’ work significance beliefs—the belief that their work positively affects others—and exposure to impact messaging influence audit decisions. My surveys provide preliminary evidence that auditors value work significance but that these beliefs are not always salient during audit tasks. My experimental evidence reveals that auditors with higher (lower) work significance beliefs engage in more (fewer) quality-enhancing actions. However, exposure to impact messaging has unintended consequences: it reduces performance for auditors with lower beliefs while having no effect on those with higher beliefs. These findings highlight a critical trade-off—while increasing auditors’ work significance beliefs may improve audit quality, firm messaging about the impact of auditing may backfire and reduce it.

I. INTRODUCTION

Regulators and researchers have identified low auditor turnover as an indicator of audit quality (Khavis and Szerwo 2025; Ma, Wan, Wang, and Zhao 2024; Christensen, Newton, and Wilkins 2021; Munter 2015; Public Company Accounting Oversight Board 2015). However, accounting firms continue to face significant challenges in recruiting and retaining talent (Ernst and Young 2023; AICPA 2022; Deloitte 2022b; Hood 2021, 2020). One potential source of these challenges is that many early-career professionals are increasingly seeking socially meaningful work (Maurer 2023; Deloitte 2022a; Thomson Reuters 2021; Gallup 2016). In response, audit firms have launched campaigns that emphasize "the meaning and positive impact of what they do," (KPMG 2025) and how auditors "make a meaningful difference in the world" (PWC 2025). Although these "impact messaging" efforts are designed primarily to improve recruitment and retention, the broader behavioral consequences remain unclear. This raises a critical question: Do messages that highlight the positive societal impact of auditing motivate auditors to perform higher-quality work, or might they sometimes have the opposite effect?

In this paper, I examine how auditors' work significance beliefs (i.e., the belief that one's work positively affects others; Grant 2008a; Hackman and Oldham 1976) and exposure to impact messaging jointly influence auditor motivation and decisions. Specifically, I examine two research questions. First, do auditors with higher work significance beliefs (i.e., those who believe that their work has more of a positive impact on others) engage in more quality-enhancing actions (QEAs) than auditors with lower significance beliefs (i.e., those who believe that their work has less of a positive impact on others)? Second, how does exposure to impact messaging (i.e., communications that highlight the societal benefits of auditing) affect the likelihood that auditors engage in QEAs?

Before examining these questions experimentally, I conduct a preliminary survey of auditors to understand their work significance beliefs. Survey responses suggest that auditors value work significance and generally prefer work that feels more socially meaningful. Although beliefs vary, many respondents indicate that their work positively affects financial statement users to some extent. However, these beliefs do not appear to be salient during auditors' daily responsibilities. Additionally, when asked to describe how their work positively affects others, many respondents qualify their responses with concerns that their work is not recognized, appreciated, or valued (e.g., "people tend to not care about our work"). These observations motivate and inform my research questions in three key ways. First, they suggest that work significance appears to be important to auditors, consistent with firms' efforts to emphasize the broader impact of audit work. Second, they indicate that auditors' work significance beliefs are not always salient, suggesting that impact messaging may increase the salience of these beliefs in the audit setting. Third, they suggest that auditors' reactions to such messaging are likely to vary; some auditors may readily agree with the messaging, while others may dismiss or contradict it.

To address my first research question, I draw on psychology research on work significance which finds that believing one's work is significant enhances motivation and persistence, ultimately improving performance (Rosso, Dekas, and Wrzesniewski 2010; Grant 2008a).¹ However, it remains unclear whether these motivational effects extend to the audit setting. In contrast to prior contexts—such as scholarship fundraising or lifeguarding—where individuals can directly observe how their actions benefit others, the positive impact of auditing

¹ Hackman and Oldham (1976) originally introduced the term *task significance* to describe the "degree to which the job has a substantial impact on the lives or work of other people". perceived importance of a job's impact on others. In their context, the task and the job were largely the same. For example, a car assembly-line worker had one task: tighten lug nuts. Subsequent research has extended the construct to jobs comprising multiple tasks (Humphrey, Nahrgang, and Morgeson 2007), broadening its meaning to encompass perceptions of how one's work, as a whole, positively affects others. I therefore use the term *work significance* to describe auditors' perceptions of the broader societal impact of their work rather than any single audit task.

on society is less direct. As observed in my survey, auditors vary in the extent to which they believe their work benefits others, raising the question of whether such beliefs are sufficiently strong to meaningfully influence performance. Moreover, prior research has examined contexts where effort is monotonically related to performance (e.g., more phone calls leads to more scholarship donations; Grant 2008a). In auditing, however, performance depends on exercising professional judgment about where to direct effort and how much effort is appropriate given audit objectives, time constraints, and risk considerations. In this setting, motivation alone is not sufficient; auditors must apply effort appropriately to produce high-quality outcomes. I theorize that auditors with higher work significance beliefs (i.e., those who believe their work makes a more positive impact on others) will feel a stronger sense of responsibility for financial statement users' welfare and will be more careful in their decision-making. As a result, I expect that these auditors will be more likely to invest effort in ways that enhance audit quality. Accordingly, I predict that auditors with higher work significance beliefs will engage in more QEAs than those with lower significance beliefs.

Building on this prediction, I next consider how impact messaging interacts with auditors' work significance beliefs. Beliefs are cognitive representations that link an object with an attribute and reflect the perceived likelihood that this relation is true (e.g., the likelihood that auditing [object] actually makes a positive impact [attribute]; Eagly and Chaiken 1993; Wyer and Albarracín 2014). Beliefs develop through experience and are strengthened over time as people repeatedly draw on and use them. Because auditors' work significance beliefs are grounded in consistent professional experiences and reinforced through repeated application, they are unlikely to change quickly after exposure to a single message. I rely on cognitive dissonance theory to explain how auditors with differing work significance beliefs will respond

to impact messaging. Cognitive dissonance theory posits that individuals experience psychological discomfort when they hold conflicting cognitions and are motivated to reduce this inconsistency (Festinger 1957; Harmon-Jones and Mills 2019). Auditors with lower work significance beliefs are unlikely to alter those beliefs when confronted with impact messaging and instead will experience dissonance. To reduce this discomfort, I expect that they will dismiss or counterargue the messaging, which would make their belief that auditing has relatively little societal value more salient. When this belief becomes salient, these auditors are likely to perceive little benefit to expending additional effort and little consequence for minimizing that effort. Consequently, they will seek to complete their work in ways consistent with their belief that their efforts have limited impact, resulting in lower motivation and effort overall. In contrast, auditors with higher work significance beliefs should experience little or no dissonance because the messaging aligns with their beliefs. For these auditors, impact messaging may reinforce motivation by making these beliefs more salient. Consequently, I predict that exposure to impact messaging will amplify differences in QEAs between auditors with higher and lower work significance beliefs.

To test my hypotheses, I conduct a 2×2 experiment in which 114 staff and recently promoted senior auditors make judgments related to an inventory count task. Using a validated scale, I measure work significance beliefs and separate participants at the median value to form higher and lower belief conditions. Additionally, I manipulate the presence versus absence of impact messaging. In the impact messaging present condition, I ask auditors to rank order a list of quotes provided by other auditors describing how audit work benefits society. To provide a comparative control condition, in the impact messaging absent condition, auditors rank order a list of quotes that describe the music auditors listen to while working.

Auditors then perform an inventory count task adapted from Blum and Hatfield (2022), in which they select a sample of boxes from warehouse shelves to include in their floor-to-sheet count. Boxes on high shelves take longer to count, discouraging participants from selecting these boxes. Despite being more time-consuming, selecting a sufficient number of high-shelf items reflects auditors' willingness to engage in effortful, quality-enhancing behavior and exercise skepticism consistent with professional standards (AICPA UA-C-530.08). Thus, my primary dependent variable is the number of high-shelf boxes selected.

The results are consistent with my expectations. Auditors with higher work significance beliefs select significantly more high-shelf boxes than those with lower beliefs. I also find the predicted interaction between work significance beliefs and impact messaging. When impact messaging is present (versus absent), the difference in the number of high-shelf boxes selected by auditors in the higher and lower belief conditions is more pronounced. Simple effects analyses indicate that this pattern is driven by auditors with lower work significance beliefs selecting fewer high-shelf boxes when exposed to impact messaging. This finding suggests that messages emphasizing the societal importance of auditing may, for some auditors, have the unintended effect of *reducing* motivation to engage in QEAs. Supplemental analyses indicate that auditors with higher work significance beliefs select a representative number of high-shelf boxes, while auditors with lower beliefs do not. Taken together, these results suggest that work significance beliefs not only motivate auditors to exert greater effort but also enhance how they allocate that effort, leading to more effective audit decisions.

This research contributes to the accounting literature by introducing work significance as a motivational construct in the audit setting. Prior research examines various factors that influence auditor judgments and decisions through their underlying motivations. For example,

Kadous and Zhou (2019) define intrinsic motivation as “the drive to engage in an activity primarily for the pleasure and satisfaction inherent in the activity itself” and find that making auditors’ intrinsic motivation salient can enhance performance on complex audit tasks.

Separately, Downey (2018) examines task significance—the perceived importance of an audit task to the overall engagement—and finds that auditors are more motivated to complete tasks that they perceive to be more important. Work significance differs from these constructs in important ways. Whereas intrinsic motivation stems from enjoyment of the task itself and task significance reflects the importance of a specific audit task to the completion of the audit, work significance represents auditors’ beliefs about the broader societal value and impact of auditing. This distinction is critical because auditors often perform routine tasks that may not be inherently enjoyable or seem unimportant to the audit, yet in these cases, auditors may be motivated through their work significance beliefs. By introducing work significance to the accounting literature, I provide a new foundation for understanding how purpose and meaning influence audit quality through auditor behavior.

This research also extends the literature in psychology and organizational behavior by providing new evidence on when and how work significance influences performance. Prior studies (e.g., Grant 2008a) find that work significance enhances performance in settings where more effort always improves outcomes. In contrast, my findings suggest that work significance can motivate not only greater effort but also more effective effort allocation in settings—like auditing—where there is an optimal effort level. I also advance this literature by showing that the motivational effects of impact messaging depend on individuals’ underlying beliefs. Prior research generally assumes that messages highlighting the positive impact of one’s work universally increase motivation and performance. However, I find that when such messages

conflict with auditors' beliefs, they can create dissonance and produce a *counter-motivational effect*, reducing performance. Together, these results extend the work significance literature by identifying contextual factors that influence when and how work significance affects behavior.

Finally, this research provides important implications for audit practice. Audit firms increasingly use impact messaging to emphasize the societal importance of auditing. My results suggest that these firm initiatives may have countervailing effects on audit quality. Specifically, the effects of impact messaging depend on auditors' underlying work significance beliefs. Among auditors with higher work significance beliefs, exposure to impact messaging does not significantly alter motivation or performance. However, among auditors with lower work significance beliefs, the same messages can create dissonance and *reduce* motivation, leading to lower-quality decisions. Firms should therefore recognize that impact messaging is not uniformly beneficial and should be cautious about when and how it is delivered. Beyond these motivational effects, my survey results suggest that auditors value meaningful work and may be willing to trade some financial rewards for greater perceived purpose. To the extent that firms can authentically strengthen auditors' work significance beliefs over time, such efforts may help improve both audit quality and the profession's ability to attract and retain talent.²

Section II reports the survey results. Section III provides the literature review and hypotheses development. Section IV outlines the research method and approach of the experimental study. Section V reports the results of the experimental study, and Section VI includes a discussion and concluding remarks.

² I do not examine whether firm initiatives are effective at changing auditors' work significance beliefs. Future research may examine whether, how, and why auditors' beliefs change over time.

II. SURVEY OF JUNIOR AUDITORS

Before investigating how work significance affects auditor behavior, I first examine how auditors perceive the significance of their work. I conduct three exploratory surveys of auditors at U.S. Big 4 firms to gain preliminary insight into whether they value work significance, the extent to which they believe their work is significant, and how often these beliefs are salient.³ Across the surveys, 160 auditors participated.⁴ Table 1, Panel A indicates the response rate for each survey.⁵ Participants had an average of 23 months of experience and included 100 staff, 53 seniors, one manager, three senior managers, and three auditors who did not disclose their position. All participants worked in the United States at Big 4 firms. Table 1, Panel B, summarizes survey results and relevant statistics.

To explore whether auditors value work significance, participants evaluated two hypothetical job offers that differed only in salary and work significance. Job A offered a higher salary, while Job B offered greater work significance. Using an 11-point Likert scale (0 = strongly prefer Job A, 10 = strongly prefer Job B), I compare responses to the midpoint and find a preference for the lower-paying, more significant job ($n = 33$, $M = 6.79$, $p < 0.01$). When asked how much of a \$15,000 salary increase they would forgo to accept Job B, participants indicated an average of \$7,542 ($n = 31$, $SD = \$3,265$).⁶ Although exploratory, these findings add nuance to

³ I conducted three surveys over approximately one year (in November and then in July and August of the following year) as part of an ongoing effort to develop and refine my theory. Each survey included unique participants who did not participate in more than one survey. Because my understanding of work significance in the auditing context evolved over time, some questions were repeated across surveys to validate earlier responses, and others were newly introduced to explore emerging aspects of the theory. Accordingly, the number of responses varies by statement or question. Table 1, Panel A reports the number, experience, and position of participants for each survey, and Table 1, Panel B identifies the survey(s) in which each item was included.

⁴ I obtained institutional review board approval for these surveys and the experiment described later.

⁵ I recruited participants from my institution's alumni network and my own professional network. In total, I sent 864 requests to participate which yielded 160 responses, yielding an overall response rate of 18.5 percent.

⁶ This amount is economically significant. 26/31 auditors who answered this question were senior auditors. The average of the median salaries for senior auditors at each of the Big 4 firms is \$100,563 (Glassdoor 2024a, 2024b, 2024c, 2024d). Therefore, the \$7,542 that auditors are willing to give up represents approximately 7.5% of their current salary (including bonuses), on average. Additionally, this amount is significantly greater than \$0, $p = 0.02$.

Madsen and Piao's (2021) finding that accountants value material job attributes and suggest that auditors may consider the perceived significance of their work alongside financial incentives when evaluating career opportunities.

Next, I examine auditors' work significance beliefs. Auditors rate their agreement with a series of statements using an 11-point Likert scale (0 = Strongly disagree, 10 = Strongly agree). Auditors agree that their work improves the welfare of both their clients ($n = 34$, $M = 7.26$, $p < 0.01$) and financial statement users ($n = 76$, $M = 7.34$, $p < 0.01$).⁷ They also agree that their work has a positive impact on others ($n = 91$, $M = 6.87$, $p < 0.01$) and benefits others ($n = 91$, $M = 6.87$, $p < 0.01$). These results suggest that auditors perceive some significance in their work.

However, these beliefs may not always be salient during audit work. To assess salience, auditors indicated how often they think about how their work affects others (1 = Multiple times a day, 2 = Once a day, 3 = A couple of times a week, 4 = Once a week, 5 = Rarely). Auditors report thinking about their work's effects on clients between once a day and a couple of times a week ($n = 34$, $M = 2.82$, $SD = 1.42$), and on financial statement users between a couple of times a week and once a week ($n = 34$, $M = 3.76$, $SD = 1.16$). Further, auditors report thinking about their work's impact on clients more frequently than on financial statement users ($p < 0.01$). These responses suggest that work significance beliefs are unlikely to be consistently salient during typical audit work.

To further understand auditors' work significance beliefs, I ask auditors to describe how their work makes a difference and positively affects others. I classify auditors' responses as whether they 1) only affirm that audit work positively affects others, 2) only deny that audit work positively affects others, or 3) affirm that audit work positively affects others but also

⁷ Reported p-values are from two-tailed t-tests comparing the reported value to the scale midpoint.

discount the impact or value of audit work. Of the respondents, 42 percent affirm only, 10 percent only deny, and 48 percent affirm but also discount audit work's positive impact. Many discounting statements question whether others recognize or value auditors' work. For example, one auditor remarked, "It has been my experience that the majority of people don't even know what auditors [do], and if they do, they are generally on the client side where the auditors annoy them." Others echo similar sentiments: "I do not believe there is that true appreciation for our industry," "not many people value auditors' efforts compared to other occupations," and, "while our work is vital, I feel the vast majority of the public don't actually read or go over our work." When asked separately to rate whether financial statement users value their work, auditor responses are above the midpoint ($n = 36$, $M = 5.92$, $p = 0.04$), whereas when asked whether clients value their work, responses do not differ from the midpoint ($n = 34$, $M = 5.56$, $p = 0.10$). Taken together, these exploratory findings suggest that auditors believe their work positively affects others to some extent, yet when prompted to reflect on work significance, some respond with skepticism or negative thoughts about whether others know or care about what they do—highlighting variation in underlying beliefs that may shape how auditors react to messages emphasizing the societal impact of auditing.

In summary, these surveys provide preliminary insight into auditors' work significance beliefs and inform my theory and experimental design in three key ways. First, the results suggest that auditors value work significance and may consider the perceived significance of their work when evaluating career opportunities. Second, although auditors generally believe their work benefits others, these beliefs do not appear to be frequently salient, suggesting that interventions such as impact messaging may effectively increase the salience of these beliefs in the audit setting by reminding auditors that their work has a positive impact. Finally, the results

suggest that prompting auditors to think about the positive impact of their work may have divergent effects. Some auditors readily affirm the value of their work, while others respond with thoughts that it is undervalued or unappreciated. This variation informs my theory by suggesting that efforts to emphasize auditing's societal importance may not always strengthen auditors' sense of purpose and could, for some, heighten feelings that their work is not valued.

III. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Auditor Motivations

Auditors' motivations play a critical role in shaping their judgments and behaviors. Work motivation refers to the psychological processes that initiate, direct, and sustain effort in a job or task (Grant and Shin 2012). Prior audit research examines a range of motivational drivers, many of which are self-oriented, serving the auditors' own interests. For instance, auditors may be motivated by a desire for status and recognition within their firms (Knechel and Leiby 2016) , to obtain favorable evaluations or promotions (Brazel, Jackson, Schaefer, and Stewart 2016; Hatfield, Rowley, and Rykowski 2025), or to secure financial rewards and avoid penalties (Peecher, Solomon, and Trotman 2013). These extrinsic motivations primarily operate through anticipated personal gains or losses.

Other motivations are more internally driven but still self-focused. For example, Kadous and Zhou (2019) show that intrinsic motivation—the drive to engage in an activity for the inherent enjoyment and satisfaction it provides—can improve auditors' performance on complex or judgment-based tasks. However, much of audit work is structured, repetitive, and externally regulated, potentially limiting opportunities for intrinsic enjoyment. Thus, extrinsic and intrinsic motivations may not fully explain auditors' engagement in tasks that are effortful but mundane.

Beyond these self-serving motivations, individuals can also be motivated by a prosocial

desire to make a positive difference in others' lives. This form of meaning-based motivation, is based on work significance—the belief that one's work positively affects the welfare of others or contributes to society more broadly (Grant 2008a; Hackman and Oldham 1976).⁸ When individuals perceive their work as significant, they find it more meaningful and are more likely to invest sustained effort (Grant and Berg 2012; Grant 2008a).

Prior research demonstrates that intrinsic motivation and work significance have independent motivational effects (Grant 2008b). My survey evidence provides preliminary support for this distinction among auditors. In two versions of Survey 1, I asked participants to rate their motivations for various tasks on an 11-point Likert scale (0 = Not at all motivated, and 10 = Vey motivated). Consistent with intrinsic motivation, auditors report being more motivated for tasks they enjoy ($n = 15$, $M = 8.8$, $SD = 1.42$) than tasks they do not enjoy ($n = 19$, $M = 4.32$, $SD = 2.16$; $p < 0.01$, $t_{32} = 6.92$). However, auditors also report being significantly more motivated for unenjoyable tasks when those tasks help others ($n = 15$, $M = 7.73$, $SD = 1.22$; $p < 0.01$, $t_{32} = 5.46$). These findings suggest that work significance represents a distinct yet complementary source of motivation that can sustain effort even when other motivations are less available.

Because audit work is often repetitive, externally constrained, and performed under tight deadlines and regulatory oversight, traditional sources of motivation may be limited. In these conditions, work significance beliefs may play a particularly important role in sustaining auditors' engagement and effort. In the following section, I define work significance beliefs in

⁸ My construct is distinct from *task significance* as examined in Downey (2018), which she conceptualizes as tasks that are “of greater importance to the overall audit.” For example, auditors may believe that their task is a key part of the audit process (i.e., high task significance as defined in Downey 2018) but simultaneously believe that their work does not positively affect financial statement users (i.e., lower work significance). The current study's definition of work significance stems from Hackman and Oldham's (1976) original conceptualization of task significance.

greater detail and develop my first hypothesis regarding how they influence auditors' behaviors.

Work Significance Beliefs and Auditors' Behavior

Work significance beliefs represent individuals' perceptions that their work positively affects others or contributes to society more broadly (Grant 2008a; Hackman and Oldham 1976). These beliefs are a specific class of cognition concerning the perceived social value of one's work. More generally, *beliefs* are cognitive representations that link an object with an attribute—for example, the belief that auditing (object) positively impacts financial statement users and society (attribute) (Wyer and Albarracín 2014; Eagly and Chaiken 1993). Beliefs form through individuals' repeated observations, experiences, and interpretations of cause-and-effect relationships in their environment. Once formed, beliefs tend to be relatively stable because they provide a cognitive structure that helps individuals interpret new information and experiences. Prior research suggests that beliefs are most resistant to change when they are frequently reinforced or formed through direct experience (Albarracín and Shavitt 2018; Eagly and Chaiken 1993).

In the audit context, auditors' work significance beliefs are likely shaped by their cumulative professional experiences and the social environments in which they work. Auditors interact most frequently with client personnel, who may perceive audit procedures as intrusive or burdensome (Bauer, Hillison, and Mokhtar 2025; Carlisle, Gimbar, and Jenkins 2023; Guénin-Paracini, Malsch, and Tremblay 2015). Such interactions may limit opportunities for auditors to observe the positive effects of their work and could, over time, contribute to perceptions that others undervalue the audit function. Conversely, experiences within audit teams and interactions with leaders who emphasize the importance of the profession may reinforce beliefs that auditing serves a vital societal purpose. Because auditors rarely engage directly with financial statement

users—the ultimate beneficiaries of high-quality audits—they receive little firsthand feedback about how auditors’ work improves financial statement users’ welfare. Collectively, these experiences likely shape auditors’ beliefs about the significance of their work. As beliefs develop gradually and are reinforced through repeated professional experiences, they are likely to remain relatively stable at a given point in time.

Prior research in psychology demonstrates that work significance can increase effort and performance in settings where employees can clearly observe the beneficiaries of their work (e.g., lifeguards, whose actions clearly save lives; Grant 2008a). In these settings, the link between one’s actions and the positive outcomes for others is direct, observable, and emotionally salient. The audit context, however, differs in several key ways. Auditors tend to be more removed from the beneficiaries of their work and often lack direct feedback from those who rely on audit quality. The beneficiaries of audit work—investors and the general public—are largely anonymous and distant, while auditors’ daily interactions occur primarily with clients, who may resist audit procedures or view them as obstacles. As a result, the connection between auditors’ effort and its societal impact is likely less salient and more ambiguous. These contextual differences suggest that the motivational benefits of work significance observed in other settings may not fully generalize to auditing. Consequently, auditors’ work significance beliefs are likely to exhibit greater variation than in settings with clearer beneficiary feedback, and the effects of these beliefs on motivation may be less uniform.

Auditing also differs from prior work significance contexts in how effort translates into performance. In contexts previously examined (e.g., fundraising or lifeguarding), performance improves monotonically with effort—making more calls or paying closer attention unambiguously enhances results. In auditing, however, additional effort does not always improve

audit quality. High-quality auditing requires professional judgment about where to allocate effort based on risk and materiality considerations. Excessive effort in low-risk areas may reduce efficiency or even impair quality if it diverts attention from more critical issues. Therefore, motivation alone is not sufficient; auditors must apply effort effectively to achieve high-quality outcomes.

To explore whether work significance beliefs improve performance in the audit setting, I extend the work significance literature by drawing on psychology research that examines how perceived responsibility for others influences judgment and decision making. When individuals recognize that their work affects others, they become more aware of the consequences of their actions and decisions (Weiner 1993). This awareness increases feelings of personal responsibility, which can alter how people think and behave. Prior research shows that when individuals feel responsible for others, they tend to be more deliberate, careful, and risk-averse in their decision making (Charness and Jackson 2009). Applied to auditing, auditors with higher work significance beliefs should perceive a stronger connection between their work and the welfare of financial statement users. This sense of responsibility should motivate them not only to exert greater effort but also to exercise more care in how that effort is applied. For example, when selecting a non-statistical sample (e.g., a floor-to-sheet inventory count), auditors must exercise care and skepticism in deciding which items to include in their sample. In this type of task, effort alone is insufficient; audit quality depends on whether effort is directed toward the right procedures and the most relevant evidence. Accordingly, I expect that auditors with higher work significance beliefs will be more motivated to exert effort thoughtfully and direct it toward actions that improve audit quality.

H1: Auditors with higher work significance beliefs will engage in more QEAs than auditors with lower work significance beliefs.

Impact Messaging and Auditor Behavior

The effects of work significance beliefs on auditor behavior may also depend on situational factors that influence how auditors think about the value of their work. One such factor is impact messaging—communications that emphasize the positive societal value or importance of a profession. Organizations across industries use such messages to remind employees that their work contributes to the public good. For example, hospitals highlight how caregivers save lives or nonprofits emphasize how staff improve their communities. In auditing, firms increasingly employ impact messaging campaigns that portray auditing as essential to capital-market trust and public confidence. For instance, firms describe auditors as professionals who “make a meaningful difference in the world” (PWC 2025) and are “builders of a better working world” (EY 2025).

Prior psychology research suggests that this type of messaging can improve performance by making the meaning and impact of one’s work more salient. When work significance is salient, it is easier to understand how one’s work positively affects others, which increases motivation and persistence. For example, Grant (2008a) finds that lifeguards and fundraisers who are reminded of how their work benefits others increase their effort and performance. In those settings, the link between one’s actions and positive outcomes is direct and emotionally salient—lifeguards visibly prevent harm, and fundraisers personally see how donations support scholarship recipients. In contrast, auditors rarely observe the downstream effects of their work on investors or the public. Their daily interactions occur primarily with clients, who may view audit procedures as an inconvenience or even respond with frustration or hostility (Bauer et al. 2025; Carlisle et al. 2023; Guénin-Paracini et al. 2015). Consequently, auditors may respond differently to impact messaging than employees in these other professions.

My survey findings support this possibility. When prompted to describe how their work positively affects others, many auditors spontaneously qualify their responses with skepticism, noting that “the difference we make is minimal,” or that “while our work is vital, I feel the vast majority of the public don’t actually read or go over our work.” These findings suggest that while impact messaging in other settings tend to enhance perceived meaning, in auditing it may activate existing beliefs—positive or negative—about the profession’s value.

I propose that exposure to impact messaging causes auditors to consider these messages in the context of their own work significance beliefs, thereby increasing the salience of those beliefs. When auditors with lower work significance beliefs encounter messages highlighting auditing’s societal importance, these messages conflict with their preexisting beliefs and experiences, creating psychological discomfort. Cognitive dissonance theory posits that when individuals hold conflicting cognitions, they experience discomfort and are motivated to reduce this inconsistency (Harmon-Jones and Mills 2019; Festinger 1957). Because auditors’ work significance beliefs likely develop gradually through professional experience and are reinforced over time, they are unlikely to change quickly in response to a single communication. Although individuals can theoretically reduce dissonance by revising their beliefs, doing so is effortful and conflicts with established cognitions (McGrath 2017; Festinger 1957). Therefore, auditors are more likely to reduce dissonance by discounting or counterarguing the message rather than revising their underlying beliefs. These cognitions reinforce their belief that audit work lacks significance and make that belief more salient. When these low-significance beliefs become salient, auditors will likely perceive little benefit to expending additional effort and little consequence for minimizing that effort, since they believe that their work does not have an impact. Acting in line with their now-salient beliefs, these auditors will choose to engage in less

costly, lower-quality behaviors. Accordingly, I expect auditors with lower work significance beliefs who encounter impact messaging to become less motivated and less likely to engage in QEAs.

In contrast, I do not expect that auditors with higher significance beliefs will experience cognitive dissonance when exposed to impact messaging. For them, the messages align with their beliefs and serve as reminders of their work's positive impact. Rather than creating discomfort, impact messaging reminds these auditors of their existing beliefs and may enhance motivation and effort. By making these positive beliefs more salient, impact messaging encourages auditors with higher work significance beliefs to engage more fully and to perform more QEAs.

Altogether, I propose that impact messaging increases the salience of auditors' work significance beliefs and, in doing so, amplifies differences in behavior between those with higher and lower beliefs. Specifically, when impact messaging is present, auditors with lower work significance beliefs will be less motivated and less likely to engage in QEAs, while auditors with higher beliefs will maintain or increase their engagement.

H2: The difference in QEAs between auditors with higher and lower work significance beliefs will be greater when impact messaging is present than when it is absent.

IV. EXPERIMENT WITH AUDITORS

I test my hypotheses by conducting a 2×2 experiment in which I measure work significance beliefs and manipulate impact messaging. A total of 114 auditors (85 experienced staff and 29 recently promoted seniors) participated in my online experiment via Qualtrics.⁹ The participants include 92 auditors from Big 4 firms, 16 from non-Big 4 international firms, and 6

⁹ I recruited participants from my professional network. In total, I sent 330 requests to participate which yielded 117 responses, yielding an overall response rate of 35.5 percent. Three participants took over two hours to complete the task after viewing the manipulations and I exclude them from my final data set.

from national or regional firms. On average, participants have 16.68 months of experience, ranging from 4 to 38 months.¹⁰

Task

Participants assume the role of an experienced staff auditor and complete an inventory count in a case adapted from Blum and Hatfield (2022). Before reading case background information, participants review the impact messaging manipulation (described in detail below). In the background information, auditors learn that they will perform the year-end inventory count at one of the clients' warehouses. I inform participants that as part of the count, they will perform both sheet-to-floor and floor-to-sheet counts, and I remind participants that while the sheet-to-floor sample is a statistical sample from the inventory listing, the floor-to-sheet sample is not. I then remind participants that they "should be skeptical and choose inventory bins of different sizes, from different locations, etc."

Participants then read additional information about the sheet-to-floor inventory count. They learn that the inventory is kept on five shelf levels. Selections from the top two shelves take significantly longer to count than selections from lower shelves as high-shelf boxes can only be accessed using a forklift. I tell participants that "approximately 40% of inventory is kept on high shelves that require a forklift for access, and your sample is representative."

Next, participants complete the floor-to-sheet inventory count. They learn that they must choose a sample of items from the warehouse floor, count them, and agree those quantities to the inventory listing. They also learn that they will complete this task four times. In each round,

¹⁰ All participants have experience during busy season. A series of one-way ANOVA's reveal that years of audit experience, firm size, rank, and number of prior inventory audits do not differ across conditions (all $p > 0.10$). Additionally, none of these measures is correlated with the dependent variable or is a significant covariate (as a main effect or in interactions) in any of my analyses. Therefore, I do not discuss these measures further.

participants select six boxes from a graphic representing the warehouse shelves (see Figure 1). The graphic contains 60 total boxes (five shelves with twelve boxes on each shelf). Ten boxes contain black tags indicating that they were included in the statistical sheet-to-floor sample. There are two black tags on each shelf level, indicating that the sheet-to-floor sample is representative.

After making their selection, participants view a “count in progress” screen that varies based on their selections. If they did not select any boxes from the top two shelves, the screen lasts four seconds. For each box selected from the top shelves, a forklift drives across the screen for seven seconds. Thus, if participants select all six items from the top shelf, participants will watch the forklift drive across the screen six times for a total of 42 seconds. Prior accounting research demonstrates that participants perceive short delays in online experiments as frustrating and costly (Blum and Hatfield 2022; Lambert and Agoglia 2011). Therefore, the seven-second delay for each high-shelf box represents a real cost to participants.

After the “count in progress” screen, participants learn that they did not identify any variances and direct them to the next warehouse section. Participants repeat this process three more times, each with a new graphic, for a total of 24 selections. After the final count, participants answer additional questions about the case and demographic questions.

Independent Variables

Work Significance Beliefs

I measure work significance beliefs using the four-item *Work Significance* subscale from Morgeson and Humphrey’s (2006) *Work Design Questionnaire*, which has been widely used or

adapted in prior work significance research (e.g., Allan 2017; Grant 2008a).^{11,12} This measure captures the extent to which individuals believe that their work has a meaningful, positive impact on others. Auditors rate their agreement with four statements about their work on a 7-point Likert scale (1 = Strongly disagree, 7 = Strongly agree). The four statements are: 1) The results of my work are likely to significantly affect the lives of other people, 2) The job itself is very significant and important in the broader scheme of things, 3) The job has a large impact on people outside the firm, and 4) The work performed on the job has a significant impact on people outside the firm. Each participant's significance belief score is the average of their responses.

I divide participants at the median significance belief score of 4.75 into lower and higher work significance conditions. Using the mean score (4.64) as a cutoff produces an equivalent split. Participants in the lower work significance condition report a mean (standard deviation) of 3.46 (0.80), which is significantly lower than the mean (standard deviation) of 5.63 (0.73) in the higher work significance condition ($t_{112} = 15.11$, $p < 0.001$, two-tailed).

Impact Messaging

I manipulate impact messaging at two levels (present versus absent). Before beginning the inventory case, participants complete a brief ranking exercise designed to ensure they process the message content. Participants review a post and accompanying comments from a hypothetical online forum. In the impact messaging present condition, the post and comments describe how audit work positively affects others. In the messaging absent condition, the post and comments describe music that auditors listen to while working. This ensures that procedure

¹¹ I made one minor change to the measure in order to match the audit setting. Two of the items in the original measure reference "the organization" referring to the organization at which the respondent works. In my measure, these items reference "the firm."

¹² I measure work significance beliefs immediately after participants complete the inventory task. I measure work significance beliefs after the task to prevent concerns that measuring these beliefs before the task would make work significance more salient for all participants, potentially confounding the effects of impact messaging.

and timing are consistent across conditions.

I instruct participants to rank the comments from most to least favorite. The specific rankings are not relevant; the purpose of the task is to ensure that participants read and consider each comment. Ranking each statement requires participants to process the message and reflect on its content, increasing the likelihood that they attend to the communication. To enhance credibility, I use actual statements obtained from practicing public and industry accountants and inform participants of this source. See Appendix A for the statements provided in each condition.

After completing the ranking task, participants respond to a short, open-ended prompt. In the impact messaging present condition, I ask participants to think of a friend or family member who holds retirement investments and to describe how audit work affects this person. This prompt encourages participants to apply the message to a realistic situation and further engage with its content. In the messaging absent condition, I ask participants to think of a friend or family member who listens to music while working and to describe how the music affects their work. This prompt mirrors the other condition in format, time, and effort but does not reference the societal impact of auditing.

Dependent Variable

My dependent variable is the total number of inventory boxes that auditors select from the top two shelves. The task is designed so that selecting these boxes requires auditors to bear a clear personal cost: each high-shelf selection adds time to complete the task because it requires the use of a forklift. Auditors also face little personal risk for avoiding these selections (e.g., negative evaluations from supervisors) because workpapers rarely document the physical location or difficulty of the count. The combination of clear personal cost and minimal personal

risk makes high-shelf selections less likely unless auditors are both willing to exert additional effort and recognize the importance of selecting a representative sample.

Audit sampling guidance requires auditors to select items that are representative of the population (AICPA UA-C-530.08). Accordingly, choosing additional high-shelf items demonstrates not only a willingness to engage in effortful behavior but also an understanding that appropriate application of that effort improves audit quality. Thus, the number of boxes selected from the high shelves reflects auditors' decisions to engage in QEAs that combine motivation with sound professional judgment.

V. EXPERIMENT RESULTS

Preliminary Tests

Before testing my hypotheses, I conduct analyses to validate that my impact messaging manipulation functioned as intended, ensure that my independent variables are independent, and assess whether expected tenure (explained below) should be included as a covariate in my model.

To assess whether participants processed the impact messaging as intended, I analyzed their open-ended responses to the prompt following the ranking task. Specifically, I coded whether participants' responses referenced impact-messaging related concepts, such as auditors' impact on others or the societal importance of audit work. All participants in the impact messaging present condition (100%; 56 of 56) mentioned such concepts, whereas no participants in the messaging-absent condition (0%; 0 of 58) did so. A chi-squared test of independence confirms that this difference is highly significant ($\chi^2 = 116.40$, $p < 0.001$). This result indicates that participants attended to and understood the message content, confirming that the manipulation effectively delivered the intended communication.

Next, I confirm that my impact messaging manipulation does not alter auditors' work significance belief scores. A one-way ANOVA, using impact messaging as the independent variable and work significance beliefs as the dependent variable, finds no significant effect ($F_{1,112} = 0.91, p = 0.343$). This result provides evidence that my manipulation successfully influences impact messaging without changing auditors' work significance beliefs, which supports treating these as independent variables in my analyses.

Finally, I examine whether expected tenure should be included as a covariate in my analyses. Expected tenure measures how long participants anticipate staying in the auditing profession.¹³ Prior research indicates that individuals who intend to leave their job sooner tend to be less motivated and engaged in their work (Humphrey et al. 2007). Given this, I expected that differences in expected tenure might influence auditors' decisions in my experiment. I find that expected tenure is significantly correlated with the number of high-shelf selections ($p = 0.003$), but not with work significance beliefs ($p = 0.154$) or impact messaging ($p = 0.489$). Expected tenure also does not differ by condition, nor does it interact with work significance beliefs, impact messaging, or their interaction (all $p > 0.20$, untabulated) to affect my dependent variable. To assess the appropriateness of including expected tenure as a covariate, I follow Piercey (2023) and compare models with and without expected tenure. Consistent with my expectation that expected tenure influences auditor motivation, model fit significantly improves when I include expected tenure as a covariate ($F_{6, 104} = 2.41, p = 0.032$).

Test of Hypotheses

Hypothesis 1 predicts that auditors with higher work significance beliefs will engage in

¹³ I measure expected tenure by asking participants how long they expect to stay in the auditing profession using the following 7-point scale: 1) Until I make senior, 2) For more time as a senior, but not until manager, 3) Until I make manager, 4) Through some of my time as manager, 5) Until I make senior manager, 6) Through some of my time as a senior manager, 7) Until I make partner.

more QEAs than auditors with lower work significance beliefs. Table 2 provides descriptive statistics, models and contrast testing for my measure of QEAs—the total number of high-shelf items participants select for inventory testing. On average, auditors chose 8.25 high-shelf boxes, with a range of 0 to 18. Figure 2, Panel A provides a graphical illustration of the results.

Consistent with Hypothesis 1, auditors in the higher significance belief condition choose more boxes from the upper shelves ($M = 9.81$) than participants in the lower condition ($M = 8.01$). The planned contrast testing Hypothesis 1 in Table 2, Panel C confirms that auditors in the higher significance beliefs condition are more likely to engage in QEAs than those in the lower beliefs condition ($t_{113} = 3.34, p < 0.001$).¹⁴

Hypothesis 2 predicts that exposure to impact messaging amplifies the effects of work significance beliefs on auditor behavior. Consistent with this prediction, the difference in the number of high-shelf boxes selected by auditors with higher versus lower work significance beliefs is greater when impact messaging is present (mean difference = 2.97) than when it is absent (mean difference = 0.65). The planned contrast testing this hypothesis in Table 2, Panel C is significant ($t_{113} = 2.13, p = 0.018$).

To further evaluate this result, I also examine the simple effects of impact messaging. As reported in Table 2, Panel D, the simple effect of impact messaging is statistically significant in the lower significance condition ($t_{113} = 1.93$, one-tailed $p = 0.029$), but not in the higher significance condition ($t_{113} = 1.00$, one-tailed $p = 0.159$). This evidence supports the prediction that exposure to impact messaging decreases performance for auditors with lower work

¹⁴ I do not report visual fit, q^2 , residual variance for my contrasts. Guggenmos et al. (2018) recommend following this method for reporting test results using custom contrast weights. My contrast tests do not use custom weights. Rather, I use the traditional contrast weights for an ANOVA main effect [+1, -1, -1, +1] and interaction term [+1, +1, -1, -1] for my tests of H1 and H2, respectively. Additionally, Guggenmos et al. suggest that researchers avoid using separate hypotheses to predict a main effect and an *ordinal* interaction due to the covariance between the contrast weights. However, the contrast weights for my tests are orthogonal, allowing me to predict and test a main effect and an interaction.

significance beliefs. However, the evidence does not support the expectation that impact messaging improves performance for auditors with higher work significance beliefs. The lack of an observed improvement may reflect a ceiling effect, as these auditors already select a representative number of high-shelf boxes when impact messaging is absent; selecting additional high-shelf items would overrepresent these items in their sample (see supplemental analyses below). Overall, these results support the prediction that exposure to impact messaging widens the gap in QEAs between auditors with higher and lower work significance beliefs.¹⁵

Supplemental Analyses

In this section, I conduct additional analyses to validate my inferences about audit quality and to provide process evidence supporting my theory. Specifically, I examine: (1) whether exposure to impact messaging increases the cognitive accessibility of work-significance-related concepts, (2) whether auditors select a representative sample of high-shelf boxes, (3) whether auditors with higher work significance beliefs feel more responsible for financial statement users, and (4) whether auditors with lower work significance beliefs are more dismissive of the impact messaging.

Process Evidence – Impact Messaging and Work Significance Accessibility

To provide additional process evidence that impact messaging increases the accessibility of concepts associated with auditors' work significance beliefs, I conduct a separate online experiment using a word-fragment completion task adapted from Bonner, Kadous, and Majors

¹⁵ To investigate whether my inferences are affected by using a categorical variable to examine the effects of significance beliefs, I conduct a Poisson regression model using the *continuous* significance belief scores and significance salience as independent variables and expected tenure as a control variable. The dependent variable is the total number of high shelf selections. I find similar results to my primary analysis. Significance beliefs ($p = 0.002$) and expected tenure ($p = 0.038$) are both significant. Additionally, the interaction between significance beliefs and salience is marginally significant ($p = 0.067$), and I find a marginally significant effect of impact messaging ($p = 0.055$). These findings are consistent with those of the main ANCOVA, suggesting the relationship between significance beliefs, impact messaging, and high shelf selections is robust whether the beliefs are treated as categorical or continuous.

(2022).¹⁶ Fifty-seven participants enrolled in an introductory accounting class at a large public university participated in the experiment.¹⁷ Fifty-seven participants enrolled in an introductory accounting course at a large public university completed the task. Word-fragment completion tasks implicitly measure whether a concept is cognitively accessible (Uhlmann et al. 2012) and have been widely used in accounting and psychology research to assess conceptual activation (e.g., Bonner et al. 2022; Neal, Wood, Labrecque, and Lally 2012; Johnson and Saboe 2011).

I randomly assign participants to either the impact messaging present or absent conditions, using the same manipulation procedure described in the main experiment. After viewing the message manipulation, participants complete the word-fragment task by typing the word represented by each fragment as quickly as possible. The fragments include target words related to auditing and its societal purpose (e.g., protect, invest, retirement) and control words unrelated to auditing (e.g., bark, fancy, paintbrush). Appendix B provides the full instructions and list of fragments. I record completion time in milliseconds for each word.

If exposure to impact messaging increases the salience of work-significance-related concepts, participants in the impact messaging present condition should respond faster to target words than to control words, with no such difference in the messaging absent condition. Consistent with this prediction, participants in the impact messaging present condition complete the target words ($M = 3.10$) faster than the control words ($M = 3.59$; $t_{26} = 2.245$; $p < 0.017$, one-tailed). In contrast, participants in the messaging absent condition do not complete the target words ($M = 3.55$) faster than the control words ($M = 3.72$; $t_{29} = 0.447$; $p = 0.658$). These results

¹⁶ I conduct a separate experiment to validate my manipulation for two reasons. First, running this test independently avoids the risk that a manipulation check could inadvertently make work significance more salient across all conditions in the main experiment. Second, it reduces the length of the main study, improving the likelihood that auditor participants will complete it.

¹⁷ My manipulation check does not require specialized knowledge. Rather, it verifies whether certain concepts are psychologically activated. Therefore, these participants are appropriate for this experiment.

suggest that exposure to impact messaging increases the accessibility of work-significance-related concepts, providing process-level support that the manipulation makes auditors work significance beliefs more cognitively accessible.

Audit Quality – Representative Sample

I test whether auditors' work significance beliefs and exposure to impact messaging affect audit quality by examining whether auditors select a representative sample of high-shelf boxes. The inventory case is designed to impose a cost on selecting high-shelf boxes, under the assumption that auditors will underrepresent these boxes unless sufficiently motivated. Thus, in my main analysis, I interpret selecting more high-shelf boxes as evidence of higher audit quality. However, auditors could also overrepresent these boxes, which would challenge this assumption.

To address this concern, I examine whether auditors select a representative number of high-shelf boxes. Because 40 percent of the inventory is stored on costly upper shelves, a representative sample should include an average of 9.6 out of 24 box selections from the high shelves. I find that, on average, auditors in the higher work significance belief condition select a number of high-shelf boxes that does not significantly differ from 9.6 ($M = 9.81$, $t_{61} = 0.50$, $p = 0.621$). Consistent with prior analyses, auditors in this condition select a number of high-shelf boxes that does not differ from 9.6, regardless of whether impact messaging is present ($M = 9.45$, $t_{28} = 0.27$, $p = 0.787$) or more salient ($M = 10.18$, $t_{32} = 1.03$, $p = 0.312$). In contrast, participants in the lower belief condition select significantly fewer high-shelf boxes than the representative mean ($M = 8.01$, $t_{51} = 3.14$, $p = 0.003$). Interestingly, when impact messaging is absent, auditors with lower work significance beliefs select a number of high-shelf boxes that does not differ from 9.6 ($M = 8.80$, $t_{28} = 1.25$, $p = 0.221$). However, when impact messaging is present, these auditors underrepresent high-shelf items in their sample ($M = 7.21$, $t_{22} = 3.56$, $p = 0.002$).

These results provide additional evidence about the effects of work significance on auditor judgment quality. Selecting a representative sample suggests that auditors are not only motivated to invest the additional effort required for upper-shelf selections but also exercise sound professional judgment in determining the appropriate proportion of items to include. Consistent with my main analysis, I find that auditors with higher work significance beliefs make higher-quality judgments (i.e., consistent with professional guidance) compared to auditors with lower work significance beliefs, and that exposure to impact messaging has counterproductive effects on auditors with lower work significance beliefs. Overall, these findings suggest that work significance beliefs meaningfully influence audit quality.

Work Significance and Responsibility

To further test my theory, I next examine the proposed relationship between work significance beliefs and felt responsibility. I expect that auditors with higher work significance beliefs will feel more responsible for financial statement users' welfare. I measure auditors' felt responsibility by asking them to rate their agreement with two statements on a 7-point Likert scale (1 = strongly disagree, 7 = strongly agree): (1) "As an auditor, I feel responsible for protecting the interests of financial statement users," and (2) "I feel a strong sense of responsibility to ensure that the financial information provided to users is truthful and accurate." Auditors in the higher belief condition agree with both statements more strongly (statement one $M = 6.11$; statement two $M = 6.23$) than auditors in the lower belief condition (statement one $M = 5.17$, $t_{112} = 4.413$, $p < 0.001$; statement two $M = 5.40$, $t_{112} = 3.891$, $p < 0.001$). These results support my theory that auditors with higher significance beliefs feel more responsible for financial statement users' welfare.

Auditors' Dismissiveness of Salience Manipulation

Finally, I examine whether exposure to impact messaging causes auditors with lower work significance beliefs to dismiss or discount the quotes used in the impact messaging task, consistent with experiencing dissonance.¹⁸ I measure dismissiveness using four items rated on a 7-point Likert scale (1 = strongly disagree, 7 = strongly agree): (1) "These comments align with my personal values and beliefs about the purpose of my work as an auditor" (reverse coded), (2) "I found myself rolling my eyes or mentally scoffing while reading these comments," (3) "These comments seem exaggerated or overly optimistic about the impact of my work as an auditor," and (4) "These comments seem generic or superficial and do not reflect a genuine understanding of the work of auditors." I average responses to create a dismissiveness score, with higher values indicating greater dismissiveness.¹⁹

I predict that auditors in the lower work significance belief/impact messaging present condition will experience the most dissonance and be more likely to dismiss the messages. In this condition, participants actively reflect on and rank statements emphasizing how audit work benefits society, directly confronting information that contradicts their belief that their work has minimal impact. Cognitive dissonance theory suggests that this conflict creates psychological discomfort, which participants may mitigate by dismissing the statements. In contrast, auditors in the lower work significance belief/impact messaging absent condition encounter the same statements passively in the post-experimental questionnaire, without the ranking or reflection task. Because they do not deeply engage with the information that contradicts their existing

¹⁸ While only the participants in the impact messaging present condition rank the quotes as part of the manipulation, all participants rated the quotes in the post-experimental questionnaire.

¹⁹ I perform a factor analysis to validate my dismissiveness measure. The four items loaded on one factor with an eigenvalue of 2.26. The statements explained 56.58 percent of the variance with factor loadings from 0.66 to 0.80. Results are unchanged if I use the factor score instead of the average of the four items.

belief, they are less likely to experience dissonance. Similarly, auditors with higher work significance beliefs do not experience conflict, as the statements align with their beliefs, reducing the likelihood of dismissiveness. In summary, I expect auditors in the lower significance belief/impact messaging present condition to experience more dissonance than those in the other three conditions, leading to higher dismissiveness scores for these auditors.

I test this prediction with custom contrasts in a 2×2 ANOVA with work significance beliefs and impact messaging as independent factors and dismissiveness score as the dependent variable. Figure 2, Panel B provides a graphical illustration of the results. Table 3 presents descriptive statistics, models, and contrast testing. Consistent with expectations, auditors in the lower belief/impact messaging present condition are more dismissive ($M = 3.63$) than auditors in the other three conditions ($M = 2.88$ - 2.95 ; all pairwise comparison p -values < 0.014). The planned contrast testing this prediction in Table 3, Panel C confirms that auditors in the lower belief/impact messaging present condition are more dismissive than auditors in the other three conditions ($t_{113} = 3.10$; $p = 0.001$), consistent with my theory.²⁰

VI. SUMMARY AND CONCLUSIONS

I draw on psychology theory to examine how auditors' work significance beliefs and exposure to impact messaging influence motivation, judgment, and audit quality. My survey evidence indicates that auditors desire work that positively affects others and generally perceive that their work benefits financial statement users. However, this belief is not always salient to auditors, who frequently interact with clients who are often annoyed by auditor requests. Using an experiment, I find that work significance beliefs can improve audit quality by motivating

²⁰ I use the contrast weights +3 in the lower belief/impact messaging present condition and -1 in all other conditions. The observed data are visually consistent with the predicted pattern, the residual between-cells variance is insignificant ($F_{2,113} = 0.02$, $p = 0.979$), and $q^2 < 0.01$, indicating that the contrast describes the data well (Guggenmos et al. 2018).

auditors to engage in QEAs. Specifically, auditors who believe their work is more significant are more likely to exhibit these actions than auditors with lower work significance beliefs. However, I also find that exposure to impact messaging has counterproductive effects for auditors with lower beliefs, reducing their motivation and leading to fewer QEAs.

My study makes several contributions. First, I contribute to the accounting literature and practice by introducing a new construct—work significance beliefs—and demonstrating how these beliefs shape auditors’ motivation, engagement, and QEAs. My results suggest that firm efforts to strengthen auditors’ work significance beliefs may have both desirable and undesirable effects. Auditors with higher work significance beliefs engage in more QEAs, consistent with professional guidance, while those with lower beliefs engage in fewer. However, exposure to firm communications that emphasize the societal importance of auditing (i.e., impact messaging) magnifies these differences by making existing beliefs more salient during audit work. When impact messaging aligns with auditors’ beliefs, it reinforces motivation and effort, but when it conflicts with existing beliefs, it can reduce engagement and performance. Thus, to the extent that firms’ initiatives increase work significance salience, these initiatives may backfire, leading to lower audit quality in some cases.

My findings also have implications for practice, particularly as firms strive to recruit and retain auditors. Madsen and Piao (2021) suggest that auditors value material job attributes, such as pay and promotion opportunities, more than meaning or purpose in work. My survey results extend their findings by providing preliminary evidence that auditors’ preferences for material rewards exhibit diminishing returns. At a certain point, auditors appear willing to trade some of these material rewards for work they perceive as more significant or socially meaningful. Thus, firm initiatives that enhance auditors’ work significance beliefs may improve recruitment and

retention—provided these efforts strengthen belief levels rather than merely increase salience.

More broadly, I extend the psychology and organizational behavior literatures by showing when and how work significance influences performance. Prior studies (e.g., Grant 2008a) find that work significance improves performance in settings where greater effort always leads to better outcomes. In contrast, I show that work significance motivates not only additional effort but also more effective effort allocation in settings—such as auditing—where performance depends on applying effort appropriately. I also demonstrate that the effects of impact messaging depend on individuals' underlying beliefs. Whereas prior research assumes that meaning-based messages universally enhance motivation, I find that messages conflicting with existing beliefs can create dissonance and reduce performance. Together, these findings identify boundary conditions—task structure and belief alignment—that shape when and how work significance affects behavior.

I conclude with some suggestions for future research. First, my survey evidence suggests that some auditors do not feel that their work is valued or appreciated by society, even though they believe it benefits society. While I offer some reasons for why this is the case, future research can explore further why this is the case, how this affects auditors and their work, and how to change this belief. Second, future research can look at methods to increase auditors' significance beliefs. Third, future research can examine how to improve judgment quality when work significance is salient for auditors with low significance beliefs. Finally, future research can continue to examine factors that influence auditors' career decisions and the effects of these career decisions on audit quality.

Appendix A: Impact Messaging Manipulations

This appendix lists the statements that participants ranked in each of the impact messaging conditions. Each participant reviewed only the list corresponding to their assigned experimental condition. All statements in both lists were obtained from practicing public accountants and accountants in industry, and participants were informed of this. The statements in the impact messaging absent condition describe the music accountants listen to while working, whereas the statements in the impact messaging present condition describe how auditors make a difference and how audit work positively affects others.

Impact messaging absent statements:

I recently started listening to old time radio show from the 50s, that's been a nice change of pace.
Everything! Video game soundtracks, R&B, rock, J-pop and K-pop anime themes. I have a serious music collection — we're talking 50GB of ripped music by itself — so I have a little something of everything. If I don't want music, I listen to podcasts. I'm in audit so if it requires a lot of reading I have to have instrumental tracks. I was a copy editor for years beforehand and it was the same way.
Depends on how much I need to focus. Low focus tasks = comfort shows and movies (SVU, X Files, Star Wars, etc). Higher focus tasks = my Spotify playlist of movie/video game scores that I've been adding to since freshman year of college
I like to sing, but I cannot carry a tune to save my life, so I save my coworkers the horrible pain of listening to me sing off key but listening to movies/tv shows instead of music.
I switch between : EDM (like Avicii as an example, nothing too hardcore), focus playlist that I used for CPA studying, and whatever my pre-generated playlists are from Spotify for the day. I'm not sure if it's because I listen to a lot of EDM that has no words that makes me like it so much, but the focus playlist will have you just chilled out and really hone in getting some work done.
Nothing until lunchtime, unless it's a particularly weird day. Podcasts from noon until around 4. Then I'm through my 2 nd or 3 rd cup of coffee. Once I get back from the bathroom caused by that coffee, I put in hip hop until dinner arrives. Usually Kendrick. In the past My Beautiful Dark Twisted Fantasy was a play here, but that ship is a little rocky at the moment. Once dinner is finished, I switch to prog rock or 2000's pop punk. Sometimes a full Beach Boys or Styx album comes up. Hopefully by the finish of whatever evening rock album I decide, the work is done for the day. If not, I'll head home and throw on an NBA podcast while I work from my home office, just to have something on.
I pick one song a day and listen to it on repeat for 12 hours straight and then never listen to it again. I wish this was a sarcastic comment but it's truly not.

Impact messaging present statements:

If financial statements weren't audited, then there would be a greater risk of the financial statements being intentionally manipulated to trick financial statement users. Auditors help prevent such fraud or errors from occurring. This makes the general economy/stock market a safer place to invest.
If there were no auditors, it would mean companies could literally make up numbers increasing fake profits every year. Not many investors have the resources nor desire to individually request samples and verify data. If no one is checking up externally then the whole market becomes the Wild West.
Companies/People do shady s*** when there ARE auditors, if there were none, most would just do whatever benefits them the most and then justify it later. Accounting would basically just be a game of "show the numbers that we promised the investors they would see". Financial statements would just be anybody's guess as to what's real and what's made up to make the company look better than it is.
You guys build trust. If I'm gonna buy a business, I want assurance their books are what they tell me. If I'm gonna sell a business, knowing the worth based on the books is part of determining price. I want proof for myself and to persuade the seller. If I'm investing in stocks, I want some measure of faith in their financials. If I'm donating to charity, I don't want my donations embezzled.
Yes... simple and it's the most obvious answer. To give the public assurance that the company ain't doing shady s***. Without auditors, people probably wouldn't invest as much and that would slow down growth, and the US economy...
3 to 4 times a month as an accounting manager in industry, I make a decision based on "Do I really want to have to explain this to the auditors if I do it this way?" There's a systemic value to that.
How much would you be willing to invest in a company that never had their books looked at?

Appendix B: Word Fragment Completion Task – Process Validation

This appendix describes the experiment that provides process evidence for the impact messaging manipulation. Panel A contains the instructions that participants viewed before beginning the word-fragment completion task. Panel B lists the word fragments that participants completed during the task. Non-bolded words represent control fragments, and bolded words represent target fragments related to work significance concepts. To assess whether exposure to impact messaging increased the accessibility of these concepts, I compare participants' average completion times for target words relative to control words.

Panel A: Word Fragment Task Instructions

On the following screens, you will see a series of word fragments. The number of blanks indicates the number of missing letters.

For example, if there is one blank visible, this means there is one letter missing. As another example, if there are three blanks visible, this means there are three letters missing.

Please type the word (the entire word, not just the missing letters) as quickly as possible and then hit **enter on your keyboard** to continue to the next word fragment. As an example to get you started, view the two word fragments below:

W O _ D

_ _ A G M E N _

As soon as you figure out the word, you would type the word in the textbox below the word fragment.

- For example, once you realized the first word was "WORD," you would type "**WORD**" in the textbox.
- As another example, once you realized the second word was "FRAGMENT," you would type "**FRAGMENT**" in the textbox.

Please remember to type in the word and **hit enter as quickly as possible**. Please click the arrow below to begin.

Panel B: Word Fragments

- | | |
|--|------------------------------------|
| • _ _ T E R M E L O N (watermelon) | • M A T _ _ R (matter) |
| • S _ C I E T Y (society) | • F A N C _ (fancy) |
| • M A _ S H M A _ _ O W
(marshmallow) | • _ M P O R T _ _ T (important) |
| • T R _ S T (trust) | • M A G A Z _ _ E S (magazines) |
| • _ _ P A C T (impact) | • _ _ O T E C T (protect) |
| • _ H O C _ _ A T E (chocolate) | • I _ V E S T (invest) |
| • V A L _ _ (value) | • P A I N T _ _ U S H (paintbrush) |
| • B _ R K (bark) | • _ E T I R _ _ E N T (retirement) |

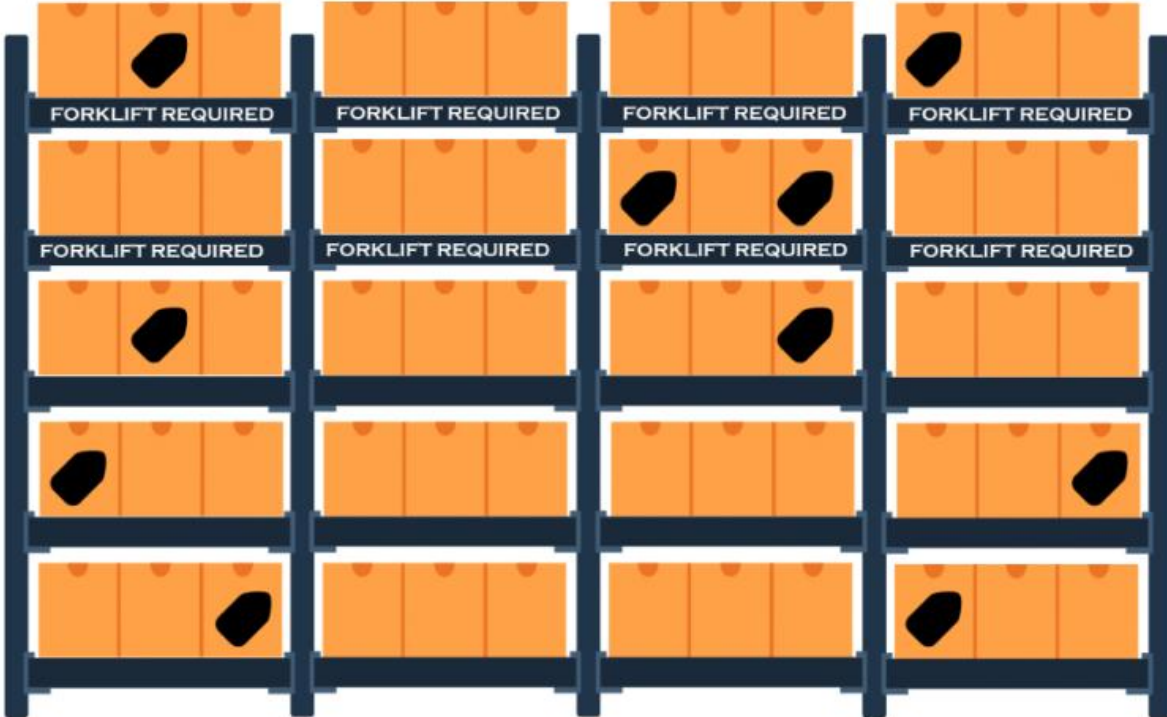
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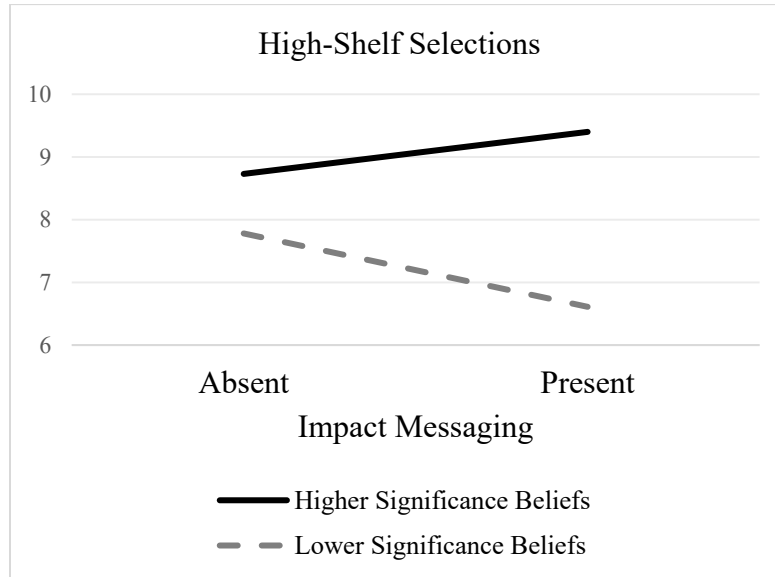
Figure 1: Sample Count Selection Image



This image is an example of the count screens from the online Qualtrics instrument adapted from Blum and Hatfield (2022). Each participant viewed four count screens during the experiment. Each count screen contained different black tags representing items previously chosen as part of the sheet-to-floor statistical sample. In order to progress in the study, participants must select six boxes. Items on the top two shelves can only be accessed with a forklift and take significantly longer to count than other items. My dependent variable is the total number of boxes selected from the top two shelves across the four count screens.

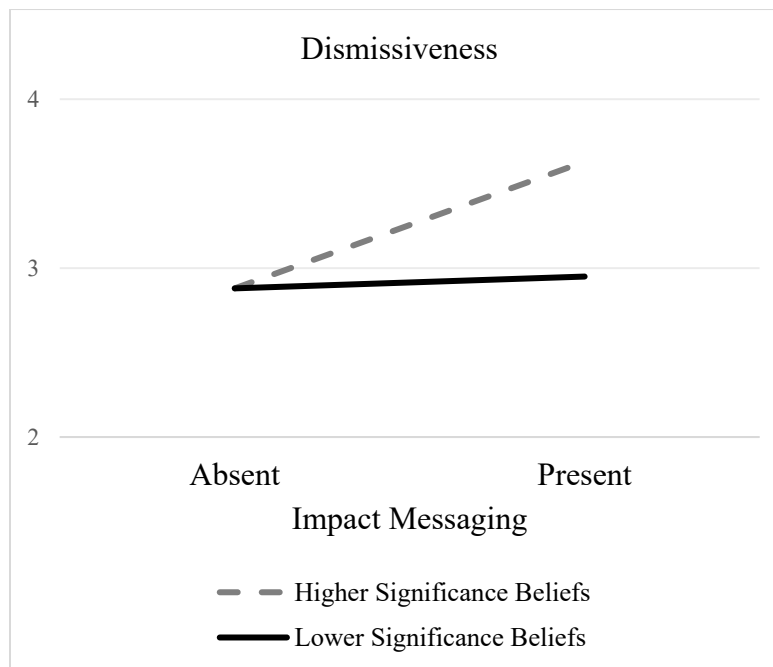
Figure 2: Observed Results

Panel A: High-Shelf Selections



This figure displays the results for the average number of high-shelf boxes auditors select for their inventory count. *Impact messaging* is manipulated at two levels: absent and present. I measure *work significance beliefs* using a validated scale and divide participants at the median score into lower and higher work significance conditions.

Panel B: Dismissiveness of High-Significance Quotes



This figure displays the results for auditors' dismissiveness of the quotes used in the impact messaging present condition. Auditors' rate their agreement with four statements on a 7-point Likert scale (1 = Strongly disagree, 7 = Strongly agree) regarding the quotes (see Appendix A). The four statements are: 1) These comments align with my personal values and beliefs about the purpose of my work as an auditor (reverse coded), 2) I found myself rolling my eyes or mentally scoffing while reading these comments, 3) These comments seem exaggerated or overly optimistic about the impact of my work as an auditor, and 4) These comments seem generic or superficial, and do not reflect a genuine understanding of the work of auditors. *Dismissiveness* is measured as the average of each auditors' response to these statements. Higher values indicate more dismissiveness. *Impact messaging* is manipulated at two levels: absent and present. I measure *work significance beliefs* using a validated scale and divide participants at the median score into lower and higher work significance conditions.

Table 1: Summary of Survey Results

Panel A: Participant Demographics

Survey	Invitations Sent	Participants	Participation Rate	Average experience of participants (in months)	Current Position				
					Staff	Senior	Manager	Senior Manager	Unknown
1	205	34	16.6%	44.4	1	27	1	3	2
2	280	57	20.4%	16.5	50	7			
3	379	69	18.2%	18.3	49	19			1
Total:	864	160	18.5%	23.2	100	53	1	3	3

This table presents a summary of survey participant demographics.

Table 1: Summary of Survey Results**Panel B: Summary of Results**

#	Statement/Question	Scale	Survey #	# of responses	Mean	Standard Deviation	T-test description	t-test degrees of freedom	t-statistic	p-value
1	Do you prefer Job A (higher salary and lower work significance) or Job B (lower salary and higher work significance)?	0-10 Likert scale anchored by “0 – I strongly prefer Job A,” “5 – I do not prefer Job A or Job B,” and “10 – I strongly prefer Job B.”	1	33	6.79	2.97	Scale midpoint	32	3.46	<0.01
2	Job A’s salary is \$15,000 more than your current salary. How much of the \$15,000 would you be willing to give up to accept Job B?	\$0 to \$15,000	1	31	\$7,542	\$3,265	0	30	12.86	<0.01
3	My work improves the welfare of my clients.	0-10 Likert scale anchored by “0 – Strongly disagree” to “10 – Strongly agree.”	1	34	7.26	1.62	Scale midpoint	33	8.15	<0.01
4	My work improves the welfare of financial statement users.	Same as previous	2,3	76	7.34	1.65	Scale midpoint	75	12.35	<0.01
5	My work has a positive impact on others.	Same as previous	1,2,3	91	6.87	2.04	Scale midpoint	90	8.74	<0.01
6	My work benefits others.	Same as previous	1,2,3	91	7.57	1.81	Scale midpoint	90	13.57	<0.01
7	Most financial statement users value my work.	Same as previous	3	36	5.92	2.53	Scale midpoint	35	2.17	0.04

This table presents selected results from three surveys of staff and senior auditors. Some questions were included in multiple surveys, and some were included only in one as indicated by the “Survey #” column. Additionally, some participants did not answer every question in their survey. Therefore, the number of responses varies by statement/question. In Survey 1, I randomly assigned respondents to see either statement 11 or 12. Thus, these statements have roughly half as many responses compared to other items included in Survey 1. T-statistics and p-values presented in this table are based on two-tailed t-tests. The column “T-test description” lists the comparison value used in each T-test.

Table 1: Summary of Survey Results

Panel B: Summary of Results, Continued

#	Statement/Question	Scale	Survey #	# of responses	Mean	Standard Deviation	T-test description	t-test degrees of freedom	t-statistic	p-value
8	Most of my clients value my work.	0-10 Likert scale (0 = Strongly disagree, 10 = Strongly agree)	1	34	5.56	1.93	Scale midpoint	33	1.69	0.10
9	How often do you think about how your work affects financial statement users?	0-5 scale (1 = Multiple times a day, 2 = Once a day, 3 = A couple of times a week, 4 = Once a week, 5 = Rarely)	1	34	3.76	1.16	Statement 10 mean	33	4.38	<0.01
10	How often do you think about how your work affects your clients?	0-5 scale (1 = Multiple times a day, 2 = Once a day, 3 = A couple of times a week, 4 = Once a week, 5 = Rarely)	1	34	2.82	1.42	Statement 9 mean	33	-4.38	<0.01
11	Please indicate your motivation for the following tasks at work: Tasks that I do not enjoy.	0-10 Likert scale (0 = Not at all motivated, 10 = Very motivated)	1	19	4.32	2.16	Scale midpoint	18	-1.38	0.18
12	Please indicate your motivation for the following tasks at work: tasks that I do not enjoy but I believe help others.	0-10 Likert scale (0 = Not at all motivated, 10 = Very motivated)	1	15	7.73	1.22	Scale midpoint	14	8.66	<0.01

This table presents selected results from three surveys of staff and senior auditors. Some questions were included in multiple surveys, and some were included only in one as indicated by the “Survey #” column. Additionally, some participants did not answer every question in their survey. Therefore, the number of responses varies by statement/question. In Survey 1, I randomly assigned respondents to see either statement 11 or 12. Thus, these statements have roughly half as many responses compared to other items included in Survey 1. T-statistics and p-values presented in this table are based on two-tailed t-tests. The column “T-test description” lists the comparison value used in each T-test.

Table 2: High-Shelf Selections**Panel A: High-Shelf Selections – LS-Adjusted Means (SE) [n]**

<i>Work Significance Beliefs</i>	<i>Impact Messaging</i>		Overall
	Absent	Present	
Lower	8.80 (0.64) [29] A	7.21 (0.67) [23] B	8.01 (0.51) [52]
Higher	9.45 (0.56) [29] C	10.18 (0.56) [33] D	9.81 (0.43) [62]
Overall	9.13 (0.46) [58]	8.69 (0.48) [56]	

Panel B: High-Shelf Selections – ANCOVA Table

Source of Variation	df	MS	F	p-value
Work Significance Beliefs	1	87.36	11.16	0.001
Impact Messaging	1	4.75	0.61	0.438
Work Significance Beliefs × Impact Messaging	1	35.59	4.55	0.035
Expected Tenure	6	18.87	2.41	0.032
Error	104	7.83		

Panel C: High-Shelf Selections – Planned Contrasts

	t₁₁₃	p-value*
Test of H1: Higher > Lower work significance beliefs	3.34	<0.001
Test of H2: D – B > C – A	2.13	0.018

Panel D: High-Shelf Selections – Simple Effects of Impact Messaging

	t₁₁₃	p-value*
Across lower significance beliefs: A vs B	1.93	0.029
Across higher significance beliefs: C vs D	1.00	0.159

* These p-values are one-tailed, consistent with my directional predictions.

Table 2 reports results for the dependent variable *high-shelf selections*. *High-shelf selections* is the total number of boxes auditors select from the top two levels of four different five-level shelving units. These boxes require additional time to count and selecting them is a costly audit-quality enhancing behavior. Auditors make a total of 24 selections across the four shelving units. Auditors chose an average of 8.25 high-shelf boxes with a range of 0 to 18. *Impact messaging* is manipulated at two levels: absent and present. I measure *work significance beliefs* using a validated scale and divide participants at the median score into lower and higher significance

conditions. The model includes *expected tenure* as an ordinal categorical covariate. This measure represents auditors' response to the following question: "Currently, how long are you thinking of staying in the auditing profession? Participants select from the following options: 1) Until I make senior, 2) For more time as a senior, but not until manager, 3) Until I make manager, 4) Through some of my time as manager, 5) Until I make senior manager, 6) Through some of my time as a senior manager, 7) Until I make partner. The means in Panel A are covariate adjusted.

Table 3: Auditor Dismissiveness of High-Significance Quotes

Panel A: *Dismissiveness* – LS Mean (SE) [n]

<i>Work Significance Beliefs</i>	<i>Impact Messaging</i>		Overall
	Absent	Present	
Lower	2.88 (0.19) [29] A	3.63 (0.21) [23] B	3.26 (0.14) [52]
Higher	2.88 (0.19) [29] C	2.95 (0.18) [33] D	2.92 (0.13) [62]
Overall	2.88 (0.13) [58]	3.29 (0.14) [56]	

Panel B: *Dismissiveness* – ANOVA Table

Source of Variation	df	MS	F	p-value
Work Significance Beliefs	1	3.19	3.17	0.078
Impact Messaging	1	4.60	4.57	0.035
Work Significance Beliefs × Impact Messaging	1	3.36	3.33	0.070
Error	110	1.01		

Panel C: *Dismissiveness* – Planned Contrasts

	t₁₁₃	One-tailed p-value
B > A, C, and D*	3.10	0.001

* The residual between-cells variance for this contrast is not significant ($F_{2,113} = 0.02$, $p = 0.979$) and $q^2 < 0.01$

Table 3 reports results for the dependent variable *dismissiveness*. I measure auditors' dismissiveness by asking auditors to rate their agreement with four statements on a 7-point Likert scale (1 = Strongly disagree, 7 = Strongly agree) related to the quotes about work significance from my manipulation. The four statements are: 1) These comments align with my personal values and beliefs about the purpose of my work as an auditor (reverse coded), 2) I found myself rolling my eyes or mentally scoffing while reading these comments, 3) These comments seem exaggerated or overly optimistic about the impact of my work as an auditor, and 4) These comments seem generic or superficial, and do not reflect a genuine understanding of the work of auditors. Dismissiveness is the average of each auditors' response to these statements. Higher values indicate more dismissiveness. See Table 2 for definitions of the independent variables.