

Summary of Paper: [On-Site or Remote? Impact of Remote Audits and Self-Monitoring of Expressive Behavior on External Auditors' Job Satisfaction](#)

What is this Study About?

The study investigates how remote work shapes external auditors' job satisfaction in the post-COVID environment. Using a 2022 Qualtrics survey of 308 U.S. external auditors from both Big 4 and non-Big 4 firms, the authors examine remote-work frequency, self-monitoring of expressive behavior (SMEB), personality traits, technology adoption, job level, and remote onboarding experiences. On average, respondents worked remotely 3.64 days per week and reported a mean satisfaction score of 6.76 out of 10; 34 percent of identified respondents were from Big 4 firms and 19 percent were remotely onboarded.

What are the major findings of the study?

More remote days are associated with higher job satisfaction. SMEB—auditors' capacity to read and manage social cues—also correlates positively with satisfaction, but its benefit diminishes as remote days increase. The SMEB advantage is statistically meaningful up to roughly three remote days per week and becomes insignificant at four to five days. Faster adopters of technology and more senior personnel report higher satisfaction, whereas remote onboarding does not significantly influence satisfaction.

Why is the study important?

It offers evidence-based guidance for hybrid work design, which directly affects retention, engagement continuity, and the consistency of audit execution. Rather than adopting a one-size-fits-all policy, firms can align schedules with individual strengths and task demands to protect both morale and audit quality.

What is the impact on professional practice and society at large?

Hybrid policies should preserve in-person time for cue-rich procedures and client interactions, especially for high-SMEB auditors, while enabling low-SMEB auditors to take on more remote-friendly testing and analytics. Continued investment in audit technology and targeted training can raise both efficiency and satisfaction. Better role- and task-aligned hybrid models reduce turnover, stabilize engagement teams, and support more reliable financial reporting, which benefits investors, lenders, and governance stakeholders who depend on high-quality audits.

