

**Invisible Heroes: Administrative Staff in Audit Offices
and Their Contributions to Audit Quality**

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ABSTRACT

This paper investigates the role of administrative support in audit firms. Using novel data extracted from employee online profiles, we find that audit quality is higher in offices with greater administrative resources, proxied by the proportion of employees in administrative support roles. This effect is more pronounced when administrative staff are more experienced. Our findings are robust to a range of sensitivity tests addressing concerns about omitted variables, measurement errors, and sample construction. Consistent with the view that administrative support enhances the work environment, we observe higher perceived work-life balance and lower abnormal employee turnover in offices with stronger administrative support. Additional analyses show that audit offices with greater administrative resources are better positioned to expand and acquire new clients over time. Cross-sectional evidence further indicates that the positive impact of administrative support on audit quality is stronger in larger offices, those with more employees, and in more complex audit engagements. Overall, our study offers important implications for audit practitioners, firm management, and regulatory oversight.

Keywords: audit quality; administrative support; employee turnover; employee satisfaction; work-life balance.