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The triggers and consequences of audit team stress: Qualitative evidence from engagement teams

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This study investigates audit team stress, its triggers and consequences to provide qualitative evidence about what audit team stress is and how its triggers and consequences can influence team stress and audit quality. Audit teams in three different audit firms, including different audit team ranks, discussed team stress experiences from one specific engagement during group and individual interviews. Audit work can be stressful, and its consequences can threaten audit quality. Additionally, shared team stress differs from individual personal stress. This research discusses how audit team stress, its triggers and consequences can occur at an interteam stress level, when all team members experience the same stress, and at an intrateam stress level, when individuals feel stress from a team experience. Contributions are made to audit literature and practitioners about audit experiences at a team level and its influence on audit quality, including new insights about time budget pressures and auditor affect.

KEYWORDS
audit quality, audit team, interteam stress, intrateam stress, team stress, triggers and consequences

1 | INTRODUCTION

The audit should be performed with quality to ensure that material misstatements in the financial statements are identified and reported, but it also needs to achieve the objectives through the efficient use of resources (ISA 300, A.10). Audit work can be stressful since it includes time deadlines, time budgets, heavy workloads and high turnover, all of which can result in job-security[1] stressors (Alderman & Deitrick, 1982; Chi et al., 2013; Fogarty et al., 2000; Habib et al., 2019; Smith et al., 2018; Sweeney & Summers, 2002). Specifically, stress in audits can be triggered by limited resources and limited time allocated to perform necessary audit tasks combined with an awareness that time budgets are used as a performance measurement tool in the audit firm (McNamara & Liyanarachchi, 2008). While some level of stress may have positive effects, there will be negative consequences from excessive stress. It is known that stress can impact individuals' decision-making ability (Edland & Svenson, 1987) and lead to mistakes and that mistakes made within an audit team will have negative consequences for the audit process and audit outcomes that ultimately impact financial statement users (Coram et al., 2004; Hughes et al., 1998). Other consequences of stress include auditors leaving the profession before becoming a partner or junior staff leaving

The research is considered exempt from an Internal Review Board inspection, since it does not provide sensitive information defined in Sweden under the Act (2003: 460). We followed ethical guidelines for conducting interviews. This includes that participation is voluntary, consent was given to recording of the interviews and anonymity and confidentiality are guaranteed. Also, there are no conflicts of interest. The authors elect to not share data due to anonymity and confidentiality of the participants.

before becoming certified (Fogarty et al., 2000; Gertsson et al., 2017) and auditor burnout (Guthrie & Jones, 2012).[2]

Individual auditor stress has been covered in audit research, which has included job stress (Choo, 1986), role stress (Almer & Kaplan, 2002; Fisher, 2001; Jones et al., 2010; Kalbers & Cenker, 2008; Pei & Davis, 1989), organisational stress (Chong et al., 2004) and subjective stress (Margheim et al., 2005). While triggers of stress and its consequences in audits are understood at the individual level, audit work is typically carried out in teams (Cameran et al., 2017). The advantages of organising audit work in teams are indicated by teams outperforming individuals on audit tasks (Solomon, 1982; Trotman & Yetton, 1985), but teamwork is also challenging and requires considerable effort in communication, knowledge sharing, brainstorming and consultation to be efficient and productive (Cameran et al., 2017). Since audits are a team effort, an additional element (type) of stress is likely to be present on team engagements and that is 'audit team stress'. Although there are extant pieces of literature that conclude that studying team stress can help us to better understand stress when work is conducted by a team and to develop solutions to the stressful experience (Boswell et al., 2004; Cavanaugh et al., 2000; Hunter & Thatcher, 2007; West, 2002), team stress has been neglected in prior audit research.

Team stress can be divided into interteam stress and intrateam stress both of which are relevant to this study. Interteam stress is a shared experience of stress between team members working together under shared stressful conditions (Dietz et al., 2012). Team stress that originates within a team but is experienced by an individual is called intrateam stress. For example, an auditor might feel stress due to the busy season[3] of having many engagement deadlines simultaneously at the same time of the year, which is described as an intrateam stressor for an individual that is brought to the team. Whereas a stressful experience within the team engagement that is then shared between team members, for example, conflicts or disagreements about an audit decision that concern the engagement, is called an interteam stressor. The triggers and consequences of both of these types of audit team stress are largely unknown.

We argue that a study that analyses both triggers and consequences of audit team stress can help to develop our understanding of stress in the audit workplace, by providing new insight as well as further explaining acknowledged results. Audit teams represent an important understudied area where stress can be experienced internally and externally from the team (Andiola et al., 2019; Trotman et al., 2015; Westermann et al., 2019). Our study both relates to prior research about stress in audit and literature on team stress in other fields. We chose a qualitative approach to reveal whether, how and why there are specific triggers and consequences of team stress that influence audit (team) work and to learn more about stress in the audit context (e.g., Creswell, 2006; Denzin & Lincoln, 2011; Rowley, 2012). This approach can be particularly relevant in an underresearched area since qualitative evidence based on participants' actual team experiences can provide in-depth knowledge and relevant meaning (Alvesson, 2003; Leedy & Ormrod, 2013), with examples from an audit team context to serve as a starting point for future research. Qualitative research can be effective and beneficial in improving our understanding of audit practices and can give new insight for future quantitative studies (Power & Gendron, 2015).

Specifically, we perform group and individual interviews to qualitatively study audit team inputs and processes that can trigger audit team stress and the audit consequences of audit team stress. Interviews were conducted with team members in eight audit teams and focused on one specific engagement experience that all team members participated in together. A variety of teams across audit firms and offices were selected, including participants of all ranks in the audit team hierarchy (Rich et al., 1997a), to provide evidence from their audit teams' perspectives. Participants worked in teams at audit offices in northern Sweden, where, paradoxically, both happiness and stress have been reported as high relative to happiness and stress in other European countries (ILO, 2016; OECD, 2013; SCB, 2018; WHR, 2019). We apply an inductive approach to the data and analyse the interview data through the perspective of Dietz et al.'s (2012) definition of intrateam and interteam stress due to emerging evidence. Inevitably, we capture the team stress experience through the individual perspective.

There are several contributions that this research has made. Firstly, this study is a qualitative investigation of audit team stress that is the first of its kind, since the triggers and consequences of team stress are analysed in specific audit team engagements. Secondly, we contribute with knowledge on the triggers and consequences of audit team stress, defined as interteam stress and intrateam stress. For example, we have found that bad planning, team changes, lack of competence and intrinsic motivation are factors that can trigger team stress, which are new insights that have been given little attention in prior research (Liu & Liu, 2018). Thirdly, with our qualitative approach, we can illustrate, exemplify and contrast some of the prior findings and provide new insights relevant to team stress in the unique audit setting. One of the new insights revealed by the paper is that time budgets do not trigger team stress. On the other hand, it is shown that an unclear team plan does trigger team stress. Also, team stress triggered by a lack of motivation and affect (emotion) has been experienced at both interteam and intrateam stress levels. These insights can contribute to the existing literature on individual auditor stress as well as to the literature on team stress. For example, we find that different factors trigger audit team stress compared with individual auditor stress. Fourthly, the new insights gained about the triggers and consequences of team stress can further inform future qualitative and quantitative research in the area. Finally, this knowledge can inform practice and regulators about the better management of team stress and quality-control standards, which has been a documented problem between regulators and audit teams (Westermann et al., 2019).

The remainder of this paper is structured as follows. The next section presents a brief literature review[4] that includes the specific research questions. Section 3 explains the interview process and analysis, and in Section 4, the results are presented and analysed. Section 5 concludes and offers suggestions for future research.

2 | LITERATURE REVIEW AND RESEARCH QUESTIONS

2.1 | What is audit team stress?

Auditor stress could be described as a type of pressure that is experienced in audit work. In audit literature, an individual auditor's perception of time pressure has frequently been linked to dysfunctional auditor behaviours or audit quality reduced acts (Liyanarachchi & McNamara, 2007; Otley & Pierce, 1996; Pierce & Sweeney, 2004; Svanberg & Öhman, 2013). The rationale behind this is that auditors have to trade-off the time dedicated to auditing, with the cost of performing it. Time pressure has also shown to have a detrimental impact on individuals' decision-making ability (Edland & Svenson, 1987). Limited resources and limited time allocated to perform necessary audit tasks, combined with the awareness that time budgets are used as a performance measurement tool in the audit firm, cause pressure among auditors (McNamara & Liyanarachchi, 2008).

In support of the negative consequences of time pressure, research typically shows that time budget pressure leads to less effective gathering of audit evidence (Coram et al., 2004; Gundry & Liyanarachchi, 2007; Kelley & Margheim, 1990; Otley & Pierce, 1996; Pierce & Sweeney, 2004). Another cause of time pressure is the busy season in audits. Auditors' workload peaks during the first part of the year when audits of most of their clients should be completed. In audit research, the busy season has been found to impact audit quality negatively (Heo et al., 2021) and increase the likelihood of auditor switching (López & Peters, 2011) and client portfolio changes (López & Pittman., 2014), but it has also been linked to stress and burnout (Sweeney & Summers, 2002).

While there is no doubt that stress impacts the individual, scholars have more recently come to identify stress as a collective reality in team settings (Akgün et al., 2007; Liu & Liu, 2018; Weaver et al., 2001). Sacramento et al. (2013) find that teams experience stress similarly and that stressors can be experienced by everyone in the team. According to Pearsall et al. (2009), however, teams can also have different coping strategies for stressors than individuals do and stress can be perceived differently within a team. An individual's perception of stress may also change according to the team's perception of stress and team interactions (Lepine et al., 2005; Pearsall et al., 2009; Webster et al., 2011). Savelsbergh et al. (2012) find that the individual's role stress experience is also different from that of the team, due to the specific characteristics, such as behaviour, that differ between team interactions and the individual.

Furthermore, Dietz et al. (2012) find that team stress can be categorised into interteam stress and intrateam stress, and we also identify these two dimensions of team stress in the empirical data of this study. Interteam stress is described as stress experienced by all members during the team experience, while intrateam stress is described as stress experienced by the individual because of the team experience and can be brought to the team. Thus, the consequences of team stress can differ from those of individual stress.

On the one hand, there is a documented link between triggers of stress, such as time pressure and busy season, and audit quality at the *individual* level. On the other hand, there is literature from other fields about experiences of team stress to draw from, but it is unclear whether such evidence is relevant to the audit team engagement setting with its unique characteristics. Since much could be learnt by further investigating what is really team stress in audits, the first research question to be answered in the empirical data of this study is as follows:

RQ 1. What is audit team stress?

Next, we introduce possible triggers of audit team stress by considering prior research evidence from the audit and team literature before presenting the second research question. This discussion is then followed by a discussion of the possible consequences of audit team stress and the formulation of the third research question.

2.2 | Triggers of audit team stress

Different team factors could trigger team stress (Pearsall et al., 2009). A team can be made up of members with a variety of knowledge, skills, incentives and attitudes who can experience stress together simultaneously from the same source (e.g., engagement). However, individuals also bring their own sets of knowledge, skills and attitudes to a team, all of which can be influenced by stress from other engagements, too many tasks or private life experience(s) (Savelsbergh et al., 2012). This stress can then be spread to others in the team. There can also be different pressures experienced for different ranks of auditors (@Agoglia, 2015).

Savelsbergh et al. (2012) maintain that team role stress is different from individual role stress in that the team process of task interdependencies and shared responsibilities can cause a different type of stress in teams.[5] They point out that team stress can be triggered when members of the team do not have the necessary information to carry out their role(s). Audit teams are known to experience asymmetry of information from the client and markets (Agoglia et al., 2015), which can lead to team stress because expected knowledge needed to perform tasks is unavailable to the team.

Teams are formed by individuals who interact by supervising, advising and supporting each other to improve effectiveness (Cameran et al., 2017). A teams' experience of stress can be considered as the factors of team interactions that enable team stress to occur (Mathieu et al., 2008). The audit literature has recognised discussing, brainstorming, making judgements, decision making and managing interpersonal conflict(s) as potential pressure factors (Carpenter, 2007; Nelson & Tan, 2005; Wright & Bedard, 2000), and these sorts of pressure usually stem from others (Lord & DeZoort, 2001) that can create a stressful atmosphere. In the audit context, technological advances in software and artificial intelligence are examples of changes in the methods used by audit teams that could trigger team stress. Also, when the team is under time pressure, conflicts between work and members' private lives can emerge (Fogarty et al., 2000).

Team stress can also be triggered by pressures between team members that arise during the time the team interacts. The relationship between team members who prepare and review audit tasks could play a role in the whole team's experience of stress, since stress may transfer onto others in the team. Supporting this view, Lord and DeZoort (2001) found that there can be various pressures on audit team members to change their behaviour in line with their superior's wishes.[6] Similarly, Sweeney et al. (2010) found that unethical pressures from superiors could increase the decision to display audit-quality-threatening behaviour. Altogether, this research has documented that auditors experience stressful situations when they interact with others in the audit team, and therefore, it is likely that audit team stress is triggered by the interactions when working together on the various tasks in the audit process.

Despite some evidence that can be inferred as a trigger of team stress, very little is known about triggers of audit team stress in an audit context. Therefore, the second research question is:

RQ 2: What **triggers** audit team stress?

2.3 | Consequences of audit team stress

There are many potential consequences of audit team stress that have been recognised in the team stress literature. The different consequences of team stress include ill health, burnout and depression (as examples of physical stress outcomes), reduced cohesion, shared memory, learning (as examples of cognitive stress outcomes) and emotional behaviour (as an example of affective stress outcome) (Dietz et al., 2012; Leka et al., 2003). Physical stress can hinder team participation, cognitive stress can hinder team judgement and affective stress can hinder team behaviour. Teams can also experience multiple forms of stress consequences simultaneously. Savelsbergh et al. (2012) explain that team stress can have a negative consequence on team learning. However, they point out that when a team experiences stress, it may also have adaptive learning experiences that can help it to overcome negative stressors.

Team stress can affect the teams' abilities to process their work together, which leads to incorrect decision making (Akgün et al., 2007) and negative performance impact (Savelsbergh et al., 2012). For example, when the team shares an experience of ambiguity, its decision-making behaviour, problem-solving behaviour and coordination behaviour might be influenced (Savelsbergh et al., 2012). In auditing, stress has also been found to lead to different dysfunctional behaviour outcomes, such as audit-quality-threatening behaviour (Smith et al., 2018), underreporting the time it takes to conduct the audit (Ponemon, 1992) and encouraging individualistic gains (Rich et al., 1997b). Other researchers have found that stress can lead to ill health (Murphy, 2002) and resignations (Cavanaugh et al., 2000), both of which are problems in audit firms (Fogarty et al., 2000). Furthermore, moods and emotions (affect) have been found to influence auditor judgements and decision making (Andiola et al., 2019; Cianci & Bierstaker, 2009; Finucane et al., 2000; Kida & Smith, 1995). The impact of team stress on audit work and auditors is largely unknown; however, and therefore, the third research question of this study is as follows:

RQ 3. What are the **consequences** of audit team stress?

3 | METHOD

To gain deeper insights into audit team stress, we conducted interviews about audit team perspectives of an actual audit engagement team stress experience (Gibbins & Qu, 2005; Power & Gendron, 2015). Interviews are a relevant method for an understudied field of knowledge (Creswell, 2006; Denzin & Lincoln, 2011; Leedy & Ormrod, 2013; Rowley, 2012) such as audit team stress.

In this qualitative and interview-based study, we apply an inductive approach. This approach allows meaning to emerge from data that reveals patterns, themes and relationship (Saunders et al., 2016, p.52). The aim is to 'let the data speak', and while theory is not disregarded, it is reflected on from the observed empirical data. As with most inductive research, qualitative data are used to establish different and new views of the phenomena. The rigid methodology used in most deductive research does not permit these alternative explanations or emergent themes (Saunders et al., 2016, p.147).

3.1 | Interview instrument

Based on the literature review, we have identified three open research questions (see Section 2). In accordance with Walinga and Rowe (2013), a preliminary interview guide was constructed with questions that helped to probe sensitive subjects such as stress. A pilot test with three different partners at two different Big 4 audit firms (that did not take part in any of the audit team engagements included in the study) helped to establish content validity and reliability in the audit firm setting.[7] Some modifications were made based on the feedback received, and four sets of interview questions were chosen for the guide, all with follow-up and probing questions (see the interview guide in the Appendix).

We chose an open answer question format to focus on the meaning of the responses, elicit emerging knowledge and not just confirm previous theory (Alvesson, 2003; Qu & Dumay, 2011), as well as to limit researcher interference in participants' perceptions (Lillis, 1999). The questions were asked at a team level by probing individuals to evaluate their team's experience, which is a recommended method to measure constructs at different levels (Chan, 1998; Dietz et al., 2012; Kozlowski & Klein, 2000). However, we also acknowledge the limitations participants might have when attempting to think about themes at a team level, such as projection of their perspectives or memory and other cognitive bias.

The first set of questions is designed to elicit information about the team, including team members' roles, team members' workloads and team structure to ascertain these team composition factors. The second and third sets of questions were designed to prompt information related to audit quality, such as competence. The fourth set of

questions was open and designed to elicit responses that would allow participants to speak freely about stress at an individual and team level, so that participants could reveal if they experienced team stress or individual stress or both types of stress and how individual stress might have influenced their team stress experience (see Appendix). These individual and team stress perspectives were then coded in the analysis (see Section 3.4).

Open-ended questions allow for in-depth responses that can illuminate team processes, potential triggers and consequences of the main topic (Weller et al., 2018). Open-ended questions do not steer the participant in any particular direction and are also more suitable for prompting the emergence of new topics to gain deeper insights into participants' perspectives. Probing and follow-up questions were used to clarify (Alvesson, 2003; Collis & Hussey, 2014) whether a participant had experienced stress at an individual or team level, to obtain more detail and examples to elicit depth, to ask for comparisons with non-stressful experiences or other team experiences and to probe for the relevance to previous research in the audit literature, such as time pressure, workloads and the busy season (Collis & Hussey, 2014).

We took notice of research (Walinga & Rowe, 2013) that had investigated the best approach to sensitive questions such as questions about stress in the workplace and adapted those questions to best fit the audit team context. Asking questions about stress itself could cause stress for the team even during the experience of being interviewed, and therefore, questions were open and broad so as not to give the feeling of singling out a team member or adding stress. However, we recognise that we cannot be 100% sure that we did not cause any team stress during the interviews.

The sensitivity of the questions about stress and behaviour could also lead to social desirability bias, which has been known to lead to dishonest perceptions (Chung & Monroe, 2003). To address this issue, the questions put to participants asked about stress and behaviour in the team as a whole. When participants discuss others in the team during interviews, there may be a bias that could reveal an untrustworthy or uninformed answer. However, it is also possible for participants to project their own behaviour or what they believe to be true of team behaviour. The researcher can compare all of the team members' perceptions to account for any similarities or differences between their responses. Nevertheless, it is difficult to fully determine what might influence participants' perceptions of the team's stress or behaviour. We sent a general description of the interview topics to the team contact member in advance of interviews to prepare participants because we did not want to quash spontaneous responses by giving them the whole interview guide in advance. The inherent limitations to this approach are acknowledged.

3.2 | Participants: Sample selection

The five largest audit firms in Sweden were contacted about participating in interviews and three out of five audit firms decided to collaborate. We contacted the largest audit firms because we wanted to discuss audit engagement that involved multiple ranks and more extensive team interaction. The audit firms have larger clients, including listed companies, and establish various training and control mechanisms to maintain consistency in audit quality at a global level (Bedard et al., 2008; Dowling & Leech, 2014), and they usually develop effective in-house standardised audit procedures and review systems (Blokdijk et al., 2006). These characteristics of large international audit firms suggest that our findings may be similar in other offices (in Sweden and countries alike), but we do not claim that the results are generalisable.

A sample was formed from the initial contacts in each audit firm and those contacts gave us further contacts at different regional offices. The six offices, all of which are relatively small, are dispersed in Sweden and are not located in the capital city of Stockholm. We sought teams with members representing at least three ranks in order to obtain a variety of perspectives from the hierarchy of audit teams and to obtain varied task distribution (Bamber, 1983; Rich et al., 1997a) and richness of detail, and to increase the chance of divergent opinions (Creswell, 2006; Denzin & Lincoln, 2011; Leedy & Ormrod, 2013). Selecting larger teams at the regional offices allowed for more dynamic team interactions among team members holding different ranks. According to Lillis and Mundy (2005), a variety of locations (offices and towns) and cases (several firms) strengthen and construct internal and external validity and reduce desirability bias in qualitative research.

One important requirement was that the interview should focus on one specific audit engagement that all team participants shared. Instead of discussing the interview questions in general, the discussion concerned a specific audit engagement, which was made clear among participants before the interview. Participants were asked to clarify if they discussed team experiences other than those experiences involved in the specific engagement selected for discussion, but we acknowledge that memory and generalisations are an inherent limitation of this approach. The name of the client discussed by participants during the interviews was not revealed to the authors due to privacy reasons.

Interviews were conducted with 19 participants out of a potential of 28 audit team members (see Table 1), due to the availability of team members within participating teams. Ten participants were certified auditors, and nine were associates. Participants consisted of women (42%) and men (58%) with a varied amount of experience both as audit team members and as employees of the audit firms.[8] Three participants gave a response on two different team engagements, due to the availability of auditors. Two of these participants attended two different interviews to discuss each team engagement experience. The one participant who attended one interview is a tax specialist. Auditors working on different teams simultaneously is a common factor in audit firms, and it was evident to us that these participants were able to compare and contrast their team experiences. The responses given by these auditors indicated to us that stress could be experienced differently in different teams and that we were indeed studying team stress rather than individual stress.

TABLE 1 Descriptive information about participants

Audit firm	Position	Role[a]	Interview	Engagement experience (years)	Experience in profession (years)	Workload in audit hours	Team size[b]
1 Big 4	**Team 1**						
	Manager	AM	Team	1	8	80	6
	Associate	SA	Team	2	4	100	
	Associate	SA	Team	2	2	100	
	Associate	SA	Ind.	2	2	100	
	Senior manager[c]	TS	Ind.	2	5	10	
	Team 2						
	Partner	AIC	Ind.	2	18	35	6
	Senior manager	AM	Ind. Phone	2	17	80	
	Associate	JA	Ind. Phone	1	2	100	
	Senior manager[c]	TS	Ind.	2	5	20–60	
2 Mid-tier	**Team 3**						
	Senior manager	AIC	Team	3	7	30	3
	Associate[c]	AM	Team	2	2	30	
	Team 4						
	Partner	AIC	Team	3	15	20	3
	Associate[c]	AM	Team	2	2	30	
3 Big 4	**Team 5**						
	Senior manager	AIC	Team	4		40	4
	Associate	AM	Team	3	10	100	
	Associate	JA	Team	1	2	100	
	Team 6						
	Director[c]	AIC	Team	3	15	10	3
	Manager	AM	Team	8		>50	
	Team 7						
	Director[c]	AIC	Team	3	15	12,5	3
	Associate	AM	Team	1	3	37,5	
	Team 8						
	Manager	AIC	Team	7	8	40	3
	Associate	AM	Team	2	3	40	

[a]AIC, auditor in charge; AM, audit manager; SA, senior associate; JA, junior associate; TS, tax.
[b]Some team members did not participate in the interviews. See method section for explanation.
[c]Some team members were the same individual. See method section for explanation.

3.3 | Data collection

The data were collected between 6 November and 22 December 2015, which is before the busy season begins. Interviews averaged about 1 h and 30 min, which was influenced by a balance of discretion by researchers, pragmatism and the amount of detail participants were willing to discuss. All of which are known elements of qualitative methodology and not considered a threat to validity or reliability (Alvesson, 2003; Creswell, 2006; Quattrone & Hopper, 2005). The data gathered were planned for this project and one other project.

Individual and group interviews were encouraged by our research design, to gain information from different perspectives of the teams' experiences. This decision was also influenced by restrictions in people's schedules. Limitations to the use of each interview type were considered during the analysis process. However, we experienced constructive results from using both interview types because supplementary information was shared between audit team members of the same audit team, which Atkinson and Shaffir (1998) state is fundamental to qualitative research. Group interviews with teams helped to remind participants about the team experience and other details but through each team member's perspective. Group interviews also revealed how team members relate to each other through body language and other cues during the interview. Individual interviews were used to confirm or find divergent information, to ascertain the trustworthiness of other team members' perceptions (Malsch & Salterio, 2016).

It is possible that some participants speak more than others due to cognitive difficulties in group interviews (Morse et al., 2002), but some people also prefer not to speak as much as others regardless of their position or status in a team. In this study, most subordinates expressed views that were partly different from those of their superiors. Subordinates who spoke less were encouraged to give their views. We acknowledge that group interviews can be stressful for team members and that team members might give a false impression of a positive expereince.

Two researchers were present during every interview except one. One interviewer asked the questions, the other took notes and both reflected on the interview experience together. In the group interviews, anyone in the team could start responding to the questions, then others followed and gave their views. This approach allowed participants to lead the discussions, which revealed both common and different perceptions. Consent was given to record interviews and use the information for research. Interviews were conducted in Swedish to help participants feel at ease.

Altogether, 13 interviews were conducted, which is comparable with many previous interview studies (Agrawal et al., 2020; Al-Sukker et al., 2018; Dowling et al., 2018; Omoteso et al., 2010; Wu et al., 2018). The information elicited from participants began to be repeated in the last three interviews, which indicated that we had reached a redundancy in responses (Agrawal et al., 2020; Denzin & Lincoln, 2011; Guest et al., 2006; Lincoln & Guba, 1985). Therefore, we decided not to contact the audit firms again. Researcher discretion is considered an inherent element of qualitative methodology and is not regarded as a threat to validity or reliability (Alvesson, 2003; Creswell, 2006; Quattrone & Hopper, 2005).

3.4 | Data analysis

The analysis was inspired by qualitative studies published in audit journals (e.g., Anderson-Gough et al., 2005; Griffith et al., 2015; Westermann et al., 2015) and was consistent with recommendations in methodology research (Alvesson, 2003; Denzin & Lincoln, 2011;

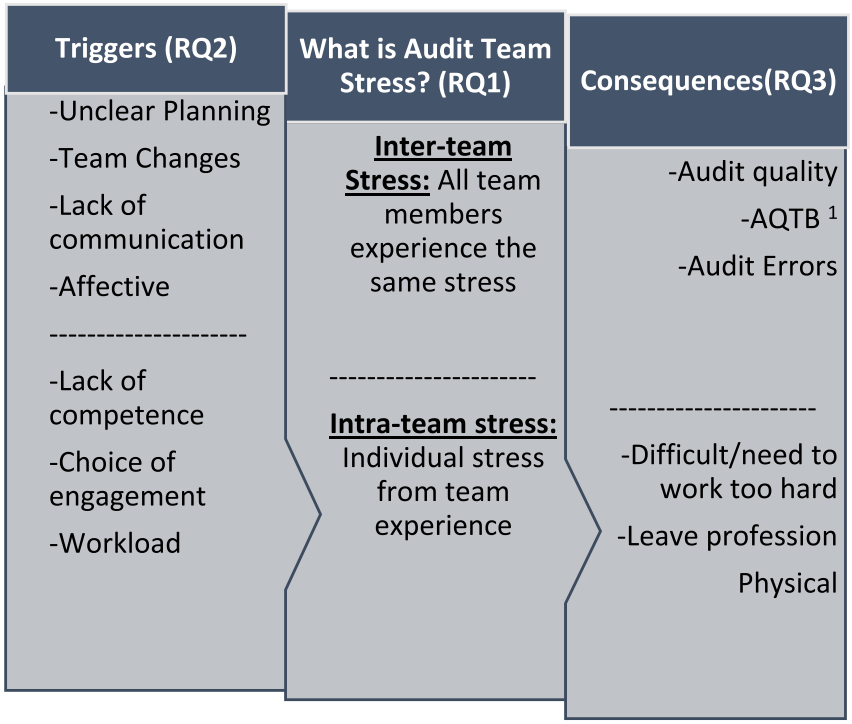

FIGURE 1 Result codes. [1]Asking the wrong questions, not investigating client explanations [Colour figure can be viewed at wileyonlinelibrary.com]

Qu & Dumay, 2011). First, notes were taken during interviews to reflect on the data and the themes initially revealed were coded manually. After each interview, the researchers also discussed patterns they had noticed (Alvesson, 2003) and identified which answers might be affected by potential bias stemming from participants' awareness of being observed, to improve construct validity (Atkinson & Shaffir, 1998). Listening to the recorded interviews both confirmed and revealed new thematic codes (Leedy & Ormrod, 2013; Rowley, 2012). The recordings were transcribed and translated to English and then reviewed for translation accuracy.

A data analysis software tool, NVivo, was used to upload transcripts and organise the codes by predetermined themes (stress and team stress) and by emergent themes (see Figure 1 in Section 4). The coding scheme was developed by reading the transcripts line by line, assessing the codes to the subject matter and then comparing the codes in the team and individual responses (Leedy & Ormrod, 2013; O'Dwyer et al., 2011; Rowley, 2012). We referred to this definition of interteam and intrateam stress in order to compare responses and separate individual stress experiences—which are not part of this study—from team stress experiences. Figure 1 (see Section 4) presents the codes that emerged from the data. The triggers and consequence for interteam stress are in the top half of the figure and intrateam stress on the bottom half of the figure. We return to this discussion and present the figure at the end of Section 4.

The transcripts were also coded by a financial accounting researcher independent from this research, and results revealed intercoder agreement (Kurasaki, 2000), which reduced confirmation bias. Our thematic data analysis design is consistent with Anderson-Gough et al. (2005), who state that coding via predetermined questions and emerging data allows for a more dynamic analysis of the interview data. Each participant was given a coded name, for example, AIC T1 = the auditor in charge of Team 1.

4 | ANALYSIS AND DISCUSSION

In this section, we will report, analyse and discuss the results of the interviews by first introducing the answer to research question 1 (i.e., *What is audit stress?)* that identify two forms of team stress, namely, interteam stress and intrateam stress. We then address research questions 2 and 3 by following how the audit teams told their story, and so we answer the research questions in the same way that they emerged. Firstly, the audit teams talked about triggers and consequences of interteam stress, and secondly, the audit teams talked about the triggers and consequences of intrateam stress.[9] Therefore, the answers to research questions 2 and 3 also help to elaborate on the first research question.

4.1 | What is audit team stress?

The interviews revealed that audit team stress can be defined as stress that is experienced by all team members during the specific team engagement (interteam stress) and also stress that is experienced by an individual during an audit team engagement (intrateam stress) that can influence other team members. Therefore, audit team stress can be explained by the team stress framework of Dietz et al. (2012), which contains these two dimensions of team stress: interteam and intrateam stress. We discuss this definition of audit team stress with examples of what audit team stress is from the participants responses in more detail below.

As we listened to the participants of this study, we began to hear about how the teams experienced stress, what triggered this stress and what the consequences can be because of the stress experienced. Team stress was described by many participants in comparison with less stressful team experiences, which suggested that the team stress experience was consider something specific to the team in that time and context (Dietz et al., 2012) and not something that typically occur on all team engagements. This result indicates that the unique features of each of the team engagements impact the likelihood of audit team stress occurring.

It became apparent that the stressful experiences were sometimes described as stress that all team members had experienced, which is defined as interteam stress (Dietz et al., 2012). For example, when talking about team stress due to changes in the team, one participant pointed out that 'Everyone is always quite sour about this' (SA T1) and another pointed out 'it is clear that it [team stress] affects the team' (AIC T2), while Team 5 reflected on their shared team stress experience where all team members felt some stress but to different degrees (See Table 1 for definitions of team members' rank);

> Some [team members] just show it for a short period, but I haven't seen anyone be too stressed for a long time. Some [team members] took time off for sickness. (AIC T5)

> We don't really talk about how we feel about stress. I suppose you can see if people are stressed or not. (AM T5)

The Team 5's experience of team stress suggests that the whole team can feel stress from the same engagement experience, but they may have different levels of stress and some have felt too stressed for a short period enough to take time of work. When team members take sick leave, they also leave work to be done by the team, increasing the stress on other team members, at least for short periods of time. Not communicating about how the team feels about stress, when every team member recognises that it has occurred, leaves the team at a disadvantage because they are not supporting each other in techniques to overcome different stressors.

On other occasions, the participants described their own individual experience of stress that derived from the team engagement experience, which has been identified as intrateam stress (Dietz et al., 2012). For example, when talking about team stress, one participant pointed out 'There are stress periods, so we know that it is coming and I can get stressed because I know it is coming' (AM T8) and another participant said

> The time budget is not something that I am stressed about, but when I have finished and not understood what we have been working on. Then I feel a little stressed. (AM T7)

Interteam stress is therefore experienced by the whole team because of the experience the team has had while working together on the engagement, while intrateam stress might only be experienced by an individual team member but due to the team experience. Intrateam stress is not a type of stress that has grown from a personal experience from outside the team.

Example of interteam stress that emerged in the interviews was when the team members reflected on how all experienced stress because of factors of the audit process that were specifically different in the team engagement compared with less stressful team experiences. The team's specific experience of unclear planning, a lack of communication and cooperation and a lack of motivation and unwanted surprises were triggers that caused all the team members to feel stress.

Example of intrateam stress that emerged in the interviews was when some of the team members reflected on how they (the individual team member) experienced stress due to the team's specific experience, compared with a less stressful team experience. The team member's discussions of specific stressful team experience could sometimes reflect on how that stress created stress for others in the team. Team member competence and mastery, as well as workload and autonomy of choice, were examples of triggers that caused individual team members to feel stress.

Therefore, two different types of team stress have been evident in audit team engagements, interteam stress or intrateam stress. This evidence that answers RQ 1 *What is team stress?* has overall provided support for Dietz et al. (2012). However, the members in these audit teams indicate some differences from prior research including (1) that lack of motivation as a trigger of team stress can cross both interteam and intrateam stress dimensions and (2) that affective stress triggers and consequences can be experienced at an interteam level. These findings will be elaborated on in the following sections.

4.2 | The triggers and consequences of interteam stress

4.2.1 | Audit team planning

The audit plan was commonly cited as a trigger of team stress. For example, when asked about team stress, one participant said 'if there is bad planning and everything is difficult to achieve, then it can be hard. It is then you need to work really hard, too hard' (SA2 T1), and one participant explained:

> It all depends on how well the planning has been done so you know where the hours should be placed. If you haven't done that at the beginning, you can get run-down and end up working hours on parts you don't need to do. You can also experience that when you get more and more stress you begin to concentrate on what is most important. (SA3 T1)

This is an example of a team stress experience, where planning for the team process included planning for team inputs at the end of the previous team cycle in order to account for developments for the next team cycle of inputs (a change in team composition) and so that this team process cycle would improve the previous 'messy' experience. This team agreed with each other that planning for this audit engagement gave them all an experience of stress, stating, '[It was stressful] when there was something that was unclear from the start' (SA3 T1). Similarly, the tax specialist pointed out, 'The hardest part is when you are on the first year of an engagement and no one knows about the client. That is the most important year because we need to organize who can do what in the best way possible' (TS T1). Therefore, planning can be considered as a trigger of stress between audit team members, since the stress occurs because of a team experience and has also been experienced by the whole team. Moreover, the audit manager of this team, Team 1, pointed out:

> A lot can depend on the beginning that we have planned and put together the right team from the start. It is not about the time budget. (AM T1)

This response challenges the research of, for example, Margheim et al. (2005) and also deepens our understanding about the issue of time pressure and stress in audit work. The clarity of planning the audit is a vital element to consider in order to reduce the teams' stress and not lead to the consequence that the team feels like the work is 'too hard'. According to Dietz et al. (2012) and Drach-Zahavy and Freund's (2007) definition of team stress, when the experience originates from a shared team, stimulus that occurred within the team between team members reflects what is called *interteam stress*. The perception that work is too hard or difficult (as a consequence of team stress) has been found to influence behavioural intentions in the theory of planned behaviour (Ajzen, 2011; Ajzen & Fishbein, 1980; Trafimow et al., 2002). It would therefore be beneficial for future research to investigate if there is a connection between audit team stress, perceived difficulty of tasks and the teams' behavioural outcomes.

Several teams pointed out that planning and clarity were stress triggers at some point in their team experience. One team pointed out, 'It is a challenge to have everything connect and fit' (AIC T8) and another member said:

> Each year you try to plan the tasks better … but when you get a new engagement it can become more stressful because everything is unknown. This is something that we work on to plan things more efficiently so that the more important engagements get the time they need and still get other engagements done. Improve the leadership so we know what we are doing. (AM T8)

This evidence suggests that planning and clarity could curb stressful team experiences by improved planning leadership and clarity of the key audit matters needed to be addressed in the audit. Audit planning involves essential decision making about the risks of the audit including potential errors and irregularities (Houston et al., 1999), which seems likely to influence the level of stress the team may experience. According to Pickett et al. (2006), audit planning can have several risk factors to focus on during many stages, including plans made at different times of the audit cycle. Therefore, team stress created by audit planning could be influenced by several risk factors at different times of the audit team experience.

Some participants have pointed out that team stress from this planning experience needs to be managed appropriately right from the beginning of the planning experience. Audit Team 1 pointed out that it was hard to contact the auditor in charge (AIC) and that the lack of accessibility to their AIC was something they had to deal with on their own. When we probed them about this response, they pointed out that we would be lucky to get an interview with their AIC because the AIC is not easily accessible. The response from Team 1 also suggested to us that the team had experienced a stress level due to the actions of team members and the new engagement tasks that had to be planned, which indicated that stress was shared between the participating team members right from the start during the planning stage of the audit. In comparison with Team 1's 'messy' experience, Team 2's well-functioning experience was explained by the AM who commented on why it went well: 'the plans need to be clear when the audit is complicated'.

Zaccaro et al. (1995) found that team stress deriving from time urgency reduces decision-making performances but that the planning of team task cohesion can mitigate this effect. Since it is known in audit literature that auditors have reported stressful time pressures and linked such pressures to audit-quality-threatening behaviour (Liyanarachchi & McNamara, 2007; Otley & Pierce, 1996; Pierce & Sweeney, 2004; Svanberg & Öhman, 2013), our evidence adds to this literature by suggesting that clear audit plans could decrease interteam stress and perhaps even time pressures.

The team stress experience of a lack of clarity may be an example of a shared team role-ambiguity stress since team role-ambiguity stress occurs when team members are not clear about their roles, their tasks or the team's goals (Savelsbergh et al., 2012). The audit Team 1 experience revealed that clarity had been a problem in a previous audit year but that a team effort to improve the clarity of planning and roles had decreased the teams' stress.

4.2.2 | Audit team communication and cooperation

Communication and cooperation were acknowledged as triggers to team stress that could also influence audit quality. For example, while discussing how they experienced team stress, one participant said that when 'communication in the team is lacking, and there is the wrong thing [in the client's evidence] or nothing is said [about a risk], it can be a threat' (AIC T4). Meanwhile, the team manager defended their communication timing by saying, 'I made contact with [the AIC] at the end of each step and when I have contacted the client' (AM T4). This team experience when information is perceived to be held back can be a risk to all audit team members' work and the audit quality, which can be identified as an interteam stressor between team members (Dietz et al., 2012; Drach-Zahavy & Freund, 2007; Savelsbergh et al., 2012). Therefore, instead of regarding communication as a positive, challenging experience (Downey & Bedard, 2019), insufficient timing of communication may be a negative trigger to interteam stress.

Another example described by a participant, who said that the team was stressed when they 'had asked the wrong questions and then needed to contact the client again, which can lead to more work' (AIC T8). Asking the 'wrong' questions, which creates stress, is an example of a cognitive deficiency that can influence the quality of the judgements and decisions that teams make of the client's evidence. This example shows that client responses to the questions asked may be judged as insufficient by a team member, leading to stress for the team. It also suggests that the team needs to understand what questions to ask and perhaps how the questions should be asked, which could be confirmed during planning sessions with the whole team. Thus, it indicates that insufficient communication skills can be a trigger to team stress and the consequences of this team stress experience can negatively influence audit quality, because of lower-quality judgements and decisions made by insufficient communication. This result supports evidence that shows that ineffective communication can influence the auditor's affective emotions during the audit review process (Andiola et al., 2019).

Due to a lack of communication between team members, an audit manager explained that they experienced team stress 'When I was an associate (role) and I needed to communicate well with the audit manager to understand what needs to be done and what does not need to be done' (AM T3). The AIC explained, 'There can be occasions where the team does not cooperate so well or function so well' (AIC T3). This team explained that they had experienced stress together during the early training stages of their relationship, which requires well-functioning, cooperative communication. Alderman and Deitrick (1982) also point out that communication is paramount to aiding audit teams' awareness of the importance and relevance of audit steps, so that audit teams do not skip important audit steps because they regard them as unnecessary. Skipping steps deemed unnecessary is a risk to the audit, since it could lead to errors in the audit and is therefore a decision that is considered a threat to audit quality.

A tax specialist said that when the cooperation 'went really well' and they could communicate—that is, 'we were all good at discussing the tasks and exchanging information' (TS T2)—team stress did not hinder the work. Another team member added:

> The partner and I know each other very well, we have worked together a lot before and we have a good communication. It does not matter that [the AIC] is in a different office in a different town … we had something

> about the EU rules or something acute come up and it is very important that we have good communication in the team. (AM T2)

Therefore, good cooperation and communication during the audit process can decrease team stress even when team members may not be situated in the same place and urgency in audit matters occurs. In team stress research, Ellis (2006) conducted an experiment and found that teams that cooperatively divide labour and communicate knowledge will influence the relationship between team stress and team outcomes. Thus, an audit teams' experience of less communication and cooperation can influence their outcomes by increasing audit team stress that can lead to errors and decisions that reduce audit quality.

4.2.3 | Audit team changes and coordination

Evidence of team stress in the audit teams was made clear when team changes were discussed. A participant explained, for example:

> We have had people who hit the wall[10] and couldn't do this work, so it can affect the work because when one person leaves the team, there is more work to be done by everyone else on the team. So, it is clear that it affects the team members and their work. (AIC T2)

Also, one team that had changed its team members completely explained that 'Those that we have at this office are absolutely stressed if they need to change out of an ongoing engagement and take part in another when necessary' (AM T1). Coordinating such a large change in team composition was described as difficult because those who were the first choices to deal with the engagement were too busy. When audit teams experience these changes, they also need to coordinate the multiple tasks they are responsible for and interdependent on. Audit Team 5 also experienced changes as a shared team stressor:

> The last few years we have had a lot of auditors that have taken their pension so the division of work has been higher for the number of certified auditors … they [the client] have changed things and that is why we had a lot to do this year. (AIC T5)

This team explained that their team experienced stress due to changes at the office and for the client so that the team had to change members and the tasks they normally do. The choice to change the team was explained as follows: 'We can take someone else into the team if necessary, although this is not the optimal choice because the person who comes in might not know exactly what to do' (AM T5). Hence, audit team changes are not preferred because they lead to team stress, in that team members are required to take on tasks and roles that are less familiar. This Team 5 experience suggested that they would rather experience team stress that is triggered by changes that derive externally to the team, that is, from the client, than team stress that is triggered by changes within the team. Therefore, this indicates that team changes may be a trigger to team stress that is harder to cope with than changes that derive externally from the team.

However, when discussing stress and workloads, one team explained that they coped with the stress by changing team members when 'one person turned out to have too much work one month and another too little … then we had some things that needed to be changed to balance out the work' (AM T6). Therefore, stress was experienced between team members and this team found that team member changes actually helped to decrease their team stress experience.

Audit teams can change members after an engagement year, or during planning for the new audit-cycle, and also during the engagement process, depending on its requirements and the nature of the engagement. The audit teams discussed that when team members change teams, the members' roles can also change, such as from being an audit manager to being an associate, from being a senior associate to being a junior associate or even from being an AIC to being an audit manager and vice versa.

Changes in team members that alter the role of the team members can be identified as a team role-conflict stress (Peterson & Smith, 1995; Savelsbergh et al., 2012) because the stress is triggered by the shared team experience and the type of stress experienced conflicts with their expected roles and their attitudes towards them. Maruping et al. (2015) found that internal leadership that can manage the task execution within the team influences team stress and team outcomes. Therefore, an audit team's internal leadership in the form of senior support can have an important and indirect influence on audit team outcomes in terms of how well team role-conflict stress is managed. Also, Sacramento et al. (2013) found that the focus on team promotion, defined as a team's shared orientation towards promotion-related goals and strategies, also influences team stress and team outcomes. Therefore, there is evidence that indicates that if audit teams develop leadership skills with a shared team promotion goal, rather than an individual promotion goal, team role-conflict stress should decrease.

4.2.4 | Audit team affective stress

Affective stress is a form of stress that derives from people's feelings and has been recognised in the team stress literature (Dietz et al., 2012; Mathieu et al., 2008) as something closely linked to motivation. There was some evidence in the interviews that audit teams were made up of both those who are intrinsically motivated and those who are extrinsically motivated. This team motivation mix is evident in a response by an AIC who described a lack of motivation as a trigger to team stress:

> I think that some [in this team] have not found it [team stress] easy, some have compared the salary in comparison to bigger cities and want to go elsewhere, or maybe they don't feel as though they have developed enough. (AIC T3)

Extrinsic motivation stressors, such as salary, praise or title, or intrinsic motivation stressors, such as autonomy or mastering skills, have occurred between team members because their emotional responses to a lack of motivational needs have not been satisfied. According to Deci and Ryan (2008), intrinsically motivated team members have been said to do better-quality work. However, if extrinsic motivation is delivered to the intrinsically motivated worker through an intrinsic social incentive, the intrinsic motivation will be satisfied and the extrinsic motivation will motivate the worker.

The relation between autonomy and team stress can be linked to how much control audit teams perceive they have over their work-life balance. One participant explained:

> The year-end review is done after the midsummer holidays,[11] so everyone needs to get it done before their holidays and if we don't get it done before this time, we need the team to work on it during the holiday and things might be missed. (AIC T7)

This work-life balance is an example of intrinsic motivation of autonomy that triggers interteam stress since the whole team experiences this. Unexpected overtime increases the stress between team members and leads to the consequence of oversights. Here is an example of a more direct link to audit quality: 'oversights' refer to errors and behaviours such as accepting weak client explanations or failure to investigate an accounting principle.[12] Since private holiday time can be lost, autonomy motivation is likely to decrease and team stress increases. The behavioural consequences of this team stress have been known to cause errors in the audit that has led to big litigation risks (Cullinan, 2004). This signals the importance of reducing overtime for audit teams, especially close to holiday time that can encroach on private life. Work-life balance has been a known factor that influences employee retention in the audit industry (Fogarty, 1992; Gertsson et al., 2017; Jones et al., 2010), and it is reasonable to expect that it is more prevalent recently during the experience of Covid-19 and the change in work location. Managing work-life balance is therefore an important consequence of team stress that should be investigated further in future audit research. For example, the influence of the Covid 19 pandemic could affect work-life balance and team stress, and *audit team stress* literature could also benefit from institutional theory (Fogarty, 1992).

Emotional stress is another example of an affective trigger of interteam stress. One participant remarked that they experienced stress in their team experience when 'something popped up from the client or the office unexpectedly' (AIC T8), which can be identified as an emotional interteam stress experience. Furthermore, when asked about team stress, another participant revealed an interteam stress experience due to an unexpected occurrence between team members:

> My role changed [on this team] because I had a team with a different audit manager. I looked at the work we have done and an alarm bell rings when something had not been done as well as maybe another audit manager would have done it. Then I needed to be more active in the review. (AIC T5)

Another team member commented on this experience saying, 'we try to help each other to achieve the goal' (AM T5). Therefore, affective interteam stress was experienced.

Other participants talked about affective triggers of team stress that can occur when members have not met their expectations; for example, 'We have had team members who don't do what their role requires of them. It has happened many times, for different reasons' (AM T1). Their team member explained that 'If someone does not do what is required of their role, it can be irritating' (SA1 T1). When a team member does not do what their role requires them to do, and they allow others in the team to do the work, such a behaviour is known as social loafing (Forsyth, 2010). Molines et al. (2017) found that 'trust climate'—defined as expectations that individuals have about the intent and behaviour of team members based on roles, relationships, experiences and interdependences—influences team stress and team outcomes. Therefore, audit teams that experience this form of affective team stress and are irritated by others' social loafing behaviour are more likely to develop a low-trust climate that increases team stress.

4.3 | The triggers and consequences of intrateam stress

4.3.1 | Competence and mastery triggers team stress

There were many examples when the audit teams recognised that competence and having the motivation to master the work can influence team stress levels. One participant said, 'In general, I am a little more stressed than the auditor in charge, mostly if I don't understand everything' (AM T4). The AIC commented on this by saying, 'There is a big difference with how much information we want to feel satisfied and safe in this job' (AIC T4). Therefore, there might be a stressful experience within the team by one member that is caused by another member's trust or reliance on that amount of information or understanding of the audit tasks. Another participant pointed out that having the competence to take on the role of trainer can be stressful:

> It can be a challenge to come into a new role. It can be a totally different responsibility. It can be a stressful experience, even if one is educated to do well, because

> it reflects on me when I try to develop someone else's knowledge. (SA3 T1)

This evidence indicates there is an experience of stress by an individual team member due to team interactions and due to the task that originates in the team, which can be identified as intrateam stress (Dietz et al., 2012; Drach-Zahavy & Freund, 2007; Savelsbergh et al., 2012).

Another participant explained that a team stress experience occurs when members question 'whether you can do the job that you have the competence for and are able to finish the job well, or whether you are going to lose your job' (SA1 T1). This participant refers to this experience as an individual team member being stressed due to lack of competence, but another team member explained how the degree of competence of the whole team can lead to stress for the whole team:

> From the team perspective, I can say that the competence of the team, a bad competence can affect behaviour. There is a bigger risk that we accept bad explanations from the client because of work pressure. (AM T1)

Therefore, competence could be both a trigger of intrateam stress and interteam stress and the consequence of this is that the team conducts behaviours that can threaten the quality of the audit more frequently. The team stress literature (Dietz et al., 2012) finds that when teams perceive that people's competence is not good enough, such perceptions can trigger team stress and have behavioural consequences. Reynolds et al. (2012) also find that teams perform unethical acts because of stress. A lack of competence as a trigger of intrateam stress could link to behaviour that threatens audit quality, such as accepting weak client explanations, relying to heavily on the client's evidence or failure to properly investigate a standard. Some of these behaviours that threaten the quality of the audit have been linked to audit errors (Cullinan, 2004) and the big scandals of the audit industry, which signals how great a risk this team stress can be for the audit. The response from participants in this audit team stress study builds on evidence documented in Smith et al.'s (2018) research that find individual role stress in related to some of these behaviours. However, the experience of team stress represented by the participants of the interviews in this study has shown that stress in an audit workplace is more complex than just an individual's experience. Therefore, interventions to team stress may need to consider the whole team and how the team may benefit from, for example, a healthy lifestyle (Jones et al., 2010) or increases of other social activities. Future research could benefit from an investigation into possible interventions.

When discussing how their team handled team stress, an AIC pointed out that having a balanced composition of different competencies helped their team and explained that:

> In this industry, people have a big drive and want to accomplish something and be good at their jobs … Some (on this team) have been good at documenting and substantive calculations. Others might not be so good at those things, but can be good at networking, marketing, and building good relations with clients, all of which are also important … A good character is, those that ask a lot of questions and want to learn, [both] are important. (AIC T2)

This statement suggests that an audit team requires a variety of skills to successfully perform the audit tasks and therefore decrease intrateam stress, skills that can be mastered by those who are intrinsically motivated to work in audit firms. Furthermore, another participant who was new to their team said:

> Stress is connected to sensing that you don't know everything … when everything is new, it can be more stressful, because you need to catch up to understand everything. (AM T7)

Therefore, a lack of understanding of the work triggers team stress. The AIC of this team explained, 'It [team stress] is a little bit about how well an auditor knows an industry but it is mostly about how much an auditor has experienced' (AIC T7). Again, although these statements describe differences in an individuals' experience of stress, they also refer to the stress that derives from interactions between team members that can influence a shared experience of stress. This Team 7 AIC explained that the original audit manager (AM) was burnt out and had to be on sick leave before the end of the audit year, so the associate was given more challenging tasks to train as an AM under the AIC's closer supervision. The AIC admitted to feeling stress from this team experience as well although they had a much more stressful experience with the team engagement in the previous years due to the client's activities.[13] Therefore, understanding the client's documents to understand their business activities can also be a trigger of stress that is shared between team members.

Evidence of the whole team's collective knowledge and its consequential influence on audit quality could help to address these discrepancies. Our data show that the team input of collective understanding can influence team stress and could be influenced by how much the team is intrinsically motivated to master their audit tasks. Audit research has found that prompting intrinsic motivation can improve professional scepticism and financial reports (Kadous & Zhou, 2019). The evidence above suggests that intrinsic motivations could be a way of turning these stressors into challenges, instead of being a hindrance to audit quality. Deci and Ryan (2008) suggest that teams with more team members who are intrinsically motivated to master their competence can reduce team stress levels and that this reduction will in turn reduce the risk of threatening behaviour.

4.3.2 | Audit team workload and choice

Participants revealed that they had a positive stressful experience with their workloads, and many participants pointed out that they did

not think the time budget triggered the teams' stress levels, which provides new and different insights in relation to prior research on time pressures and time budgets focusing on individual auditor stress (Liyanarachchi & McNamara, 2007; Margheim et al., 2005; Otley & Pierce, 1996; Pierce & Sweeney, 2004; Svanberg & Öhman, 2013). For example, one participant explained, 'I enjoy working when there are a lot of things to do. I work better under pressure, so when it is too much, I work to have a better balance' (AM T8). This positive language used to describe stress in the team indicates something that improves the efficiency 'balance' and the quality of 'better' work. The notion of positive experiences from planned periods of stress impacting efficiency and quality is consistent with Hermanson et al. (2016), who note that although participants in their study acknowledged that they worked many hours of overtime, they did not experience time pressures. Stress from workloads may, instead, depend on team expectations that are conveyed during the planning of the audit. For example, an AIC pointed out that 'The audit manager has many audit engagements where every audit engagement has the same deadline, so that role needs the capacity to do things simultaneously' (AIC T2).

Instead, workloads have been discussed by the participants as triggering or not triggering negative stress depending on the amount of autonomy they hold over their choice of engagements (audit teams). On the one hand, some participants gave examples of stressful team experiences that stemmed from not being able to select the audit engagements they prefer to a large enough extent. For example, one participant[14] explained, 'I work with certain industries that I enjoy working with and I can say which companies I would like to work with out of those clients we have, but overall we need to have every client covered; so, we can also have audit engagements that we don't choose' (TS T1 and T2). Another member of Team 1 also commented on their experience of stress during the team engagement, describing this lack of autonomy as an intrateam stressor: 'We have had some who have worked a lot of overtime each year, maybe to achieve their work, but also others who cannot do that [i.e., work overtime] either because of stress or because they have small children at home so they cannot work overtime' (SA3 T1).

Also, a member of Team 5 said, 'there are people who have children and need to take parental leave who might get a little stressed for a period because they are learning to cope with both work and the children' (AM T5) and another team member collaborated this saying, 'we discuss how the engagement went with each team member on an individual basis to see how it went for each member. Then we know if an auditor is motivated to continue on the engagement or might do better moving on to something else' (AIC T5). The participants' discussions indicated that team stress can originate within the team due to the pressure of overtime and due to a lack of control over private time, which can be identified as an intrateam stressor (Dietz et al., 2012). Supporting the perception of team stress in this situation, psychology literature (Syrek et al., 2013) has documented a positive association between a low work-life balance and job stress. Also, autonomy has been found to reduce stress that derives from work demands (Chiang et al., 2010).

On the other hand, a Team 7 member commented on autonomy in describing how they handled stress: 'It is motivating if you get to do the engagements you want to do because you think it is fun' (AM T7). Another participant explained their workload:

> I didn't like something in a different engagement and so I asked to be put on something else and got to go to a different engagement with this auditor in charge. I can also say if I want to keep something. Out of 150 engagements,[15] I have about 20 engagements that I want to keep and 20 I would like to get rid of, and the rest I don't really mind either way. For example, I wanted to stay on this engagement. (AM T4)

This evidence is an example of how stress is not necessarily triggered by the number of engagements (workload) but may also relate to a stressful team experience that leads to auditors changing teams if they get to choose. More teams gave this response; for example, 'I usually say direct to the auditor in charge … if I feel like I don't want to continue with something because it is not so fun … I find it more fun to have clients that come back to us and those can be interesting and then there are those [team members] that are more fun to work with' (AM T3). This was commented on in the team: 'we plan for if we know who we work best with and who we work not so well with' (AIC T3).

Windeler et al. (2017) found that empowering leadership, defined as the process of developing team environments that provide autonomy, influences team stress and team outcomes. Therefore, those who allow audit teams to choose engagements also provide autonomy and acknowledge confidence in the team's work, which can reduce team stress and indirectly improve audit team outcomes. Conversely, Cruz and Pil (2011) found that the responsibility and accountability that come with autonomy can also increase team role-overload stress. Thus, intrinsic motivations can be conflicting in themselves and can induce team stress.

Workloads and time pressures are known problems in the audit profession. Some of the participants revealed that some team members had experienced physical consequences of workload stress. One team stress outcome for individual members was revealed by a participant as follows:

> We needed to put a lot of time in on the audit and people needed to help out and needed to work over the weekend, it's not good for the team. I try not to do that because it is not good for the long-term well-being of the team or others. People don't feel well. (AM T1)

This evidence indicates that workload can lead to a form of a team physical stress of not 'feel (ing) well' (Dietz et al., 2012). It is also an example of how one or a few members of the team can experience stress, and this stress can lead to the whole team 'the long-term well-being of the team'. Team 7 also explained that their audit manager went on sick leave before the end of the audit year due to burnout and another participant pointed out:

> We definitely need to consider who can handle the work and the stress, who fits best into the situation, the nature of the engagement, who has the competence. Too much stress can lead people to give up and go home. (AM T1)

According to Driskell et al. (1999), when team stress occurs, the team is more likely to lose its team perspective and revert to an individualistic perspective. The consequence of workloads that can lead to such a change in perspectives can result in negative team behaviour. Therefore, a consequence of audit team stress may encourage negative team behaviour, such as leaving the team and the job rather than working for the team, and further consequences of physical stressors. Physical stress of burnout is a significant factor in audit employee retention (Jones et al., 2010), which signals the importance of creating team perspectives among audit team members, by perhaps social interaction activities. One participant gave an example of a social activity that their office conducts when new employees start and explained,

> At his office, we work with the goal of trying to understand how others are how they are coping with the work. It is very beneficial to understand that everyone is different and every one structures their work differently. I think the kick-off was really good. (AM T4)

5 | CONCLUSION

The purpose of this study has been to investigate what audit team stress is (RQ1), to reveal what the triggers (RQ2) and the consequences (RQ3) of audit team stress are from a perspective of actual practising audit teams. Through the use of interviews, we advance and complement the literature on individual auditor stress by introducing and developing the perspective of interteam and intrateam stress in audits. Thus, overall evidence has supported Dietz et al.'s (2012) team stress concept, but some evidence related to what audit team stress are contrasted their concepts. Contrasting evidence include (1) that lack of motivation is a trigger of team stress that can cross both interteam and intrateam stress dimensions and (2) that affective stress triggers and consequences can be experienced at an interteam level, which were categorised as intrateam stress in Dietz et al.'s (2012) conceptual theory.

The study reveals both triggers and consequences discussed in prior research on individual stress and new and emergent themes and insights. Some of the main triggers documented in prior research on individual auditor stress such as time budget deadlines (Kelley & Margheim, 1990; Otley & Pierce, 1996; Soobaroyen & Chengabroyan, 2006; Svanberg & Öhman, 2013; Weber & Stefaniak, 2018) or the busy season were not found to trigger audit team stress. Participants felt that if the team can plan and prepare for tight deadlines, this would not cause (additional) audit team stress. However, unexpected overtime increases team stress and can lead to things being missed in the audit process.

Overall, the study findings support the notion that stress can be experienced at a team level (also in the audit setting) and that this team stress is triggered by specific team experiences that lead to different types of consequences. More specifically, unclear audit planning, lack of communication, team changes and affection can trigger interteam stress in audit teams and have the consequence of audit errors and other audit-quality-threatening behaviours. Lack of competence and autonomy, as well as high workloads, are instead team factors triggering intrateam stress that could lead the individual auditor to work too hard, resulting in auditor burnout or auditors leaving the profession in the worst case. Teamwork and team interactions can help to create positive outcomes from stressful experiences. Future research can, for example, be directed to verify the triggers and consequences of audit team stress documented in this study by investigating different institutional settings and using quantitative approaches.

Knowledge about triggers and consequences of audit team stress is valuable for audit firms to better understand and manage team stress and to enhance audit quality through training activities and reviewing compliance with quality standards in audits. Oversight bodies may benefit from enhanced awareness of audit quality consequences of audit team stress. Activities to inform about team stress could be performed through various types of training and support mechanisms. Teams that actively work to understand how everyone in the team handles their stress levels and work tasks should be better able to reduce the negative consequences of audit team stress.

This study is subject to several limitations. First, responses could be biassed because of the sensitive nature of stress and its implications for audit quality. Second, individuals' responses to team-level activities and performance could be biassed, imprecise or incomplete. Third, responses could be biassed because of social pressures in interviews conducted in groups. Fourth, some team members were unable to participate, which is a limitation for this research in terms of lacking information from every team member's perspective. Fifth, the sample was taken from relatively small offices in large international audit firms. Audit team work at larger offices or smaller audit firms may create different experiences of team stress. Sixth, since engagement teams were ultimately selected by the audit firm/office/partner, we may not have captured the full diversity of audit team stress. Seventh, we studied audit team stress only at one point in time.

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CONFLICT OF INTEREST

There are no conflicts of interest.

ETHICS STATEMENT

We followed ethical guidelines for conducting interviews. This includes that participation is voluntary, consent was given to recording of the interviews and anonymity and confidentiality is guaranteed (Further ethical and funding information are withheld on this file for anonymity of authors during review but can be seen by the editor on the title page file).

ENDNOTES

[1] Job-security stress comes from a fear of losing a job.

[2] In Sweden, the number of certified auditors has decreased from 4050 in 2011 to 3075 in 2019 (Supervisory Board of Public Accountants, 2013, p. 10; Swedish Inspectorate of Auditors, 2019, p. 8). This is a decrease of 24.1% and has led to a shortage of auditor supply as well as a new, more flexible educational requirement for becoming a certified auditor in Sweden (RIFS 2018:1).

[3] Auditors' workload increases during the busy season, which typically occurs during the first month of the year when the audits of financial statements ending 31 December are conducted and completed.

[4] The role of the literature review is simply to introduce the two research questions by referring to some of the related audit literature on (individual) stress and audit team literature. Since we use an inductive approach in this study, we review our gathered data without a predetermined theoretical framework in mind. More theory and literature are utilised in Section 4 to conduct our analyses and discussion based on the presented results.

[5] Role stress is based on the three dimensions of role overload, role conflict and role ambiguity (Peterson & Smith, 1995) that have been increasingly referred to in the stress and audit literature (Fogarty et al., 2000; Smith et al., 2018).

[6] Lord and DeZoort (2001) study specifically compliance pressure, conformity pressure and obedience pressure.

[7] In addition, we discussed our overall audit team project with two partners at a Big 4 audit firm head office who gave us further input that helped develop this audit team stress project.

[8] Unfortunately, nine team members who were part of the audit teams included in the study were unable to participate (see Table 1) due to undergoing training at different offices, having left the audit industry or being on sick or parental leave.

[9] Note that team members did not use the words interteam and intrateam stress, but we could classify their response into these two types of audit team stress.

[10] We asked a clarification question and were told that 'hit the wall' meant burnout.

[11] It was explained that some bad clients' engagements have been extended until as late as after June (midsummer holiday).

[12] Accepting weak client explanations is one of the audit-quality-threatening behaviours documented in prior survey research (Sweeney & Pierce, 2015; Sweeney et al., 2013).

[13] We were not given any detail about exactly what was wrong with the client's accounts when we probed for more detail.

[14] In the tone of the tax specialist's voice we heard the negative attention put on those that they do not choose. Therefore, we interpret this as the ability to choose an engagement gives them motivation through the autonomy over work, while not choosing is a lack of autonomy through negative experience and lack of motivation.

[15] There are mostly small clients among these 150 engagements.

DATA AVAILABILITY STATEMENT

The authors elect to not share data, due to anonymity and confidentiality of the participants.

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APPENDIX A.

A.1 | Interview guide

Thank you for agreeing to participate in this study. Our goal is to learn more about audit teams and audit quality. The questions are designed to get a sense of how audit teams are structured, how audit team behaviour is affected by different audit team factors and how the well-being of auditors affects audit work. Your answers will be completely confidential, and no names will be used in the written research. We expect this interview to take about an hour. You are welcome to contact us later if you have anything you would like to address. Do you have any questions before we get started?

Before we start, can you tell me a little about yourself as an auditor in this firm?

Position, age, experience, training, development …

1. First, try to think about the recent audit team experience. Can you tell me about the audit team?

a. How was the audit team formed? Roles? Composition? Distance? Size?
b. When did you become a member of the team?
c. How and by whom was the team formed?
d. How would you define an audit team?
e. How well did the members of the team work together?
f. Which team member did you work closest with?
g. Was anything else needed/lacking?
h. How has the size of the audit team influenced or not influenced the audit team work?
i. Did any members of the team need to communicate long distance?
j. Which communication technologies were used?

k. Now we would like you to think about the overall competence of the audit team.

a. What were the strongest and weakest points of the audit team, in relation to the competence of the team?
b. Were there any skills or knowledge that were useful or lacking?
c. What encouraged you or other team members to work too hard, when you or they would have done otherwise?
d. What encouraged you or other team members to work harder, when you or they would have done otherwise?

e. Here is a list of AQTB acknowledged in previous research (give them a list: Premature sign-off, under reporting of time, biassing of sample selection, unauthorised reduction of sample size, greater than appropriate reliance on client work, acceptance of weak client explanations, failure to properly document work, failure to research an accounting principle).

a. What do you and your team members think about these kinds of behaviour?
b. Does any other behaviour occur?
c. How would you define audit quality?

d. Now I would like you to think about the overall well-being of the audit team.

e. How did you or the team handle stress?
f. How has the stress influenced or not influenced the audit work?
g. Auditor behaviour?
h. Was the stress of your last audit team task too much for you or other team members to handle?
i. Can you give an example of a situation that really stressed you or another member of your team out?
j. Can you give an example of when you worked with a team that faced a very stressful problem?
k. Did you or other team members enjoy working under stress?
l. What kinds of people do you or other team members struggle to work with?
m. What kinds of people struggle to work with you or other team members?