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Employee voice and silence in auditing firms

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Abstract

Purpose – The purpose of this paper is to present an exploratory study of employee voice and silence in international auditing firms. The authors examine two key questions: what is the propensity of employees in training to speak up on workplace problems and how would management react to employees in training speaking up on workplace problems?

Design/methodology/approach – The authors compare and contrast the views of employees on training contracts with management including partners. Semi-structured interviews were carried out with eight managers/partners and 20 employees working in six large auditing firms in Ireland.

Findings – The authors find that employees on training contracts have a high propensity to remain silent on workplace problems. Quiescent and acquiescent forms of silence were evident. Management expressed willingness to act on employee voice on workplace problems concerning business improvements and employee performance but were very resistant to voice in regard to a change in working conditions or a managers' performance. Employees and management couched employee voice in terms of technical knowledge exchange rather than being associated with employee dissatisfaction or having a say in decision making.

Originality/value – The authors highlight how new professional employees are socialised into understanding that employee voice is not a democratic right and the paper provides insight on the important role of partners as owner/managers in perpetuating employee silence. Previous research on owner/managers has tended to focus on small businesses while the auditing firms in this study have large numbers of employees.

Keywords Employee voice, Management attitudes, Auditing firms, Employee silence, Trainees

Paper type Research paper

Introduction

There has been significant debate about the role of professional accounting and auditing firms in the aftermath of the collapse of companies and banks, particularly since the onset of the global financial crisis in 2008 (Regling and Watson, 2010). In the wake of such collapses, we know that auditing firms often approved the accounts of companies and banks which ran into enormous financial difficulties with catastrophic results for shareholders and societies (Sikka, 2009). Such incidents lay bare the critical position of auditing firms in the modern capitalist system and the role of management in facilitating or inhibiting employee voice on unethical practices. Literature suggests that there are mutual gains for organisations and employees arising from employee voice. For employers, employee voice can improve a firm's decision making, correct errors and wrongdoing, enhance productivity, generate innovation and organisational change and reduce labour turnover (Beer and Eisenstat, 2000; Huang *et al.*, 2005; Freeman and Medoff, 1984; Perlow and Williams, 2003). For employees, research

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suggests the absence of voice has a negative impact on employee trust, morale and motivation (Vakola and Bouradas, 2005). Despite the potential gains from employee voice, evidence suggests that employee silence is pervasive across organisations (Peterson, 1994; Milliken *et al.*, 2003). There is consensus in research that management has a fundamental role to play in employee voice and silence and this is the central focus of this study. The paper provides an exploratory analysis of "speaking up" amongst auditors in the Big Four firms (the four top international accounting firms in the world) and two middle-tier international auditing firms in Ireland. In particular, we examine two key questions: what is the propensity of employees in training to speak on workplace problems in an auditing firm setting; and how would management react to employees speaking up on workplace problems? By presenting workplace problems concerning a business improvement process, working conditions and performance feedback to employees and managers, we investigate whether employees would be more likely to voice on certain workplace problems and managements' own expectations of their reactions to voice.

Auditing firms are an appropriate research site for a number of reasons. The first is that there has been limited research on employee voice and silence issues in such firms, despite the recognition that high employee turnover rates are a feature of the industry (Houghton *et al.*, 2010; MacLean, 2013). Second, the personnel profile of auditing firms provides a distinctive sample for research on employee voice. Auditors begin their careers as trainees and it has been argued that trainees can provide a unique perspective on employee silence (Brown and Coupland, 2005). Partners occupy the opposite end of the organisational hierarchy and they hold the unique position of being both owners and managers. Previous research on owner/managers has tended to focus on small business entrepreneurship (Marlow and Patton, 2002) while this study captures the role of owner/mangers on voice and silence in large international firms. Third, auditing firms are often non-unionised, providing an opportunity to contribute to knowledge on non-union forms of employee voice and on management reactions to employee voice, both topics which have been identified as needing further research (Butler, 2005; Dundon and Gollan, 2007; Burris, 2012).

The paper is structured as follows. The next section discusses research on employee voice and silence with a particular emphasis on the role of management and we draw on conceptual lenses from organisation behavior (OB) and employment relations literature. We then highlight the characteristics of auditing firms which are relevant to employee voice, namely the conflicts of interest in the auditing role and the important role of mentoring and socialisation in such firms. We outline the methodology for the study before presenting the results and discussion.

The concepts of employee voice and silence

While there is consensus in research that effective employee voice is generally "a good thing", there has been academic debate over the function of voice (Mowbray *et al.*, 2015). In OB literature, there are two key functions of employee voice. One is that voice involves an intentional action on the part of an employee with the objective of changing a situation (Morrison, 2011). A second is that voice is about communicating ideas and information to improve organisational practices and performance, particularly in non-union firms where upward problem-solving is a dominant form of voice (Dundon *et al.*, 2005; Tangirala and Ramanujam, 2012). Similarly, employee silence is treated in OB literature as being detrimental to improving organisational practices (Van Dyne *et al.*, 2003). Voice and silence are viewed as being discretionary, deliberate choices made by employees. Research from the OB field has usefully classified types of silence according to employee motives for withholding information. Acquiescent silence occurs when employees feel resigned to their situation and decide not to exert the effort to speak up (Van Dyne *et al.*, 2003; Pinder and Harlos, 2001). Alternatively, quiescent silence occurs when employees fear negative consequences as a result of voicing, so may actively withhold voice (Van Dyne *et al.*, 2003).

Recent literature in the employment relations field has critiqued OB constructions of employee voice and silence as being narrow and managerially biased. Barry and Wilkinson (2015, p. 3) are critical of definitions of voice which centre on improving organisational functioning rather than as "a means of challenging management, or indeed simply as being a vehicle for employee self-determination". This alternative function of voice is one which involves employees articulating employee dissatisfaction and participating in decision making, thereby facilitating workplace democracy and self-determination (Wilkinson and Fay, 2011; Dundon *et al.*, 2004; Budd, 2004; Pyman *et al.*, 2006). Similarly, Donaghey *et al.* (2011) criticise assumptions that workers choose to remain silent and they conceive of silence as the outcome of a failure or absence of voice mechanisms, matters under management control. Thus, a central focus in all strands of extant research on employee voice and silence is the part played by management with the OB and employment relations literatures providing different insights on their role.

The role of management in employee voice and silence

An employee's decision to voice or remain silent is dependent on a range of factors, many of which are influenced by management. Employees will be influenced by the target of their speaking up, their expectations about being listened to and organisational norms which can encourage or prohibit voicing (Mowbray *et al.*, 2015; Morrison and Milliken, 2000; Goldberg *et al.*, 2011). When management are the target of employee voice, this can be particularly problematic for employees given that management have control over employee pay, conditions and performance evaluations (Detert and Burris, 2007). OB literature has pointed to the personal motives of managers in resisting employee voice from below, specifically that managers may feel threatened and embarrassed by challenges to their responsibility, competence and performance (Vakola and Bouradas, 2005; Korsgaard *et al.*, 1998). Managers may also avoid receiving feedback from their employees because they view it as being less accurate and legitimate than feedback from above (Ilgen *et al.*, 1979). Further research has focused on the role of organisational and occupational characteristics in employee voice. It has been found that employee silence may be more pervasive in organisations where top management are dominated by those from economic or financial backgrounds, have long average tenure and where there is a high degree of similarity between workers (King, 1999; Morrison and Milliken, 2000). Employees may be more likely to voice where there are supportive organisational structures and positive attitudes from supervisors and management (Milliken *et al.*, 2003; Vakola and Bouradas, 2005). Management can respond to voice by acting on it or ignoring it and they can form opinions on the employees who speak up (Burris, 2012). It would be expected that managements' responses to voice would influence employees' future decisions on voice. Employees may believe voice is futile when organisation leaders send signals to employees that they are uninterested in employee voice (Detert and Burris, 2007).

In examining the conditions conducive to employee voice, employment relations literature moves beyond the personal motives of managers and rejects assumptions that an objective of management is always to encourage voice, particularly if voice challenges managerial power (Donaghey *et al.*, 2011). This research points to the ongoing structural differences of interest between management and employees and examines "structurally based issues of power, authority and control" (Donaghey *et al.*, 2011, pp. 55-56). An employee's decision to voice is not a free one and is conditioned by the agendas and institutional structures controlled by management (Barry and Wilkinson, 2015). Through these processes, management can ensure that voice mechanisms are non-existent or weak in regard to workplace issues which are inimical to their interests. From this perspective, it may be rational for management to encourage employee silence (Donaghey *et al.*, 2011). This literature criticises research which focuses heavily on poor management as a reason for employee silence and highlights that silence may also be "a product of cynicism, distrust or merely a defensive positioning in the frontier of control that is the employment relationship" (Donaghey *et al.*, 2011, p. 56). Research on discursive practices in organisations suggests that the mechanisms by which management can perpetuate silence need not be explicit but can be embedded in organisational or professional discourse. For example, Brown and Coupland (2005, p. 1062) found that the processes by which employees were silenced "were disguised or, rather, displaced by other discourses, particularly those focused on career advancement" so that silencing processes were mostly concealed. Managements' capacity to shape discourse can lead to employees rationalising their silence, framing it in a positive manner and deeming it as appropriate (Brown and Coupland, 2005).

OB and employment relations literatures have advanced our understanding of employee voice by examining the multiple functions of voice and management motives for encouraging voice or otherwise. Research on employee silence is more extensive in the OB literature and provides classifications for forms of silence while employment relations research has placed emphasis on management' interests in analysing voice structures. This study examines, in non-union settings, employees' perspectives on why they would speak up on workplace problems and management responses on how they would react to voice.

The auditing profession and employee voice

While there has been limited research on employee voice and silence in the accounting and auditing domain, prior research reveals potential voice issues in the industry. There has been significant debate in the accounting literature on whether there are inherent conflicts of interest or competing institutional logics in the role of accountants and auditors (see Carrington *et al.*, 2013). These institutional logics are, on the one hand, that accountants and auditors are expected to work with independence and serve the public interest, while on the other; there is a commercial logic of generating firm revenue (Spence and Carter, 2014). Evidence suggests that accountants and auditors can be socialised into placing greater importance on appeasing clients and revenue generation than on wider social interests (Hanlon, 1994). Indeed, reports into financial scandals suggest that the commercial logic often dominates with auditors silenced by the lure of client fees (Powers *et al.*, 2002). The managerial and commercial logic can take precedence for those higher up the organisational hierarchy (Leicht and Fennell, 2001). Auditing firms are generally characterised by a strong chain of command with hierarchal and authoritarian structures (Brennan and Kelly, 2007; King, 1999). Decision rights are pre-allocated between members of the firm but in practice the decision-making power lies with the partners alone and it has been argued that audit seniors tend to show low respect for subordinates (Otley and Pierce, 1995). Partners' interests are likely to be shaped by the fact that they have dual roles as owners and top management and can be heavily involved in employee management, including the recruitment of trainees (Pierce and Sweeney, 2005).

The training of auditors takes place over three to four years in a firm, during which time trainees become socialised on accepted organisational practices. This includes professional expectations such as technical knowledge but also behavioural norms so that identification with the profession and the organisation can be perceived as one and the same (Grey, 1998). During the training process, managers are expected to engage in mentoring through which, research suggests, junior employees internalise the more subtle aspects of an organisation's goals and can become committed to an organisations' objectives (Covaleski *et al.*, 1998, p. 302). Research indicates that auditing workplaces are characterised by internal "hyper competition" and an "up or out" model of career progression as ways of attaining employee commitment to the firm (Dambrin and Lambert, 2008, p. 488). The effect of training and mentoring in accounting and auditing firms is mixed. In research on the (then) Big 6 accounting firms (there were six internationally recognised accounting firms, however, financial scandals and mergers have resulted in this number dropping to the current four firms), Covaleski *et al.* (1998) argued that "people tend to be both explicitly and unwittingly constituted as corporate clones" through practices such as mentoring. In a study on reporting of wrongdoing, Brennan and Kelly (2007) found that the training of auditors increased their confidence to report wrongdoing internally in the organisation but not externally. The sample used in this study includes employees in training and managers, as outlined in the next section.

Methodology

The paper presents an exploratory study of the extent to which employees would voice workplace problems and how management would react to employee voice. The sampling method used to gain access to the interviewees was convenience sampling. E-mails were sent to partners in 15 offices of large, medium and small accounting firms including seven offices in the capital city, Dublin. The auditing industry is characterised by the Big Four international firms, 10-15 middle-tier international firms and a large number of small national partnerships. The Big Four collectively control two thirds of the global accounting market share (Doherty, 2015). Studies suggest that response rates can be increased by researchers using personal contacts and connections (Lavelle *et al.*, 2009). In this study, the authors made efforts to increase the response rate by using personal contacts with employees in both training and management roles. Altogether, positive responses were received from partners in the Big Four and two middle-tier international firms while smaller firms either failed to respond or refused access to their firms. The partners gave permission for interviews with themselves, lower level management and employees on training contracts. Face-to-face interviews were undertaken on-site with 28 individuals in 2014 (Table I). Where partners themselves indicated they were not available for interview, they nominated a manager to take their place. Eight members of management including four partners were interviewed. The employee group are those

Interviewee	Number	Average tenure (years)	Gender
Management	8		
Partner	(4)	24	100% male
Manager	(4)	11	75% male
Employees on training contracts	20		
Audit senior	(6)	4	67% female
Trainees	(14)	2	54% male

Table I.
Interviewees

historically known as apprentices, employed on training contracts and generally labelled as either a "trainee" in the first two years of their contract or an "audit senior" in the last one to two years of their contract. At the end of their training period, employees may be re-employed by the firm or let go.

Our methodology is drawn from Milliken *et al.*'s (2003) seminal study on employee silence. Using an interview-based design, they explored the reasons for employee silence. They usefully examined if employee silence is pervasive in the context of different workplace issues and assessed employees' cognitive maps in considering voice and silence on various problems. We employ their methodology to further explore silence. In line with questions used by Milliken *et al.* (2003), we asked a sample of employees how comfortable they would be speaking up about work-related problems generally, if they ever had a problem which they felt they could not raise with management and their propensity to remain silent on specific workplace problems, specifically: a process improvement suggestion; a concern over a change in conditions; a concern about a colleague's performance; and a concern about their manager's performance. This paper extends Milliken *et al.*'s (2003) study in a number of ways. First, and most important, we extend the exploration of employee silence to include management interviewees, allowing us to assess the accuracy of employee perceptions' of management views on voice, as well as examine management perspectives on the legitimacy of employee voice. In this way, we explore the feedback loop from management views on voice to employee perceptions on voice. Management were asked questions on whether employees approach them with work-related problems generally, about organisational decision-making processes and their reaction to employee voice on a number of the workplace problems. Second, Milliken *et al.*'s sample consisted of part-time MBA students working in a variety of industries while this study focuses on one industry. Third, our sample of employees includes only those in training who can provide a unique perspective because they are in the early stages of learning professional and organisational norms (Brown and Coupland, 2005). They may be more likely to be silenced given their status, while at the same time they may not be accustomed to the discursive practices within an organisation (Brown and Coupland, 2005).

We followed the analysis protocols used by Milliken *et al.* (2003) in familiarising ourselves with the data, generating a coding scheme and developing themes based on the frequency with which they appeared in interviews and "keyness". There has been debate about whether employee voice and silence are linked or are separate constructs. For the purposes of this paper, we follow Morrison (2011), Ashford *et al.* (2009) and Milliken *et al.* (2003) in viewing voice and silence as opposites, so that where there is less of one, there is more of the other. The themes generated include classifying the types of silence (acquiescent, quiescent) according to the reasons presented by employees for remaining silent, whether employees were more likely to speak up on some workplace problems than on others and their perceptions of how management would react to voice. The themes generated from managements' responses included deciphering the types of workplace problems they would act on following employee voice and the reasons for their expected course of action or inaction. In analysing and coding data into themes, we uniquely integrate the contributions of OB and employment relations literature. The former points us to forms of silence and employee cognitive processes while the latter, more recent theoretical literature, highlights the potential rationality of management encouraging employee silence.

There are limitations to the study. Given that the sample consisted of large firms, the views expressed may not be representative of those in smaller auditing firms. However, small firms generally recruit very low numbers of trainees compared to larger firms. Another disadvantage of convenience sampling is that the perspectives of hard-to-reach people may be absent (Tong *et al.*, 2007). However, the study provides a valuable initial investigation into voice and silence in multiple non-union workplaces with a multi-stakeholder perspective. The absence of research on employee voice and silence in auditing firms may be connected with the difficulties in conducting research in international firms, who see their organisational practices as competitive tools, and appeal to client confidentiality and the partnership form of organisational structure to deflect inquiries into their practices (Anderson-Gough *et al.*, 2002). The next section discusses the results.

Results

The employee perspective

All employees initially stated that they felt generally comfortable speaking up about work-related issues to management and only one reported having ever been in a situation where they felt unable to raise an issue with a manager. Many employees claimed having never had an issue of significance arise in the course of their work which had to be brought to the attention of more senior colleagues, or having only had very few issues arise in the course of their employment. The following quotes are reflective of trainees' comments on speaking up generally:

> There has never been anything particularly significant that happened me here.

> I have had nothing in terms of problems whilst working there.

> I only had one issue regarding exams that I brought up.

In analysing the content of responses, trainees interpreted the question on "speaking up" as concerning technical or knowledge-based issues rather than in regard to issues of dissatisfaction or the process of decision making. Their positive responses on speaking up may therefore not be surprising given that firms usually assign mentors, buddies or supervisors to trainees and the latter are expected to ask questions on professional standards and technical expertise from higher levels.

Different perspectives emerged when employees were asked if they would voice in specific hypothetical scenarios. They were first asked about an organisation improvement process, that is, if they would speak up if they believed they had a better method of arranging the files on the computer server to improve productivity. Just under a third of employees said they would make such a suggestion, a quarter said they would not do so, while the remaining claimed that they might raise their suggestion, depending on the initial feedback they received from colleagues. Of those who were unwilling to bring their ideas to management, the two most cited reasons were that it would involve too much work or "hassle" and that employees felt too junior in the organisation to suggest changes to management. Employees at later stages in their training contract were more likely to indicate that speaking up would be too much hassle while those at early stages in the training process were more likely to suggest that they were "too low" or "too new" to make suggestions for improvements. The third, but much less-cited reason, was that speaking up would not be acted on and therefore not make any difference. Of those who would feel comfortable speaking up on the issue, most stated they would raise it with their immediate manager and would not raise it with a partner, which is unsurprising given the hierarchical nature of auditing firms.

The second scenario presented to employees centred on dissatisfaction with a change in a condition of employment. In the scenario, the partners in the organisation change the timing of the lunch hour in a manner employees believe would be detrimental to their morale and productivity. The majority of employee respondents said they would not raise their concerns to management. Of the minority who indicated that they would raise concerns, they indicated they would do so in certain circumstances, specifically if the issue directly affected their ability to do their work or if pre-existing arrangements with clients were negatively affected. One employee said they would assess their colleagues' views on the issue and if there was significant discontent, they would approach management as a group, but they would not approach management as an individual. The primary reasons cited for not raising concerns with management was the futility of doing so and the fear of speaking up. Comments by employees early in their careers referred to the finality of decision making by management and in particular by partners:

> If they had their decision made it wouldn't make much of a difference if you were to say something.

> What the partner says goes – there is no getting around that.

The third scenario concerned employees speaking up if they believed a colleague's effort and motivation was inadequate while working with them on a project. The majority of respondents indicated that they would not initially raise concerns with management. The primary reason given was that voicing would have a negative impact on their co-workers. They cited the sense of collective identity and the need to protect others, as illustrated by the following comments:

> There is a sense of comradery around here, you do not want to hang anybody out to dry.

> I would not like to get anybody in trouble.

However, this concern for colleagues was not unequivocal amongst all employees. Just under half the respondents stated they might eventually raise the matter with management if the issue persisted or if negative consequences arose for them as a result of the underperformance of a colleague. As a first step however, these employees would discuss their concerns with their colleague or provide additional supervision to them:

> I would give him a little more help than I would feel as necessary, try to coax the person along.

> You would supervise them more closely and hover with them a lot more.

Only a small number of respondents indicated that they would take an avoidance approach; neither trying to address the issue themselves nor raising it with management. The reason given for inaction was because they believed they were too junior in the organisation.

The fourth scenario asked employees if they would voice concerns about their manager's inadequate performance. There was consensus amongst employees that they would not voice such concerns either to the manager or to more senior levels. The most common reasons for not speaking up were a perceived lack of seniority within the firm and a fear that criticism about a manager would lead to negative repercussions for them in the future, as illustrated by the following comments:

> Whatever you do […] is going to get you in trouble. You do not want to have your manager not liking you over it.

> I would be afraid to say this in case it came back on you.

> I would not say anything negative and you cannot go above their heads or they would sort you out!.

A third but less-frequently cited reason given by employees concerned organisational norms; that to voice concerns about a manager would be viewed as inappropriate:

> There would be a 'who do you think you are?' attitude about criticising a manager.

> I would be very reluctant to raise it as that is just not done here.

Interestingly, while employees did not want to raise performance issues explicitly with their manager, just under half indicated that they would effectively informally supervise their manager by engaging with them more often and a number of strategies were noted:

> I would just keep chasing them and badgering them.

> You would just let them know how much pressure you are under but you would not say anything more than that.

> I would not express that I thought they were not pulling their weight, rather I would just keep asking for help.

Lastly, employee respondents were asked if managers had ever sought their views on their performance. The vast majority of employees indicated that they had never been asked about their manager's performance. Where employees had been elicited for upward feedback, it was specifically in the context of their role as a mentor/trainer, for example, "did I explain things clear enough to you?" and not on other aspects of the managerial role.

The management perspective

Management were first asked how important decisions are made in their organisations. Decisions are generally made by the partners only but may sometimes include senior managers. One partner stated that in his organisation, employees' views might be elicited if the decision affected them. Generally, decisions or changes in policy are communicated to employees after they have been made:

> This is a partnership – decisions will be made by consulting the other partners, not the staff.

> It is discussed by the management team only (partners, directors and senior management) and then we implement the decision.

Despite the lack of employee participation in decision making, all levels of management claimed that employees can and do voice concerns to them. The majority of managers below the level of partner indicated that employees approach them less than once per month with work-related concerns while partners reported that employees approach them very rarely, typically once or twice a year. As one partner commented:

> I have been a partner in this firm since before most of my employees were born […] I have only had a handful of issues brought to me in all of my years in this office.

Similar to employee respondents, management made reference to the training element of auditing firms and believed that their firms have supportive cultures for trainees with most interactions between trainees and their buddy/mentor.

When presented with the first problem scenario on how they would react to employees making suggestions for a business improvement, there was consensus amongst management that they would support employees providing suggestions, as reflected in the following comments:

> I am always of the opinion that we may just be set in our ways and there may be better ways of doing things. It just takes somebody to suggest a better method.

> I am an accountant – my whole job involves making improvements for businesses to make them more profitable. I am not going to put anybody down for trying to improve my own business […] It would be music to my ears.

In the context of the second scenario, whereby employees have concerns about a change to a working condition, most of the partners stated they would not reverse their decision:

> You cannot run a business as a democracy – I can only allow input and encourage a degree of participation but at the end of the day the decision lies with senior management.

> I would only try to explain to them the reasons for the decision.

Only one partner stated they would attempt to reverse a decision if the majority of employees strongly opposed it:

> If only a small number of people complain then they will be told tough, however with a majority of people I may begin to question our actions.

Amongst the managers below partnership level, half stated they would bring the employees' concerns to the attention of the partners only if a substantial number of employees shared similar views. The other half indicated they could do nothing to reverse the decision because ultimately authority rests with partners:

> If the decision has been made then I would have to tell [the employees] to suck it up.

In regard to the third scenario involving an employee's concerns about a colleague's performance, management below partner level stated that they would encourage staff members to voice concerns to them. All stated they would take action on the employee's concerns either by approaching the individual in question or their immediate supervisor. Three of the four partners said they would expect to have a pre-existing awareness of the performance deficiency of any individual reporting to them and they expected that managers would address performance issues of lower level employees before it reached their attention. If an employee did raise concerns over a colleague's performance with them, two of the partners stated they would act on it by approaching either the employee in question or their manager.

In the context of upward critical feedback, all the managers below partner level said they had never asked an employee for feedback on their performance and the reasons for not doing so were that they did not want it and because they were concerned about receiving negative feedback. Two partners had never asked for feedback on their performance, while two said they had sought such feedback as part of organisation-wide staff surveys which they commissioned. These partners were supportive of upward feedback, claiming that they learned some valuable lessons from it:

> About 80% of the feedback was in line with my own opinions of myself […] The other 20% was a complete surprise. Only 10% of it was negative, as in things that I was doing that could be improved. The other 10% were positive things that I was doing well or that people appreciated that I was not even aware of.

Discussion

This paper reports on an exploratory investigation into employee voice and silence in auditing firms in Ireland. The results point to the ways in which management influence employee voice and silence. In the early parts of interviews, management and employees in training framed the discussion of speaking up in the context of their organisations as training firms. "Speaking up" was described as a natural part of the learning exchange on technical knowledge between managers and employees rather than being associated with employee dissatisfaction, having a say in decision making or even in terms of improving organisational functioning. The employees and management responses to the voice scenarios provide a clearer picture of the extent of employee voice and silence. Management expressed willingness to support and act on employee voice on some workplace problems but not others. They indicated they would take action in regard to employee suggestions for business improvements and in regard to negative feedback about a colleague's performance. There was no ambiguity from management about their willingness to act on these issues because they claimed voice was necessary for the business to progress. In contrast, managerial resistance was evident in regard to employee voice about a change in a working condition. Managers who indicated that they would act on employees' concerns did so conditionally, saying that a "substantial" number of employees would have to express concerns before they would respond. Thus, the onus was placed on employees to fulfil the criterion of being "substantial" in number in order for speaking up to be effective; there would have to be a "collective" expression of discontent on an issue. Comments by Donaghey *et al.* (2011) are prescient that it can be rational for management to ensure voice mechanisms are weak and perpetuate employee silence on workplace issues which are opposed to their interests. Management control the agenda for employee voice and can structure institutional processes so that voice becomes acceptable on some problems but not others (Donaghey *et al.*, 2011). Where management's agenda is to maintain their prerogative, it becomes necessary to manage employees' capacity to voice. Management comments on the decision-making authority of partners, that employees may not understand management's decision and that decisions would be explained to them, reflect a strongly unitarist perspective. The firm ownership structure was described by management in terms which suggested it was not possible to have significant employee consultation as opposed to it being a choice of management to manage employees' impressions of acceptable voice behaviour.

The scenarios provided some insight into the perspective of managers below the level of partner. Previous research has found that managers fear upward feedback (Morrison and Milliken, 2000). We find that managers were more reluctant than partners to seek feedback on their performance. It is arguable that managers may fear the consequences of negative upward feedback unlike the partners who are owners and managers. Two of the partners indicated they welcome feedback through firm-wide surveys though we do not know the nature of the feedback sought. Thus, in addition to the asymmetrical power relationship between management and employees, there can also be an influential power dynamic within management, between partners and managers. The powerful position of partners was also reflected in managers' comments on other workplace problem scenarios. Managers below partner who indicated they would not act on employee voice on some workplace problems rationalised their resistance by reference to the partners. Managers deflected from a view that they were personally resistant to voice and justified their expected inaction as being futile given the decision-making power of partners.

Brown and Coupland (2005) noted that trainees can have unique perspectives on silence as they learn, but are not fully accustomed to organisational discourses. In this study, employees on training contracts indicated a high propensity to remain silent on the workplace problems presented to them. Quiescent and acquiescent forms of silence were identified as employees spoke of the futility of speaking up and a fear of the consequences of doing so. The finding of previous research that auditing is characterised by hyper competition between staff is partly evident in this study as employees indicated they would protect colleagues from the consequences of perceived poor performance, at least until it began to negatively affect their own work. The boundaries of voice are established early for these employees. Employees are assigned a mentor or buddy and there is an emphasis by management on channelling voice on knowledge or career-oriented issues. This boundary is reaffirmed to employees when their feedback is sought, if at all, on managers' mentoring roles rather than on their managerial performance or other workplace issues. Brown and Coupland's (2005) comments are worth noting here; that the processes by which employees are silenced can be displaced by other discourses.

The concentration of power within management dissuades employees from voicing on all problems, including those which management say they would act positively upon. In regard to the business improvement process, the majority of employees indicated they would either not speak up or would "sound off" with colleagues first before doing so. Speaking up on a change in working conditions and upward feedback on a manager's performance were problems conveyed by management, and recognised by employees, as outside the acceptable organisational conventions. Employees who spoke of the futility of speaking up rationalised this by framing it as "normal" given their low hierarchical positions, yet many of their comments on the power of the partners were also echoed by managers.

While some managers suggested they might act on discontent expressed by a substantial number of employees, there were very few indications from employees that they would consider speaking up in a collective manner. There are significant barriers to employees collectively voicing – they are in early stages of their careers, are under the professional tutelage of the firm they are employed by and have been socialised into remaining silent on workplace problems. In addition there is an absence of union leadership and organisation structure and, as junior employees, they may have little experience of unions and the proficiency in collectivising. Unions provide a sense of solidarity and common identity amongst workers but employees, particularly young employees in the private sector, increasingly lack knowledge of unions, inhibiting the development of a commitment to defend their interests (Bryson and Gomez, 2005; Turner and O'Sullivan, 2013). In this context, management have greater capacity to maintain their managerial prerogative and control employee voice.

Conclusion

This study enhances our understanding of how employee silence is maintained in non-unionised workplaces and focuses on the experiences of new employees and management in professional roles. Employees on training contracts are in the early stage of their careers and are quickly socialised into accepting that auditing firms are not workplaces where voice is considered a democratic right. The results highlight the importance of the managerial structure in auditing firms and contribute to knowledge on the role of owner/managers. We find that employee silence is perpetuated by the organisational discourse that any challenges to the decision-making power of partners are futile and that voice is largely confined to technical knowledge transfer between managers and employees.

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