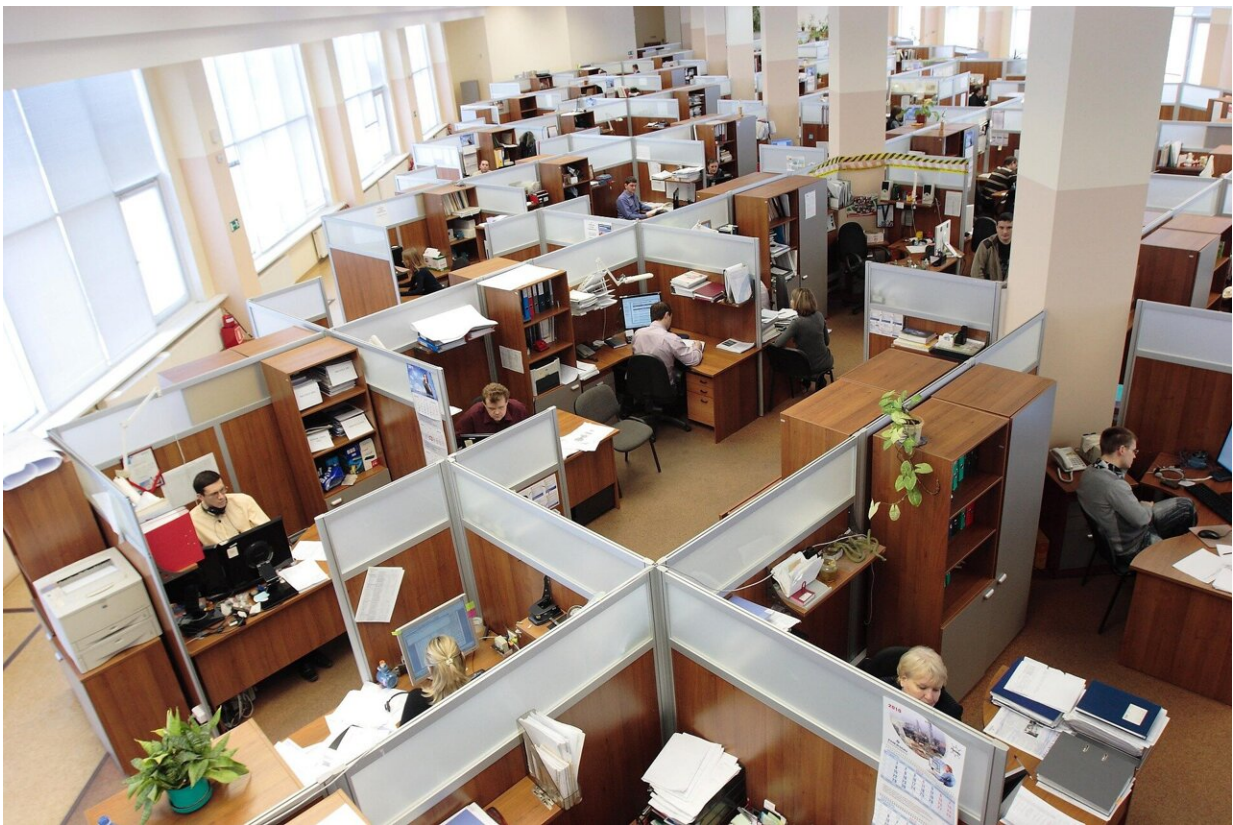


Senior staff give more constructive feedback when they think they'll work with you again, study finds

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A new study finds that senior auditors are more likely to provide constructive feedback and coaching to junior staff when the staff are in the same office and/or when the senior auditors know the staff will be working with them again in the future. The findings highlight ways to encourage more substantive on-the-job training for early career staff. The paper, "[Coaching Today's Auditors: What Causes Reviewers to Adopt a More Developmental Approach?](#)," is published in the journal *Accounting, Organizations and Society*.

"This study looked specifically at auditing firms, but the core ideas are relevant to a wide variety of companies where on-the-[job training](#) is important for developing a skilled workforce," says Joe Brazel, corresponding author of a paper on the study and the Jenkins Distinguished Professor of Accounting in North Carolina State University's Poole College of Management.

For the study, researchers conducted an experiment with 136 "audit seniors" from U.S. office locations of an international accounting firm. Audit seniors are auditing professionals with three to five years of experience, who are tasked with conducting quality control reviews of work done by less experienced staffers.

Each of the senior auditors was presented with a scenario in which they reviewed a staff person's audit testing of a financial statement account. The audit testing included four errors, meaning there was significant room for improvement.

For the experiment, the researchers manipulated two variables. First, the senior auditors were told either that the staff person who did the work was based in their local office or that the staff person was based in an international office. Second, the senior auditors were told either that the

staff person was likely to work on the same audit engagement in the future or was unlikely to work on the same engagement in the future.

"We found that senior auditors were more likely to explain errors and provide coaching when the staff person was in their local office," Brazel says. "However, the biggest effect we saw was that coaching was much better if senior auditors thought the staff person was likely to work on the client again—regardless of where they were located."

In other words, people were more likely to provide coaching when it was in their own best interest.

"In cases where senior auditors seemed unlikely to work with a staff person again, they sometimes didn't even let the staffer know they'd made a mistake—the senior auditor just fixed the mistake themselves without mentioning it," Brazel says.

"We also found that the senior auditors who were better coaches—providing more meaningful, constructive feedback—were also more likely to identify errors in the staffer's work. Senior auditors who put in the time to professionally develop a staffer also appear to be thinking more deeply about the work and recognizing errors that other senior auditors often missed. The tasks of coaching and [quality control](#) complemented each other.

"One take-away message here is for early-career staff," Brazel says. "If you want coaching that will help you get better in your profession, let the folks reviewing your work know that you want to work with them again. This incentivizes them to train you to the best of their ability.

"There's also a take-away message for large auditing firms. Specifically, this work suggests early career staffers in international locations may not be getting the coaching they need to maximize their professional skills."

More information: Lindsay M. Andiola et al, Coaching Today's auditors: What causes reviewers to adopt a more developmental approach?, *Accounting, Organizations and Society* (2024). [DOI: 10.1016/j.aos.2024.101548](https://doi.org/10.1016/j.aos.2024.101548)

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