

Summary of Paper: [How Auditors' Client Service Affects Managers' Cooperation with Auditor Evidence Requests](#)

What is this Study About?

This research examines how the way auditors treat their clients—how respectful, communicative, and non-disruptive they are—affects the level of cooperation from client managers during audits.

What are the major findings of the study?

When auditors offer good service, managers are more likely to respond quickly and share all relevant information—even if it doesn't support their own financial interests. These results are based on two experiments with over 100 experienced finance professionals, showing consistent patterns of more complete and timely cooperation.

Why is the study important?

We often think of client service as a sales tool. But this study shows it's much more than that—it's a way to get better audit results. Being courteous and clear isn't just nice; it helps managers feel respected and more open, which leads to stronger evidence collection.

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

This could change how firms train their audit staff. Most audit leaders interviewed focused on the commercial benefits of good service and did not link it to improved evidence collection—highlighting a gap in auditor training and mindset. Teaching junior auditors the strategic benefits of good service—not just the commercial ones—could lead to better audit quality across the board. And when audits improve, it boosts public trust in financial reporting and capital markets.