

Summary of Paper: [You Catch More Flies with Honey: An Examination of Techniques to Mitigate Client Reactions to Increased Professional Skepticism](#)

What is this study about?

This study examines a practical tension in audits: professional skepticism (PS) is required for audit quality, but “higher-than-expected” skepticism can irritate clients and damage cooperation. Using Expectancy Violations Theory, the authors test whether clients react emotionally (negative affect) when auditors are more skeptical than the client anticipated—and whether certain “impression management” approaches can prevent the relationship damage. The study uses an experiment with 219 working participants who have experience interacting with external auditors and who play the role of an operational manager facing an inventory obsolescence/write-down dispute.

What are the major findings of the study?

When auditors demonstrate higher-than-expected PS, clients feel more negative toward the auditor (negative affect rises by about 5 points). That negative affect then reduces cooperation and harms relationships. Importantly, ingratiation (a brief compliment/relationship-building statement) is the only tested impression management technique that reliably reduces negative affect (roughly 5 points lower vs. the high-PS control). Apologies and justifications (“standards require this”) did not significantly help. A key nuance: increased PS did not improve evidence collection unless negative affect was addressed. In a high-PS setting, ingratiation also increased the chance clients shared contradictory evidence (about 51% vs. 23% in the control), which is often what auditors most need.

Why is the study important?

It shows that audit outcomes depend not just on skepticism, but on how skepticism is delivered. Client cooperation affects timeliness, evidence quality, and engagement economics—directly relevant to audit planning, supervision, and retention risk.

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

For firms and regulators, the message is: “more skepticism” isn’t automatically better in practice. Managing client emotions can increase access to high-quality, potentially adverse



evidence—supporting better audits, stronger governance, and investor protection without sacrificing working relationships.

