

Summary of Paper: [How Do Reviewers' Goal Framing and Novice Auditors' Receptivity to Negative Feedback Affect Follow-Through Performance?](#)

What is this Study About?

Auditors, particularly those early in their careers, commonly receive negative feedback during audit workpaper reviews. This is an essential part of the learning process but can be detrimental if this feedback leads to adverse behavior during the follow-through performance stage, when the auditor is expected to address the questions and issues raised during the review. The study examines whether the way a reviewer communicates negative feedback (goal framing) and the auditor's openness to feedback (feedback orientation) affect the auditor's reactions and performance. It also aims to understand how these factors affect an auditor's ability to improve after receiving feedback.

What are the major findings of the study?

The way feedback is framed significantly affects auditors' reactions and performance, but this effect varies based on their feedback orientation. Novice auditors who are more receptive to feedback (stronger feedback orientation) react more positively to feedback framed around learning goals. However, their performance remains high regardless of the framing. In contrast, those with a weaker feedback orientation generally react poorly to feedback, but their performance improves when the feedback emphasizes learning goals rather than performance goals. Performance goals can lead to negative behaviors like ghost ticking (the unethical practice of auditors prematurely signing-off on audit tasks), especially among those less receptive to feedback.

Why is the study important?

This study highlights the nuanced ways feedback framing and individual differences in feedback receptivity can affect audit quality. By identifying how learning goal framing can improve the performance of those less receptive to feedback, the study offers practical insights for audit supervisors on how to communicate feedback effectively. This approach can enhance auditors' development, improve their work engagement, and ultimately ensure higher audit quality, benefiting the entire organization.

Understanding these dynamics helps audit firms design better training and feedback systems that accommodate different auditor characteristics, fostering a more supportive and productive work environment.