

Summary of Paper: [Talking to New Auditors about Client Service](#)

What is this study about?

This study examines how audit firms and educators communicate the concept of client service to new auditors. Traditionally, client service is framed as a commercial activity focused on client satisfaction, retention, and profitability. However, the authors synthesize over a decade of research and argue that client service should also be presented as a strategic tool that improves audit quality. They also conduct two experiments with 126 auditing students to test how different messaging (commercial vs. strategic framing) affects attitudes toward audit firms and professional behavior.

What are the major findings of the study?

The study's literature review highlights prior research finding that high-quality client service—such as timely communication, professionalism, and relationship-building—can improve audit outcomes by increasing client cooperation and transparency. For example, clients provide more complete and less biased evidence when auditors demonstrate strong client service behaviors. In one of the study's experiments, when students were shown both commercial and strategic client service perspectives, they responded more positively to the strategic framing, showing higher commitment to firms and greater willingness to act with professional skepticism. However, in a separate experiment, when no comparison was provided, framing had no significant effect.

Why is the study important?

This study's literature review adds nuance to the long-standing concern that an audit firm's focus on providing excellent client service may reduce audit quality by creating a threat to auditor independence. It provides evidence that any potential dangers to audit quality from client service should be weighed against potential benefits. It also suggests that audit firms may want to communicate the strategic benefits of client service to their staff and that staff may react positively to these communications. This is especially relevant given ongoing talent shortages and high turnover in auditing, where improving job satisfaction and professional identity is critical.

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

For practitioners, the findings suggest that training programs should explicitly link client service to audit quality and public trust. Doing so may improve auditor retention, strengthen

skepticism, and enhance audit effectiveness. At a societal level, better audits contribute to more reliable financial reporting, protecting investors and strengthening confidence in capital markets.