Delivering the "tough message": Moderators of subordinate auditors' reactions to feedback

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A R T I C L E   I N F O

A B S T R A C T

The audit review process is a key quality control mechanism. Recent evidence from practice suggests that regulatory risk has made reviews more critical, and audit supervisors are struggling with how to effectively deliver the "tough message". We contribute to the audit review literature by providing an in-depth understanding of the subordinate's perspective, focusing on the understudied topic of negative feedback and factors that might moderate its effects. We investigate these issues using an experiential questionnaire soliciting subordinate auditors' reactions to highly salient actual review experiences. We find both adverse and beneficial reactions to more negative feedback, including worse attitudes toward coaching relationships, more attempts to manage supervisors' impressions, but greater performance improvement efforts. These reactions are moderated by the subordinate auditor's feedback orientation (i.e., receptivity), and sometimes by the supervisor's goal framing (i.e., emphasis on learning versus performance). Collectively, participants more often chose engagement over workpaper reviews to represent their most salient experiences, and some results differ between these review contexts. Qualitative analysis identifies both similarities and differences in key attributes of these review types. These results are important, as the audit review literature predominately considers workpaper review, and no study compares the two review contexts.

1. Introduction

The learning environment in the auditing profession is characterized as an apprenticeship model in which on-the-job learning is required in order to acquire professional knowledge and move up the organizational hierarchy (Westermann, Bedard, & Earley, 2015). A key component of this learning is the formal audit review process, which provides auditors with developmental feedback (Andiola, 2014; Trotman, Bauer, & Humphreys, 2015). Consistent with the critical role that review plays in audit firm quality control, over 30 percent of supervisors' hours are allocated to review and about 20 percent of review time is spent coaching subordinates (Fargher, Mayorga, & Trotman, 2005; Jenkins, Ater, Gimbar, Saucedo, & Wright, 2017). Research in organizational behavior finds that supervisors are often concerned about providing criticism to subordinates, as it may reduce employee satisfaction and lead to counterproductive behaviors (Belschak & Den Hartog, 2009; Brown, Kulik, & Lim, 2016). This concern resonates with the current situation in audit practice. More stringent regulatory regimes have put pressure on firms to ensure that their personnel meet

high performance standards (Westermann, Cohen, & Trompeter, 2017), which has amplified the need for negative feedback. However, audit supervisors struggle with how to deliver the "tough message" (i.e., negative feedback) in this environment, worrying that some form of subordinate retaliation or turnover will occur (Kornberger, Justesen, & Mouritsen, 2011; Westermann et al., 2015). This is consistent with criticism by regulators that the review process may not be operating at an optimal level, as inspection findings show that supervisors are not appropriately evaluating and supervising auditor work (PCAOB, 2013; ASIC, 2014). The purpose of this paper is to further understanding of audit review by investigating subordinates' reactions to feedback sign (negative or positive) in the real-world audit review context, and examining whether specific person and task characteristics moderate those reactions.[1]

The study of negative feedback is important, as an effective review process must identify performance gaps and guide subordinates toward improvement (Steelman & Rutkowsi, 2004). While there is a rich literature on audit review, few studies specifically address negative feedback despite its prevalence and importance in the current audit

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[1] The psychology literature on feedback refers to both attitudes and actions as *reactions*. We use this term when referring to attitudes and actions collectively; otherwise, we specifically refer to *attitudes* or *actions* for clarity.

environment (Andiola, 2014; Church, 2014), and none examine factors that might change its effects. Some studies investigate the review process more broadly, but focus on the supervisor's perspective (e.g., Gibbins & Trotman, 2002; Roebuck & Trotman, 1992). We build on this literature by examining the audit review process in practice from the subordinate auditor's perspective. Our focus on subordinates is important because these are the individuals who are performing much of the detailed audit work, and have the most to gain in terms of learning and improving through the feedback provided during audit review. If reviews are not conducted effectively, subordinate auditors' reactions to review might lead to counterproductive work behaviors (e.g., withholding effort or purposely performing a task incorrectly; Belschak & Den Hartog, 2009; Lambert & Agoglia, 2011) or turnover (Dalton, Davis, & Viator, 2015), resulting in both efficiency and effectiveness losses that can impact audit quality.

To achieve our research objectives, we study the association of feedback sign (negative or positive) with the subordinate auditor's attitude toward the supervisor at the time of review, as well as with actions following review (i.e., attempts to manage impressions and performance improvement efforts). Based on prior research, we expect a negative (positive) relationship between more negative feedback and attitudes (actions) (e.g., Fedor & Ramsay, 2007). However, these associations may be moderated by the subordinate's *feedback orientation* (i.e., relative level of receptivity to feedback); comprising liking and valuing feedback, a desire to seek feedback, an ability to process feedback mindfully, and a sensitivity to others' views of oneself (London & Smither, 2002). Studies theorize that a stronger feedback orientation helps individuals to control their emotional reactions to feedback (Dahling, Chau, & O'Malley, 2012; Braddy, Sturm, Atwater, Smither, & Fleenor, 2013), which could assist in acceptance and use of negative feedback (Ilgen & Davis, 2000). Other research shows that a stronger feedback orientation can improve responses to coaching in general (Gregory & Levy, 2012; Linderbaum & Levy, 2010), but does not test whether feedback orientation is helpful in improving reactions to negative feedback specifically. While theory suggests differential responses to review based on feedback orientation, it is unclear whether this characteristic will play a significant role in subordinates' reactions to review in the audit context. The personnel recruitment and training processes of audit firms may reduce variation in this individual characteristic, or features of the audit review setting may outweigh its effect (e.g., Bonner, 2008, p. 88).

A task factor that may moderate the joint effect of feedback sign and a subordinate's feedback orientation is the supervisor's framing of the review to emphasize learning or performance as an achievement goal (i.e., *goal framing*). *Learning goals* stress improvement, developing skills, and mastering tasks, whereas *performance goals* stress "getting it right", efficiency, and showing competence (Ames & Archer, 1988; Elliott & Dweck, 1988). Achievement goal theory suggests that the same experience may have a different meaning and impact depending on the goal emphasized (Dweck & Leggett, 1988; VandeWalle, Cron, & Slocum, 2001). In auditing, some studies indicate that certain review styles or choices may be beneficial (e.g., communication mode and content; Pratt & Jiambalvo, 1981; Brazel, Agoglia, & Hatfield, 2004) and others indicate certain goals can improve performance (Asare & Cianci, 2009; Kadous, Kennedy, & Peecher, 2003), but none specifically examine achievement goal framing. We investigate whether the interaction of feedback sign and feedback orientation on a subordinate's reactions to review depends on the supervisor's goal framing. While prior research does not provide precise guidance, such a three-way interaction could result if, for example, subordinates with stronger feedback orientations require a certain cognitive frame (e.g., an emphasis on learning) in order to be receptive to negative feedback.

In addition to our primary tests of theory, we also explore whether subordinates' perceptions and reactions differ in workpaper versus engagement review contexts. Prior literature predominantly focuses on workpaper reviews (e.g., Gibbins & Trotman, 2002; see Trotman et al.,

2015 for a recent review). Only a few early studies examine engagement reviews (Jiambalvo, 1979; Kida, 1984; Wright, 1980), and no studies examine both. While these review contexts are similar in that they are quality control tools and provide developmental feedback to improve performance, they differ in key ways. Workpaper reviews are conducted during an audit engagement, focus on a specific task, and are not directly tied to compensation or promotion/retention decisions. Engagement reviews focus on overall performance following engagement completion, and typically result in a numerical performance rating used in compensation and promotion.

We address these issues using an experiential questionnaire approach (Gibbins & Qu, 2005), gathering information from 198 subordinate auditors from two large international audit firms on actual experiences with audit review. Based on the guidelines of the Critical Incident Technique (Flanagan, 1954; Salterio & Gondowijoyo, 2017), we ask participants to describe two memorable review experiences, one considered to be their *best* and the other their *worst*. This design choice allows observation of experiences most likely to influence the subordinate's attitude toward his/her supervisor and actions following receipt of the review (Mignonac & Herrbach, 2004), and provides meaningful empirical variation in the outcome variables. Dependent variables include the participant's attitude toward the coaching relationship at the time of the review, and the participant's actions to manage the supervisor's impressions and improve performance following the review. Independent variables (feedback sign, feedback orientation, and goal framing) are measured by adapting previously validated scales or building measurement items from theory.

Our results reveal several insights. Because a subordinate's collective review experiences comprise both workpaper and engagement reviews, we first test our hypotheses in the overall sample. Contributing to the limited auditing research on feedback sign, our models show that feedback that is more negative (relative to positive) is associated with worse coaching relationships and greater impression management, underscoring why supervisors may be hesitant to provide negative feedback.[2] In addition, more negative feedback is associated with increased performance improvement efforts, a potential benefit. However, significant interactions imply that these results are contingent on the other test variables. Specifically, attitude toward the coaching relationship declines with feedback that is more negative for subordinates with both stronger and weaker feedback orientations when supervisors use performance goal framing and for subordinates with weaker feedback orientations when the supervisor uses learning goals. In contrast, the coaching relationship remains high despite more negative feedback for subordinates with stronger feedback orientations when the supervisor emphasizes learning goals. This implies that critical feedback can be well received when both conditions exist (i.e., a subordinate oriented toward feedback, and a supervisor's review framed toward learning) but not with either condition alone.

We also find that the associations of more negative feedback with subordinates' actions following review are conditional on feedback orientation and goal framing. Managing of impressions and performance improvement efforts increase with more negative feedback for subordinates with both stronger and weaker feedback orientations when supervisors use performance goal framing and for subordinates with stronger feedback orientations when the supervisor uses learning goals. In contrast, managing impressions and performance improvement efforts remain low in the presence of more negative feedback for subordinates with weaker feedback orientations when the supervisor uses learning goals. Importantly, when those with stronger feedback orientations receive more negative feedback framed with learning goals, these individuals report the greatest performance improvement efforts.

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[2] Impression management could be problematic if it leads to stylizing or distorting workpapers and/or inaccurate performance assessments (Bolino et al., 2008; Rich et al., 1997).

Combined, these results suggest that supervisors can mitigate the potential damage of more negative feedback to the coaching relationship and motivate greater work effort by choice of framing their review comments toward learning, but these effects do not apply to individuals with weaker feedback orientations. Therefore, understanding whether feedback orientation can be developed by workplace interventions is important. Further, a stronger feedback orientation is a mixed blessing. Those individuals report greater attempts to manage the supervisor's impressions when more negative feedback is framed with learning goals, and prior research shows that some forms of impression management have negative consequences for audit quality (e.g., stylizing workpapers; Tan & Trotman, 2003).

We also explore subordinates' reactions to workpaper versus engagement review experiences. We find that results for attitudes toward the coaching relationship and attempts to manage impressions vary between review contexts, while those for performance improvement efforts do not. For instance, results for the coaching relationship are consistent with the overall model in workpaper review; i.e., the decline in the coaching relationship from more negative feedback does not occur for individuals with stronger feedback orientations, when supervisors emphasize learning goals. In contrast, for engagement reviews, more negative feedback is adversely associated with the coaching relationship overall, regardless of feedback orientation or goal framing. This is likely due to the more direct link of engagement reviews to compensation and promotion decisions. In addition, qualitative analysis of participants' descriptions of their experiences identifies a number of common attributes of workpaper and engagement reviews that are most salient, including the value of supervisor mentoring, constructive comments, and appropriate detail in best reviews, but poor preparatory guidance in worst reviews. Of particular interest, we find that negative feedback is a common feature in both best and worst reviews in both review contexts.

In sum, we contribute to the literature by providing insight on subordinates' views of audit review, answering calls for further research (e.g., Nelson & Tan, 2005; Trotman et al., 2015) and for study of actual practice experiences (Salterio & Gondowijoyo, 2017). Our focus on negative feedback is particularly important given the challenges faced by supervisors in audit practice and the lack of relevant research (Andiola, 2014; Westermann et al., 2015). We also introduce the concept of feedback orientation to the auditing literature, finding that it helps explain subordinates' reactions to review. In addition, this study contributes to the psychology and management literatures on performance feedback by providing the first empirical evidence that feedback orientation moderates reactions to negative feedback in a professional context, answering several calls for investigation of person-by-situation interactions during feedback processes (e.g., Gregory & Levy, 2010; London & Smither, 2002). This study is also the first to examine both workpaper and engagement reviews simultaneously, allowing comparison between them. Thus, we build on Gibbins and Trotman's (2002) study of supervisors' experiences with workpaper reviews, by studying experiences of subordinates and *both* engagement and workpaper reviews. Overall, their study finds considerable variation in supervisors' review styles, as well as features associated with reviewer quality (e.g., appropriate detail, focus, and timeliness) that our study also supports. However, our study connects how differences in review content are associated with subordinates' reactions to review, showing that some adverse reactions can be moderated by receptivity to feedback and goal framing.

The rest of this paper proceeds as follows. Section II presents background literature and hypotheses. Section III describes methods. Section IV presents analyses and results, and Section V concludes.

2. Background and hypotheses

Due to the prevalence of negative feedback in the content of audit reviews and supervisors' concerns regarding how to effectively provide this feedback (e.g., Church, 2014; Westermann et al., 2015), research is warranted that investigates factors that might moderate its impact on subordinate auditors' attitudes and actions.[3] We bring together several lines of research in psychology and management proposing that within an organizational context, subordinates' reactions to review vary according to feedback content, individual characteristics of the subordinate, and the supervisor's approach to providing feedback.

2.1. Audit subordinates' reactions to review

Research on audit review is largely experimental, measuring variation in performance of an immediate task provided by the researcher. However, the psychology and management literatures on feedback emphasize studying individuals' reactions following review that may affect performance on future tasks and in real-world contexts (e.g., Pichler, 2012). Building on those literatures, we examine attitudes and actions that prior research suggests can drive subsequent work outcomes (e.g., performance, counter-productive behaviors, turnover; Belschak & Den Hartog, 2009) and impact audit quality in the longer term. Below, we review literature related to three such reactions: attitude toward the coaching relationship, attempts to manage impressions, and performance improvement efforts.

We first consider the subordinate's attitude toward the coaching relationship. Professional organizations recognize the importance of employee coaching as a key determinant of success (e.g., KPMG., 2011). Research supports this assumption, showing that a strong supervisor-subordinate relationship is a prerequisite to effective employee coaching (Gregory & Levy, 2012; Gyllensten & Palmer, 2007; Hunt & Weintraub, 2002). In auditing, where subordinates primarily learn through on-the-job coaching by supervisors (Westermann et al., 2015), it follows that good supervisor-subordinate relationships likely foster trust and facilitate development of auditors' skills and expertise. While on-the-job coaching and the coaching relationship are recognized as drivers of future behaviors such as turnover (e.g., Andiola, Bedard, & Kremin, 2018; Gerstner & Day, 1997), prior auditing research does not specifically investigate how review interactions affect subordinate auditors' attitudes toward their supervisors.

We next investigate two possible actions of the subordinate auditor subsequent to review: impression management and performance improvement efforts. First, subordinates may attempt to manage the supervisor's impressions when they are concerned about their reputation and want to try to influence the nature of further feedback they elicit from the supervisor and/or control how they appear (Larson, 1989; Morrison & Bies, 1991). In auditing, this could lead to such behaviors as stylizing or distorting information in future workpapers (e.g., Rich, 2004; Rich, Solomon, & Trotman, 1997; Tan & Trotman, 2003), potentially resulting in inaccurate performance assessments (Bolino, Kacmar, Turnley, & Gilstrap, 2008). Second, a common objective of feedback is to improve performance by incentivizing the individual to increase effort (Ilgen, Fisher, & Taylor, 1979; Kluger & DeNisi, 1996). The accounting literature shows that effort is an important mediator of judgment quality and task performance (e.g., Lambert & Agoglia, 2011; Libby & Lipe, 1992), and may lead to greater job satisfaction (e.g., Brown & Peterson, 1994; Miller, Fedor, & Ramsay, 2006). Research on reactions to review is important, as they have potential implications for audit quality.

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[3] A number of studies examine whether the threat of review impacts subordinate auditors' performance (e.g., Johnson & Kaplan, 1991; Kennedy, 1993; Tan, 1995), but in practice, reviews are expected (Brazel et al., 2004). Thus, we assume that review is expected, and focus on differentiating features of the review experience that can impact a subordinate auditor's reactions. There is also a literature investigating the supervisor's perspective of audit review (e.g., Frank & Hoffman, 2015; Gibbins & Trotman, 2002; Tan & Trotman, 2003). We do not review those studies here, as we focus on the subordinate's perspective.

2.2. Review content: feedback sign

Supervisors face challenges in balancing the need to improve subordinates' performance by correcting errors with their concerns that negative reactions might ensue (e.g., Steelman & Rutkowsi, 2004; Sommer & Kulkarni, 2012). As a result, supervisors are often reluctant to provide criticism to subordinates (Brown et al., 2016). This reluctance is warranted, as negative feedback may evoke defensiveness, dissatisfaction, and denial; possibly resulting in rejecting the feedback and/or retaliating by engaging in counterproductive behaviors (Belschak & Den Hartog, 2009; Ilgen et al., 1979). Ilgen and Davis (2000) propose that these reactions result from emotions generated by the negative feedback and interpretation of the overall feedback message, which affects the individual's choices in how to respond. Psychology and management research show that negative feedback often results in negative *attitudes* (i.e., dissatisfaction) and positive feedback generates positive *attitudes* (Belschak & Den Hartog, 2009; Fedor, Eder, & Buckley, 1989).

Despite the prevalence and importance of negative feedback in audit practice (Church, 2014; Gray & Ratzinger, 2010; Westermann et al., 2015), remarkably little auditing research investigates its influence, and those that do are dated. Specifically, Pratt and Jiambalvo (1981) find that negative feedback decreases job satisfaction, but Kida (1984) shows that this may depend on the nature of the feedback. Based on the common finding of other literatures and limited auditing research, we predict as a baseline hypothesis that negative feedback will be negatively associated with subordinate auditors' attitudes:

H1a. Negative feedback is associated with worse attitudes toward the coaching relationship, relative to positive feedback.

Prior research in other settings on *actions* following both positive and negative feedback (e.g., performance) is less consistent. Negative feedback can result in giving up or trying harder, and positive feedback may result in "sitting on one's laurels" or further increasing effort (Cianci, Schaubroeck, & McGill, 2010b; Van-Dijk & Kluger, 2004). In auditing, a few studies address auditor actions following negative feedback. Kida (1984) and Fedor and Ramsay (2007) find that subordinates seek additional feedback and intend to work harder following negative feedback, but more attempts to manage supervisors' impressions and less ethical decision-making also occur (Cianci & Bierstaker, 2009; Fedor & Ramsay, 2007).[4] While the audit quality implications of these various actions differ, this limited research suggests that the "up-or-out" mentality in auditing may lead subordinates to consistently act on negative feedback. Thus, we propose a baseline hypothesis on negative feedback and subordinate auditors' actions:

H1b. Negative feedback is associated with greater actions following review (i.e., greater attempts to manage impressions and performance improvements), relative to positive feedback.

2.3. Potential moderation by a subordinate's individual characteristic: feedback orientation

Models of performance feedback in the psychology and management literatures have recently begun to focus on characteristics of the feedback recipient as factors affecting review outcomes. While both Hunt (1995) and Andiola (2014) cite characteristics of the subordinate as a factor influencing audit review processes and outcomes, empirical research on this issue is limited to general characteristics such as experience (Fedor & Ramsay, 2007; Miller et al., 2006) and gender

(Lambert & Agoglia, 2011). As noted by researchers in psychology and management (e.g., Ajzen & Fishbein, 1977; Linderbaum & Levy, 2010), study of domain-specific characteristics should provide greater insight than more general characteristics, which will likely yield weak and inconsistent findings.

An individual characteristic recently identified that is specific to the review context is *feedback orientation*, i.e., the individual's relative receptivity to feedback and propensity to use it effectively to learn and improve (London & Smither, 2002). *Feedback orientation* comprises multiple dimensions: (1) a positive view of feedback and lack of apprehension toward it; (2) a cognitive propensity to process feedback mindfully; (3) an awareness of others' views of oneself; (4) a belief that feedback is beneficial; and (5) a feeling of accountability to act on feedback. An individual with a stronger feedback orientation is likely to fundamentally value feedback, be more attuned to feedback in the environment, and be more apt to act on the feedback received. In contrast, those with weaker feedback orientations are more likely to resist feedback, will tend to ignore it, and be less likely to act on it (Linderbaum & Levy, 2010).

Several empirical studies find that stronger feedback orientations positively impact individuals' seeking of help from supervisors, perceptions of the coaching relationship, reactions to feedback, and overall performance (Braddy et al., 2013; Dahling et al., 2012; Gregory & Levy, 2012; Rasheed, Khan, Rasheed, & Munir, 2015). However, some studies suggest that a stronger feedback orientation could moderate the impact of negative feedback. Linderbaum and Levy (2010) propose that individuals with stronger feedback orientations tend to see all feedback as useful, even if critical. Other studies suggest that individuals with stronger feedback orientations have better control over emotional reactions to feedback and are less likely to see the feedback environment as threatening (Dahling et al., 2012; London & Smither, 2002). Thus, a stronger feedback orientation should help overcome emotional responses and threats to self-image that can accompany negative feedback (Belschak & Den Hartog, 2009; Ilgen & Davis, 2000). While this proposition is untested, it implies that subordinate auditors with stronger feedback orientations should have better coaching relationships, regardless of feedback sign. However, subordinate auditors with weaker feedback orientations are likely to have worse attitudes when they receive negative relative to positive feedback, as illustrated in Fig. 1A.

H2a. Stronger feedback orientations are associated with better attitudes toward the coaching relationship regardless of feedback sign, while weaker feedback orientations are associated with worse attitudes toward the coaching relationship for negative relative to positive feedback.

We further propose that feedback orientation may moderate the association of feedback sign with subsequent actions. As noted above, performance improvement efforts are more likely following negative than positive feedback, as negative feedback implies a need to improve. However, because individuals with stronger feedback orientations are achievement-motivated, they may be more willing to follow up on negative feedback by attempting new behaviors and further developing their skills (Braddy et al., 2013; Gregory & Levy, 2012). In addition, the strong performance incentives in auditing may induce these achievement-motivated individuals to manage supervisor impressions after receiving negative feedback, in order to avoid perceptions of incompetence and future negative assessments. In contrast, individuals with weaker feedback orientations may be more resistant to, and thus be less likely to act on, feedback in general (Linderbaum & Levy, 2010). We therefore propose that feedback orientation will moderate the association of feedback sign with subordinate auditors' actions, as illustrated in Fig. 1B.

H2b. Stronger feedback orientations are associated with greater actions (i.e., attempts to manage impressions and performance improvement
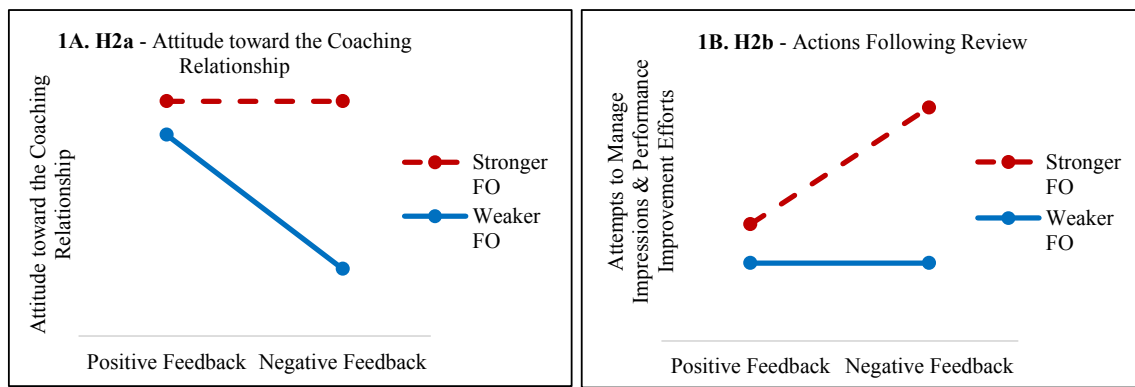
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[4] Similar to the current study, Fedor and Ramsay (2007) ask subordinate auditors to focus on a specific review in developing their responses. The reviews chosen by their participants tended to be those in which they performed well. Our focus on both best and worst reviews contributes to understanding of the full range of review experiences.

Fig. 1. Predicted Feedback Sign/Feedback Orientation Interactions Proposed in H2a and H2b.
Notes: The figure illustrates the associations of feedback sign and feedback orientation (FO) with subordinate auditors' attitude toward the coaching relationship proposed in H2a (Fig. 1A), and with subordinate auditors' subsequent attempts to manage impressions and performance improvement efforts proposed in H2b (Fig. 1B).

efforts) following negative (relative to positive) feedback, while weaker feedback orientations are associated with lesser actions following review, regardless of feedback sign.

2.4. Potential moderation by the supervisor's review approach: goal framing

Beyond subordinates' individual characteristics, prior research suggests that subordinates' reactions to feedback sign may be contingent on features of the supervisor's review approach (e.g., Ilgen & Davis, 2000; Kinicki, Prussia, Wu, & McKee-Ryan, 2004), including how negative feedback is delivered (e.g., Brown et al., 2016; Steelman & Rutkowsi, 2004). One dimension of feedback delivery that resonates in the auditing context is the supervisor's choice of achievement goal for the subordinate. Achievement goals create a cognitive framework within which individuals interpret and respond to events (Dweck & Elliott, 1983; Dweck & Leggett, 1988), including receipt of feedback. In setting achievement goals, supervisors may emphasize learning or performance. With learning goals, attention is directed toward developing skills and attaining mastery through performing the task (Ames & Archer, 1988); whereas with performance goals, attention is directed toward being correct and outperforming others (Ames, 1992). While prior auditing research notes that it is natural for supervisors to frame tasks and reviews with specific goals (e.g., Asare & Cianci, 2009; Kadous et al., 2003; Lambert & Agoglia, 2011), no prior research examines supervisors' use of learning versus performance goals.[5]

Because prior research does not examine the joint effects of feedback orientation and goal framing on subordinates' reactions to negative feedback, we outline three possible scenarios: (1) feedback orientation dominates; (2) goal framing dominates; or (3) some combination of both is necessary. First, feedback orientation could be the dominant factor. For example, those with stronger feedback orientations may be willing to quell negative feelings and act on negative feedback regardless of the supervisor's emphasis on learning or performance goals (Dahling et al., 2012), or those with weaker feedback orientations may be resistant to negative feedback regardless of goal framing.

Second, the supervisor's goal framing could be the dominant factor, if achievement goals alter the individual's cognitive frame regardless of her/his feedback orientation (Dweck & Leggett, 1988). Supporting this scenario, some prior research suggests that feedback framed with

learning goals will be perceived as useful diagnostic information, but as evaluative and judgmental when framed with performance goals (Cianci, Klein, & Seijts, 2010a; Cianci et al., 2010b; VandeWalle, 2003). If so, then negative feedback given with a greater emphasis on learning relative to performance goals might be considered beneficial by all subordinates, regardless of feedback orientation. However, in professional settings such as auditing, compensation and promotion/retention decisions are contingent on review outcomes. Thus, the evaluative nature of performance goals may produce strong reactions (e.g., worse attitudes, greater efforts to improve) to negative feedback for all subordinates, regardless of feedback orientation.

Third, the interactive effect of feedback sign and feedback orientation could be contingent on the supervisor's goal framing. Specifically, London and Smither (2002) and Linderbaum and Levy (2010) suggest that some individuals (i.e., those with stronger feedback orientations) have a mindset predisposing them to learn from feedback. Thus, those individuals may more readily consider feedback when a learning-based cognitive framework is used by the supervisor (e.g., Dweck & Leggett, 1988). If so, then this combination may produce the strongest reactions (i.e., best attitude toward the coaching relationship, greatest performance improvement efforts, but also the most managing of impressions). Given these competing possibilities and the lack of empirical research examining this issue in professional contexts, we propose a research question:

RQ. Will the interactive association of feedback sign and feedback orientation with attitudes toward the coaching relationship and actions (i.e., attempts to manage impressions and performance improvement efforts) depend on the supervisor's goal framing (an emphasis on learning or performance goals)?

2.5. Exploratory analysis of workpaper versus engagement reviews

Audit subordinates face multiple types of reviews. Workpaper review focuses on a specific task performed by a subordinate (Rich et al., 1997). These reviews occur throughout an audit engagement, emphasizing the supervisor's specific questions or concerns regarding the accuracy and completeness of procedures performed, adequate documentation of the work, and appropriateness of conclusions. Thus, workpaper reviews are likely to be objective, detailed, and critical. In contrast, engagement reviews evaluate subordinates on their overall performance at the completion of an audit engagement, including communication and other soft skills. This implies that supervisors have greater latitude on choosing content for engagement relative to workpaper reviews, and that content is likely to be less detailed and less critical, but more subjective and personal. Further, engagement reviews

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[5] A few studies on audit review examine other aspects of the supervisor's approach: communication mode (electronic or face-to-face; Brazel et al., 2004; Agoglia et al., 2009; Payne, Ramsay, & Bamber, 2010) and review timeliness or frequency (Lambert & Agoglia, 2011; Pierce & Sweeney, 2004). There continue to be further calls for research in this area (i.e., Nelson & Tan, 2005; Trotman et al., 2015).

typically result in a numerical performance rating that is considered during annual compensation and promotion/retention decisions, more directly linking them to performance incentives and pressure. Thus, while both workpaper and engagement reviews are quality control tools and provide developmental feedback, these review contexts vary in multiple ways, and subordinates' experiences with either type could influence their subsequent attitudes and actions.[6] Prior research provides no basis to determine whether our constructs differentially influence subordinate reactions across contexts.[7] Therefore, we compare the associations of test variables with subordinates' reactions to review between contexts, as well as participants' descriptions of review attributes.

3. Method

3.1. Participants and collection procedures

To test our hypotheses, we use data derived from an experiential questionnaire soliciting information about the characteristics of specific reviews selected by participating subordinate auditors, including details about their supervisor, the audit engagement environment and themselves, as described in more detail below.[8] We distributed and collected the instrument in training sessions at two international public accounting firms, obtaining data on 396 experiences from 198 subordinate auditors.[9] We use observations with complete data for each model: 381 experiences for attitude toward the coaching relationship and 380 experiences for attempts to manage impressions and performance improvement efforts. To ensure that participants had sufficient audit review experiences, we requested participation of auditors with about two years of audit experience (i.e., primarily associates about to transition to senior associates).[10] The average experience of participants is 20.4 months, their average age is 25 years, and 61 percent are male.[11] Participants reported their number of review experiences in ranges: the most common range is 16–25 for workpaper reviews and 4–6 for engagement reviews. On average, participants chose a review experience that was given about 4–6 months prior to data collection.

3.2. Questionnaire design

Our research design follows the principles of the experiential questionnaire method as described by Gibbins (2001) and Gibbins and Qu (2005) and used in a number of accounting studies (e.g., Cannon & Bedard, 2017; Gibbins & Trotman, 2002; Nelson, Elliott, & Tarpley, 2002). Based on the guidelines of the Critical Incident Technique, we ask about specific review experiences expected to be more memorable, rather than typical, as those are more likely to change or create behaviors (Flanagan, 1954; Mignonac & Herrbach, 2004; Morgeson,

Mitchell, & Liu, 2015; Salterio & Gondowijoyo, 2017). Further, prior research finds that recalls of *critical* incidents are valid and reliable (Butterfield, Borgen, Amundson, & Maglio, 2005; Salterio & Gondowijoyo, 2017). The instrument first asks participants to select two reviews that they have experienced, one considered to be their *best* and the other their *worst*. To give cognitive control of the setting to participants, we did not specifically define best/worst, letting them choose based on their own views (e.g., Gibbins & Qu, 2005). Next, the instrument notes that participants could choose either a workpaper or an engagement review to represent their review experiences, as long as provided by different supervisors. Because our hypothesized associations could apply to either review context, and prior research does not give guidance regarding whether workpaper or engagement reviews are more salient, we allowed participants to select whichever review experiences that they felt best fit the study's parameters.

We provided questionnaires for the best and worst review experiences in separate envelopes, in multiple versions varying the order of best/worst and the independent variables. We developed questions using theory and prior research from the psychology and management literatures on feedback and coaching, and consulted with experienced audit professionals and academics to incorporate factors specific to the audit review process and environment. Consistent with Gibbins and Qu (2005), we first asked for a detailed description of the experience (described in the qualitative analysis section below), followed by a series of theory-based variables that capture specific features. The instrument contains no identifying information, in order to assure participants of anonymity and confidentiality. We also informed participants that their firm approved of the research, and asked them to be as specific as possible while not providing any information that might identify themselves, their supervisor, their firm, or audit clients.

3.3. Dependent variables

Dependent variables measure subordinate auditors' attitude toward their coaching relationship at the time of review and their actions following the review (i.e., attempts to manage impressions and performance improvement efforts). All variables are defined in Table 1. We measure *coaching relationship* using Gregory and Levy's (2010) Perceived Quality of the Employee Coaching Relationship scale. This measure comprises 12 items, three for each of four dimensions: (1) genuineness of the relationship; (2) effective communication; (3) comfort with the relationship; and (4) facilitating development. See Appendix A Panel A for the complete list of items. All items are rated on scales ranging from "strongly disagree" (1) to "strongly agree" (7). Similar to prior research, *COACHING_RLTSHP* is the sum of the individual's response to these twelve items (Gregory & Levy, 2011, 2012). Cronbach's alpha for the scale is 0.96, indicating acceptable reliability.

We measure subordinate auditors' *attempts to manage impressions* and *performance improvement efforts* following review by adapting the measures used in Fedor and Ramsay (2007).[12] The measurement items for each are shown in Appendix A Panel B. All items are rated on scales ranging from "strongly disagree" (1) to "strongly agree" (7). Consistent with Fedor and Ramsay (2007), we calculate the mean of the measurement items for each dependent variable to construct: attempts to manage impressions (*IMPRESSION_MGMT*) and performance improvement efforts (*PERF_IMPROVEMENT*).[13] Cronbach's Alpha for the scales are 0.78 and 0.91, respectively, indicating acceptable reliability.

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[6] Annual reviews are a third component of formal review. We do not include annual reviews in the study because: (1) auditors at the experience level of our participants will have received only one or two annual reviews, and thus have limited choices of experiences; and (2) annual reviews are often conducted by a designated performance manager who has not worked directly with the subordinate auditor.

[7] Variation in review context is specific to the public accounting environment. Studies of performance appraisal in psychology and management examine some underlying features that distinguish workpaper and engagement reviews, but we are unaware of studies that explicitly compare whether such features differentially impact work outcomes.

[8] We obtained approval for this study from our University's Institutional Review Board.

[9] The questionnaire was distributed to 199 audit personnel; one participant opted out.

[10] Personnel at the firms providing data advised us that auditors with two years of experience are likely to have a sufficient number of review experiences to choose two to discuss. Also, using this participant pool ensured that participants have little experience in *performing* reviews, which could impact how they perceive their prior experiences as a subordinate.

[11] The average feedback orientation of participants is 82.1, slightly higher than the average in two other studies using more diverse groups of professionals: 75.3 (Gregory & Levy, 2012) and 78.4 (Braddy et al., 2013).

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[12] Fedor and Ramsay (2007) also measure feedback seeking, which we included in our questionnaire. Because of the overlapping connection between feedback orientation and feedback seeking we do not model this variable.

[13] We performed a principal component factor analysis to confirm that the measurement items load on the appropriate factors. The communalities are all greater than 0.6, suggesting each variable is appropriately explained by the factors. In addition, all items load highly on the suggested factors and do not cross-load on any other factors.

Table 1
Variable definitions and descriptive statistics, overall and by workpaper/engagement review.

Variable Name	Variable Description	(1) Overall	(2) Workpaper Review	(3) Engagement Review
			Mean (Std. Dev)	
Dependent Variables:				
COACHING_RLTSHP	Quality of employee coaching relationship measured as sum of twelve items; from 1 ("strongly disagree") to 7 ("strongly agree"), see Appendix A Panel A	55.13 (20.31)	50.34 (19.52)	57.57*** (20.31)
IMPRESSION_MGMT	Extent of the subordinate's attempts to manage supervisor's impressions measured as the average of three items; from 1 ("strongly disagree") to 7 ("strongly agree"), see Appendix A Panel B	3.76 (1.62)	3.89 (1.61)	3.69 (1.63)
PERF_IMPROVEMENT	Extent of the subordinate's performance improvement efforts measured as the average of four items; from 1 ("strongly disagree") to 7 ("strongly agree"), see Appendix A Panel B	4.73 (1.53)	4.98** (1.50)	4.60 (1.54)
Independent Variables:				
NEG	The extent of negative comments; from 0 ("not at all") to 7 ("very high")	3.25 (2.17)	3.82*** (2.26)	2.96 (2.06)
POS	The extent of positive comments; from 0 ("not at all") to 7 ("very high")	4.10 (2.34)	2.63 (2.33)	4.84*** (1.88)
NEG_POS	The extent of negative comments less the extent of positive comments	−0.84 (3.90)	1.19*** (3.79)	−1.88 (3.54)
FO_TOTAL	Individual feedback orientation measured as the sum of twenty items, from 1 ("strongly disagree") to 5 ("strongly agree"), see Appendix A Panel C	82.08 (9.89)	82.99 (9.73)	81.62 (9.95)
LG_RATIO	Learning Goals/Total Goal Points, see Appendix A Panel D	0.48 (0.26)	0.48 (0.29)	0.48 (0.24)
Control Variables:				
Other Review Characteristics				
BEST_DI	1 = Identified as the participant's best review experience; 0 = Worst	50.3%	37.5%	56.7%***
WORKPAPER_DI	1 = Workpaper review, 0 = Engagement review	33.7%		
ELECTRONIC_DI	1 = Received review in Electronic Format, 0 otherwise	71.8%	68.0%	73.8%
FACE2FACE_DI	1 = Received review Face-to-Face, 0 otherwise	46.3%	42.2%	48.4%
REVIEW_TIMELINESS	Timeliness of the review; from 1 ("extremely delayed") to 7 ("extremely timely")	4.68 (1.84)	4.74 (1.84)	4.64 (1.84)
Other Individual Characteristics				
EXPERIENCE	Amount of experience the individual has (in months)	20.36 (8.48)	19.97 (7.45)	20.55 (8.97)
Observations		*380*	*128*	*252*

Notes: This table presents descriptive statistics on all variables used in regression models. Column 1 presents the overall sample mean. Columns 2 and 3 present means of workpaper review (WR)/engagement review (ER) observations, respectively. *, **, *** indicate significance at $p < 0.10, 0.05,$ and 0.01, respectively of tests of differences between WR/ER, based on two-tailed t-tests for continuous variables, and tests of differences in proportions for dichotomous variables where the significance is indicated on the column with the higher value.

3.4. Independent variables

3.4.1. Feedback sign

We assess feedback sign by asking the extent to which the identified review focused on comments that were negative (i.e., critical) (NEG) and positive (i.e., complimentary) (POS), using scales ranging from "not at all" (0) to "very high" (7). For hypothesis testing, we incorporate these separate measures into the variable NEG_POS, computed as the extent of negative less positive feedback.

3.4.2. Feedback orientation

We assess feedback orientation using Linderbaum and Levy's (2010) 20-item validated Feedback Orientation Scale. This measure includes five items for each of four dimensions, shown in Appendix A Panel C: (1) utility of feedback; (2) accountability to use feedback; (3) social awareness; and (4) feedback self-efficacy. Consistent with the original measurement, all items are rated on scales ranging from "strongly disagree" (1) to "strongly agree" (5). Similar to prior research, FO_TOTAL is the sum of the individual's response to these twenty items (Braddy et al., 2013; Gregory & Levy, 2012).[14] Cronbach's alpha for this scale is 0.91, indicating acceptable reliability.

3.4.3. Goal framing

We measure the supervisor's goal framing by asking participants to allocate 100 points based on the extent to which the identified review emphasized learning or performance goals. Using prior research, we developed six items to measure this construct, three representing learning goals and three representing performance goals (Button,

Mathieu, & Zajac, 1996; Dweck & Leggett, 1988), shown in Appendix A Panel D. In addition, a seventh open-ended item allowed participants to note other factors emphasized in the review.[15] For hypothesis testing, we measure relative focus on learning goals, LG_RATIO, by summing the points allocated to learning goals and dividing by total points allocated.

3.5. Control variables

The models also contain control variables for other characteristics that might affect subordinate auditors' reactions to review. BEST_DI is a dichotomous variable that equals 1 for best review; 0 for worst. We expect a positive coefficient, as more positive attitudes toward the supervisor should be associated with a better affective response to review (e.g., Gregory & Levy, 2010). However, we do not predict a sign for subordinates' actions following review as these actions may depend more on the specific review content. WORKPAPER_DI equals 1 for workpaper review; 0 for engagement review. Expected signs are not clear, as these review types have some features that are common and some that are distinct. We capture communication mode through two items: includes an electronic format (ELECTRONIC_DI) and includes a face-to-face discussion (FACE2FACE_DI).[16] We expect ELECTRONIC_DI

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[14] FO_TOTAL is winsorized as the distribution was highly skewed due to four outliers in the lower tail. We substituted the next lowest FO_TOTAL score as the value for these observations.

[15] One author hand-coded all listed items that clearly referred to a learning- or performance-type activity (only nine of the 28 items listed were clearly associated with these activities), and the second author reviewed these codings. An example of an item coded as a learning goal is, "growth and development throughout the engagement." An example of an item coded as a performance goal is, "getting the work done." Examples of items not coded as either learning or performance goals include, "format of workpaper" or "being a team player." All items were included in the total point allocation, but non-coded items do not affect the numerator of LG_RATIO.

[16] Participants could select any that apply: electronic format, face-to-face discussion, written/paper format, phone discussion, and an open-ended response to capture other communication mode possibilities. We tested all review communication modes in the

to have a negative coefficient due to fewer available information cues, less interaction, and lower perceived accountability (e.g., Brazel et al., 2004). In contrast, *FACE2FACE_DI* should have a positive coefficient, due to more informational cues and interaction, and increased feelings of accountability (e.g., Agoglia, Hatfield, & Brazel, 2009). *REVIEW_TIMELINESS* is measured on a scale ranging from 1 ("extremely delayed") to 7 ("extremely timely"). We expect positive associations with *COACHING_RLTSHP* and *PERF_IMPROVEMENT,* as a more timely review should avoid frustration with the supervisor, and increase the time to make improvements (e.g., Lambert & Agoglia, 2011). In contrast, a more timely review should decrease the subordinate's ability to manage impressions (i.e., a negative association with *IMPRESSION_MGMT*). Finally, we also expect a negative association of *EXPERIENCE* (measured in number of months) with *PERF_IMPROVEMENT* as individuals are less receptive to feedback as they gain experience, becoming more self-directed and confident in their work (London & Smither, 2002; Manz & Sims, 1980). We do not predict a sign for *EXPERIENCE* on *COACHING_RLTSHP* or *IMPRESSION_MGMT*.[17]

3.6. Models

Model 1 is an OLS regression with robust standard errors clustered by participant, testing the hypotheses associated with subordinate auditors' attitude toward their coaching relationship[18]:

$COACHING\_RLTSHP = \beta_0 + \beta_1 NEG\_POS$ (*H1a*; -) $+ \beta_2 FO\_TOTAL$ (+) $+ \beta_3 NEG\_POS* FO\_TOTAL$ (*H2a*; +) $+ \beta_4 LG\_RATIO + \beta_5 NEG\_POS* LG\_RATIO + \beta_6 FO\_TOTAL* LG\_RATIO + \beta_7 NEG\_POS*-FO\_TOTAL*LG\_RATIO$ (*RQ*) $+ \{Control\ Variables\} + \varepsilon$

Models 2 and 3 are OLS regressions with robust standard errors clustered by participant, testing the hypotheses associated with subordinate auditors' actions, including attempts to manage impressions (*IMPRESSION_MGMT*) and performance improvement efforts (*PERF_IMPROVEMENT*), respectively. These models include *COACHING_RLTHSP* as a control variable; we expect a positive association with *PERF_IMPROVEMENT* as better relationships should improve the effectiveness of coaching and the interactions between supervisors and their subordinates (Gregory & Levy, 2010). However, we do not make a directional prediction for *IMPRESSION_MGMT* as a better relationship might reduce the need to manage impressions, it could also make it easier to do so.

$[ACTIONS] = \beta_0 + \beta_1 NEG\_POS$ (*H1b*; +) $+ \beta_2 FO\_TOTAL$ (+) $+ \beta_3 NEG\_POS*FO\_TOTAL$ (*H2b*; +) $+ \beta_4 LG\_RATIO + \beta_5 NEG\_POS* LG\_RATIO + \beta_6 FO\_TOTAL*LG\_RATIO + \beta_7 NEG\_POS* FO\_TOTAL*LG\_RATIO$ (*RQ*) $+ \{Control\ Variables\} + \varepsilon$

4. Results

4.1. Descriptive statistics

Table 1 presents descriptive statistics on factors associated with attitudes and actions following review for the overall sample (Column 1), and workpaper/engagement reviews (Columns 2 and 3). Table 2

presents the correlation matrix.[19] Before proceeding to model results, we briefly discuss univariate comparisons between workpaper and engagement reviews. Of the 380 observations included in the models, 252 (66.3 percent) are engagement reviews and 128 (33.7 percent) are workpaper reviews. While this suggests that engagement reviews are about twice as likely to be selected, responses to a demographic question (untabled) show that participants report receiving four times as many workpaper as engagement reviews. Further, participants more often chose an engagement review to represent their best experience (143 of 191 best experiences, or 74.9 percent; p < 0.01) but the proportion selecting an engagement review as a worst experience (109 of 189 worst experiences; 57.5 percent) is not different from chance (untabled). Table 1 also shows a worse coaching relationship (p < 0.01), greater performance improvement efforts (p < 0.05), and more negative feedback (p < 0.01) for workpaper reviews.

4.2. Overall model results

Table 3 reports the results of Models 1 thru 3, OLS regressions clustered by participant explaining factors associated with attitude toward the coaching relationship (Column 1) and two actions following review: attempts to manage impressions (Column 2) and performance improvement efforts (Column 3).

4.2.1. Attitude toward the coaching relationship

Table 3 Column 1 shows a negative and significant coefficient on feedback sign (H1a: *NEG_POS*; p < 0.01), and positive and significant coefficients on feedback orientation (*FO_TOTAL*; p < 0.05), the interaction of feedback sign and feedback orientation (H2a: *NEG_POS* FO_TOTAL*; p < 0.05), and goal framing (*LG_RATIO*, p < 0.05). These results must be interpreted in light of the significant three-way interaction (p < 0.05), which implies that the joint effect of feedback sign and feedback orientation differs depending on the supervisor's goal framing. Fig. 2 illustrates specific patterns of moderation by showing marginal effects for significant model interactions, split by goal framing (greater emphasis on learning/performance goals) at one standard deviation below/above the means of all three independent variables. To examine the pattern of the three-way interaction, we compare point estimates derived from the marginal effects using two-tailed t-tests. Fig. 2A-1 (learning goals) reflects the prediction in H2a (Fig. 1A). For stronger feedback orientations, the difference in the coaching relationship associated with feedback sign (points A and B) is not significant, while for weaker feedback orientations, the coaching relationship is lower for more negative (point D) relative to more positive feedback (point C; p < 0.01). In contrast, Fig. 2A-2 shows that the coaching relationship is significantly lower for more negative feedback for both stronger (points E and F) and weaker (G and H) feedback orientations (p < 0.01 for both) consistent with H1a. Importantly, when negative feedback is given in conditions of stronger feedback orientations and learning goals (point B), attitudes toward the coaching relationship are statistically similar to all points with predominately positive feedback (points A, C, E, and G; p > 0.10).

4.2.2. Actions following review

Attempts to manage impressions. Table 3 Column 2 shows positive and significant coefficients for feedback sign (H1b: *NEG_POS*; p < 0.01), feedback orientation (*FO_TOTAL*; p < 0.01), the interaction of feedback sign and feedback orientation (H2b: *NEG_POS*FO_TOTAL*; p < 0.10), and goal framing (*LG_RATIO*; p < 0.05). As with Model 1, the marginally significant three-way interaction (p < 0.10)

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Table 2
Correlation matrix.

	2	3	4	5	6	7	8	9	10	11	12
1. COACHING_RLTSHP	0.072	**0.292**	−**0.550**	0.095	**0.273**	**0.700**	−0.168	−0.167	**0.298**	**0.395**	−0.058
2. IMPRESSION_MGMT	1	**0.548**	**0.126**	**0.249**	0.055	−0.037	0.061	−**0.173**	0.051	0.007	−0.047
3. PERF_IMPROVEMENT		1	−0.002	**0.205**	**0.183**	**0.241**	**0.119**	−**0.148**	0.123	**0.297**	−0.079
4. NEG_POS			1	−0.030	−0.109	−**0.506**	**0.372**	0.017	−0.063	−**0.169**	0.100
5. FO_TOTAL				1	−0.078	0.002	0.066	−**0.128**	0.049	−0.013	−0.099
6. LG_RATIO					1	**0.331**	0.000	**0.141**	0.026	**0.171**	−0.095
7. BEST_DI						1	−**0.182**	−0.049	**0.312**	**0.415**	0.020
8. WORKPAPER_DI							1	−0.061	−0.059	0.026	−0.033
9. ELECTRONIC_DI								1	−**0.416**	−**0.168**	−**0.142**
10. FACE-TO-FACE_DI									1	**0.333**	**0.162**
11. REVIEW_TIMELINESS										1	0.001
12. EXPERIENCE											1

Notes: This table presents the correlation matrix. The bolded correlations indicate significance at p < 0.05.

Table 3
Results of models 1–3: Factors associated with the reactions of subordinate auditors following audit review.

| Variables	Hyp	(1) COACHING _RLTHSP		(2) IMPRESSION _MGMT		(3) PERF_ IMPROVEMENT	
		Exp Sign	Coefficients	Exp Sign	Coefficients	Exp Sign	Coefficients
NEG_POS	H1a/H1b	−	−0.27***	+	0.22***	+	0.18***
FO_TOTAL		+	0.07**	+	0.23***	+	0.19***
NEG_POS*FO_TOTAL	H2a/H2b	+	0.05**	+	0.07*	+	0.11**
LG_RATIO			0.09**		0.11**		0.13**
NEG_POS*LG_RATIO			0.02		0.00		−0.07*
FO_TOTAL*LG_RATIO			0.03		0.03		0.06
NEG_POS*FO_TOTAL *LG_RATIO	RQ		0.05**		0.09*		0.08
BEST_DI		+	0.96***		−0.10		0.24*
WORKPAPER_DI			0.03		−0.04		0.18*
ELECTRONIC_DI		−	−0.26***	−	−0.39***	−	−0.27**
FACE-TO-FACE_DI		+	0.11*	+	−0.06	+	−0.13
REVIEW_TIMELINESS		+	0.09**	−	−0.06	+	0.17***
COACHING_RLTSHP					0.16**	+	0.20***
EXPERIENCE			−0.06		−0.06	−	−0.09**
Intercept			−0.35***		0.36***		0.06
N (Adjusted R²)			381 (0.594)		380 (0.146)		380 (0.252)

Notes: This table presents the results of three models examining the attitudes and actions of subordinate auditors following audit review. Model 1 is an OLS regression with standard errors clustered by participant, examining attitudes of subordinate auditors toward the coaching relationship. Model 2 and 3 are OLS regressions with standard errors clustered by participant, examining the factors associated with attempts to manage impressions and performance improvement efforts, respectively. All continuous variables are standardized to reduce multicollinearity and to facilitate interpretation. The highest variance inflation factor is 2.46. Variables are defined in Table 1. *, **, *** indicate significance at p < 0.10, 0.05, and 0.01, respectively, with one-tailed probability levels for tests with directional predictions.

implies that the joint effect of feedback sign and feedback orientation is contingent on goal framing. Fig. 2B-1 shows a pattern consistent with H2b (Fig. 1B): impression management is greater for individuals with stronger feedback orientations when more negative feedback is framed with learning goals (point B is greater than A; p < 0.01). In contrast, for weaker feedback orientation individuals, impression management does not differ based on feedback sign (points C and D). Fig. 2B-2 indicates that more negative feedback framed with performance goals increases impression management regardless of feedback orientation, consistent with H1b (point F is greater than E, and point H is greater than G; p < 0.05 for both).
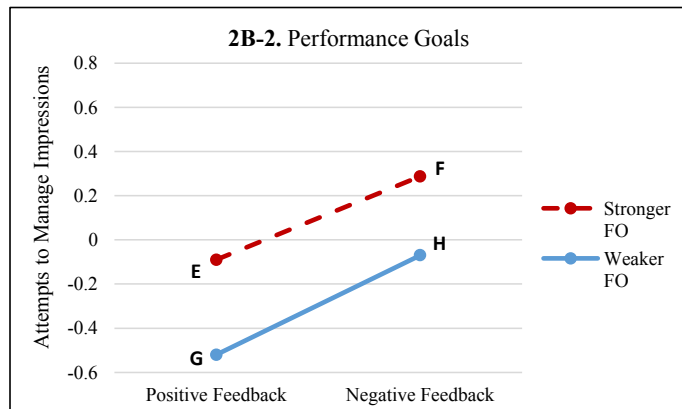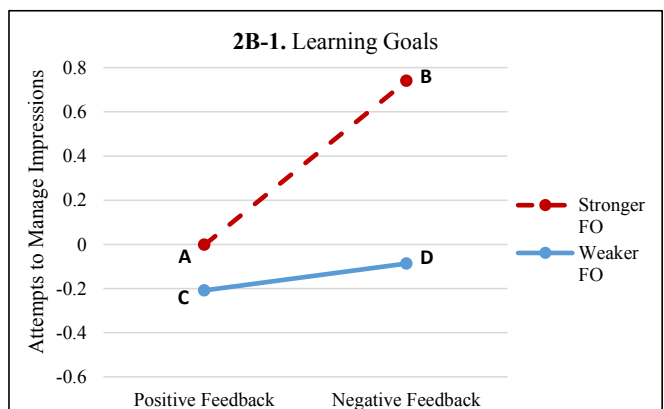
Performance improvement efforts. Model results in Table 3 Column 3 show positive and significant coefficients on feedback sign (H1b: NEG_POS; p < 0.01), feedback orientation (FO_TOTAL; p < 0.01), and the interaction of feedback sign and feedback orientation (H2b: NEG_POS*FO_TOTAL; p < 0.05). Evaluating the significant two-way interaction, we find that (consistent with the predicted pattern in Fig. 1B) for stronger feedback orientations, performance improvement efforts are greater for more negative relative to more positive feedback (point estimates of 0.468 versus 0.102 untabled; p < 0.01), whereas there is no difference for individuals with weaker feedback

orientations (-0.270 versus -0.119 untabled). In addition, the results show a positive and significant coefficient on goal framing (LG_RATIO; p < 0.05) and a negative and marginally significant coefficient on the interaction of feedback sign and goal framing (NEG_POS*LG_RATIO; p < 0.10). Given the presence of two significant two-way interactions, we illustrate patterns of results in Fig. 2C–1 and 2C-2 using the same procedure adopted for Models 1 and 2. Again, these figures show the expected pattern illustrated in Fig. 1B only for learning goals. Specifically, in Fig. 2C-1, performance improvement efforts are greater for individuals with stronger feedback orientations when more negative feedback is framed with learning goals (point B is greater than A; p < 0.05), but for weaker feedback orientation individuals, performance improvement does not differ based on feedback sign (points C and D). In contrast, Fig. 2C-2 indicates that when supervisors frame the review with performance goals, performance improvement efforts increase with more negative feedback regardless of feedback orientation, consistent with H1b (point F is greater than E, and point H is greater than G; p < 0.01 and p < 0.05, respectively). Further, when comparing the point estimates PERF_IMPROVEMENT is highest when more negative feedback is given to individuals with stronger feedback orientations framed with learning goals (point B), relative to all other

Panel A. Model 1 (Coaching Relationship)
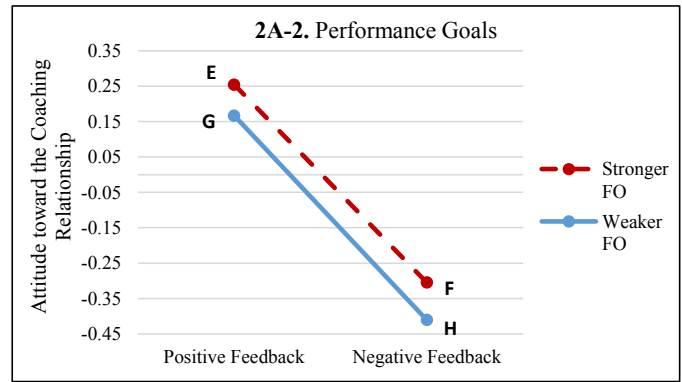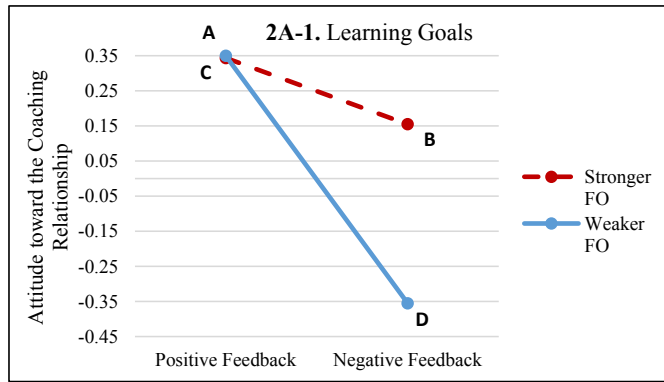
Panel B. Model 2 (Attempts to Manage Impressions)

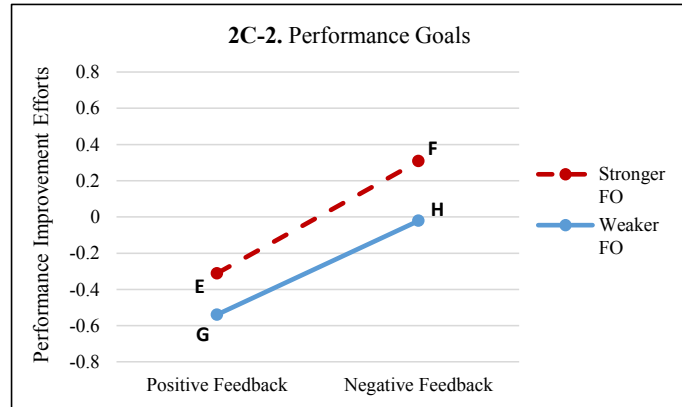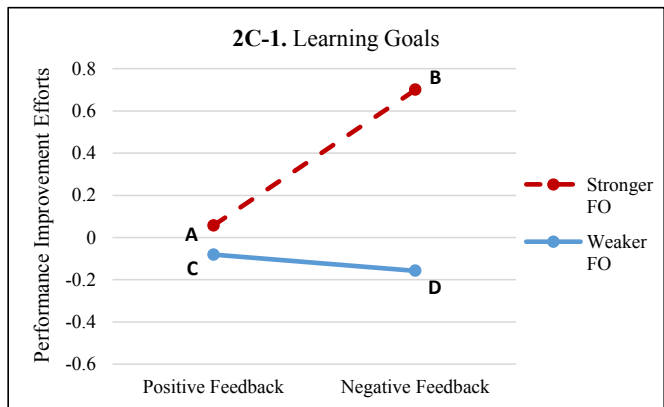**Panel C. Model 3 (Performance Improvement Efforts)**

Fig. 2. Marginal Effects for the Interaction of Feedback Sign & Feedback Orientation, by Learning versus Performance Goals.
Notes: This figure illustrates the interaction of feedback sign and feedback orientation split by goal framing (learning or performance goals) using marginal effects at -/ +1 standard deviation (SD) of all three independent variables. Panel A Fig. 2A-1 and 2A-2 illustrate results of Model 1 (*COACHING_RLTHSP*), Panel B Fig. 2B-1 and 2B-2 illustrate results of Model 2 (*IMPRESSION_MGMT*), and Panel C Fig. 2C-1 and 2C-2 illustrate results of Model 3 (*PERF_IMPROVEMENT*).

combinations of feedback sign, feedback orientation, and goal framing point estimates (points A, C, D, E, F, G, and H; $p < 0.01$).

4.2.3. Summary of overall sample model results

Model results in the overall sample show that in the absence of moderators (i.e., when feedback orientation is weaker or performance goals are emphasized), more negative feedback is associated with a worse attitude toward the coaching relationship. This finding provides some validity to supervisors' hesitancy to give the "tough message" to subordinates (e.g., Westermann et al., 2015). In addition, in the absence of moderating variables, more negative feedback is associated with

somewhat greater performance improvement efforts (although not above the sample mean). These results suggest a cost/benefit tradeoff, but can the benefits of greater effort following more negative feedback be achieved without damaging the coaching relationship? We find that when subordinates have stronger feedback orientations *and* the supervisor emphasizes learning goals to frame more negative feedback, the coaching relationship is not affected. Under those conditions, the attitude toward the coaching relationship is as good as receiving more positive feedback regardless of orientation or goal framing, and performance improvement efforts are highest when compared to all other combinations of the test variables. These results suggest that more

negative feedback may be less threatening and more motivational under learning goals than performance goals for those individuals with stronger feedback orientations.

Given only those considerations, the stronger feedback orientation/learning goal combination implies lower costs and greater benefits. However, our results also identify a potential problem in this condition: greater attempts to manage supervisor impressions are associated with more negative feedback, stronger feedback orientations, and learning goals. Impression management may be easier when the supervisor focuses on skill development rather than objective targets, and those who are particularly achievement motivated are most likely to use this advantage. This is a concern if the specific form that impression management takes could reduce audit quality (e.g., the subordinate successfully stylizes workpapers so that the supervisor misses errors). A further issue is identified by overall model results for individuals with weaker feedback orientations. For those individuals, the impact of more negative feedback on the coaching relationship is not moderated by goal framing. While performance improvement efforts increase, the influence on attitude may lead to future counter-productive work behaviors or turnover (Belschak & Den Hartog, 2009).[20]

4.3. Exploratory analysis by review context: workpaper versus engagement review

A key feature of our design is that we allowed participants to select either workpaper or engagement reviews as best or worst experiences. We build on the overall sample results with an exploratory analysis of differences across review contexts. As noted above, both types of review provide performance feedback to a subordinate, but the specific focus, timing, and incentives vary between them. In this section, we investigate differences between review contexts in our quantitative models, as well as in qualitative responses to an open-ended question asking participants to describe the selected review experiences.

4.3.1. Results of models 1–3 by review context

As a preliminary test, we assess whether there are significant differences in quantitative results across review contexts, estimating Models 1–3 in the overall sample and adding interactions of *WORKPAPER_DI* with all test variables. A significant interaction of a test variable with *WORKPAPER_DI* implies that its association with the dependent variable differs by review context, while an insignificant interaction implies that overall model results hold in both review contexts. Results of these interaction models (not tabled for brevity) show some significant differences by review context for *COACHING_RLTSHP* (Model 1) and *IMPRESSION_MGMT* (Model 2), but not for *PERF_IMPROVEMENT* (Model 3).[21] Therefore, Table 4 presents results of Models 1 and 2 in subsamples of workpaper and engagement reviews.[22]

Attitude toward the coaching relationship. Results for workpaper reviews in Table 4 Column 1 show a negative and significant coefficient on *NEG_POS* (H1a; p < 0.01) and positive and significant coefficients on *FO_TOTAL* (p < 0.01) and *NEG_POS*LG_RATIO* (p < 0.05). Even though *NEG_POS*FO_TOTAL* (H2a) and the three-way interaction are insignificant, the pattern of results and t-tests of the point estimates (not tabled) indicate results are similar to the overall *COACHING_RLTHSP* model results presented in Fig. 2A-1 and 2A-2. Specifically, the impact of more negative feedback is moderated by stronger feedback orientations only when framed with learning goals, not performance goals. In contrast, model results for engagement reviews in Table 4 Column 2 show a negative and significant coefficient on *NEG_POS* (H1a; p < 0.01) that is not moderated by feedback orientation or goal framing alone or in combination (i.e., H2a is not supported).

Attempts to manage impressions. Model results for the subsample of workpaper reviews in Table 4 Column 3 show that *NEG_POS* and its interactions are insignificant (H1b and H2b not supported). Thus, there is no influence of more negative feedback on *IMPRESSION_MGMT* that might be moderated. The only significant test variable is *LG_RATIO* (p < 0.05). Its positive sign implies that overall, impression management is higher when workpaper reviews are framed with learning goals. In contrast, results for engagement reviews in Table 4 Column 4 show positive and significant coefficients on *NEG_POS* (H1b; p < 0.01), *FO_TOTAL* (p < 0.01), *LG_RATIO* (p < 0.10), and the three-way interaction (p < 0.05). The pattern of point estimates (not tabled) indicates that results are generally similar to the overall *IMPRESSION_MGMT* model presented in Fig. 2B-1 and 2B-2. Impression management is greatest when more negative feedback is given to individuals with stronger feedback orientations, framed with learning goals. However, one difference from the overall model is that when engagement reviews are given with performance goals, individuals with stronger feedback orientations do not exhibit greater impression management when feedback is more negative.

4.3.2. Qualitative analysis of review experiences by review context

In addition to estimating models by review context, we analyze participants' descriptions of their selected experiences, in order to better understand the most salient attributes of workpaper and engagement reviews. This analysis complements Gibbins and Trotman (2002), who focus on supervisors' perspectives of qualities of workpaper reviewers.[23] Table 5 presents results of this analysis organized by workpaper/engagement review and best/worst review experiences, with attributes shown in decreasing frequency of Column 1 (workpaper/best). Because best/worst review descriptions tended to produce positive and negative versions of similar attributes (e.g., best reviews had *good* preparatory communication/guidance, whereas worst had *bad* preparatory communication/guidance), we organize the positive/negative versions in Table 5 with a common title. For efficiency, we focus

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[20] Several control variables are significant in the overall sample models. All models show a negative coefficient on *ELECTRONIC_DI* (p < 0.01, p < 0.01 and p < 0.05, respectively). Subordinates manage impressions less when reviews include an electronic component, but their coaching relationship is worse and they make less effort to improve. Other control variables have less pervasive effects. Better coaching relationships and greater performance improvement efforts are associated with best reviews (*BEST_DI*; p < 0.01 and p < 0.10) and more timely reviews (*REVIEW_TIMELINESS*; p < 0.05 and p < 0.01). More managing of impressions, but also greater performance improvement efforts, are associated with better coaching relationships (*COACHING_RLTSHP*; p < 0.05 and p < 0.01, respectively). Better coaching relationships are associated with reviews that include a face-to-face discussion (*FACE-TO-FACE_DI*; p < 0.10). Finally, greater performance improvement efforts are associated with workpaper reviews (*WORKPAPER_DI*; p < 0.10), but less subordinate experience (*EXPERIENCE*; p < 0.05).

[21] For *COACHING_RLTSHP,* the following coefficients differ significantly across review contexts: *FO_TOTAL* (p < 0.05) and *NEG_POS*LG_RATIO* (p < 0.05). For *IMPRESSION_MGMT*, the interaction with *NEG_POS* LG_RATIO* differs across contexts (p < 0.10).

[22] Correlations and associated VIFs for variables in the subsamples are similar to those of the overall models, indicating that multicollinearity should not be problematic. Splitting the models into review context subsamples yields a smaller sample size for

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(footnote continued)

workpaper reviews, as they were selected less often by participants. A power analysis using G*Power (e.g., Faul, Erdfelder, Lang, & Buchner, 2007) for the model with the smallest sample size (*IMPRESSION_MGMT* for workpaper review; n = 128) finds that power exceeds 0.90 to capture a small effect size (0.1), with 95 percent confidence. This implies that power is adequate to test our hypotheses in all models.

[23] We began this analysis by identifying individual attributes in a subsample of twenty more detailed descriptions (both best and worst), coding 2126 attributes for the 394 review experiences (two participants left one of their open responses blank, but completed the other questions). Two authors independently coded this subsample, discussed discrepancies, and revised the coding scheme. One author and a PhD student with audit review experience then coded thirty additional observations, discussed discrepancies, and further modified the coding scheme. Finally, the author and PhD student completed coding of the remaining observations, with inter-rater agreement of 94 percent. Discrepancies were discussed between the two coders, and disagreements were resolved by the other author. We tabulate responses for all 394 detailed review experiences; however, the empirical sample is 381/380 as some participants had missing data on some variables that prevented inclusion in the models.

Table 4
Results of models 1 and 2: Factors associated with the attitude toward the coaching relationship and attempts to manage impressions by review context (workpaper/engagement).

Variables	Hyp	(1) COACHING_RLTHSP			(2) IMPRESSION_MGMT		
		Exp Sign	(1) Workpaper Review Coefficients	(2) Engagement Review Coefficients	*Exp Sign*	(3) Workpaper Review Coefficients	(4) Engagement Review Coefficients
NEG_POS	H1a/H1b	−	− 0.26***	− 0.30***	+	0.02	0.33***
FO_TOTAL		+	0.21***	0.00	+	0.13	0.23***
NEG_POS*FO_TOTAL	H2a/H2b	+	0.03	0.00	+	0.13	0.06
LG_RATIO			0.05	0.06		0.27**	0.12*
NEG_POS*LG_RATIO			0.13**	− 0.07		− 0.17	0.12*
FO_TOTAL*LG_RATIO			0.04	0.03		0.04	0.08
NEG_POS*FO_TOTAL *LG_RATIO	RQ		0.03	0.05		0.05	0.14**
BEST_DI		+	0.75***	1.06***		− 0.51**	− 0.03
WORKPAPER_DI							
ELECTRONIC_DI		−	− 0.17	− 0.22***	−	− 0.28	− 0.50***
FACE-TO-FACE_DI		+	0.20*	0.14*	+	− 0.08	− 0.12
REVIEW_TIMELINESS		+	0.10*	0.07*	−	− 0.11	− 0.03
COACHING_RLTSHP						0.22*	0.18**
EXPERIENCE			− 0.04	− 0.08		− 0.08	− 0.07
Intercept			− 0.33**	− 0.47***		0.51*	0.48***
N (Adjusted R²)			128 (0.617)	253 (0.590)		128 (0.179)	252 (0.174)

Notes: This table presents the results of Models 1 and 2 in the subsamples of workpaper reviews (Columns 1 and 3) and engagement reviews (Columns 2 and 4). Model 1 is an OLS regression with standard errors clustered by participant examining the factors associated with the attitude toward the coaching relationship. Model 2 is an OLS regression with standard errors clustered by participant examining the factors associated with the attempts to manage impressions. All continuous variables are standardized to reduce multicollinearity and to facilitate interpretation. The highest variance inflation factor is 3.04. Variables are defined in Table 1. *, **, *** indicate significance at p < 0.10, 0.05, and 0.01, respectively, with one-tailed probability levels for tests with directional predictions.

our discussion on attributes mentioned in at least 40 percent of either best/worst review experiences for each review context.

Workpaper reviews. Table 5 Columns 1 and 2 show six attributes of workpaper reviews that meet the 40 percent criterion. These include some aspects similar to managers' views of excellent/poor workpaper reviewers reported by Gibbins and Trotman (2002, 435), although our specific category titles differ somewhat. These include constructive/valuable feedback (65.3/47.6 percent in best/worst, respectively[24]), level of detail (65.3/59.5 percent), and face-to-face communication (51.0/28.6 percent). Thus, both studies suggest that when supervisors are conscientious and considerate, and focus reviews on key issues with an appropriate level of detail, the review will be perceived positively. Table 5 additionally shows that some attributes (i.e., constructive/valuable feedback and face-to-face) are more often mentioned in best than worst workpaper reviews (at least p < 0.05).

Table 5 adds several attributes to Gibbins and Trotman's (2002) list that are important to subordinate auditors. Preparatory communication/guidance is the most frequent attribute mentioned in both best and worst workpaper reviews (73.5/66.7 percent). Subordinates expect that supervisors will provide advance guidance in how to perform the task being reviewed, and communicate their expectations. Another frequent attribute mentioned is feedback sign (55.1/48.8 percent overall). While descriptive statistics in Table 1 show that negative feedback is typical of workpaper reviews (consistent with its more critical nature), Table 5 shows that it is as often viewed as an attribute of best reviews as worst reviews. This result highlights the contingent nature of subordinates' reactions to negative feedback, which we investigate in our quantitative analysis. Another attribute frequently mentioned by subordinates that is not perceived as important by managers reported by Gibbins and Trotman (2002) is mentoring/developing the subordinate (65.3/44.0 percent), implying that the subordinate's interactions with the supervisor are a key element of the overall affective response to the review, a

factor apparently not perceived by managers.

Engagement reviews. Columns 3 and 4 show that many commonly cited attributes of workpaper reviews are also important for engagement reviews, but there are several differences in best/worst comparisons between contexts. First, good preparatory communication/guidance is cited less often for best reviews than is poor preparation for worst reviews (38.5/63.7 percent). Second, while feedback sign is often discussed in engagement reviews, it is more frequent in best relative to worst reviews (80.4/46.9 percent). While it is not surprising that positive feedback is a common feature of best engagement reviews (69.6/14.2 percent), it is interesting that negative feedback is *also* more often cited as an attribute of these reviews (58.1/34.5 percent). Two additional attributes often mentioned by participants include appropriate tailoring in best reviews and the lack of fairness/accuracy in worst reviews, both of which relate to the more subjective nature of engagement reviews, as well as the more direct link to compensation and promotions in this review context.

5. Conclusions and limitations

The importance of feedback in motivating and directing behavior is widely recognized. In particular, negative feedback is clearly of developmental value, creating awareness of deficiencies and motivating improvement. Despite its importance to practice, very few auditing studies examine the effects of negative feedback on subordinate auditors (Andiola, 2014). We investigate subordinates' reactions (i.e., attitudes toward the coaching relationship, attempts to manage impressions, and performance improvement efforts) to feedback sign in real-world audit reviews, and potential moderators of those reactions.

Collectively, our results yield a number of new insights with implications for research on review in auditing, as well as in other professional contexts. First, this study extends a limited literature in auditing on direct effects of feedback sign, most of which were set in the pre-Sarbanes-Oxley environment. That is, more negative feedback is associated with worse attitudes toward coaching, and more impression management and performance improvement efforts. Our findings on factors moderating subordinates' reactions to feedback sign are

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[24] To clarify, 65.3 percent of participants characterized their best workpaper review as having constructive or valuable feedback, whereas 47.6 percent of participants characterized their worst workpaper review as having feedback that was not constructive or valuable.

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Table 5
Attributes of review experiences by review context (workpaper/engagement) and best/worst review.

	Workpaper Review		Engagement Review	
	(1) Best	(2) Worst	(3) Best	(4) Worst
	(n = 49)	(n = 84)	(n = 148)	(n = 113)
Preparatory Communication/ Guidance (*Good/Bad*)	73.5%	66.7%	38.5%	63.7%**
Mentoring/Developing (*Good/ Bad*)	65.3**	44.0	70.3**	50.4
Constructive/Valuable (*Yes/No*)	65.3**	47.6	62.8**	38.1
Level of Detail (*Sufficient/ Excessive or Inadequate*)	65.3	59.5	43.9	38.9
Feedback Sign (*Overall*)	55.1	48.8	80.4**	46.9
Negative Feedback	42.9	48.8	58.1**	34.5
Positive Feedback	26.5**	0.0	69.6**	14.2
Face-to-face (*Yes/No*)	51.0**	28.6	30.4	29.2
Tailoring (*Specific/Generic*)	38.8**	2.4	50.0**	17.7
Reviewer Style/Attitude (*Good/ Bad*)	28.6	23.8	30.4	22.1
Timely (*Yes/No*)	20.4	15.5	10.1	24.8**
Motivating (*Yes/No*)	16.3	11.9	33.8**	20.4
Relationship (*Good/Bad*)	12.2	9.5	25.0	17.7
Recognized Effort (*Yes/No*)	8.2	7.1	19.6	15.9
Performance/Rating (*Good/Bad*)	6.1	6.0	23.7	26.5
Fairness/Objectivity/Accuracy (*Yes/no*)	4.1	23.8**	13.5	42.5**
Experience/Knowledge (*High/ Low*)	4.1	11.9	0.7	1.8
Client Specific Factors (*Good/ Bad*)	4.1	9.5	12.2	8.0
Supervisor (*Repeat/New*)	2.0	7.1	10.1	8.9
Engagement-Specific Factors (*Good/Bad*)	0.0	19.0**	10.8	29.2**

Notes: This table presents results of qualitative coding of attributes of the review experience discussed by participants in response to an open-ended question. The table contains all participants who responded to the open-ended question, even if a missing quantitative variable prevented their inclusion in the sample for the models. Column 1 (2) shows the percentage of participants mentioning the attribute in best (worst) workpaper review experiences, and Column 3 (4) provides percentages in best (worst) engagement review experiences. The percentage of instances of feedback sign (overall) is less than the sum of negative and positive feedback because some participants mentioned both. ** indicates significance at least at $p < 0.05$ for tests of differences between best and worst within each review context, based on two-tailed tests of proportions.

particularly important given that no prior research on audit review investigates this topic. Specifically, we find that in the overall sample encompassing both workpaper and engagement review, the tendency for more negative feedback to be associated with worse attitudes toward the coaching relationship is not observed among subordinates with stronger feedback orientations when supervisors frame the review with learning goals. In addition, while more negative feedback framed with performance goals generally increases efforts to improve performance, the highest level of effort occurs when more negative feedback is given to subordinates with stronger feedback orientations and framed with learning goals. However, our results also indicate that under these same conditions (more negative feedback, for stronger feedback orientation individuals, framed with learning goals) the tendency to engage in impression management is also highest. This implies that in a professional environment in which subordinates have strong incentives to be successful, those most oriented toward receiving and using feedback will attempt to gain advantage through actions that are good (i.e., actual effort) and/or potentially bad (e.g., highlight their best characteristics/work to make them salient to the supervisor, while downplaying other work).

Second, our results build on limited research in psychology and

management focusing on how feedback orientation affects reactions to feedback (e.g., Dahling et al., 2012). Our results imply that feedback orientation can moderate the effects of feedback sign, a key contextual feature of performance feedback. Further, while prior psychology and management research exclusively emphasizes the positive effects of stronger feedback orientations (e.g., Gregory & Levy, 2012; Linderbaum & Levy, 2010), our results highlight that these individuals are also inclined to manage impressions (with potentially adverse consequences). At a high level, our results on feedback orientation support the importance of studying individual characteristics that theory suggests have particular relevance in specific auditing contexts. According to Bonner (2008), the assumption is often made that auditors have similar individual characteristics, or that the audit task or context prevent these characteristics from affecting outcomes. However, our results challenge this assumption for audit review. Future research could examine possible interventions aimed at improving feedback orientation, as suggested but not empirically tested by prior research (e.g., Linderbaum & Levy, 2010).

Our findings on feedback orientation lead to several issues of importance. Specifically, we find that for individuals with stronger feedback orientations, better attitudes toward the coaching relationship and greater effort go hand-in-hand with more attempts to manage supervisor impressions. The net short/long term implications of these findings are unclear. Would audit firms trade off some impression management by subordinates for better workplace relationships and greater work effort? The answer to this question likely depends on how subordinates are engaging in impression management and the extent to which audit supervisors' impressions of the subordinate can be "managed". If subordinates' impression management attempts are ineffective, then there is no resulting cost to audit firms that would offset the benefits of better relationships and greater effort associated with stronger feedback orientations. Some research suggests that "manageability" of workpaper reviewers varies (Tan & Trotman, 2003). Because we do not differentiate how subordinates are engaging in impression management, future research could build on these findings by examining the extent to which audit subordinates engage in specific forms of impression management, and the differential determinants and consequences of those attempts.

Third, this study extends understanding of the commonalities and differences between workpaper and engagement reviews, highlighting some variation in how reviews are conducted and differences in how subordinates react to features of review across contexts. Participants more often chose engagement reviews to represent their best experiences, but selecting an engagement review as a worst experience was not different from chance. Perhaps because more positive feedback and memorable rewards (i.e., higher compensation and/or promotion) come with engagement reviews, it makes good experiences with these reviews more salient. Quantitative analysis also shows differences by review context. We observe moderation of the influence of more negative feedback on the coaching relationship for workpaper reviews, but not engagement reviews. In contrast, we observe moderation of the influence of more negative feedback on attempts to manage impressions for engagement reviews, but not workpaper reviews. The reasons for these differences are unclear. While future research should address this issue, we expect that differences in focus, timing, and incentives may play a role. Workpaper reviews are task-specific, ongoing during an audit engagement, and not directly tied to compensation and promotion/retention. Thus, negative feedback may not feel particularly threatening in a workpaper review when supervisors emphasize learning, eliminating the negative association with the coaching relationship. In contrast, as engagement reviews are summary assessments of performance, conducted after the engagement (or even later), and provide a performance rating directly tied to employment decisions, subordinates may be more concerned about negative feedback in this context.

Qualitative analysis shows some attributes that distinguish best

from worst review experiences in both contexts (e.g., the supervisor's focus on mentoring, constructive/valuable feedback), a number of which are identified by Gibbins and Trotman (2002). However, results for other attributes differ across contexts. Among these is negative feedback, which while not mentioned by managers in the Gibbins and Trotman (2002) study, is very important from the subordinate's perspective. For workpaper reviews, negative feedback is frequently cited in best as well as worst reviews, suggesting that while critical comments are highly salient, subordinates can appreciate their value. For engagement reviews, positive feedback is frequently cited in best reviews. While this might reflect the direct link of engagement reviews with performance ratings, negative feedback is also highly valued in best engagement reviews, if given with consideration. Future research might examine whether attributes (e.g., perceptions of fairness/accuracy, performance rating alternatives) not empirically examined in this study could moderate the adverse reactions of subordinates to negative feedback in engagement reviews.

As the audit review process is a critical mechanism in developing subordinate auditors and maintaining audit quality, our results have important implications for audit regulation and practice. Our findings demonstrate large variation in how reviews are conducted, and how this variation can positively or negatively influence subordinate auditors' attitudes and actions. Our results may help explain to audit regulators why review and supervision may not be operating at an optimal level (e.g., PCAOB, 2013). Our results also inform audit firm management about factors that may be beneficial or detrimental to the review process. Importantly, we find that many features of review that differentiate subordinates' views of best/worst experiences are controllable by the supervisor (e.g., emphasis on learning/performing and the level of detail). Awareness and understanding of these factors could lead to improvements in the formal review processes and may also assist in developing training for audit supervisors on methods to conduct effective reviews. Another issue arising from our findings on feedback orientation is whether this characteristic can be developed in the workplace. If so, then firms could develop interventions to strengthen the feedback orientations of new auditors, potentially improving audit quality in the short term and reducing turnover in the long term. However, if feedback orientation is not malleable, then firms could consider whether it is a characteristic that should be assessed during recruitment.

The above findings should be considered in light of several limitations of our methods. First, experiential studies may be subject to recall bias (e.g., Gibbins & Trotman, 2002). To mitigate this concern, we study best/worst reviews experiences that are most memorable to our participants (e.g., Butterfield et al., 2005; Flanagan, 1954; Salterio & Gondowijoyo, 2017). Also, we follow techniques used by prior research (e.g., Nelson et al., 2002), avoiding leading questions and seeking detailed accounts of selected experiences before asking specific questions. To alleviate concern for self-serving responses, we assured anonymity and told participants that accurate recall better informs firm leadership regarding current practice. Second, while focus on highly memorable experiences may improve recall, it limits generalizability of our findings to the overall population of reviews. However, salient experiences are more likely to impact auditors' reactions compared to experiences considered average, making them particularly important. Future research could examine the generalizability of our results to more mundane reviews. Third, while the experiential method allows consideration of many features of the review process simultaneously, participants' choices of experiences to discuss are not random and thus we cannot address causality. Future experimental research using controlled settings would be valuable in investigating specific factors that we find to be associated with subordinate auditors' reactions.

Acknowledgements

Appendix A

Details of variable measurement

Panel A: Attitude Toward the Coaching Relationship Scale

Dimension	Items	Mean
Genuineness of the relationship	1. My reviewer and I had mutual respect for one another.	5.38
	2. I believe that my reviewer truly cared about me.	4.71
	3. I believe my reviewer felt a sense of commitment to me.	4.32
Effective communication	4. My reviewer was a good listener.	4.59
	5. My reviewer was easy to talk to.	4.85
	6. My reviewer was effective at communicating with me.	4.59

Comfort with the relationship	7. I felt at ease talking with my reviewer about my job performance.	
		4.55
	8. I was content to discuss my concerns or troubles with my reviewer.	
		4.41
	9. I felt safe being open and honest with my reviewer.	
		4.57
Facilitating development	10. My reviewer helped me to identify and build upon my strengths.	
		4.38
	11. My reviewer enabled me to develop as an employee of our organization.	
		4.54
	12. My reviewer engaged in activities that help me to unlock my potential.	
		4.24
	COACHING_RLTSHP (α = 0.96)	
		55.13

Panel B: Actions Following Review

Dimension	Items	Mean
Attempts to manage impressions	1. I felt that I was going to have to do some good things this reviewer would notice.	
		3.94
	2. I tried to get my reviewer to change the way he/she saw the performance that led to the review.	
		3.39
	3. I decided it would be important to do a better job of managing this reviewer's impression of me.	
		3.93
	IMPRESSION_MGMT (α = 0.78)	
		3.76
Performance improvement	1. I put more effort into my work.	
		4.65
efforts	2. I was more careful about how I did my job.	
		4.79
	3. I tried to be more aware of what I was doing and how well I was doing it.	
		4.81
	4. I documented my work better.	
		4.66
	PERF_IMPROVEMENT (α = 0.91)	
		4.73

Panel C: Feedback Orientation Scale

Dimension	Items	Mean
Utility	1. Feedback contributes to my success at work.	
		4.58
	2. To develop my skills at work, I rely on feedback.	
		4.16
	3. Feedback is critical for improving performance.	
		4.45
	4. Feedback from supervisors can help me advance in a company.	
		4.49
	5. I find that feedback is critical for reaching my goals.	
		4.26
Accountability	6. It is my responsibility to apply feedback to improve my performance.	
		4.59
	7. I hold myself accountable to respond to feedback appropriately.	
		4.45
	8. I don't feel a sense of closure until I respond to feedback.	
		3.25
	9. If my supervisor gives me feedback, it is my responsibility to respond to it.	
		4.02
	10. I feel obligated to make changes based on feedback.	
		4.02
Social awareness	11. I try to be aware of what other people think of me.	
		4.26
	12. Using feedback, I am more aware of what people think of me.	
		4.16

	13. Feedback helps me manage the impression I make on others.	4.06
	14. Feedback lets me know how I am perceived by others.	4.13
	15. I rely on feedback to help me make a good impression.	3.78
Feedback self-efficacy	16. I feel self-assured when dealing with feedback.	3.75
	17. Compared to others, I am more competent at handling feedback.	3.65
	18. I believe that I have the ability to deal with feedback effectively.	4.07
	19. I feel confident when responding to both positive and negative feedback.	3.88
	20. I know that I can handle the feedback that I receive.	4.07
	FO_TOTAL ($\alpha = 0.91$)	82.08

Panel D: Goal Framing Measurement Items

Dimension	Measurement Items	Mean
Learning goals	1. Importance of learning how to use auditing standards and audit methodology.	14.01
	2. Importance of developing technical knowledge and skill.	18.20
	3. Importance of learning how to complete audit testwork.	17.30
Performance goals	4. Importance of "getting it right."	17.06
	5. Importance of meeting budgets and/or deadlines.	14.15
	6. Importance of performing at or above the level of your peers.	14.73

Notes: Panel A presents the scale used to measure subordinate auditors' attitude toward the coaching relationship, modified from the Perceived Quality of the Employee Coaching Relationship scale developed by Gregory and Levy (2010). Each item is measured on a Likert scale from 1 ("strongly disagree") to 7 ("strongly agree"). Panel B presents the scales used to measure subordinate auditors' actions following review, adapted from Fedor and Ramsay (2007). Each item is measured on a Likert scale from 1 ("strongly disagree") to 7 ("strongly agree"). Panel C presents the scale used to measure subordinate auditors' feedback orientations, using the Feedback Orientation Scale developed by Linderbaum and Levy (2010). Each item is measured on a Likert scale from 1 ("strongly disagree") to 5 ("strongly agree"). Panel D presents the items used to measure supervisors' goal framing. These items were created based on theory and prior studies on achievement goals (e.g., Button et al., 1996; Cianci et al., 2010b; Dweck & Leggett, 1988), and measured collectively by asking participants to allocate 100 points among the six goals with the option to fill in and allocate points to other goals/emphases of the review.

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