WORKING PAPER

Can Prior Consultations with Specialists Backfire on Auditors?

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KEY TAKE-AWAYS

As advanced audit data analytics (ADA), including artificial intelligence, become increasingly sophisticated, auditor consultations with in-house ADA specialists are likely to become commonplace. We examine whether auditors' prior ADA consultation experience affects their superiors' reliance on the auditors' ADA work performed independently of specialists. On one hand, learning through prior specialist consultation may enhance auditors' technological proficiency, increasing superiors' reliance on their ADA testing. On the other hand, a history of consultation may signal dependence on specialists. This signal may conflict with superiors' expectations that auditors can perform ADA tasks independently and trigger a backlash effect that ultimately undermines reliance. In an experiment, we find that when an audit senior has prior experience consulting with ADA specialists, audit managers evaluate the senior as more competent, yet rely less on the senior's independent ADA…

16/03/2026

Project Number:
2021B01

F AR Foundation *for* Auditing Research

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March 2026

We appreciate the helpful comments provided by Sara Bibler, Katrin Bonk, Michiel Dierckx, Bart Dierynck, Emily Griffith, Therese Grohnert, Jackie Hammersley, Kris Hardies, Kris Hoang, Finn Kinserdal, Natalia Kochetova, Justin Leiby, Eva Litlabø, Linda Myers, Qinnan Ruan, Jenny Ulla, Michael Williamson, and participants at the 2024 European Network for Experimental Accounting Research (ENEAR) Doctoral Colloquium, 2024 PhD Seminar in Behavioral Science Applied to Accounting at the University of Illinois Urbana-Champaign, 2025 PhD Seminar at the University of Georgia, 2025 Amsterdam Business Research Institute (ABRI) PhD Day at Vrije Universiteit Amsterdam, 2025 Financial Accounting and Auditing Seminar at NHH Norwegian School of Economics, and the 2025 European Auditing Research Network (EARNet) Symposium. We thank the Foundation for Auditing Research (FAR) for their grant 2021B01 and the audit professionals who contributed to this study. All results, interpretations, and conclusions expressed are those of the authors alone, and do not represent the views of the FAR. We also thank Philip Asante, Saketh Boddepalli, Jude Lomax, Jenny Palmer, and Julia Wilson for research assistance.

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ABSTRACT

As advanced audit data analytics (ADA), including artificial intelligence, become increasingly sophisticated, auditor consultations with in-house ADA specialists are likely to become commonplace. We examine whether auditors' *prior* ADA consultation experience affects their superiors' reliance on the auditors' ADA work performed independently of specialists. On one hand, learning through prior specialist consultation may enhance auditors' technological proficiency, increasing superiors' reliance on their ADA testing. On the other hand, a history of consultation may signal dependence on specialists. This signal may conflict with superiors' expectations that auditors can perform ADA tasks independently and trigger a backlash effect that ultimately undermines reliance. In an experiment, we find that when an audit senior has prior experience consulting with ADA specialists, audit managers evaluate the senior as more competent, yet rely less on the senior's independent ADA work. This pattern is consistent with a backlash effect. We observe that this backlash effect occurs even when the subordinate's ADA skills are low. This unexpected result is concerning, as backlash may discourage consultation even among auditors with lower ADA skills who need it most for learning and skill development. Our findings highlight the importance of managing interpersonal dynamics within engagement teams when incorporating ADA into audits.

JEL codes: D83, J24, M40, M41, M42

Keywords: artificial intelligence; backlash effect; consultation; data analytics skills; specialists; superiors' reliance

1. Introduction

Advanced audit data analytics (ADA), including artificial intelligence (AI), are increasingly being integrated into audit practice to support financial statement auditors' judgment and decision-making. One prominent area of application is the auditing of complex accounting estimates (e.g., Deloitte [2020], Hood [2021], Commerford et al. [2022], Commerford et al. [2024], Estep, Griffith, and MacKenzie [2024], KPMG [2024]). AI enables auditors to process and analyze large volumes of structured and unstructured data, holding significant promise for assisting complex tasks and improving audit quality (e.g., EY [2020], Dennis [2024], Dennis and Jenkins [2024], Thomson Reuters [2024], PwC [2025]).

Despite its potential, the effective implementation of AI in practice is often constrained by variations in auditors' ADA proficiency (e.g., Dickey, Blanke, and Seaton [2019], Eilifsen et al. [2020], Mazars [2024]). Many auditors possess limited knowledge and experience in leveraging these tools during audit testing (e.g., Austin et al. [2021], Peecher et al. [2024]). As a result, auditors increasingly turn to in-house ADA specialists for advice.

Audit firms have established dedicated ADA functions staffed with specialists who possess advanced technological and analytical skills (e.g., Fedyk et al. [2022], Fisher [2024]). These ADA specialists support audit teams by, for example, designing and customizing analytic models, configuring appropriate tools, selecting and extracting relevant data, providing methodological guidance, interpreting results, and helping translate findings into audit evidence that can be evaluated and discussed with clients (e.g., IAASB [2025], KPMG [2025]). As ADA becomes more embedded across multiple stages of audit testing, auditors are increasingly likely to engage with these specialists through both formal and informal consultations (e.g., Tysiac [2020], IAASB [2025]).

In this study, we examine whether an auditor's prior consultation experience with ADA specialists affects the superior's reliance on the auditor's ADA work performed independently of specialists. Two competing perspectives emerge. From a *learning perspective*, consultation provides auditors with valuable exposure to specialist knowledge and ways of working. Audit firms actively encourage such consultation, recognizing its potential to enhance auditors' professional judgment and skepticism (e.g., Zeidman et al. [2010], Ranzilla et al. [2011]). Specifically, consultation with the central data function is perceived as a positive indicator of appropriate AI use (FRC [2025a]). Advice from ADA specialists serves as a critical learning resource for developing auditors' data-related skills, such as structuring complex data, configuring and interpreting analytic models, and evaluating the reliability of algorithmic outputs—capabilities that firms increasingly view as core audit competencies (e.g., Tysiac [2020], Brewer [2024], Mazars [2024]). Equipped with these enhanced skills, auditors should thus be better positioned to perform subsequent ADA tasks without further assistance from ADA specialists. Accordingly, the learning perspective predicts greater superior reliance on subordinates' independent ADA work when subordinates have more prior consultation experience.

In contrast, from a *dependence-backlash perspective*, seeking advice or help can be interpreted as a sign of dependence on others' expertise (e.g., Lee [1997, 2002], Turnley and Bolino [2001], Levy [2004], Carnevale et al. [2021], See et al. [2011], Bol and Leiby [2018]). This signal may conflict with superiors' expectations that auditors typically complete assigned audit testing autonomously rather than through consultations (e.g., Bellovary and Johnstone [2007], Trompeter and Wright [2010], Hammersley, Johnstone, and Kadous [2011], Hux [2017], Bauer and Estep [2019], Boritz et al. [2020], Ciconte III, Leiby, and Willekens [2025]). Such

expectations may be particularly pronounced in the ADA context, where the younger generation of auditors is presumed to possess a baseline level of data proficiency from formal education in these technologies prior to joining the firm (e.g., Blix, Edmonds, and Sorensen [2021], AACSB [2022], Booker, Pelzer, and Richardson [2023]). Audit firms also typically offer formal training or provide guidance when new ADA tools are introduced (e.g., Tysiac [2022], FRC [2025b]), setting a reasonable expectation that auditors can effectively navigate these tools independently in most situations. Deviations from such normative expectations can provoke negative reactions—a phenomenon known as backlash (e.g., Rudman [1998], Rudman and Glick [1999], Rudman and Phelan [2008], Moss-Racusin, Phelan, and Rudman [2010], Rudman et al. [2012a], Wayne et al. [2023]). From this perspective, prior consultation experience may paradoxically undermine superiors' reliance on the subordinate's independent ADA work.

We also examine whether the subordinate's level of ADA skills moderates the effect of prior consultation. From the learning perspective, lower-skilled auditors should benefit more from specialist guidance, achieving greater incremental improvements than higher-skilled auditors. Therefore, if consultation enhances superior reliance through learning, this positive effect should be stronger for lower-skilled subordinates. From the dependence-backlash perspective, we expect a different pattern. If prior consultation experience reduces superior reliance by signaling dependence, this negative effect should be weaker for lower-skilled auditors, for whom consultation is normatively expected, mitigating the likelihood of a backlash effect.

To test our predictions, we conducted a between-participants experiment with 133 audit professionals with an average of 11.67 years of audit experience. Participants assumed the role of lead audit manager on the year-end audit of a hypothetical client, acting as the primary reviewer

of work completed by a subordinate audit senior. The subordinate was described as either having prior experience consulting with in-house ADA specialists (i.e., subordinate consultation experience present) or as typically completing ADA tests independently (i.e., subordinate consultation experience absent).[1] The subordinate was also described as either having received extensive training in ADA and performed advanced ADA tests on numerous occasions (i.e., higher level of ADA skills) or having received only basic training in ADA and rarely performed advanced ADA tests (i.e., lower level of ADA skills).

Participants then learned that the subordinate had performed year-end testing of the client's allowance for doubtful accounts, an accounting estimate. They reviewed the subordinate's workpaper, which showed that the subordinate had independently utilized a firm-developed AI tool designed specifically to evaluate accounting estimates.[2] The AI-based analysis produced an estimate exceeding the client's reported allowance by more than materiality, indicating the need for an upward audit adjustment. The subordinate had also performed a traditional aging-of-accounts-receivable test, which yielded an immaterial difference and thus supported the client's reported estimate, suggesting no need for an adjustment. By averaging the two estimates to maintain neutral reliance on both methods, the subordinate concluded that an upward adjustment should be proposed. Participants were instructed to (1) estimate the appropriate allowance for doubtful accounts, (2) decide whether to propose an audit adjustment to the client, and, if applicable, (3) determine the adjustment amount. Lower estimates, opting not to propose an

[1] We use the terms "consultation" and "advice-seeking" interchangeably to refer to interactions between auditors and ADA specialists. This aligns with Knechel and Leiby [2016], who define consultation as "an auditor receiving advice from another knowledgeable individual ("consultant"). Such advice can range from formal input from a designated expert to informal input from a coworker or colleague." (Knechel and Leiby [2016, p. 1332]).
[2] In the experimental materials, we used "advanced ADA" and "AI" interchangeably to reflect the current state of AI being in an early stage of adoption in auditing and is a form of ADA used to support auditors' work.

adjustment, or smaller proposed adjustments indicate *lower reliance* on the subordinate's independent ADA work.

We find that superiors evaluate subordinates with prior consultation experience as more competent than those without such experience. However, they rely *less* on these subordinates' independent ADA work, consistent with the dependence-backlash perspective. Specifically, subordinate consultation experience results in superiors providing lower estimates of the client's allowance, being less likely to propose an audit adjustment, and proposing smaller adjustment amounts. Given prior evidence on the underutilization of specialists in audit practice (e.g., Hux [2017], Bauer and Estep [2019], Boritz et al. [2020]), this finding is concerning, as auditors may further avoid seeking valuable advice to sidestep negative consequences—even in complex task environments where consultation is often warranted. Supplemental analyses suggest that the backlash is more pronounced among superiors who themselves more frequently consult with ADA specialists in practice, which is consistent with the backlash literature (e.g., Derks et al. [2011], Derks, Van Laar, and Ellemers [2016]).

Contrary to our expectation, the backlash effect is not mitigated when subordinates have lower ADA skills. Instead, it persists regardless of the subordinate's ADA skill level. This unexpected finding presents a potential risk, as it suggests that backlash may discourage consultation even among those who may benefit most from it for learning and skill development.

As audit firms increasingly adopt advanced technologies and promote collaboration with ADA specialists (e.g., AICPA [2020], Tysiac [2020]), they must understand and manage their potential unintended consequences. To foster a culture of continuous learning and innovation, firms should actively encourage consultation as a valued behavior while minimizing the risk that auditors will face reduced reliance on their work simply for seeking expert guidance.

This study extends audit research on auditor-specialist interactions, which has primarily focused on dyadic relationships, specifically on the processes by which auditors seek and use specialist advice (e.g., Gold, Knechel, and Wallage [2012], Kadous, Leiby, and Peecher [2013], Cannon and Bedard [2017], Asare and Wright [2018], Wright and Bhattacharjee [2018], Griffith [2018, 2020], Jenkins, Negangard, and Oler [2018], Estep [2021], Gold, Kadous, and Leiby [2024]) and on how specialists provide advice (e.g., Knechel and Leiby [2016], Bauer, Estep, and Griffith [2025]). We contribute new insights by showing how audit *superiors* interpret and respond to subordinates' prior consultation behavior. Building on research documenting the potential drawbacks of consultation in performance evaluation or promotion decisions (e.g., Bol and Leiby [2018], Causholli et al. [2021]), we identify a backlash effect on superiors' *actions* that are directly linked to audit quality, such as their decision to propose an audit adjustment identified by a subordinate.

Our findings also refine our understanding of the audit review process and the role of competence assessments in reliance decisions. Prior studies have emphasized that reliance on subordinate work is largely driven by competence assessments (e.g., Bamber [1983], Asare and McDaniel [1996], Tan and Jamal [2001], Harding and Trotman [2009], Maksymov [2015]). Our results suggest a more nuanced dynamic: superiors may withhold reliance even when they view the subordinate as highly competent, particularly when behaviors conflict with normative expectations of independent task performance.

Beyond auditing, this study contributes to the broader backlash literature, which has predominantly examined norm violations in the context of gender or race (e.g., Rudman [1998], Rudman and Glick [1999], Rudman and Phelan [2008], Moss-Racusin, Phelan, and Rudman [2010], Rudman et al. [2012a]). We extend the theoretical scope by demonstrating that backlash

can also arise in professional settings when consultation behavior conflicts with role-based expectations of independent expertise, even when that behavior is intended to promote learning and performance.

2. Theory and Hypothesis Development

2.1 CONSULTING WITH AUDIT DATA ANALYTICS SPECIALISTS

Auditing complex estimates, such as fair values, impairments, and valuation allowances, presents substantial challenges for auditors (e.g., Bratten et al. [2013], Griffith et al. [2015a], PCAOB [2015a, b, c, d], Knechel and Leiby [2016], Cannon and Bedard [2017], Griffith, Kadous, and Young [2021]). Historically, auditors have relied on the expertise of human specialists when addressing such challenges (e.g., Griffith, Hammersley, and Kadous [2015b], Knechel and Leiby [2016], Hux [2017], Griffith [2018, 2020], Griffith and Hammersley [2023], Gold, Kadous, and Leiby [2024], Bauer, Estep, and Griffith [2025]). The emergence of audit data analytics (ADA), including artificial intelligence (AI), now offers additional tools for auditing complex estimates (e.g., Deloitte [2020], Hood [2021], Commerford et al. [2022], Commerford et al. [2024], Estep, Griffith, and MacKenzie [2024], KPMG [2024]). By enabling the processing and analysis of large volumes of structured and unstructured data, AI holds significant promise for improving audit quality (e.g., EY [2020], Dennis [2024], Dennis and Jenkins [2024], Thomson Reuters [2024], PwC [2025]).

However, ADA and AI also introduce new sources of complexity, including determining appropriate data sources and methodologies, selecting and configuring analytic tools, interpreting results, and effectively communicating insights to clients. Because auditors' ADA and AI proficiencies vary considerably (e.g., Dickey, Blanke, and Seaton [2019], Eilifsen et al. [2020],

Mazars [2024]), they often consult in-house ADA specialists for guidance when using AI. These specialists can assist with tasks such as data selection and extraction, methodological design, model configuration, troubleshooting analytic results, and supporting auditors in evaluating and communicating AI-based insights (e.g., IAASB [2025], KPMG [2025]).

As a critical component of audit firms' quality control systems, both professional standards and prior research emphasize the importance of specialist consultation for audit quality (e.g., Brazel, Carpenter, and Jenkins [2010], Griffith et al. [2015a], Knechel and Leiby [2016], Asare and Wright [2018], Jenkins, Negangard, and Oler [2018], PCAOB [2022], Griffith and Hammersley [2023], Ciconte III, Leiby, and Willekens [2025]). For example, early audit team consultation with forensic specialists can improve auditor risk assessment, substantive testing, and the identification of material misstatements, fraud, and internal control deficiencies (Asare and Wright [2018], Jenkins, Negangard, and Oler [2018]). In addition, jurors view auditors as less negligent in cases of aggressive estimates when valuation specialists are consulted (Brown et al. [2019]). Ciconte III, Leiby, and Willekens [2025] find that greater use of technical consultations is positively associated with higher audit quality (i.e., issuing more modified opinions). In the AI context, the FRC (2025a) explicitly identifies consultation with the audit firm's central data function as indicative of appropriate AI use.

With ADA increasingly embedded in audit practice, firms are investing heavily in centralized ADA functions to support audit teams and guide the effective use of new technologies (e.g., Fedyk et al. [2022], Mazars [2024]). Compared to many traditional specialists (e.g., valuation or forensic), ADA specialists are relatively more accessible and more continuously involved in engagements, reflecting the ongoing, iterative nature of data-driven audit procedures. This accessibility is expected to facilitate more frequent and informal advice-

seeking interactions, especially as ADA becomes more deeply integrated across multiple phases of audit testing (e.g., IAASB [2025]).

Beyond engagement-level support, ADA specialists play a critical role in developing auditors' technological proficiency and facilitating their continuous learning, which are key strategic priorities for many firms (e.g., Brewer [2024], Mazars [2024]). Research suggests that advice-seeking is a vital channel for individuals' knowledge acquisition and skill development (e.g., Morrison [1993], Lee [1997], Biele, Rieskamp, and Gonzalez [2009], Hayes-Roth, Klahr, and Mostow [2013]). Therefore, specialist advice serves as a critical learning resource, helping auditors develop and refine a range of data-related skills, such as data management and results interpretation. Such advice is particularly important given considerable variation in auditors' ADA proficiency (e.g., Austin et al. [2021], Peecher et al. [2024]). As such, auditors who have sought and benefited from ADA specialists' advice should develop stronger data-related competencies and, in turn, be viewed by their superiors as more competent and reliable than those who have not.

Proactive consultation with ADA specialists also signals a commitment to learning and technological development. This behavior is noteworthy because individuals often hesitate to seek help due to anticipated social costs associated with such actions (e.g., Lee [2002], See et al. [2011], Schaefer [2014]). For example, advice-seeking may be perceived as an admission of incompetence (e.g., Lee [1997, 2002]), leading individuals to avoid such behavior to protect their reputation. Auditors who nevertheless seek specialist advice may therefore be perceived as prioritizing work quality over concerns about their reputation. Their willingness to consult with ADA specialists may then be interpreted as a genuine signal of motivation and technological ambition.

Once auditors have acquired relevant skills through prior consultation, they should be better positioned and motivated to perform future ADA tasks without specialists' assistance—both to avoid the aforementioned social costs of advice-seeking and to demonstrate their improved data proficiency. Thus, from a learning perspective, this experience should increase superiors' confidence in the quality of subordinates' independent ADA work, leading to greater reliance. This leads to our first hypothesis, stated formally:

H1a: Superiors will rely more on the independent ADA work performed by auditors with prior ADA consultation experience, compared to those without such experience.

However, prior consultation experience may also trigger a backlash effect, paradoxically reducing superiors' reliance on a subordinate's subsequent independent ADA work. Originating in research on gender stereotypes and racial vanguard behavior, backlash effects are defined as "social and economic reprisals for behaving counter-stereotypically" (Rudman and Phelan [2008, p. 61]). Prior research shows that individuals who violate role-based or contextual expectations—such as those tied to gender, hierarchy, or professional roles—may suffer negative consequences (e.g., Rudman [1998], Rudman and Glick [1999], Rudman and Phelan [2008], Moss-Racusin, Phelan, and Rudman [2010], Rudman et al. [2012a], Rudman et al. [2012b], Wayne et al. [2023]). For instance, agentic females pursuing leadership roles are often evaluated as equally competent as men, yet are simultaneously perceived as less likable and promotable (Rudman et al. [2012a]). Although most backlash research has examined gender and race (e.g., Rudman [1998]), the underlying psychological and social mechanisms could extend beyond these domains (e.g., Rudman et al. [2012a]), extending to professional contexts in which behavior violates salient role expectations. We apply this broader backlash framework to the audit setting.

In auditing, consultation with specialists potentially conflicts with a strong normative emphasis on individual task ownership and autonomous performance. Although the final audit outcome is a product of teamwork, auditors are typically assigned discrete tasks for which they are individually responsible (e.g., Prawitt [1995]). For instance, auditors often perform analytical procedures independently (e.g., Bedard and Biggs [1991], Asare and Wright [1997, 2003]), develop their own expectations and hypotheses (e.g., Church and Schneider [1993], Cohen, Krishnamoorthy, and Wright [2000], Trompeter and Wright [2010]), and make judgmental decisions about fraud risks and audit responses on their own (e.g., Bellovary and Johnstone [2007], Hammersley, Johnstone, and Kadous [2011]). Research on auditing complex estimates similarly assumes individual judgment and decision-making (e.g., Griffith et al. [2015a], Backof, Carpenter, and Thayer [2018], Bucaro [2019], Kadous and Zhou [2019], Commerford et al. [2022]), despite evidence that such self-reliance can lead to problems (e.g., Mauldin and Wolfe [2014], Griffith, Hammersley, and Kadous [2015b]). Research on review and performance evaluation processes further reinforces the salience of individual contributions in audit work (e.g., Kaplan and Reckers [1985], Bol et al. [2018], Andiola et al. [2024], Ciconte III, Leiby, and Willekens [2025]). Thus, even within a team environment, audit firms strongly emphasize individual responsibility and self-reliance.

These expectations are further shaped by hierarchical role expectations (e.g., Emby and Etherington [1996]). Task assignments are typically aligned with auditors' rank, with seniors expected to demonstrate technical competence, independent problem-solving, task management, and responsibility-taking (e.g., Emby and Etherington [1996]). As a result, when reviewing a senior's work, audit managers are likely to hold readily established expectations regarding the senior's ability to perform audit tasks independently.

These expectations of independent task execution may be particularly salient in the ADA context, given the auditing profession's rapid digital evolution demands a high degree of adaptability and independent problem-solving capability. Audit firms typically offer formal training and implementation support when new ADA tools are introduced (e.g., Tysiac [2022], FRC [2025b]), fostering the expectation that auditors can competently use these tools independently in most situations. Such expectations may be especially pronounced for the younger generation of auditors, who often enter the profession with baseline data and technology training from formal education prior to joining the firm (e.g., Blix, Edmonds, and Sorensen [2021], AACSB [2022], Booker, Pelzer, and Richardson [2023]). Collectively, these factors reinforce audit superiors' expectations that subordinates should be equipped to *independently* leverage ADA tools in their work (e.g., CPA Canada [2022], AICPA [2024]).[3]

Consulting with ADA specialists, however, could signal dependence on others and even incompetence (e.g., Lee [1997, 2002], Turnley and Bolino [2001], Levy [2004], Carnevale et al. [2021], See et al. [2011], Bol and Leiby [2018]). For instance, Bol and Leiby [2018] find that a more consultative decision-making process can harm promotion prospects by creating a reputation for dependence on others. Thus, although consultation can support learning and skill development, it may also violate superiors' expectations that subordinates independently use the ADA tools provided by the firm. This misalignment can trigger backlash, leading superiors to discount the subordinate's subsequent independent work. Consequently, even when auditors proactively consult with specialists to improve the quality of their future ADA work, superiors

[3] Related to this notion, an audit practitioner noted that because their firm's ADA specialist group often faces serious capacity constraints during busy season, their firm has rolled out "self-serve" ADA tools to enable audit engagement teams to perform ADA procedures autonomously. Such practices may further reinforce superiors' expectations that auditors are able to complete ADA tasks independently.

may paradoxically become less inclined to rely on these efforts. This leads to our second hypothesis from a dependence-backlash perspective, stated formally:[4]

H1b: Superiors will rely less on the independent ADA work performed by auditors with prior ADA consultation experience, compared to those without such experience.

2.2 MODERATION OF THE SUBORDINATE'S DATA ANALYTICS SKILL LEVEL

We also examine whether the effect of consultation on superiors' reliance decisions is moderated by the subordinate auditor's level of ADA skills.[5] In practice, auditors vary substantially in their ADA proficiency, with some possessing advanced skills gained through extensive training and experience, and others having only a foundational skill set (e.g., Austin et al. [2021], Peecher et al. [2024]). Even highly skilled auditors may consult with ADA specialists, for example, to obtain an independent perspective on their work or to further develop their expertise.

From the learning perspective (H1a), auditors with lower ADA skills are likely to benefit more from specialist guidance than their higher-skilled counterparts, as they can achieve greater incremental improvements through consultation. Thus, if subordinates' prior consultation experience increases superiors' reliance by enhancing their perceptions of subordinates' capabilities, we expect this positive effect to be amplified for subordinates with lower, compared to higher, ADA skills. This leads to our third hypothesis, stated formally:

H2a: The positive impact of auditor prior ADA consultation experience on superiors' reliance on their independent ADA work will be stronger for auditors with lower, compared to higher, ADA skills.

Conversely, from a dependence-backlash perspective (H1b), we expect the negative effect of

[4] Similar to Brazel, Leiby, and Schaefer [2022], we offer competing hypotheses that are supported by alternative theories (i.e., learning vs. backlash).

[5] In practice, a subordinate auditor's level of ADA skills can be observed, for example, through the amount and types of ADA-related training they have completed.

consultation to be mitigated when subordinates have lower ADA skills. Superiors are likely to hold stronger expectations of independent task execution for higher-skilled auditors. For these auditors, consulting ADA specialists—which signals dependence—may more sharply violate role expectations, intensifying backlash (e.g., Rudman et al. [2012a]). By contrast, when subordinates possess *lower* ADA skills, superiors are less likely to expect the subordinate's autonomous performance on advanced ADA tasks and may even anticipate specialist consultation. In such cases, although consultation still signals dependence, it is less likely to constitute a norm violation, thereby reducing the likelihood of backlash.

This moderation is particularly important because lower-skilled auditors stand to benefit most from specialist advice. If backlash is indeed weaker for these individuals, they may be more inclined to seek learning opportunities without fear of negative consequences. This leads to our fourth hypothesis, stated formally:

H2b: The negative impact of auditor prior ADA consultation experience on superiors' reliance on their independent ADA work will be weaker for auditors with lower, compared to higher, ADA skills.

3. Method

3.1 EXPERIMENTAL DESIGN

We conducted a between-participants experiment to test our hypotheses.[6] Participants assumed the role of an audit manager overseeing a subordinate auditor on a hypothetical audit engagement. The experiment manipulated two factors: (1) whether the subordinate had prior experience seeking advice from ADA specialists when performing advanced ADA tests (*Subordinate Consultation Experience*: *Present* versus *Absent*), and (2) the subordinate's level of

[6] We obtained Institutional Research Ethical Review Board approval for the experiment used in this study.

ADA skills (*Subordinate ADA Skills*: *Lower* versus *Higher*). Participants were randomly assigned to one of the four experimental conditions.[7] We adapted the experimental case materials, with permission, from Gold, Kadous, and Leiby [2024] and Andiola et al. [2024]. To ensure clarity and realism, the instrument was reviewed by representatives from the Foundation for Auditing Research (FAR) and audit professionals from the participating audit firms.

3.2 PARTICIPANTS

A total of 133 audit seniors and managers from three audit firms affiliated with the FAR in the Netherlands participated in the study.[8] Participants had an average of 11.67 years of audit experience. They completed either a paper or online version of the instrument during scheduled training sessions. Participants' average experience with auditing accounting estimates (e.g., allowance for doubtful accounts; the experimental context) was 7.89 on a scale from 0 (No experience) to 10 (Extensive experience). Employing the same scale, their average experience reviewing another auditor's work (the experimental task) was 8.09, and their experience with reviewing audit work involving ADA (e.g., full population testing, visualizations, regressions) was 5.29. On average, participants reported using ADA 31.95 percent of the time when auditing accounting estimates and rated their ADA skills at 5.35 (0=None, 10=Very good). Participants reported seeking advice from ADA specialists within their firm with an average frequency of 4.88 (0=Never, 10=Very frequently). They also indicated that, overall, the benefits of consulting

[7] In addition to the four primary experimental conditions, we included a fifth, exploratory condition in which the subordinate had higher ADA skills and prior experience consulting with *industry specialists* (rather than ADA specialists) when testing accounting estimates. This condition was designed to explore whether any unintended consequences of advice-seeking extend beyond the ADA context to more traditional specialist settings. The design, measures, and analyses for this exploratory condition are reported separately and are not part of our primary hypothesis tests. See footnote 14 for a detailed discussion of the respective results.

[8] The sample includes 18 audit seniors, each with at least approximately 2.5 years of audit experience and an average of approximately five years. All had prior experience reviewing other auditors' work. Our primary inferences remain robust when excluding these audit seniors' responses.

specialists (e.g., tax, valuation, forensic, industry, ADA specialists, etc.) outweighed the costs, with a mean score of 1.42 on a scale ranging from -5 (Costs outweigh benefits) to 5 (Benefits outweigh costs). All primary analyses are robust to controlling for demographic characteristics, experience levels, and instrument format (paper versus online).

3.3 EXPERIMENTAL PROCEDURES AND INDEPENDENT VARIABLES

Appendix A illustrates the experimental procedures. Participants assumed the role of lead audit manager on the year-end audit of a hypothetical audit client, "Ruiter." Acting as the superior, they were instructed to review a workpaper prepared by Sam, an audit senior under their supervision (i.e., the subordinate), and make decisions based on Sam's work.

Participants were first provided with information regarding the subordinate's ADA skill level. In the *Lower Subordinate ADA Skills* condition, Sam had received only basic ADA training and rarely performed advanced ADA tests (see appendix B.1). In the *Higher Subordinate ADA Skills* condition, Sam had undergone extensive training in ADA and had regularly performed advanced ADA tests (see appendix B.2).

Next, participants learned whether the subordinate had prior consultation experience. In the *Subordinate Consultation Experience Present* condition, Sam had frequently sought advice from in-house ADA specialists when evaluating accounting estimates on prior engagements (see appendix B.3). A specific illustrative example was also provided: Sam had consulted with an ADA specialist when using the firm's AI tool to evaluate the client's sales returns and allowances.[9] In the *Subordinate Consultation Experience Absent* condition, Sam typically

[9] Our manipulation of prior consultation experience primarily reflects Sam's past behavioral pattern across prior engagements. Accordingly, budgetary costs associated with those consultations are unlikely to influence the current manager's attitude toward Sam. Although, in the illustrative example, an ADA specialist charged hours to the current audit engagement in the *Subordinate Consultation Experience Present* condition (but not in the *Subordinate*

performed advanced ADA tests independently, that is, without seeking advice from a specialist (see appendix B.4), and participants were shown an illustrative prior instance in which Sam had executed the AI tool independently.

Participants were then told that the current year-end substantive testing at Ruiter was nearing completion. To simulate a realistic year-end environment consistent with prior studies (e.g., Brazel, Leiby, and Schaefer [2022]), we held budget and time pressure at year-end constant and relatively high across all conditions. Specifically, all participants were informed that their year-end substantive testing was currently about to go over budget and that the client's filing deadline was approaching.

At this point, participants were directed to review Sam's workpaper for Ruiter's current-year allowance for doubtful accounts testing (i.e., testing an accounting estimate). In *all* conditions, Sam had *independently* used the firm-developed AI tool designed specifically to evaluate accounting estimates to evaluate the allowance, that is, without seeking advice from any specialists. The AI tool suggested a higher estimate (7.8 million) than the client's reported estimate (6.8 million), exceeding the materiality threshold (0.6 million) and indicating that a material upward adjustment of 1 million should be proposed—a less client-friendly conclusion.[10] In addition, Sam had also performed a more traditional aging-of-accounts-receivable test, similar to prior years, which suggested a lower estimate (7.2 million), producing an immaterial difference from the client's allowance (0.4 million), indicating no adjustment—a more client-friendly conclusion. Providing both estimates reflects common audit practice, in which auditors combine AI with traditional methods (e.g., FRC [2025a]).

Consultation Experience Absent condition), total hours to complete the task were held constant at 35 hours across both conditions. Thus, there were no incremental budgetary costs associated with the consultation.

[10] Given that our participants were from the Netherlands, all monetary amounts were presented in Euros.

To maintain neutral reliance on both methods, Sam averaged the two estimates, producing a combined estimate of 7.5 million, which resulted in a proposed upward adjustment of 0.7 million. The contrast between the AI tool and the traditional method was intentionally set up to create a realistic scenario in which participants needed to evaluate contradictory evidence, allowing us to test whether prior consultation experience influences reliance on the subordinate's subsequent independent ADA work.

3.4 DEPENDENT VARIABLES

After reviewing Sam's workpaper, participants made their own judgment of Ruiter's allowance for doubtful accounts and decided whether to propose any audit adjustment to the client. Specifically, they assessed the range of reasonable estimates and selected the most reasonable estimate for the allowance. Auditing standards direct auditors to evaluate client estimates by developing an independent point estimate or range of reasonable values and determining whether the client's estimate falls within that range (IAASB [2009], PCAOB [2018]). Thus, this task closely reflects the type of judgment auditors make in practice. We use the *Most Reasonable Estimate* as the first dependent measure. A lower *Most Reasonable Estimate* reflects a participant *relying less* on the subordinate's AI work.

Participants were also asked whether they would recommend proposing any audit adjustment to management's allowance for doubtful accounts. Those who selected "Yes" were asked to specify the amount of the proposed adjustment; those who selected "No" did not provide an amount. *Audit Adjustment* is coded as "1" if participants proposed an adjustment to increase the client's allowance for doubtful accounts, and "0" otherwise.[11] For participants

[11] None of our participants proposed an adjustment to decrease the client's allowance for doubtful accounts.

proposing an adjustment, *Adjustment Amount* equals the proposed amount; for those not proposing an adjustment, *Adjustment Amount* is coded as "0." We use these as two additional dependent measures. Not proposing an audit adjustment and specifying a smaller adjustment amount both indicate *lower reliance* on the subordinate's AI test outcome.

The experiment then continued with measures of subordinate performance, followed by manipulation checks and questions about participants' own professional experiences.

4. Results

4.1 MANIPULATION CHECKS

To assess the effectiveness of the ADA skill manipulation, participants rated Sam's ADA training and experience on a scale from 0 (Very basic) to 10 (Very advanced). Participants in the *Higher Subordinate ADA Skills* condition rated Sam's ADA skills significantly higher than those in the *Lower Subordinate ADA Skills* condition (6.72 vs. 2.68, $t_{110} = 10.44$, $p < 0.01$).[12] These results affirm that participants understood our manipulation of the subordinate's ADA skill level.

We also assessed whether participants accurately perceived the subordinate's prior consultation experience. Participants indicated the extent to which Sam had sought advice from ADA specialists on an 11-point scale ranging from -5 (Often independently executed those tests) to 5 (Often sought advice from specialists), with a midpoint of 0. Participants in the *Subordinate Consultation Experience Present* condition rated the subordinate's consultation experience significantly higher than those in the *Subordinate Consultation Experience Absent* condition (1.29 vs. -2.77, $t_{110} = 8.73$, $p < 0.01$), confirming the success of this manipulation.

[12] All reported p-values in this study are two-tailed.

4.2 TESTS OF H1: SUBORDINATE PRIOR CONSULTATION EXPERIENCE

H1a, based on a learning perspective, predicts that superiors will rely more on the independent ADA work of auditors with prior consultation experience. In contrast, H1b, grounded in a backlash effect perspective, predicts that superiors will rely less on the independently performed ADA work of auditors with prior consultation experience. Recall that, in the experimental case, the subordinate's AI-based analysis indicated that the client's allowance for doubtful accounts was materially misstated and warranted an upward adjustment, while the traditional procedure did not. Accordingly, deciding on a higher estimate, proposing an audit adjustment, or specifying a larger adjustment amount indicates *greater reliance* on the subordinate's AI-based work. Conversely, providing a lower estimate, not proposing an audit adjustment, or specifying a smaller adjustment amount would indicate *lower reliance*.

The observed patterns for *Most Reasonable Estimate*, *Audit Adjustment*, and *Adjustment Amount* are presented in figure 1, panels A, B, and C, respectively. Table 1, panel A, presents the descriptive statistics for *Most Reasonable Estimate*, and panel B presents the ANOVA results with *Most Reasonable Estimate* as the dependent variable. The results indicate that prior ADA consultation experience significantly reduces superiors' *Most Reasonable Estimate* (7,193,636 vs. 7,428,947, $F_{1,108} = 7.85$, $p = 0.01$), reflecting lower reliance on the subordinate's AI-based work and thus aligning more closely with the client's estimate.

Table 2, panels A and B, present the descriptive statistics and logistic regression results for *Audit Adjustment*, respectively. Table 3, panels A and B, report the corresponding results for *Adjustment Amount*. Consistent with the estimate results, prior consultation experience reduces both the likelihood of proposing an audit adjustment (0.42 vs. 0.60, $\beta = -0.73$, $\chi^2 = 3.55$, $p = 0.06$) and the magnitude of the proposed adjustment (288,182 vs. 449,123, $F_{1,108} = 4.36$, $p =$

0.04). Collectively, our results support H1b, but not H1a. Although proactively seeking advice from ADA specialists can facilitate learning, superiors subsequently rely less on the subordinate's independent ADA work, consistent with a backlash effect.[13]

We also examine how prior consultation experience affects superiors' evaluations of the subordinate. Figure 2 displays the observed patterns for *Overall Competence*, *Overall Performance*, *ADA Competence*, and *Recommend*. *Overall Competence* is assessed by asking participants to evaluate the subordinate's overall competence and abilities on a scale from 0 (Very low) to 10 (Very high). *Overall Performance* captures how participants evaluate the subordinate's overall performance, measured on a scale ranging from -5 (Below Expectations) to 5 (Above Expectations), with a midpoint of 0 (Met Expectations). *ADA Competence* measures how competent the superiors believe the subordinate, Sam, is in independently performing advanced ADA tasks, such as using AI in audit tests, using a scale ranging from 0 (Not at all competent) to 10 (Highly competent). Finally, *Recommend* captures the likelihood that participants will recommend or request the subordinate as a team member for another important engagement where the client expects auditors to integrate AI into its audit and provide valuable insights from AI tests (-5=Very unlikely, 5=Very likely).

Partially in line with the learning interpretation, the results in table 4 show that a

[13] We also examined superiors' reliance on each of the subordinate's two methods—traditional aging and AI—by calculating the *absolute differences* between (1) participants' *Most Reasonable Estimate* and each method's estimate, and (2) participants' *Adjustment Amount* and each method's adjustment amount. Larger absolute differences—that is, greater distance—indicate lower reliance. Non-tabulated results show that reliance on the subordinate's AI method is significantly lower when subordinate consultation experience is present compared to absent (reliance on the AI method's estimate: 606,364 vs. 381,579, $F_{1,108} = 7.33$, $p < 0.01$; reliance on the AI method's adjustment amount: 711,818 vs. 550,877, $F_{1,108} = 4.36$, $p = 0.04$). As a consequence of backlash against the subordinate's use of AI, auditors appear to shift toward greater reliance on the traditional aging method's adjustment amount when subordinate consultation experience is present compared to absent (288,182 vs. 449,123, $F_{1,108} = 4.36$, $p = 0.04$, not tabulated). There is no difference in reliance on the traditional aging method's estimate (311,818 vs. 295,614, $F_{1,108} = 0.11$, $p = 0.74$, not tabulated).

subordinate's prior consultation experience significantly increases superiors' evaluations of the subordinate's overall competence (6.00 vs. 5.47, $F_{1,108} = 4.42$, $p = 0.04$). Although the non-tabulated results for the other three measures are not statistically significant (*Overall Performance*: 0.42 vs. -0.12, $F_{1,108} = 2.44$, $p = 0.12$; *ADA Competence*: 5.16 vs. 4.70, $F_{1,108} = 2.25$, $p = 0.14$; *Recommend*: 1.38 vs. 0.93, $F_{1,108} = 1.86$, $p = 0.18$), all are directionally consistent with more favorable evaluations following prior consultation.

Together, these findings suggest that although superiors view prior consultation as enhancing auditors' competence development, this positive learning effect does not translate into greater reliance on the subordinate's ADA-based work. Instead, reliance decreases—consistent with a backlash effect. That is, they ultimately discount their reliance on the subordinate's ADA work. Importantly, this reduced reliance impacts consequential audit actions, including whether to propose a financial statement adjustment (e.g., Joe, Wright, and Wright [2011], Christensen, Schmardebeck, and Seidel [2022]).

The discrepancy we observe between competence evaluations and reliance behavior can be understood through the lens of mental schemas, as proposed by Bol and Leiby [2018]. Specifically, superiors may activate different cognitive schemas depending on the type of judgment they are making. When evaluating competence or performance, superiors tend to focus on whether the subordinate's behavior or activity contributes to success in the current role. By contrast, reliance decisions activate a schema that prioritizes confidence, decisiveness, and independence—particularly when they carry client-facing consequences. From this perspective, superiors may interpret consultation behavior positively in the competence schema (enhancing skill development) but negatively in the reliance schema (signaling dependence), even for the same subordinate and the same underlying behavior.

This mental-schema account may also offer insight into the discrepant findings reported in the backlash literature. Studies on gender atypicality suggest that agentic women can be perceived as highly *competent* yet evaluated less favorably on outcomes tied to selection and advancement, such as likability or hirability, compared to their male counterparts (e.g., Rudman et al. [2012a]). In addition, expectation violations do not appear to produce uniform penalties across all evaluative dimensions; instead, backlash is more likely where negative reactions can be justified (e.g., Rudman et al. [2012a]). In the case of agentic women, research finds that perceivers may justify their prejudice by saying: "She is clearly capable and qualified, but I don't like her because she is too powerful—for a woman" (Rudman et al. [2012a, p. 191]). Rather than questioning the woman's competence—which would be difficult to justify—perceivers rationalize their negative reaction by framing her as "too powerful."

Applying this logic to our context, evaluating a subordinate who consulted specialists as less competent may be difficult to justify, given that audit firms actively encourage consultation and view it as a mechanism for skill development (e.g., Zeidman et al. [2010], Ranzilla et al. [2011], Tysiac [2020]). In contrast, discounting reliance on the subordinate's work may be more defensible, as consultation signals dependence and potentially violates expectations of independent task execution. In addition, this form of reduced reliance may operate subconsciously rather than through deliberate defensibility concerns. Exploring these explanations and the conditions under which competence assessments translate into reliance represents a fruitful area for future research.

4.3 TESTS OF H2: MODERATION OF DATA ANALYTICS SKILL LEVEL

H2a predicts that, due to learning, the positive effect of consultation experience on superiors' reliance will be stronger when subordinates have lower, compared to higher, ADA

skills. H2b, on the other hand, predicts that, if consultation triggers backlash, its negative effect will be weaker in the lower ADA skills condition. As shown in panels B of tables 1, 2, and 3, the interaction between *Subordinate Consultation Experience* and *Subordinate ADA Skills* is not significant for any of our dependent measures. Accordingly, we find no support for either H2a or H2b. Instead, the findings suggest that prior consultation experience can backfire even for subordinates with lower ADA skills—precisely those who would be expected to benefit most from specialist guidance.

Further analyses reveal a striking pattern. Although one might expect superiors to rely less on a subordinate's AI-based testing outcome when the subordinate has lower ADA skills and *did not* consult with specialists, the results reveal the opposite. Superiors place a high level of reliance on these subordinates—a level comparable to their reliance on subordinates with higher ADA skills who also did not consult (*Most Reasonable Estimate*: 7,458,621 vs. 7,398,214, t_{55} = 0.70, p = 0.49, not tabulated; *Audit Adjustment*: 0.66 vs. 0.54, χ^2 = 0.85, p = 0.36, not tabulated; *Adjustment Amount*: 506,897 vs. 389,286, t_{55} = 1.03, p = 0.31, not tabulated). Moreover, superiors rely significantly more on subordinates with lower ADA skills who did not consult than on subordinates with higher ADA skills who had prior consultation experience (*Most Reasonable Estimate*: 7,458,621 vs. 7,080,000, t_{52} = 2.41, p = 0.02, not tabulated; *Audit Adjustment*: 0.66 vs. 0.40, χ^2 = 3.52, p = 0.06, not tabulated; *Adjustment Amount*: 506,897 vs. 276,000, t_{52} = 2.05, p = 0.05, not tabulated). Together, these findings suggest that the backlash effect associated with prior consultation is strong and persistent, even overriding objective

information about the subordinate's ADA skill level.[14]

4.4 SUPPLEMENTAL ANALYSES

4.4.1. Independent Work Expectation. In the post-experimental questionnaire, we captured participants' own frequency of advice-seeking in practice related to ADA (*Superior Consultation Frequency*). Specifically, using an 11-point scale ranging from 0 (Never) to 10 (Very frequently), we asked participants how frequently they seek advice from ADA specialists within their firm. Participants' mean consultation frequency is 4.88. There is no significant difference in *Superior Consultation Frequency* between the *Subordinate Consultation Experience Absent* and *Present* condition (5.39 vs. 4.78, $t_{110} = 1.30$, $p = 0.20$, not tabulated).

Comparing participants' own consultation frequency with their perception of the subordinate's consultation behavior serves as a potential proxy for whether the subordinate's prior consultation experience violates the superior's expectations regarding independent work completion (as noted in the development of H1b). Specifically, participants rated their perception of the subordinate's consultation frequency (*Subordinate Consultation Frequency*) on an 11-

[14] In addition to ADA specialists, there are various other types of specialists, such as tax, forensic, or industry-specific specialists (e.g., Hux [2017]). To explore whether the unintended consequences of advice-seeking extend to a more traditional specialist context, we included an exploratory condition in which a subordinate had higher ADA skills and previous experience consulting with *industry specialists* when testing estimates (see appendix B.5). Across our three primary dependent measures, we find no statistically significant differences between this exploratory condition and the *Subordinate Consultation Experience Absent & Higher Subordinate ADA Skills* condition. Nonetheless, using the *absolute differences* noted in footnote 13 to examine superiors' reliance on each of the subordinate's two methods—traditional aging and AI, a pattern consistent with a backlash effect emerges. Specifically, superiors rely less on the traditional aging method's adjustment amount in the exploratory condition than in the *Subordinate Consultation Experience Absent* & *Higher Subordinate ADA Skills* condition (620,952 vs. 389,286, $t_{47} = 1.75$, $p = 0.09$, not tabulated), but show no difference in reliance on the AI method's adjustment amount (455,238 vs. 610,714, $t_{47} = 1.26$, $p = 0.21$, not tabulated). Although not statistically significant, the *Most Reasonable Estimate* shows a directionally consistent pattern. These results tentatively suggest that backlash from industry specialist consultation may be more pronounced for traditional audit procedures, suggesting that backlash effects are domain specific. Because our experiment's primary context centers on ADA, participants' judgments may have been dominated by ADA-related considerations, limiting our ability to detect backlash associated with other forms of consultation. Examining backlash effects in more traditional specialist settings is therefore a promising avenue for future research.

point scale ranging from -5 (Often independently executed those tests) to 5 (Often sought advice from specialists), with a midpoint of 0. For comparability, we linearly transform *Superior Consultation Frequency* from the original 0 to 10 scale to a -5 to 5 scale by subtracting 5 from each response and then compute a difference score (*Subordinate Consultation Frequency* minus *Superior Consultation Frequency*). More positive values indicate that the subordinate is perceived as seeking specialist advice more frequently than the superior does in practice, suggesting a greater deviation from the independent work norm. Consistent with this interpretation, the difference score is significantly more positive in the *Subordinate Consultation Experience Present* condition than in the *Absent* condition (1.51 vs. -3.16, $F_{1,108} = 55.01$, $p < 0.01$, not tabulated). This result provides indirect evidence that participants perceived the subordinate's behavior in the *Subordinate Consultation Experience Present* condition as less aligned with expectations of independent work, consistent with our theoretical development of H1b.

4.4.2. Moderating Role of Superior Consultation Frequency. We further explore whether participants' own experiences consulting with ADA specialists affect the intensity of the backlash they exhibit.[15] Research suggests that individuals who have experienced backlash are more likely to enact similar responses toward others, a phenomenon known in gender research as the *queen bee effect* (e.g., Derks et al. [2011], Derks, Van Laar, and Ellemers [2016]). Applied to the current context, participants who more frequently consult with ADA specialists in practice—and thus may have greater exposure to advice-seeking and potential backlash—may be more likely to discount the work of subordinates with prior consultation experience.

[15] Participants' personal experience consulting with ADA specialists is not correlated with their audit experience (Pearson Correlation = 0.10, $p = 0.28$, not tabulated) or their rank (Pearson Correlation = 0.10, $p = 0.24$, not tabulated).

Using Hayes [2022] PROCESS model 1, we test whether *Superior Consultation Frequency* moderates the effect of *Subordinate Consultation Experience* on superiors' reliance on the subordinate's ADA work. As shown in figure 3, the interaction between *Superior Consultation Frequency* and *Subordinate Consultation Experience* is negative for both *Most Reasonable Estimate* (panel A, c = -70,376.11, p = 0.05) and *Adjustment Amount* (panel C, c = -59,085.43, p = 0.06). Although the interaction is not statistically significant for *Audit Adjustment*, further analysis of the conditional effects reveals a consistent pattern across all three reliance measures. Specifically, the effect of *Subordinate Consultation Experience* on superiors' reliance becomes significantly negative as *Superior Consultation Frequency* increases beyond a certain threshold. For *Most Reasonable Estimate*, the Johnson-Neyman region indicates that the negative effect becomes significant when *Superior Consultation Frequency* exceeds 3.90 on the 11-point scale (panel A). The corresponding thresholds are 4.55 for *Audit Adjustment* and 4.56 for *Adjustment Amount* (panels B and C). Even beyond these thresholds, the negative effect continues to intensify as superiors' own consultation frequency increases (e.g., at values of 8.00 vs. 6.00 on the 11-point scale). Collectively, these results indicate that superiors who work more frequently with ADA specialists in practice exhibit a stronger backlash against subordinates with prior consultation experience, manifested in lower reliance on the subordinate's ADA work. This pattern is consistent with the queen bee phenomenon documented in the backlash literature.

4.4.3. Avoid Responsibility. Prior research suggests that consultation with specialists can sometimes serve as a way for auditors to shift or diffuse responsibility for complex judgments (e.g., Kennedy, Kleinmuntz, and Peecher [1997], Gold, Knechel, and Wallage [2012]). To explore whether consulting with ADA specialists influences superiors' perceptions of the subordinate's responsibility-taking, we elicited participants' perceptions of Sam's motives. In the

Subordinate Consultation Experience Present condition, participants were asked about the extent to which they felt that Sam was *avoiding responsibility* by seeking advice from ADA specialists when applying advanced ADA tests to evaluate accounting estimates. Responses were captured on an 11-point scale ranging from 0 (Not at all) to 10 (To a large extent). In the *Subordinate Consultation Experience Absent* condition, participants were asked the extent to which they felt that Sam was *taking responsibility* when applying advanced ADA tests, using the same scale. We reverse-coded the responses in the *Absent* condition and combined them with the responses from the *Present* condition to create a unified measure labeled *Avoid Responsibility*, where higher values indicate stronger perceptions that Sam was avoiding responsibility.

Results (not tabulated) indicate that subordinates with prior consultation experience are, in fact, perceived as *less likely* to be avoiding responsibility than subordinates without prior consultation experience, as evidenced by lower *Avoid Responsibility* scores (3.33 vs. 4.74, $F_{1,97} = 8.62$, $p < 0.01$). A significant interaction further reveals that this positive perception of responsibility is more pronounced when the subordinate has lower rather than higher ADA skills ($F_{1,97} = 6.37$, $p = 0.01$, not tabulated). Thus, participants appear to interpret consultation with ADA as a positive signal of responsibility-taking, particularly for lower-skilled subordinates. Notably, though, the backlash effect on reliance persists despite these favorable perceptions.

5. Conclusion

As advanced audit data analytics (ADA), including artificial intelligence (AI), become increasingly integrated into audit practice, auditors are more frequently consulting with ADA specialists within their firms. We examine whether a subordinate's prior consultation experience affects superiors' reliance on the subordinate's subsequent ADA work performed independently

of consultation. From a *learning perspective,* such specialist consultation offers valuable opportunities for skill development and improved audit quality, which superiors may recognize when evaluating subordinates' work. Accordingly, this perspective predicts greater reliance on the subordinate's independent ADA work when prior consultation experience is present. In contrast, from a *dependence-backlash perspective*, consultation may signal dependence on others' expertise, potentially reducing superiors' reliance on subordinates' independent ADA work. Our results support the dependence-backlash effect. Supplemental analyses suggest that this backlash is particularly pronounced when superiors themselves frequently consult with ADA specialists in practice (i.e., evidence of the queen bee effect). Importantly, this unintended consequence holds true regardless of the subordinate's ADA skill level, suggesting that consultation can paradoxically backfire even for auditors who would benefit the most from specialist guidance.

This study is particularly relevant in the context of the growing integration of advanced technologies into audit practice. By highlighting a potential unintended consequence of auditors' interactions with specialists, it underscores the importance for audit firms to carefully manage the dynamics between auditors and specialists, especially ADA specialists. As the adoption of advanced ADA continues to expand, auditors' interactions with these specialists are likely to increase substantially, potentially surpassing those with other types of specialists, such as valuation, tax, forensic analysis, or industry specialists.

This study extends existing literature by examining how subordinates' consultation behaviors influence superiors' reliance decisions. Prior auditing research on specialist use has primarily focused on the dyadic interactions between auditors and specialists, particularly how auditors evaluate and incorporate specialists' advice (e.g., Cannon and Bedard [2017], Hux

[2017], Griffith [2018, 2020], Estep [2021], Gold, Kadous, and Leiby [2024]). While some studies have explored links between knowledge seeking and auditor performance evaluations (e.g., Bol and Leiby [2018], Causholli et al. [2021]), this study specifically addresses whether subordinates' consultation experiences influence superiors' *actions* tied to audit quality, including critical decisions such as whether to propose an adjustment to a client's financial statements.

Audit firms should be aware of the potential backlash from advice seeking, as it may discourage auditors from consulting specialists even when doing so could improve audit quality. Therefore, this study also contributes to the literature on challenges related to the use of specialists' work (e.g., Boritz, Kochetova-Kozloski, and Robinson [2015], Griffith [2018], Bauer and Estep [2019], Boritz et al. [2020]) and may help explain the underutilization of specialists' advice, a phenomenon documented in prior audit research (e.g., Boritz et al. [2020]).

The divergence we observe between superiors' evaluations of a subordinate's competence and their reliance on subordinates' work also extends prior research on the audit review process. Prior studies suggest that subordinate competence is a key determinant of superiors' reliance (e.g., Bamber [1983], Asare and McDaniel [1996], Tan and Jamal [2001], Harding and Trotman [2009], Maksymov [2015]). Our findings show that superiors may choose to rely less on a subordinate's work even when they recognize the subordinate as highly competent.

Our study also contributes to the broader literature on backlash effects by extending the theoretical understanding of such effects beyond gender atypicality to professional and social dynamics in the workplace, specifically in the context of consultation (e.g., Rudman [1998], Rudman and Glick [1999], Rudman and Phelan [2008], Moss-Racusin, Phelan, and Rudman [2010], Rudman et al. [2012a]).

Future research could examine backlash effects in other specialist contexts. Our study focuses on ADA specialists, and our experimental design is optimized to detect potential backlash in this domain. Subsequent studies could examine whether similar effects arise when more traditional types of specialists are consulted (e.g., industry specialists). Future research could also explore how superiors' evolving experience with AI affects the backlash of consultation. On one hand, greater familiarity with AI could exacerbate the effect if AI is perceived as relatively straightforward and consultation signals dependence. On the other hand, increased AI experience could mitigate backlash if more experience enhances the recognition of AI's complexity and the value of specialists' advice for learning.

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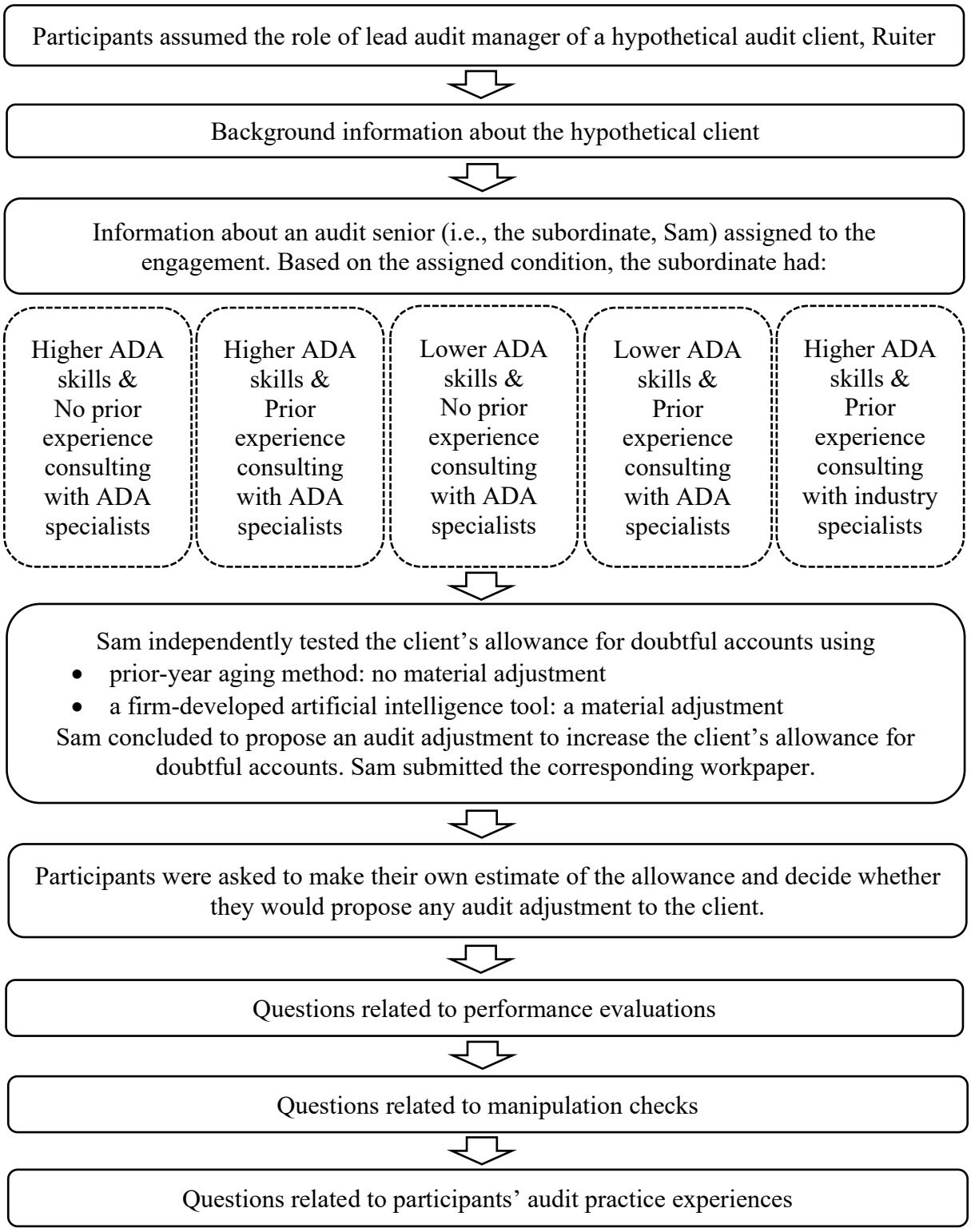
APPENDIX A

Experimental Procedures



APPENDIX B

Experiment Excerpts

B.1 LOWER SUBORDINATE ADA SKILLS CONDITION

Sam has received **only very basic training** in data analytics. Specifically, Sam has completed only one course for beginners covering **basic** data analytics topics such as understanding the basics of statistics and visualizations.

Only on rare occasions has Sam performed advanced data analytic tests—including those using artificial intelligence—to evaluate accounting estimates on audit engagements.

B.2 HIGHER SUBORDINATE ADA SKILLS CONDITION

Sam has received **extensive training** in data analytics. Specifically, Sam has completed several courses and certificates covering **advanced** data analytics topics such as performing complex statistical analyses, deploying effective data visualizations, advanced database management, understanding big data, and large language models (LLMs).

On **numerous occasions**, Sam has performed advanced data analytic tests—including those using artificial intelligence—to evaluate accounting estimates on audit engagements.

B.3 SUBORDINATE CONSULTATION EXPERIENCE PRESENT CONDITION

When using advanced data analytic tests to evaluate accounting estimates on those occasions, Sam has often **sought advice from data analytics specialists** from within the audit firm.

Recently, using a firm-developed **artificial intelligence tool** for evaluating accounting estimates, Sam evaluated Ruiter's sales returns and allowances. During that process, Sam **sought advice** from **a data analytics specialist** from within the audit firm related to **the execution of that artificial intelligence test**.

- Combining the initial results and supplementary data analytic tests under additional advice from the data analytics specialist, Sam's final results led to an **immaterial** adjustment being proposed for Ruiter's sales returns and allowances.

B.4 SUBORDINATE CONSULTATION EXPERIENCE ABSENT CONDITION

When using advanced data analytic tests to evaluate accounting estimates on those occasions, Sam has often **independently** executed those tests. Sam has typically not sought advice from data analytics specialists.

Recently, using a firm-developed **artificial intelligence tool** for evaluating accounting estimates, Sam evaluated Ruiter's sales returns and allowances. Sam **independently executed that artificial intelligence test**.

- Combining the initial results and supplementary data analytic tests, Sam's final results led to an **immaterial** adjustment being proposed for Ruiter's sales returns and allowances.

B.5 EXPLORATORY CONDITION

When using advanced data analytic tests to evaluate accounting estimates on those occasions, Sam has often **sought advice from industry specialists** from within the audit firm.

Recently, using a firm-developed **artificial intelligence tool** for evaluating accounting estimates, Sam evaluated Ruiter's sales returns and allowances. During that process, Sam **sought advice** from **an industry specialist** from within the audit firm related to **the considerations** when evaluating sales returns and allowances **in the sporting goods industry**.

- Combining the initial results and supplementary data analytic tests under additional advice from the industry specialist, Sam's final results led to an **immaterial** adjustment being proposed for Ruiter's sales returns and allowances.

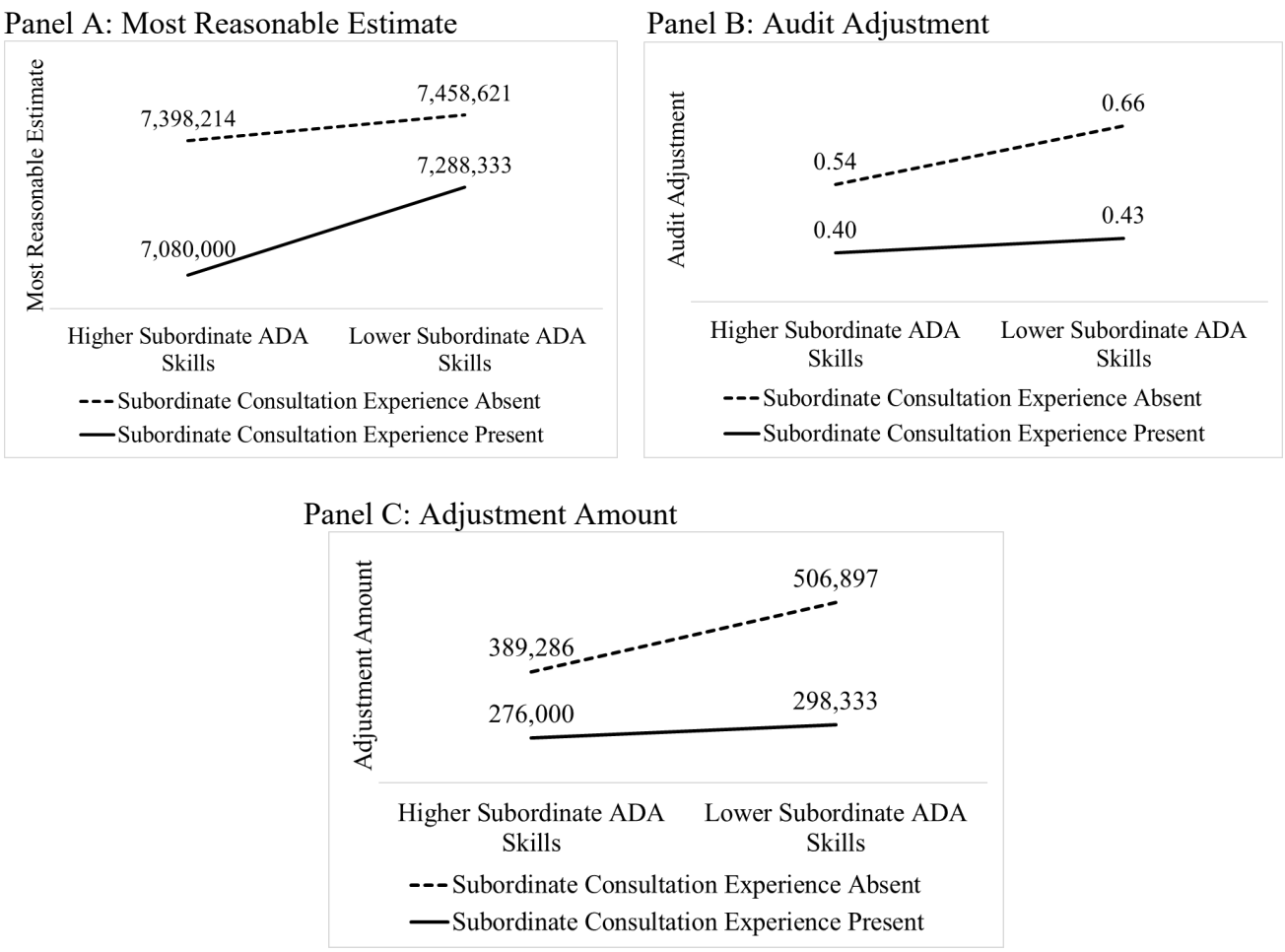


FIG 1. — This figure illustrates the observed patterns of superiors' reliance on the subordinate's AI work, measured through *Most Reasonable Estimate*, *Audit Adjustment*, and *Adjustment Amount*. In the experiment, the client's allowance for doubtful accounts is 6.8 million. In the *Subordinate Consultation Experience Present* condition, the subordinate is described as having experience seeking advice from ADA specialists within the audit firm, while the subordinate in the *Subordinate Consultation Experience Absent* condition did not have such experience. In the *Higher Subordinate ADA Skills* condition, the subordinate was described as having more training and experience related to data analytics, whereas the subordinate in the *Lower Subordinate ADA skills* condition is described as having only basic data analytics training and experience. *Most Reasonable Estimate* is participants' assessment of the most reasonable estimate of Ruiter's allowance for doubtful accounts. *Audit Adjustment* is coded as "1" if participants would propose an adjustment to Ruiter's management for Ruiter's allowance for doubtful accounts, and "0" if not. For participants who chose to propose an adjustment, *Adjustment Amount* is the amount they proposed. For participants who would not propose an adjustment, *Adjustment Amount* is "0."

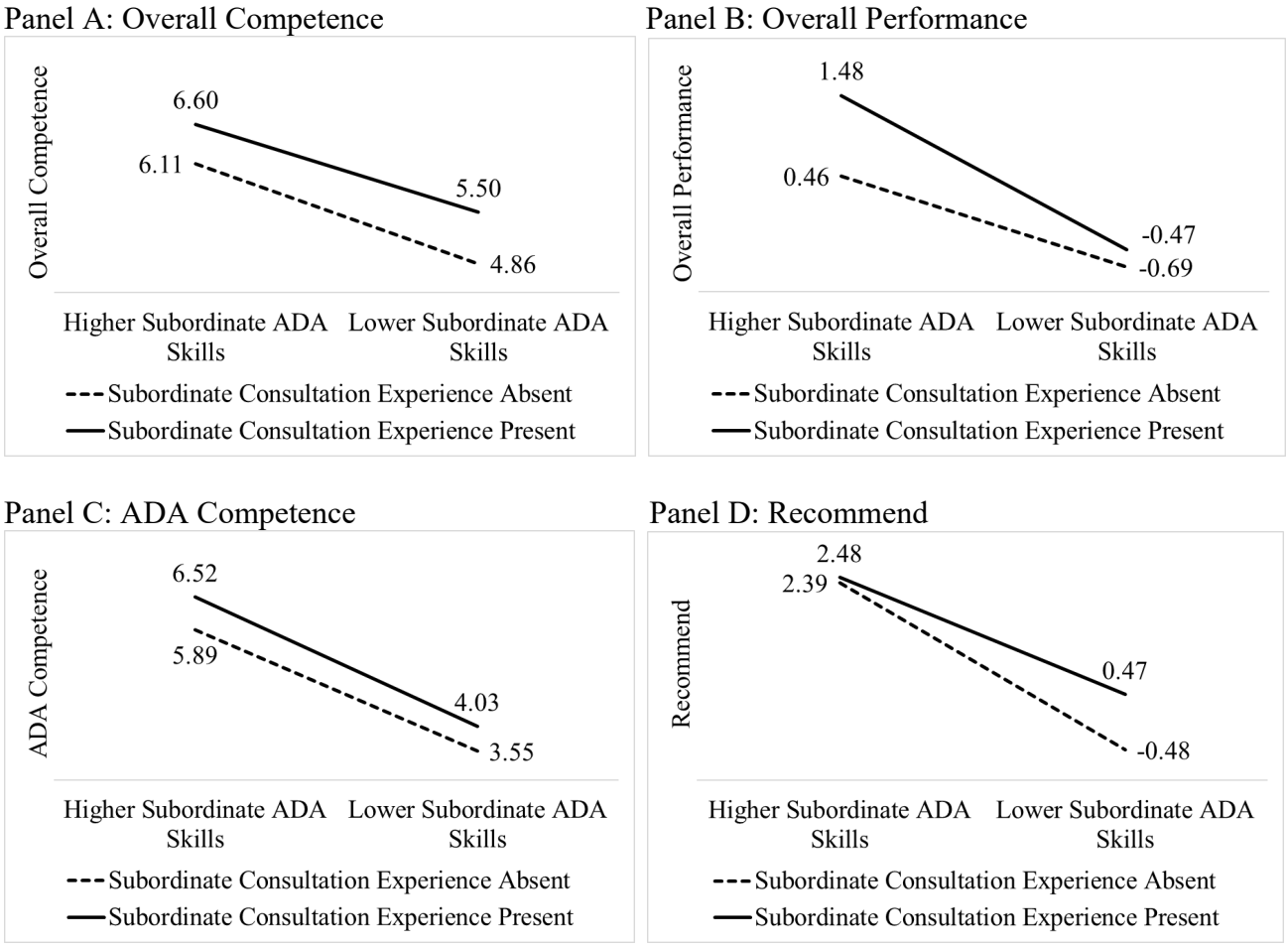
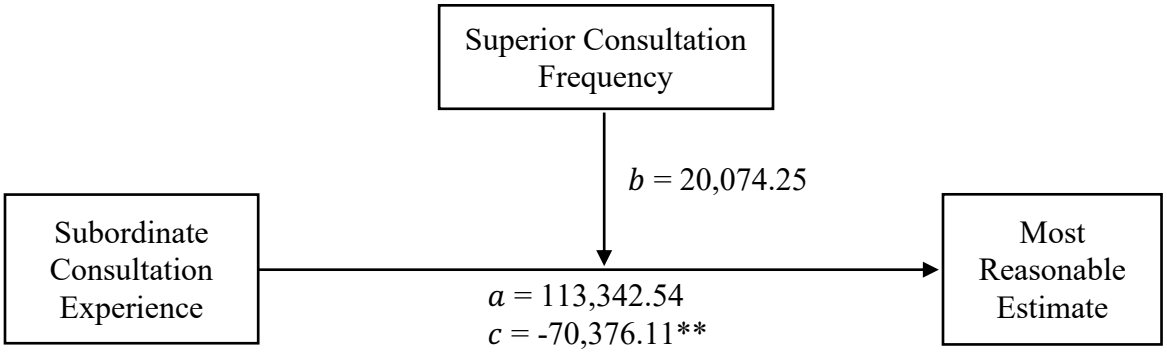


FIG 2. — This figure illustrates the observed patterns of superiors' evaluations of the subordinate, measured through *Overall Competence*, *Overall Performance*, *ADA Competence*, and *Recommend*. In the *Subordinate Consultation Experience Present* condition, the subordinate is described as having experience seeking advice from ADA specialists within the audit firm, while the subordinate in the *Subordinate Consultation Experience Absent* condition did not have such experience. In the *Higher Subordinate ADA Skills* condition, the subordinate was described as having more training and experience related to data analytics, whereas the subordinate in the *Lower Subordinate ADA skills* condition is described as having only basic data analytics training and experience. *Overall Competence* is captured by asking participants to evaluate the subordinate's overall competence and abilities utilizing a scale ranging from 0 (Very low) to 10 (Very high). *Overall Performance* captures how participants evaluate the subordinate's overall performance, measured on a scale ranging from -5 (Below Expectations) to 5 (Above Expectations), with a midpoint of 0 (Met Expectations). *ADA Competence* measures the extent to which they believe Sam is competent in independently performing advanced data analytics such as using AI in audit tests, utilizing a scale ranging from 0 (Not at all competent) to 10 (Highly competent). *Recommend* captures how likely it is that participants would recommend or request the subordinate as a team member for another important engagement where the client is expecting auditors to integrate AI into its audit and provide valuable insights from AI tests, measured on a scale ranging from -5 (Very unlikely) to 5 (Very likely), with a midpoint of 0.

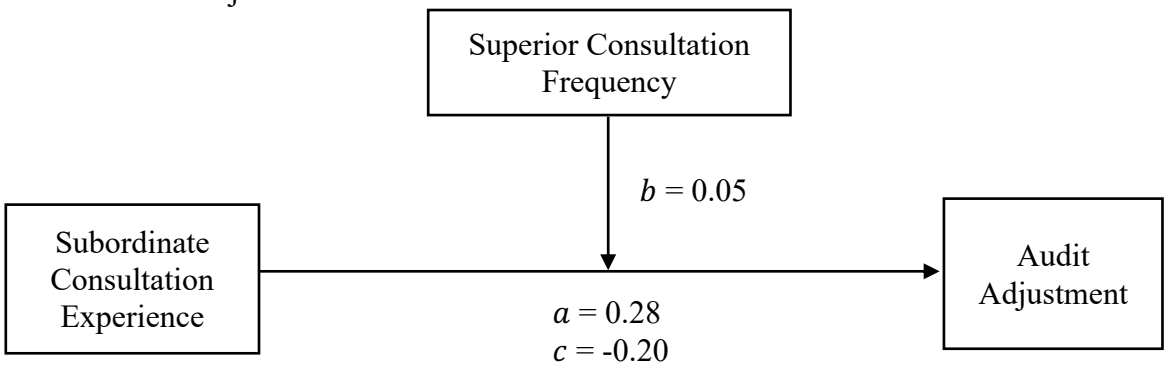
Panel A: Most Reasonable Estimate



Superior Consultation Frequency Level	*Subordinate Consultation Experience* Effect	SE	p	Confidence Interval
2.00	-27,409.68	140,347.17	0.85	(-260,257.48, 205,438.13)
6.00	-308,914.10	92,558.00	<0.01	(-462,475.64, -155,352.57)
8.00	-449,666.32	134,590.24	<0.01	(-672,962.89, -226,369.74)

Johnson-Neyman Significance Threshold: 3.90

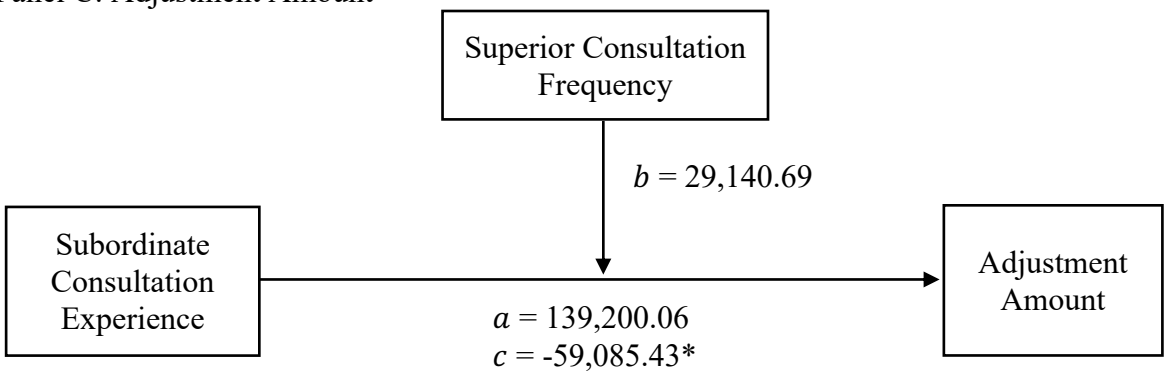
Panel B: Audit Adjustment



Superior Consultation Frequency Level	*Subordinate Consultation Experience* Effect	SE	p	Confidence Interval
2.00	-0.13	0.62	0.83	(-1.15, 0.89)
6.00	-0.95	0.42	0.02	(-1.65, -0.26)
8.00	-1.36	0.62	0.03	(-2.38, -0.34)

Johnson-Neyman Significance Threshold: 4.55

Panel C: Adjustment Amount



Superior Consultation Frequency Level	*Subordinate Consultation Experience* Effect	SE	p	Confidence Interval
2.00	21,029.19	123,792.06	0.87	(-184,352.29, 226,410.67)
6.00	-215,312.54	81,640.02	<0.01	(-350,760.22, -79,864.86)
8.00	-333,483.40	118,714.21	<0.01	(-530,440.30, -136,526.51)

Johnson-Neyman Significance Threshold: 4.56

FIG 3. — This figure illustrates the moderation of participants' personal consultation frequency on the effect of the subordinate consultation experience on their reliance on the subordinate's AI work. *Subordinate Consultation Experience* is equal to "1" if participants were assigned to the *Subordinate Consultation Experience Present* condition, and "0" for the *Subordinate Consultation Experience Absent* condition. *Superior Consultation Frequency* is captured by asking participants how frequently they seek advice from ADA specialists from within their firm, utilizing a scale ranging from 0 (Never) to 10 (Very frequently). The levels of *Superior Consultation Frequency* in the exhibit above represent the 16th, 50th, and 84th percentiles (Hayes [2022]). Results remain robust when levels are based on the mean and ±1 standard deviation. The Johnson-Neyman significance threshold pinpoints the specific level of *Superior Consultation Frequency* above which the effect of the *Subordinate Consultation Experience* on superiors' reliance on the subordinate's AI work becomes significantly negative. Dependent variables include *Most Reasonable Estimate*, *Audit Adjustment*, and *Adjustment Amount*. *Most Reasonable Estimate* is participants' assessment of the most reasonable estimate of Ruiter's allowance for doubtful accounts. *Audit Adjustment* is coded as "1" if participants would propose an adjustment to Ruiter's management for Ruiter's allowance for doubtful accounts, and "0" if not. For participants who chose to propose an adjustment, *Adjustment Amount* is the amount they proposed. For participants who would not propose an adjustment, *Adjustment Amount* is "0." We used the Hayes [2022] PROCESS model 1 in SPSS and 5,000 bootstrap resamples with replacement to estimate 90% confidence intervals. The following equations are used: $Dependent\ Variables = i_Y + a \times Subordinate\ Consultation\ Experience + b \times Superior\ Consultation\ Frequency + c \times Subordinate\ Consultation\ Experience \times Superior\ Consultation\ Frequency + \varepsilon$. ***, **, * Indicate significance of coefficients at $p < 0.01$, $p < 0.05$, and $p < 0.10$, respectively.

TABLE 1

Tests of H1 and H2 – Most Reasonable Estimate

Panel A: Descriptive Statistics

	Higher Subordinate ADA Skills	Lower Subordinate ADA Skills	Total
Subordinate Consultation Experience Present	7,080,000 (772,442) [25]	7,288,333 (309,528) [30]	7,193,636 (572,361) [55]
Subordinate Consultation Experience Absent	7,398,214 (325,031) [28]	7,458,621 (323,505) [29]	7,428,947 (322,787) [57]
Total	7,248,113 (596,622) [53]	7,372,034 (325,268) [59]	7,313,393 (475,289) [112]

Panel B: ANOVA

Source of Variation	Sum of Squares	df	F	Sig. (two-tailed)
Subordinate Consultation Experience (H1a, H1b)	1,662,601,730,370	1	7.85	0.01
Subordinate ADA Skills	503,176,035,369	1	2.38	0.13
Subordinate Consultation Experience × Subordinate ADA Skills (H2a, H2b)	152,458,154,120	1	0.72	0.40
Error	22,881,172,208,539	108		

Panel C: Follow-up Simple Effects

Source	df	F	Sig. (two-tailed)
Effect of *Subordinate Consultation Experience* Given *Lower Subordinate ADA Skills*	1	2.02	0.16
Effect of *Subordinate Consultation Experience* Given *Higher Subordinate ADA Skills*	1	6.31	0.01
Effect of *Subordinate ADA Skills* Given *Subordinate Consultation Experience Absent*	1	0.25	0.62
Effect of *Subordinate ADA Skills* Given *Subordinate Consultation Experience Present*	1	2.79	0.10

This table presents the tests of hypotheses. Panel A presents the cell means, standard deviations, and sample sizes for *Most Reasonable Estimate* in each experimental condition. Panel B provides the ANOVA results. Panel C provides the follow-up simple effects. In the experiment, the client's allowance for doubtful accounts is 6.8 million. *Subordinate Consultation Experience* is equal to "1" if participants were assigned to the *Subordinate Consultation Experience Present* condition, and "0" for the *Subordinate Consultation Experience Absent* condition. *Subordinate ADA Skills* is equal to "1" if participants were assigned to the *Lower Subordinate ADA Skills* condition, and "0" for the *Higher Subordinate ADA Skills* condition. *Most Reasonable Estimate* is participants' most reasonable estimate of Ruiter's allowance for doubtful accounts.

TABLE 2

Tests of H1 and H2 – Audit Adjustment

Panel A: Descriptive Statistics

	Higher Subordinate ADA Skills	Lower Subordinate ADA Skills	Total
Subordinate Consultation Experience Present	0.40 (0.50) [25]	0.43 (0.50) [30]	0.42 (0.50) [55]
Subordinate Consultation Experience Absent	0.54 (0.51) [28]	0.66 (0.48) [29]	0.60 (0.50) [57]
Total	0.47 (0.50) [53]	0.54 (0.50) [59]	0.51 (0.50) [112]

Panel B: Logistic Regression Results

	B	Wald	df	Sig. (two-tailed)
Subordinate Consultation Experience (H1a, H1b)	-0.73	3.55	1	0.06
Subordinate ADA Skills	0.32	0.68	1	0.41
Subordinate Consultation Experience × Subordinate ADA Skills (H2a, H2b)	-0.36	0.22	1	0.64
Constant	0.03	0.02	1	0.89

Panel C: Follow-up Simple Effects

Source	Wald	df	Sig. (two-tailed)
Effect of *Subordinate Consultation Experience* Given *Lower Subordinate ADA Skills*	2.87	1	0.09
Effect of *Subordinate Consultation Experience* Given *Higher Subordinate ADA Skills*	0.97	1	0.33
Effect of *Subordinate ADA Skills* Given *Subordinate Consultation Experience Absent*	0.84	1	0.36
Effect of *Subordinate ADA Skills* Given *Subordinate Consultation Experience Present*	0.06	1	0.80

This table presents the tests of hypotheses. Panel A presents the cell means, standard deviations, and sample sizes for *Audit Adjustment* in each experimental condition. Panel B provides the logistic regression results. Panel C provides the follow-up simple effects. *Subordinate Consultation Experience* is equal to "1" if participants were assigned to the *Subordinate Consultation Experience Present* condition, and "0" for the *Subordinate Consultation Experience Absent* condition. *Subordinate ADA Skills* is equal to "1" if participants were assigned to the *Lower Subordinate ADA Skills* condition, and "0" for the *Higher Subordinate ADA Skills* condition. *Audit Adjustment* is coded as "1" if participants would propose an adjustment to Ruiter's management for the allowance for doubtful accounts, and "0" if not.

TABLE 3

Tests of H1 and H2 – Adjustment Amount

Panel A: Descriptive Statistics

	Higher Subordinate ADA Skills	Lower Subordinate ADA Skills	Total
Subordinate Consultation Experience Present	276,000 (381,095) [25]	298,333 (378,400) [30]	288,182 (376,259) [55]
Subordinate Consultation Experience Absent	389,286 (423,687) [28]	506,897 (439,099) [29]	449,123 (431,825) [57]
Total	335,849 (404,349) [53]	400,847 (419,204) [59]	370,089 (411,680) [112]

Panel B: ANOVA

Source of Variation	Sum of Squares	df	F	Sig. (two-tailed)
Subordinate Consultation Experience (H1a, H1b)	721,706,005,013	1	4.36	0.04
Subordinate ADA Skills	136,447,567,763	1	0.82	0.37
Subordinate Consultation Experience × Subordinate ADA Skills (H2a, H2b)	63,246,561,014	1	0.38	0.54
Error	17,883,423,070,608	108		

Panel C: Follow-up Simple Effects

Source	df	F	Sig. (two-tailed)
Effect of *Subordinate Consultation Experience* Given *Lower Subordinate ADA Skills*	1	3.87	0.05
Effect of *Subordinate Consultation Experience* Given *Higher Subordinate ADA Skills*	1	1.02	0.31
Effect of *Subordinate ADA Skills* Given *Subordinate Consultation Experience Absent*	1	1.19	0.28
Effect of *Subordinate ADA Skills* Given *Subordinate Consultation Experience Present*	1	0.04	0.84

This table presents the tests of hypotheses. Panel A presents the cell means, standard deviations, and sample sizes for *Adjustment Amount* in each experimental condition. Panel B provides the ANOVA results. Panel C provides the follow-up simple effects. *Subordinate Consultation Experience* is equal to "1" if participants were assigned to the *Subordinate Consultation Experience Present* condition, and "0" for the *Subordinate Consultation Experience Absent* condition. *Subordinate ADA Skills* is equal to "1" if participants were assigned to the *Lower Subordinate ADA Skills* condition, and "0" for the *Higher Subordinate ADA Skills* condition. For participants who chose to propose an adjustment, *Adjustment Amount* is the amount they proposed. For participants who did not propose any adjustments, *Adjustment Amount* is "0."

TABLE 4

Superiors' Evaluations of the Subordinate's Overall Competence

Panel A: Descriptive Statistics

	Higher Subordinate ADA Skills	Lower Subordinate ADA Skills	Total
Subordinate Consultation Experience Present	6.60 (1.00) [25]	5.50 (1.38) [30]	6.00 (1.33) [55]
Subordinate Consultation Experience Absent	6.11 (1.45) [28]	4.86 (1.71) [29]	5.47 (1.69) [57]
Total	6.34 (1.27) [53]	5.19 (1.57) [59]	5.73 (1.54) [112]

Panel B: ANOVA

Source of Variation	Sum of Squares	df	F	Sig. (two-tailed)
Subordinate Consultation Experience	8.91	1	4.42	0.04
Subordinate ADA Skills	38.32	1	19.01	<0.01
Subordinate Consultation Experience × Subordinate ADA Skills	0.15	1	0.07	0.79
Error	217.63	108		

Panel C: Follow-up Simple Effects

Source	df	F	Sig. (two-tailed)
Effect of *Subordinate Consultation Experience* Given *Lower Subordinate ADA Skills*	1	2.98	0.09
Effect of *Subordinate Consultation Experience* Given *Higher Subordinate ADA Skills*	1	1.59	0.21
Effect of *Subordinate ADA Skills* Given *Subordinate Consultation Experience Absent*	1	10.96	<0.01
Effect of *Subordinate ADA Skills* Given *Subordinate Consultation Experience Present*	1	8.19	<0.01

This table presents the participants' evaluation of the subordinate's overall competence. Panel A presents the cell means, standard deviations, and sample sizes for *Overall Competence* in each experimental condition. Panel B provides the ANOVA results. Panel C provides the follow-up simple effects. *Subordinate Consultation Experience* is equal to "1" if participants were assigned to the *Subordinate Consultation Experience Present* condition, and "0" for the *Subordinate Consultation Experience Absent* condition. *Subordinate ADA Skills* is equal to "1" if participants were assigned to the *Lower Subordinate ADA Skills* condition, and "0" for the *Higher Subordinate ADA Skills* condition. *Overall Competence* is captured by asking participants to evaluate the subordinate's overall competence and abilities, utilizing a scale ranging from 0 (Very low) to 10 (Very high).