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e concluye en el artículo *Two Sides of the Same Coin: The Good and Bad of Alumni Affiliation during Auditor Evidence Collection*, escrito por Earley, Christine E., Kuselias, Stephen G., MacKenzie, Nikki L., publicado por *Accounting Review*, 00014826, Jan2024, Vol. 99, Fascículo 1: “*This study investigates how client alumni affiliation and depletion affect the evidence collection efforts of novice auditors. Our paper adds to the burgeoning literature on the effects of alumni affiliation by investigating circumstances under which alumni relationships benefit the audit by increasing evidence collection but also can harm the audit. Our findings indicate that, when auditors have sufficient self-regulatory resources, alumni affiliation can facilitate more audit evidence gathering by increasing auditors' desire to manage client impressions. Interestingly, this benefit of alumni affiliation reverses when auditors become depleted, as our results indicate that these auditors gain comfort over the clients' responses and stop collecting evidence earlier when interacting with an affiliated client. ―Our results have implications for audit firms, regulators, and theory. Recent accounting research has found that novice auditors appear to be reluctant to approach client management ([10]). Our findings demonstrate that alumni affiliation can actually motivate auditors to be more willing to contact the client due to impression management, leading auditors who are not depleted to engage in more evidence collection with affiliated client personnel. This presents a potentially fruitful avenue for future research on alumni affiliation, because prior research has found that alumni affiliation appears to have a detrimental impact with more experienced auditors. Because some research suggests that prior experience has a positive impact when reaching supervisory roles ([14]), research should determine whether these auditors are similarly motivated by impression management and utilizing a different tactic to manage the client relationship. This would be of interest to regulators and researchers interested in auditor-client interactions. ―Additionally, we shed light on a condition that can provoke negative outcomes related to alumni affiliation, providing new insight to the literature on these relationships. The results regarding depletion have implications for audit firms and add to the literature on how cognitive strain impacts auditors and audit quality (e.g., [23], [24]; [12]). Our results show that alumni affiliation can serve as a heuristic cue used in decision making for depleted auditors or potentially even other heuristic-induced settings, like time pressure, which can lead them to overrely on client explanations. Specifically, our findings indicate that the depleted auditors' perceptions of the client serve as the heuristic cue in their decision making, providing future research with a starting point for examining the consequences of depletion in other high accountability contexts. This also adds to the depletion literature ([ 6]) by demonstrating a novel finding related to the interaction between alumni affiliation (social identity theory) and depletion.*” Larga transcripción para que el que tenga oídos que oiga, puesto que aquí son montones estos casos.

*Hernando Bermúdez Gómez*