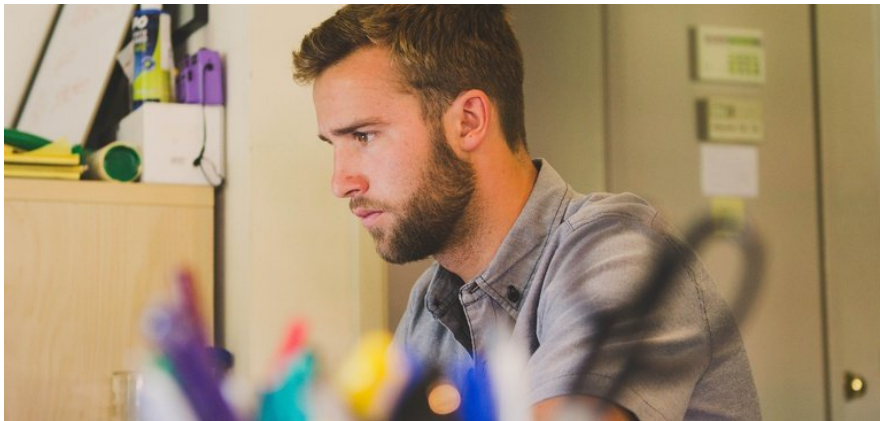


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**BRIEF**

## Staff do worse when asked to report frequently, accounting study shows



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**Dive Brief:**

- Staff who are frequently asked to report on their progress perform their work more poorly than staff who aren't subject to the same reporting requirements, a study published this week in **The Accounting Review** found
- The findings have implications for accounting staff working remotely if their supervisor is asking for frequent updates, says Laura Wang, assistant professor of accountancy at the University of Illinois at Urbana-Champaign
- "As more work is done remotely, more managers will be tempted to increase employees' performance reporting," Wang said. "Our study should caution them to balance their need to monitor workers with the dangers of doing so too frequently or obtrusively." The study, "[The Effect of Performance Reporting Frequency on Employee Performance](#)," will appear in the July/August issue of

**The Accounting Review**, published by the **American Accounting Association**.

### **Dive Insight:**

The findings are based on an experiment carried out with university students studying business. Students who were asked to report on their progress at regular intervals as they answered the kind of cognitively challenging questions they would face in a business setting had on average one-third fewer correct answers than those without the requirement.

In addition to the frequency of reporting, rationale for the reporting mattered. For the reporting to result in a materially poorer performance, it had to be characterized as a way to help a supervisor gauge how well the student is doing. If the reporting didn't relate to their performance, it had less of a negative effect.

Negatively impacted students tended to demonstrate short-term thinking and exhibit what researchers called an avoidance orientation.

"Frequent performance reporting has negative motivational and performance implications when employees know or assume that the information they report will be used to evaluate their task-related skills," said Wang and two research partners, Gary Hecht and Jessen Hobson.