

PERCEPTION OF FEEDBACK AMONG ACCOUNTING OFFICE EMPLOYEES – EMPLOYEE EXPERIENCE MANAGEMENT (EEM) PERSPECTIVE

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Purpose: The purpose of this analysis is to understand how accounting office employees perceive feedback and which aspects of this process have the greatest impact on their engagement and effectiveness.

Design/methodology/approach: The article presents the results of a diagnostic study.

Findings: The findings indicate that the perception of feedback is most strongly influenced by attention to linguistic aesthetics and politeness, fostering a friendly work atmosphere, and receiving support from a supervisor or colleagues.

Research limitations/implications: A survey according to a questionnaire developed by the author. Due to the unrepresentative nature of the sample, the survey is treated as a pilot study.

Practical implications: The results have important implications for the practice of human resource management. First of all, they indicate the need to consciously build a culture of feedback in the organization, in which its form and interpersonal and organizational context are as important as the content of the feedback.

Social implications: Fostering a feedback culture based on respect, clear communication and shared goals can foster more empathetic and responsible attitudes in the workplace.

Originality/value: The research issues addressed concern the perception of feedback in relation to EEM among accounting office employees.

Keywords: feedback, Employee Experience Management, accounting offices, experience economy.

Category of the paper: Research paper.

1. Introduction

Employees are the key resource of any organisation. Currently, there is a shift away from the classical approach in which an employee is treated merely as a resource possessing a set of competencies. This approach has evolved alongside technological advancements, changes in organisational structures, and shifting employee expectations. Modern approaches to human resource management are more comprehensive and oriented towards the holistic development

of employees, as well as their satisfaction and engagement (Wilczyński et al., 2023). Companies that successfully implement these approaches are able to attract top talent, increase efficiency, improve the workplace atmosphere, and achieve their strategic goals. Employees who feel valued and supported are, in turn, more likely to be engaged and loyal to the organisation. Closely related to human resource management in an organisation is the concept of the "employee life cycle". This term is defined in the literature as the interaction between the employee and the employer (Gladka, Fedorova, Dohadailo, 2022) Plaskoff (2017) points out that this does not necessarily begin on the first day of work but from the very first thought about an organisation as a potential workplace. The employee life cycle refers to various stages of an individual's career within an organisation, from recruitment and professional development to the termination of employment. Feedback plays a crucial role at each of these stages.

The cognitive aim of this study is to identify how accounting office employees perceive feedback within the framework of Employee Experience Management. For the purposes of this study, the following research questions were formulated: Do accounting offices promote a culture of openness to feedback? How frequently do accounting office employees receive feedback? Which elements of Employee Experience Management are significant for feedback recipients?

To achieve the above goal and answer the research questions, a critical analysis of the subject literature was conducted, along with a diagnostic survey method using a questionnaire technique. The study was carried out among employees of accounting offices.

2. The Concept of Feedback and Its Types

Communication processes within an organisation are essential for the emergence and development of any human interaction, organisation, or culture (Winkler, 2008). It is emphasised that communication is not only a tool for exchanging information but also a means through which employees can learn and develop (Padlowska, 2021). One of the key elements of effective communication is feedback.

Feedback is information provided in response to an action, which can be given in various contexts, such as interpersonal communication, professional work, education, or personal development processes. The aim of feedback is to provide opinions or comments regarding behaviours, actions, or results of an individual or group to support their development, improve efficiency, or increase awareness of performed activities (Baker, 2010). Literature describes feedback as a process spread over time, contributing to employee development (London, Smither, 2002), which involves frequent and not necessarily formal communication about work quality or task execution. The purpose of feedback is to guide, motivate, and reinforce desired behaviours while reducing undesirable ones (Steelman, Williams, 2019). Properly delivered

feedback not only helps employees improve their performance but also serves as a source of knowledge, skills, and builds a culture of open communication in an organisation. This allows employees to feel valued and motivated, leading to higher engagement and work efficiency (Harvey, Green, 2022). The purpose of communication in an organisation is to provide information and receive feedback. Communication among employees is primarily based on conversations (Padlowska, 2021). Feedback is frequently used during employee discussions, particularly in performance reviews, where it focuses on evaluating employees (Budworth, Chummar, 2017). In such cases, feedback plays an informative role, where a supervisor provides their observations regarding an employee's performance, behaviour, and achievements at work. However, it is crucial that feedback is not limited to evaluation but also has a constructive and supportive nature for development. Feedback is an essential element of proper communication (Alam, Singh, 2021). It is vital in both professional and personal contexts. Effective feedback is one that is understood and accepted by the employee. Its impact is more evident when communication between a supervisor and employee is efficient (Cywińska, 2020).

Feedback in organisations plays a role not only in employee management processes but also in fostering a culture of open communication, effective collaboration, and continuous improvement (Lipka, 2024). One challenge for companies regarding feedback is their approach to its concept. The literature defines this as feedback sensitivity, which includes areas such as the perceived usefulness of feedback, the sense of responsibility to act on received feedback, social awareness, and self-perception of one's ability to receive feedback. Individuals with a positive orientation towards feedback are often open to constructive criticism, seeing it as an opportunity for improvement, whereas those with a more negative orientation may feel defensive or discouraged upon receiving feedback. This may depend on factors such as personality, life experiences, or the context in which feedback is given (Patel, Silva, Dahling, 2019).

Properly delivered feedback should have a positive intent, provide timely information, meaning it should be given immediately after the relevant event—and should not address too many issues simultaneously. To provide constructive feedback, it is necessary to convey information as precisely and specifically as possible. Well-delivered feedback not only supports employee development but also strengthens their relationship with supervisors and enhances overall organisational efficiency (Kamińska, Szczęśna, Wielgus, Żak, 2021). According to R. and F. Bee, there are two types of feedback—positive and negative. The purpose of positive feedback is to reinforce desirable behaviours and motivate their repetition. Positive feedback acknowledges effort and achievements, enhances self-worth and confidence. It emphasises what has been done well and should be continued. It plays a significant role in motivation by confirming that actions taken are appropriate, thus encouraging further engagement. Negative feedback, on the other hand, identifies mistakes and areas for improvement. It focuses on errors and shortcomings, often involving difficult emotions, but its aim is to improve efficiency and

prevent the recurrence of mistakes. It is crucial for negative feedback to be constructive, offering specific corrective actions rather than mere criticism.

3. Feedback on Employee Experience Management Models

Feedback in the context of Employee Experience Management (EEM) is a key element in creating a positive organisational culture and managing employee experiences. Employee Experience (EX) refers to the overall experiences employees have within an organisation, encompassing not only working conditions but also interactions with supervisors, organisational culture, development opportunities, feedback, and many other aspects (Plaskoff, 2017). Employee Experience Management (EEM) is a comprehensive approach aimed at optimising employee experience at every stage of their journey within an organisation, from recruitment to the end of their employment. The objective of EEM is to enhance engagement, satisfaction, and overall employee well-being. The main objective is to create a positive and productive working environment that improves morale, retention, and employee performance. Thoughtfully designed and executed feedback mechanisms contribute to employee commitment, satisfaction, and loyalty while supporting their professional growth. Thanks to modern tools and openness-based approaches, organizations can effectively collect feedback and implement changes that will have a positive impact on the entire company.

The employee experience management model developed by Yidiz, Temur, Beskesego and Bozbur (2020) encourages a structured and holistic approach to managing employee experiences in organisations. This model integrates various aspects of employee experience, from organisational culture and work environment to HR processes, motivation, and engagement. This approach aims not only to improve the employee experience but also to contribute to the organization's success by increasing employee productivity and loyalty.

Feedback is an integral element of the model developed by Yidiz, Temur, Beskese, and Bozbury, particularly in the context of interpersonal relationships, motivation, and employee engagement.

The model developed by Morgan also incorporates feedback as a tool for building a positive employee experience. This model focuses on four key pillars: the work environment, tasks, interpersonal relationships, and organisational processes. Morgan emphasises that it is crucial for organisations to create a coherent, transparent, and flexible experience that is tailored to individual employee needs and supports their engagement. In this model, the author also highlights the importance of feedback, which plays a significant role, particularly in the context of relationships and interactions, as well as in organisational processes. Employees who receive regular feedback feel more appreciated, while supervisors who can provide feedback in a supportive and developmental manner foster an atmosphere of trust that promotes better team

relationships. Morgan stresses that feedback should be broad, accurate, and tailored to the individual needs of employees. Each employee may have different expectations regarding the form and frequency of feedback. Therefore, it is crucial for managers to be flexible in adapting their approach to feedback. This enables employees to consciously work on their skills (Morgan, 2017).

The experience management model through feedback, published by Maylett and Wride, is also based on the belief that feedback, both positive and constructive, is essential for building employee engagement and creating a positive experience in the organisation. Maylett and Wride point out that employee experience has a significant impact on their motivation, productivity, and loyalty to the company. The model assumes that feedback should flow in both directions – not only from the top down but also from the bottom up. Employees should have space to express their opinions and suggestions, which strengthens their commitment and gives them a sense of influence over the organisation. Maylett and Wride emphasise that experience management is not only about results but also about how employees feel in their role and within the organisation. Feedback should be part of a broader strategy for improving employee experience, influencing their engagement and long-term motivation (Maylett, Wride, 2017). The model by Maylett and Wride aims to enhance employee engagement and create a more positive and engaging work environment for them.

The importance of feedback can also be found in the models developed by Bersin, Flynn, Mazor and Melian, each of these authors bringing unique perspectives on employee experience management. However, all these models place great emphasis on the continuous collection and utilisation of feedback as a component of improving employee experience. Organisations that effectively integrate feedback into talent management processes and organisational culture are more flexible and better adapted to the changing expectations of employees (Bersin, Flynn, Mazor, Melian, 2017).

In summary, the significance of feedback in various EEM models is a key tool for continuous improvement. Its regular collection and analysis allow organisations to better tailor their strategies to employee expectations, enhancing their engagement, satisfaction, and loyalty. Feedback is not merely treated as an evaluation moment but as a foundation for building long-term relationships with employees and better managing their experience within the organisation.

4. Methods

The primary objective of the study was to diagnose the perception of feedback among employees of accounting offices. Due to the non-representative nature of the sample, the study is considered to be a pilot. The research was conducted from 2nd January 2025 to 20th January 2025 using the diagnostic survey method. The survey technique was employed, with a questionnaire serving as the research tool. The questionnaire included questions regarding the reception and impact of feedback on employees in accounting offices.

The sample selection was purposive-random. The questionnaire was directed at accounting offices. Randomisation was achieved by applying a dependent random sampling procedure without replacement. The study utilised an online database of companies and decision-makers, namely BNF (bnf.pl, accessed on 15th December 2024). Entities registered under the category "Accounting and Tax Advisory Offices" were searched in the database. As of 15th December 2024, there were 20,354 such entities. A sample of 10% (i.e., 2 036) of registered entities was randomly selected for the study.

The following analysis pertains to the responses provided by 153 respondents. The majority of respondents were women (78.43%), with the overrepresentation of women resulting from the feminisation of the accounting profession. The largest group of respondents were individuals aged 25-34, while the smallest proportion of respondents were those aged 18-24 and 45-54 (1.96%). The study included individuals holding various positions in accounting departments. The largest number of respondents held the position of accountant (26.14%) and senior accountant (23.53%), while the smallest group comprised team managers (11.76%). In terms of tenure, most respondents (52.94%) had worked in their current workplace for between 1 and 5 years, whereas the smallest group had a tenure of less than 1 year (7.84%).

5. Results

In the first part of the study, respondents were asked whether they believed that the company they worked for promoted a culture of openness to feedback. The results are presented in Figure 1.

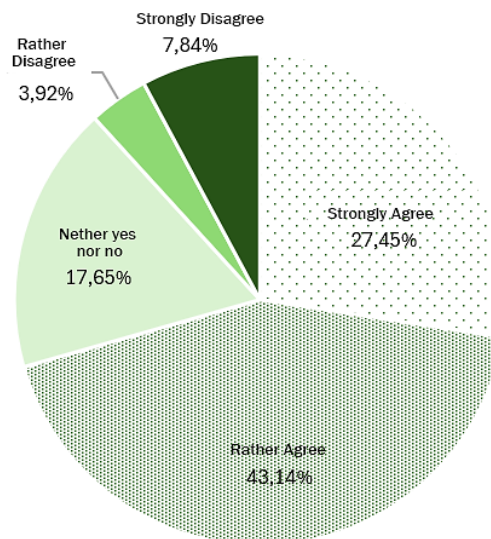


Figure 1. Culture of openness to feedback in accounting offices.

Source: Own study.

More than half of the respondents answered affirmatively, indicating that companies are effectively creating an environment for open expression of opinions and suggestions. This result suggests that companies value feedback and actively involve employees in decision-making processes. Figure 2 presents the frequency of feedback given to employees in accounting offices. Open feedback contributes to increased engagement, innovation, and faster problem solving. The study results indicate that for 25.49% of respondents, feedback is provided at least once a week. Meanwhile, 31.37% of respondents receive feedback several times a month. Approximately 25.49% receive feedback less than once a month. The frequency of feedback is crucial for effective employee experience management. Too much infrequent feedback may lead to a sense of neglect, while too frequent feedback may create a feeling of being overwhelmed.

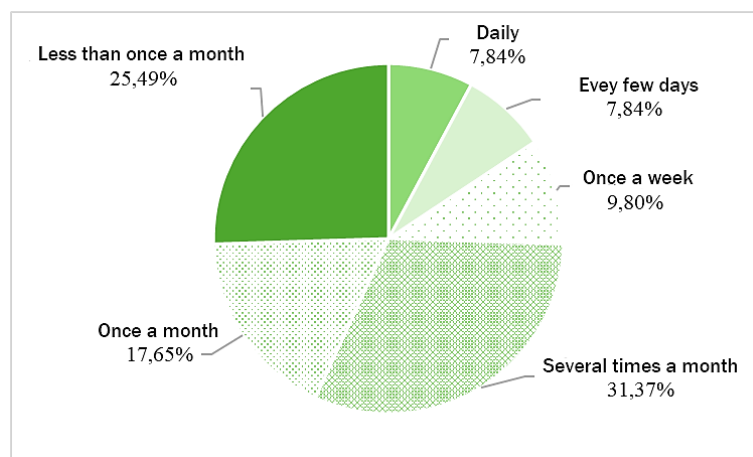


Figure 2. Frequency of feedback provision.

Source: Own study.

In the next part of the study, respondents provided answers regarding the reception of feedback. The results are presented in Table 1.

Table 1.

Perception of feedback by accounting department employees

	Strongly Agree	Rather Agree	Neither yes nor no	Rather Disagree	Strongly Disagree
Do you think feedback is provided in a way that is understandable to you?	29.41%	52.94%	5.88%	9.80%	1.96%
Does your supervisor adapt feedback delivery to your preferences or individual needs?	9.80%	56.86%	21.57%	7.84%	3.92%
Does the feedback you receive help you develop your skills and achieve career goals?	23.53%	49.02%	15.69%	9.80%	1.96%
Does feedback usually motivate you to continue working?	35.29%	49.02%	11.76%	1.96%	1.96%
Do you have the opportunity to share your comments regarding processes, work environment, or organisational activities?	19.61%	49.02%	13.73%	11.76%	5.88%

Source: Own study.

The data indicates that more than half of the respondents (52.94%) believe that the feedback they receive at work is communicated clearly and understandably. Additionally, 56.86% of respondents state that their supervisors adapt feedback delivery to their needs. More than 49% find workplace feedback as part of their skills development and motivation to continue working. This result indicates that organisations have a strong understanding of their employees' diversity and can tailor feedback delivery to individual preferences, work styles, and career goals, thus ensuring a positive employee experience. More than 49% of respondents indicated that they had the opportunity to share their comments regarding the functioning of the company. This result may indicate a positive organisational culture that supports the exchange of information and encourages employee involvement in decision-making processes. Employees feel that their voices matter, which translates into greater engagement, motivation, and overall positive employee experiences.

In Table 2, the results regarding the impact of selected EEM elements on the perception of feedback in the workplace are presented.

Table 2.

The impact of selected EEM elements on the perception of feedback

EEM Element	Impact on feedback		
	+	+/-	-
Various virtual communication tools are used in the communication process with employees	64.71%	17.65%	17.65%
The company ensures linguistic aesthetics and politeness in conversations with employees	88.24%	5.88%	5.88%
A friendly working atmosphere is fostered in the company	82.35%	9.80%	7.84%
Working conditions allow employees to balance professional and private life	76.47%	15.69%	7.84%
Employees' development aspirations are supported	70.59%	9.80%	19.61%
The company organises integration meetings	80.39%	5.88%	13.73%
Conditions for teamwork are created within the company	80.39%	13.73%	5.88%

Cont. table 2.

Employees receive support from supervisors or colleagues	82.35%	13.73%	3.92%
Team and individual goals are clearly defined	80.39%	15.69%	3.92%
Communication rules are clearly defined	70.59%	21.57%	7.84%

Source: Own study.

The study assumed that if the percentage of ratings exceeded 50%, it indicated a significant impact on the perception of feedback. The findings highlight that the most significant factors influencing feedback perception include: "ensuring linguistic aesthetics and politeness" (88.24%), "fostering a friendly working atmosphere" and "providing support from supervisors or colleagues" (82.35%), "organising integration meetings", "creating conditions for teamwork", and "clearly defining team and individual goals" (80.39%). According to respondents, the least impactful factor was "the use of various communication tools in the communication process" (64.71%).

6. Discussion and Summary

The interpretation of the results indicates that the key to positive feedback perception lies not only in the specific content delivered but also in the manner in which it is communicated and the overall team atmosphere. The findings are comparable to research conducted by Walker K. (2024), which demonstrated that clear communication of expectations and goal setting are essential for effective feedback. Linguistic aesthetics and politeness are fundamental to effective communication, as they help maintain respect and professionalism. Support from supervisors and colleagues fosters a sense of security, allowing employees to become more receptive to feedback. Additionally, teamwork conditions and clearly defined goals contribute to a sense of shared responsibility for achieving success, which facilitates the constructive and motivating exchange of feedback.

A key takeaway for organisations should be to invest in developing a strong feedback culture, ensuring not only the content of feedback is relevant but also ensuring the communication approach, workplace atmosphere, and clearly defined objectives. These elements collectively influence how employees perceive feedback and their willingness to engage in developmental actions based on it.

In the context of the results obtained, it is worth considering further research on the impact of the form of work (remote vs. desktop) on the reception and effectiveness of feedback. Changes in the organization of work, associated with the spread of remote and hybrid models, can significantly affect the quality of communication, especially in the area of feedback, which requires not only linguistic precision, but also an appropriate emotional sense.

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