

Judge/fail/learn

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Propositions accompanying the dissertation

JUDGE | FAIL | LEARN

ENABLING AUDITORS TO FORM HIGH-QUALITY JUDGMENTS BY DESIGNING EFFECTIVE LEARNING ENVIRONMENTS

Therese Grohnert | May 18th 2017

1. While painful in the short term, critical experience can become painless through learning, enabling auditors to form high-quality judgments in the long term. (this thesis)
2. Professional skepticism is not born, but made; it is the product of effective workplace learning, especially in the early career years. (this thesis)
3. Encouraging professionals to learn from their own errors means providing a safe learning from error climate and encouraging the development of diverse help-seeking networks. (this thesis)
4. Minimizing overconfidence means maximizing the critical processing of information rather than using strict procedures; is not a compliance, but a learning problem. (this thesis)
5. 'People, even experts, do not appear to be skilled in detecting patterns in the internal situation in order to identify the basis for their judgments. Therefore, reliance on subjective confidence may contribute to overconfidence.' (Kahneman & Klein, 2009, p.523)
6. 'University education and preparation for professional certification examinations provide but a small proportion of the knowledge the auditor needs to perform well in a professional role. Rather, most knowledge gained by auditors occurs on the job in the team setting, in the form of supervised, progressively more complex work.' (Westermann, Bedard & Earley, 2015, p.864)
7. But although all knowledge begins with experience, it does not follow that it arises from it. (Charles Darwin)
8. It requires wisdom to motivate professionals through incentives and procedures.
9. 'I do not expect to make inaccurate judgments: it slows down the process of getting to a decision.' (workshop participant, manager)
10. 'Don't you think if I was wrong I'd know it?' (Dr. Sheldon Cooper)
11. Research and knitting are more similar than commonly expected: both take inspiration, careful planning, patience, and a high frustration tolerance. But most importantly, both are immensely fulfilling.