

The auditor learning curve

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Propositions defense Laura Smeets

- 1 The mere existence of a psychologically safe work environment is a necessary but not sufficient condition to initiate professionals' learning from errors. *This dissertation (Chapter 2)*
- 2 Error strain is an effective motivator for learning from errors. *This dissertation (Chapter 3)*
- 3 It is not the actual subordinates' performance, but the likelihood to recur and performance reputation, that drive supervisors to spend time and energy on professionally developing subordinates. *This dissertation (Chapter 5)*
- 4 The amount of time and energy allocated to coaching subordinates depends on the extent to which supervisors gain personal benefits. *This dissertation (Chapter 5)*
- 5 When aiming to foster professionals' learning from errors, organizations need to find the right balance between holding professionals accountable for their errors, and creating a supportive learning from error climate. *This dissertation (Chapter 3)*
- 6 Enhancing subordinates' professional development requires a balance of specific conditions including: personal commitment of the reviewer, commitment of the preparer, and the commitment of the firm to provide a context in which the process of coaching can function effectively. *This dissertation (Chapter 4)*
- 7 Psychological safety is not about being nice. It is about giving candid feedback, openly admitting mistakes, and learning from each other. *Amy C. Edmondson*
- 8 Professional auditors are not born—rather they are developed through continuous and recursive professional work practices. *Kimberly D. Westermann*
- 9 Errors are a fact of life: it is the response to the error that counts. *Nikki Giovanni*
- 10 Tell me and I forget. Teach me and I remember. Involve me and I learn. *Benjamin Franklin*
- 11 They may forget what you said - but they will never forget how you made them feel. *Carl W. Buehner*