SUMMARY
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From pilots to radiologists to auditors - professionals across many domains form judgments that affect us. However, these professionals also face a key challenge: they need to make judgments based on imperfect information and under considerable unpredictability. This dissertation explores one specific example; in the Netherlands as well as internationally, auditors do not consistently make accurate judgments, and not all judgments are sufficiently supported by evidence. Within the audit setting, this dissertation explores how professionals can be supported in making accurate, well-informed judgments under conditions of unpredictability.

Workplace learning is introduced as a framework for improving auditors' judgments. Taking an interdisciplinary approach, this dissertation integrates literature on judgment and decision-making, expert performance, auditing, and workplace learning, leading to four empirical studies investigating the central question whether workplace learning moderates the relationship between auditors' experience and the accuracy and support of their judgments. Specifically, this dissertation explores four mechanisms to foster workplace learning: the firm's learning climate, the amount and value of help that auditors seek, the amount and value of feedback that auditors receive, and the degree to which they engage in meta-cognitive activities.

All four studies are quantitative, with two taking a mixed-method approach, combining behavioral data from a representative case with self-report data. In line with classic expertise research, the case provides a realistic judgment situation for auditors, based on actual data provided by a Big 4 audit firm. A questionnaire based on validated scales and methods measures the workplace learning mechanisms. Across all studies, experience is shown to have a positive, if small effect: it is the necessary condition for making well-supported and accurate judgments. The sufficient condition however is workplace learning.

Consistently across all studies, results clearly show that not auditors' amount of task experience, but rather the degree to which they learn from this experience relates to their judgment accuracy and support. When provided with valuable feedback, working in a supportive learning climate
and when engaging in meta-cognitive activities, auditors made better supported and more accurate judgments, sought learning-directed help after making an error, and even were less overconfident.

These findings cantered on workplace learning contribute insights to the other fields considered in this dissertation. First, enabling professionals’ learning offers a means for addressing conditions of unpredictability and complexity highlighted by judgment and decision-making, as well as expert performance research. Second, these results contribute significantly to the understanding of knowledge development in the audit literature, being the first to empirically demonstrate the role of workplace learning in auditors' performance.

Next to the theoretical contributions, results presented in this dissertation have significant practical applications. Each of the workplace learning mechanisms can be influenced and managed at different levels within the audit firm. Consequently, implications are formulated for individual auditors, those in leadership roles, and for the firm as a whole. These implications take into account the nested nature of facilitating workplace learning, as well as constraints imposed by the audit sector.