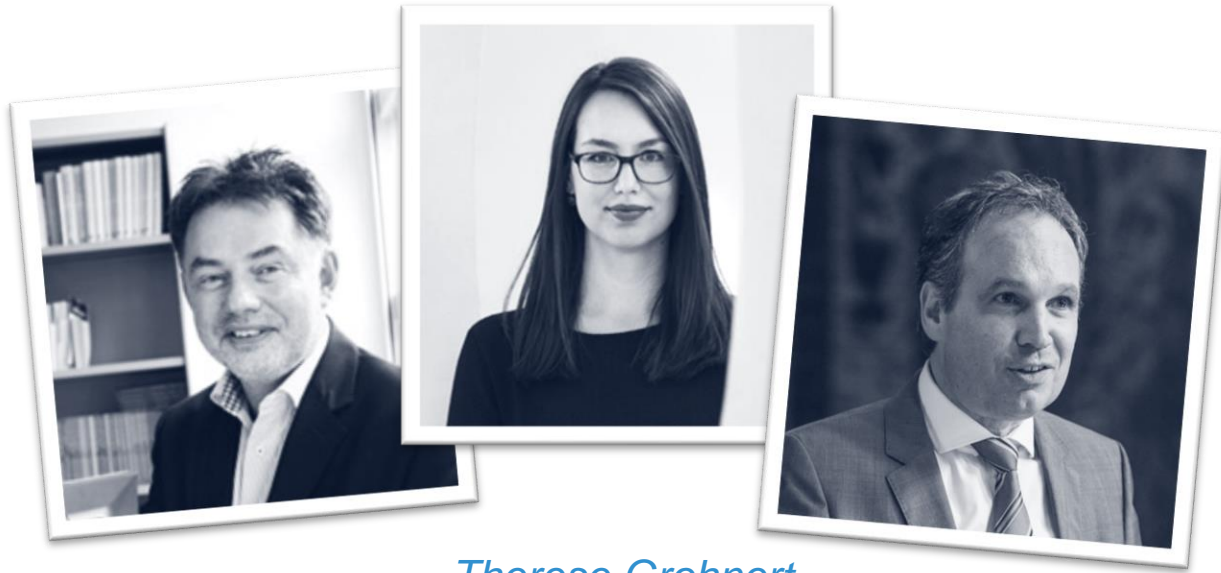


MOVING AUDIT TEAMS FORWARD:

DESIGNING FIRM ENVIRONMENTS FOR SUSTAINABLE LEARNING FROM ERRORS

A summary of our main findings

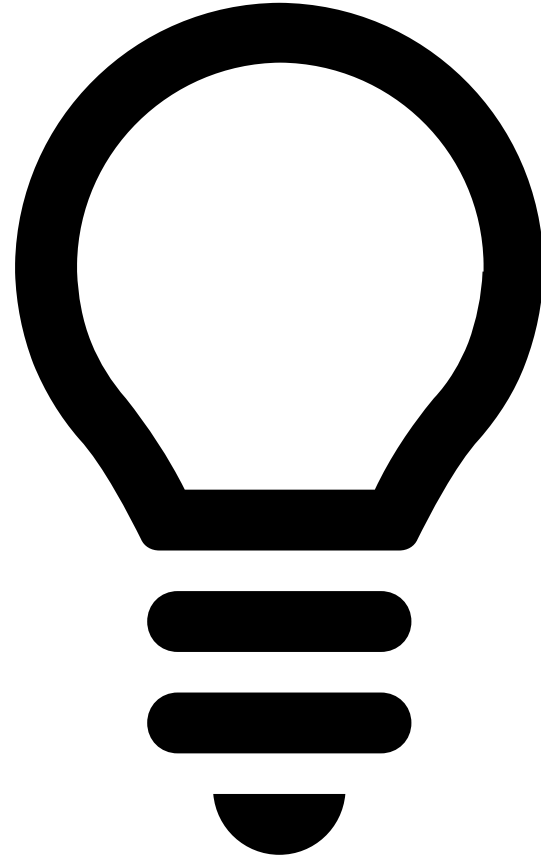
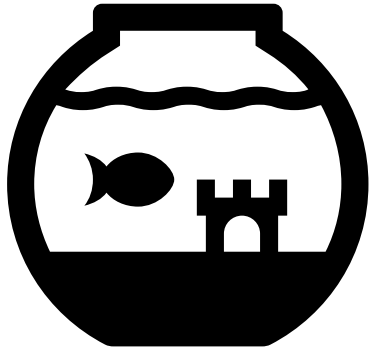
Wim Gijssels, Therese Grohnert & Roger Meuwissen
School of Business and Economics, Maastricht University



Wim Gijssels

Therese Grohnert

Roger Meuwissen



Assume that inspection bodies require aviation industry they
“need to do more to understand and address shortfalls in performance!”

Technology



flight crew



flight crew

cabin crew

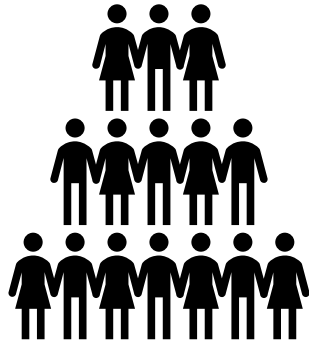
firm environment



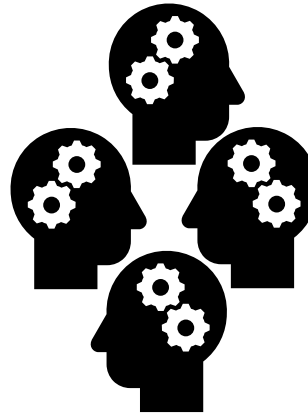
Human Capital

Safety – Inspection - Incentives

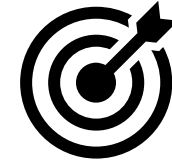
What if reports by inspection bodies (AFM, IFIAR, MCA) consistently emphasize *“that audit firms need to do more to understand and address shortfalls in audit quality!”*?



Human Capital



Learning
Reflection & Adaptation



Audit Quality

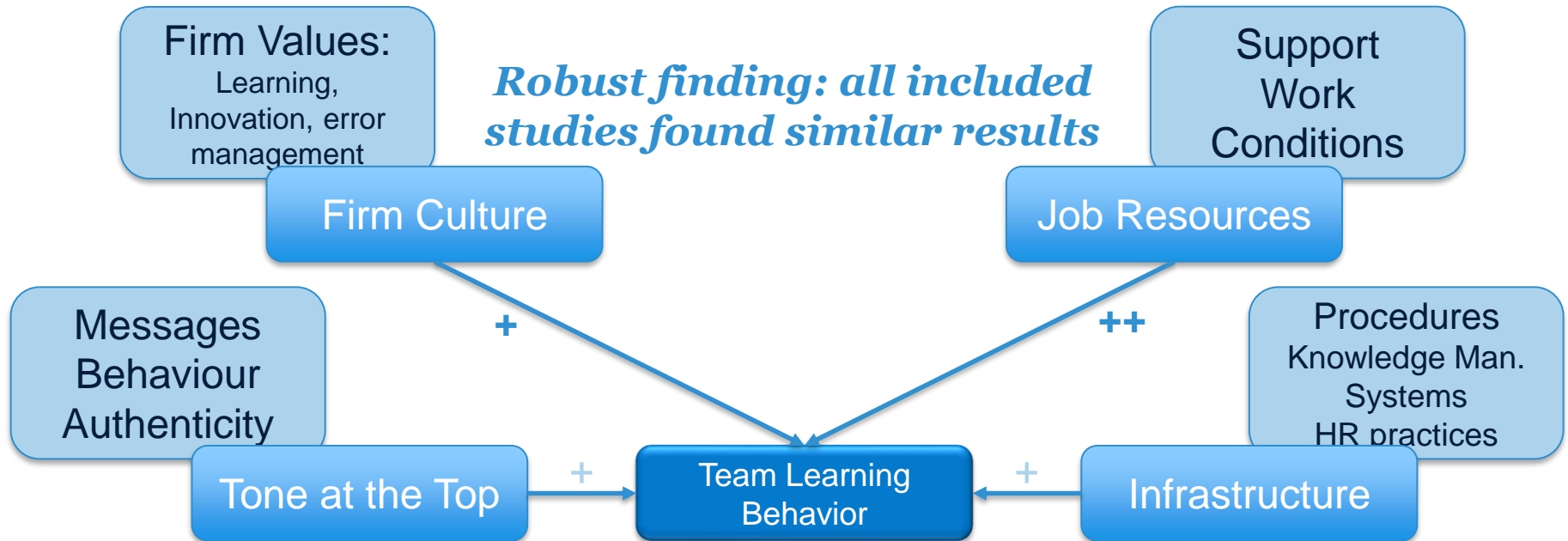
Focus:	Level:	Methods:	Question:
<i>Drivers enabling team learning behavior</i>	<i>Firm</i>	<i>Literature Review Meta-analysis</i>	<i>Drivers & behaviors</i>
<i>Team learning behaviors enabling responses to challenges & errors</i>	<i>Team</i>	<i>Interviews</i>	<i>enabling learning as a response to</i>
<i>Individual behaviors helping the team to respond to challenges & errors</i>	<i>Individual</i>	<i>Interviews & Surveys</i>	<i>challenges and errors?</i>

META-ANALYSIS

- Initial *identification* of 3,151 studies and the eventual *selection* of 50 studies including 4,778 teams.
- *Professional* work contexts: healthcare, the law, higher education, and aviation.
- Contexts that are *imperfectly predictable* and subject to constant change: product development, high-tech production, R&D, financial services, and IT development ...
- Studies on *professionals* in work-based *team* settings.

Nellen, L., Gijsselaers, W.H., & Grohnert, T. (2020). A meta-analytic literature review on organization-level drivers of team learning, *Human Resource Development Review*, 19(2), 152–182

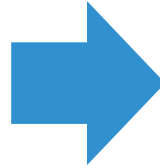
MAIN FINDINGS



CONCLUSION: FIRM LEVEL

- *Four* drivers identified:
 - *tone* at the top, firm *culture*, job *resources*, and *infrastructure*
 - are under direct control of firm management and they *supplement* the ‘hard’ side of regulations and procedures
 - *enable* audit teams to adapt to challenges, changes, and errors

TEAM LEVEL: LEADERS - TEAMS



CRITICAL INCIDENTS TECHNIQUE

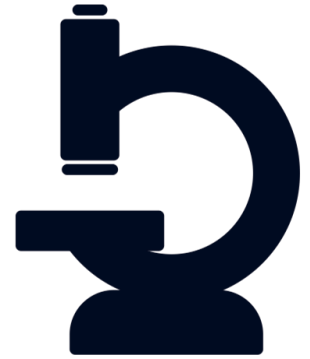
*example of an effective / an ineffective team
team characteristics and tasks
drivers of good / insufficient performance*

>> when do teams learn from their work?



INTERVIEWS

METHODS



- *purposeful sampling*
- *saturation was reached*
- *directed content analysis: theory-based*
- *results today: visualized co-occurrences*

SAMPLE

6 partners/ directors



9 managers



8 seniors



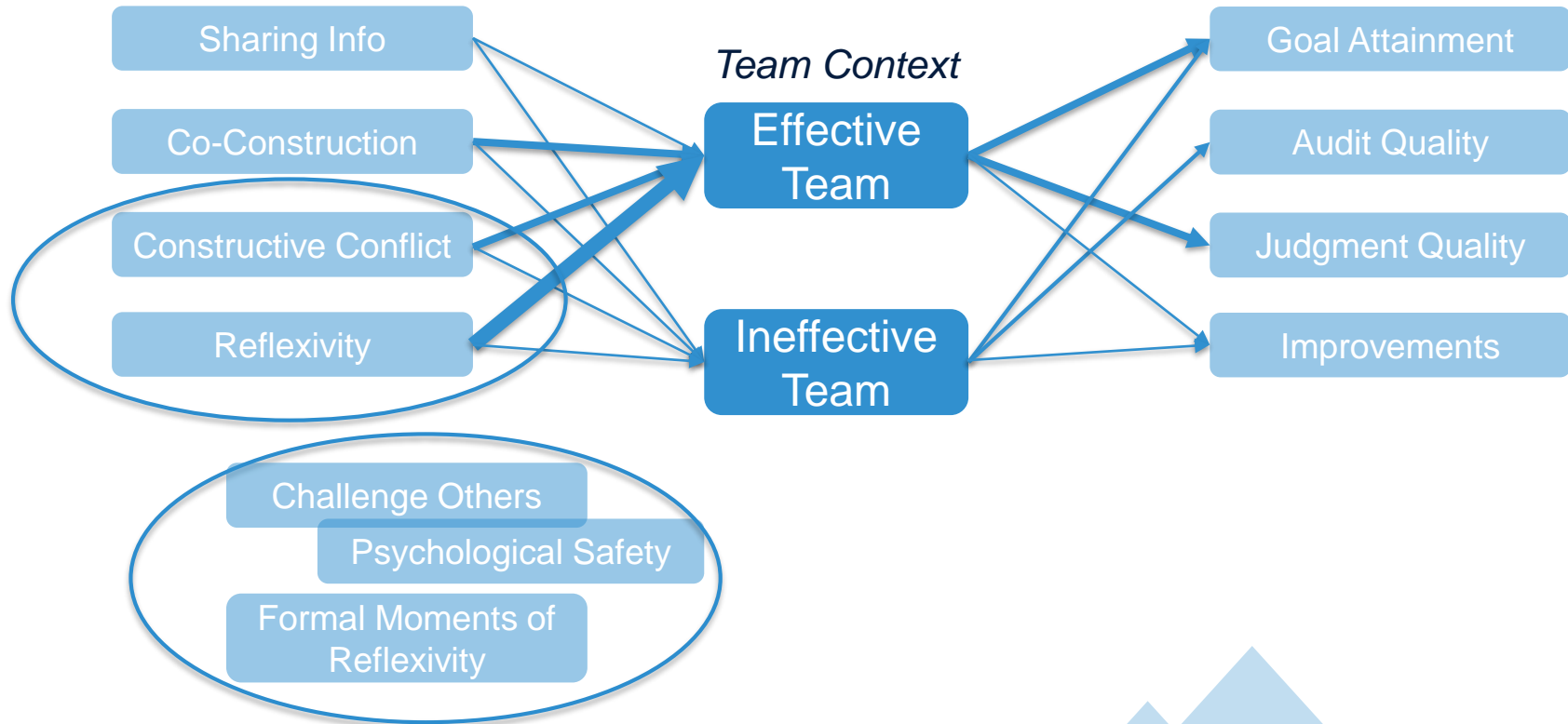
6 juniors




RESULTS

Learning Behavior

Performance





INDIVIDUAL LEVEL

Which individual leadership behaviors and beliefs effectively enable learning behavior at the team level as a response to challenges and errors?

THE LEADERSHIP EQUATION

Reflexivity + Welfare + Vulnerability + Inviting + Goals = Team Learning



*facilitative
process*

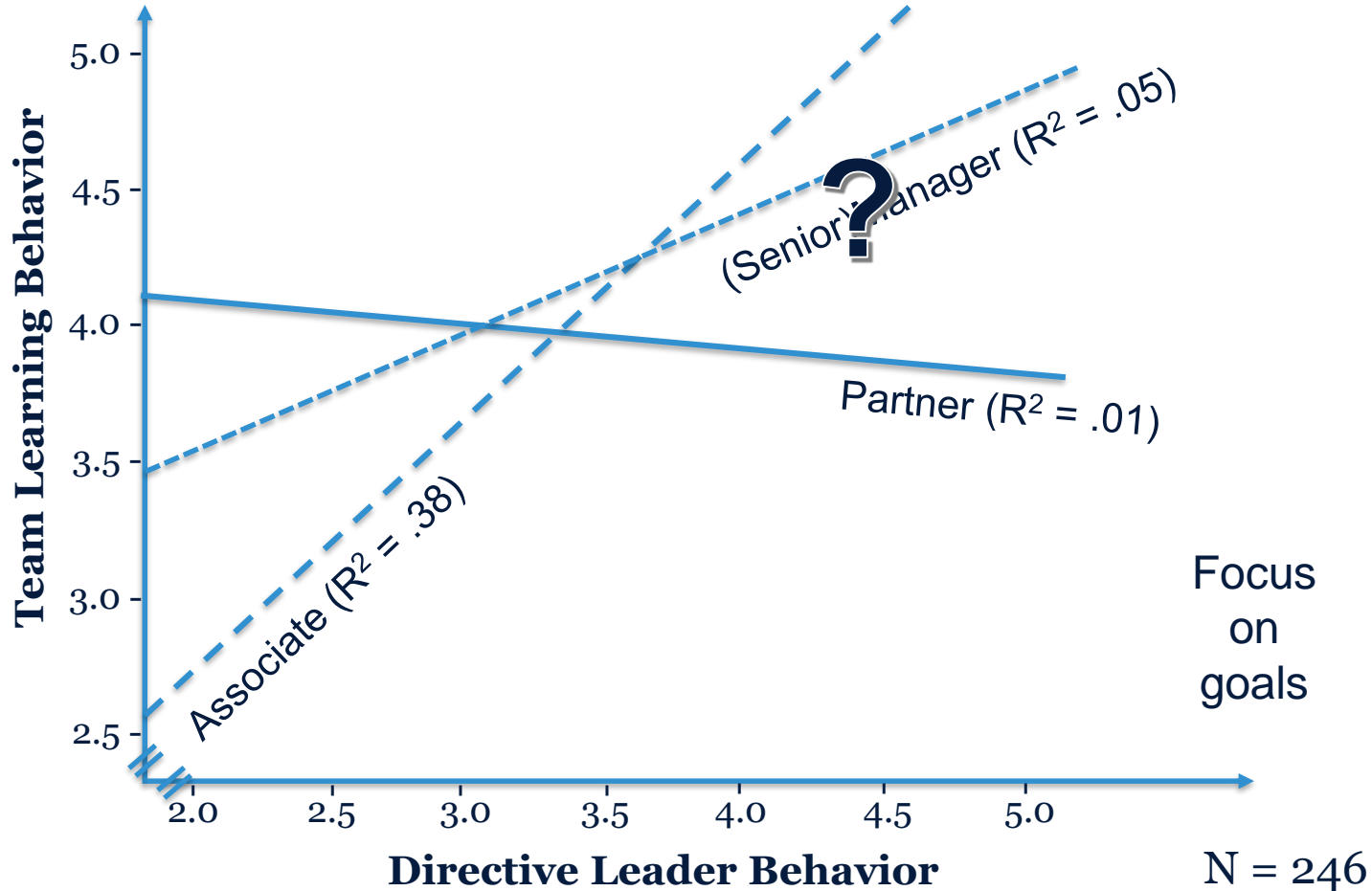


*empowering
leader behavior*

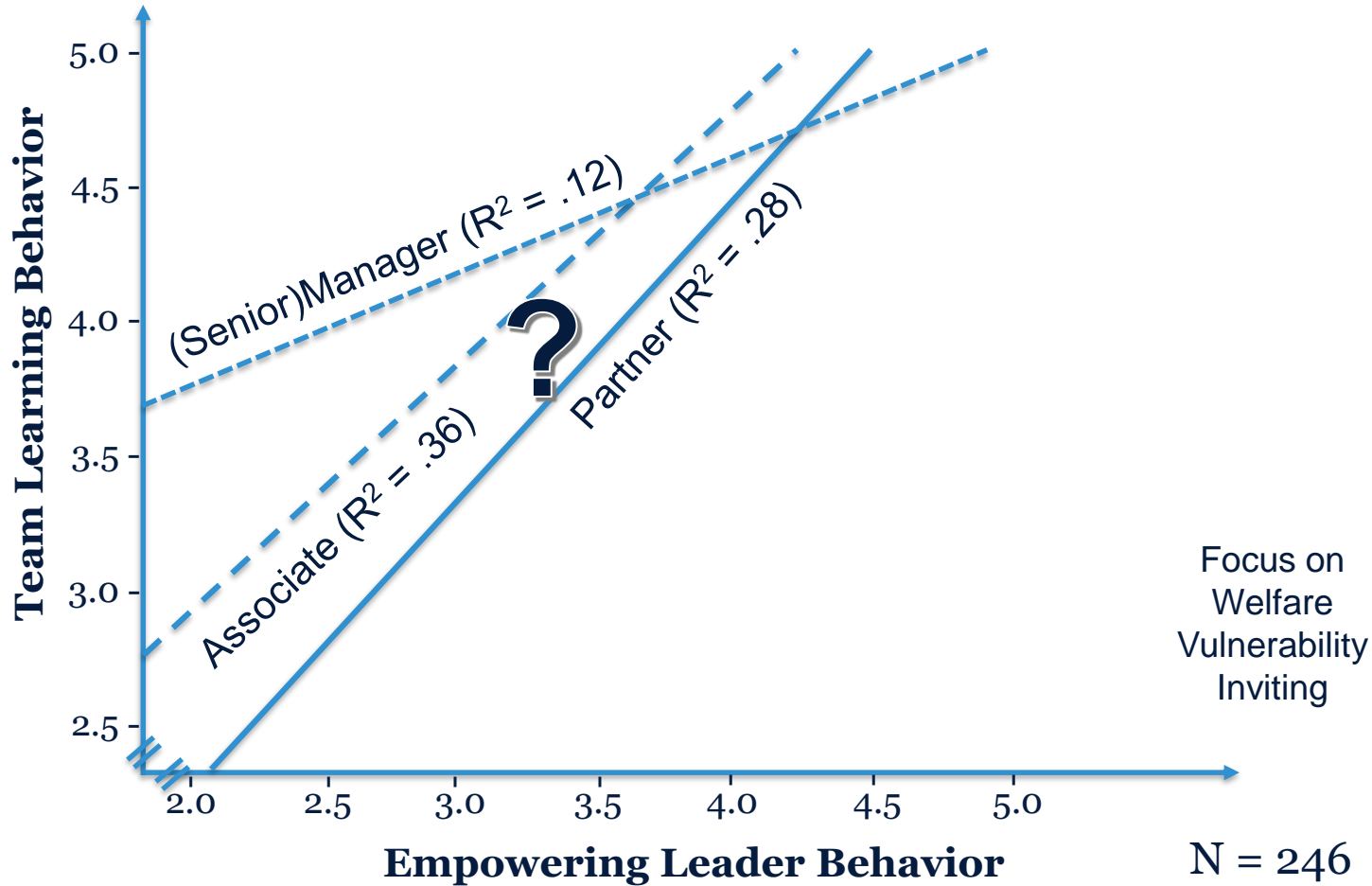


*directive
leader behavior*

DIRECTIVE LEADERSHIP



EMPOWERING LEADERSHIP



Reflections

- *Create Partnerships*
- *Engage in elaborating research questions together*
- *Follow-up and build long-term relationships through “clinical” research*

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