

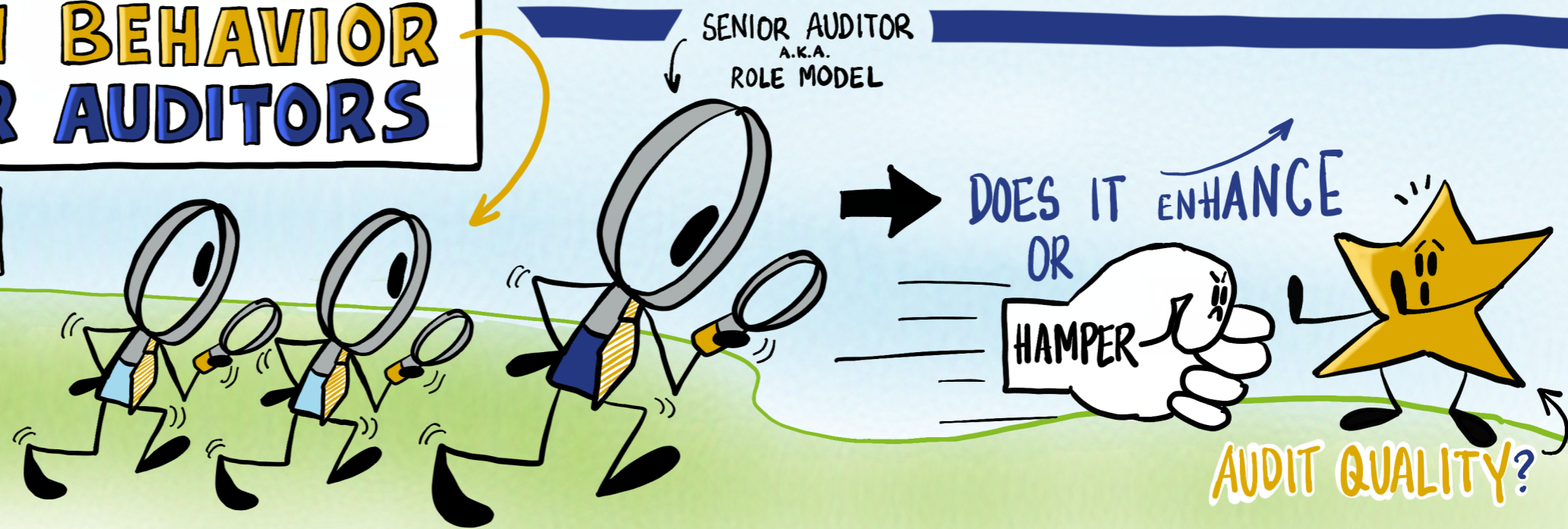
WE STUDIED 138 JUNIOR AUDITORS DURING INHOUSE TRAINING DAYS FROM 2 BIG FOUR FIRMS. AVERAGE AGE WAS 26,99, 65,94% MALE (REST FEMALE) & LESS THAN 6 YEARS OF WORK EXPERIENCE (96,34%)

IMITATION BEHAVIOR OF JUNIOR AUDITORS

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WE LOOK AT SENIOR-JUNIOR RELATIONSHIPS



BACKGROUND:

PROVIDING APPROPRIATE ON-THE-JOB TRAINING & COACHING FOR JUNIOR AUDITORS IS IMPORTANT

THIS WAY SENIORS PLAY AN IMPORTANT ROLE IN KNOWLEDGE TRANSFERS...

WHETHER & WHEN DO JUNIORS IMITATE THEIR SUPERIOR?

DETERMINANTS OF IMITATION BEHAVIOR

BUT WHAT ABOUT YOUR PROFESSIONAL SKEPTICISM?

AUDITING STANDARDS

I WILL BLINDLY FOLLOW!

WELL, I'LL ONLY FOLLOW IF I THINK THE SENIOR IS GOOD ENOUGH...

HIGH DILIGENT SUPERIOR

... OR IF HE HAS HIGH REWARD POWER!

STRATEGIC PERSPECTIVE

SUPERIOR-BASED PROMOTION SYSTEM

AS AN EXPERIENCED AUDITOR I POSSESS HIGHER KNOWLEDGE, SO I CAN PROVIDE YOU WITH RICHER OPPORTUNITIES TO DEVELOP YOUR KNOWLEDGE...

BEWARE OF THE DANGER OF EXACT COPYING TO OTHER AUDIT ENGAGEMENTS!

... WHICH LEADS TO HIGHER AUDIT QUALITY!

HOW DOES THIS AFFECT AUDIT QUALITY?

CONSEQUENCES OF IMITATION BEHAVIOR

IN GENERAL: IMITATION DOES NOT IMPROVE AUDIT QUALITY, IT SEEMS TO DETERIORATE IT!

BUT FOR ME IMITATION DID HAVE POSITIVE EFFECTS, BUT ONLY BECAUSE I ALREADY WAS FAMILIAR WITH THE AUDIT METHOD

AND SO I DIDN'T EXACTLY BLINDLY FOLLOW THE EXAMPLE OF THE SUPERIOR AUDITOR, BUT USED ONLY THE RELEVANT PARTS TO ACT ON!