

University of Groningen

## Why do some auditors thrive while others struggle? A multiple team memberships perspective

Zhang, James

DOI:  
[10.33612/diss.214605102](https://doi.org/10.33612/diss.214605102)

**IMPORTANT NOTE:** You are advised to consult the publisher's version (publisher's PDF) if you wish to cite from it. Please check the document version below.

*Document Version*  
Publisher's PDF, also known as Version of record

*Publication date:*  
2022

[Link to publication in University of Groningen/UMCG research database](#)

*Citation for published version (APA):*  
Zhang, J. (2022). *Why do some auditors thrive while others struggle? A multiple team memberships perspective*. [Thesis fully internal (DIV), University of Groningen]. University of Groningen, SOM research school. <https://doi.org/10.33612/diss.214605102>

### Copyright

Other than for strictly personal use, it is not permitted to download or to forward/distribute the text or part of it without the consent of the author(s) and/or copyright holder(s), unless the work is under an open content license (like Creative Commons).

The publication may also be distributed here under the terms of Article 25fa of the Dutch Copyright Act, indicated by the "Taverne" license. More information can be found on the University of Groningen website: <https://www.rug.nl/library/open-access/self-archiving-pure/taverne-amendment>.

### Take-down policy

If you believe that this document breaches copyright please contact us providing details, and we will remove access to the work immediately and investigate your claim.

Downloaded from the University of Groningen/UMCG research database (Pure): <http://www.rug.nl/research/portal>. For technical reasons the number of authors shown on this cover page is limited to 10 maximum.

## **Propositions**

accompanying the PhD dissertation

*Why do some auditors thrive while others struggle? A multiple team memberships perspective*

by

Deju (James) Zhang

1. Multiple Team Memberships are prevalent in modern knowledge-intensive organizations, and therefore can provide an excellent theoretical framework to investigate the auditing industry, because auditing is knowledge-intensive (this thesis).
2. Multiple Team Memberships can be a double-edged sword for auditors because both demands and resources can be created simultaneously (this thesis).
3. Though the technology develops quickly, ethical decision making of human beings is still vital for the well-functioning of society (Chapter 2, this thesis).
4. Social capital is as important as human capital (Chapter 3 & 4, this thesis).
5. Social resources that can be accessible to auditors play an important role to transfer audit knowledge (Chapter 3 & 4, this thesis).
6. The network structure derived from Multiple Team Memberships for auditors matter for auditor compensation (Chapter 4, this thesis).
7. “Verbum Domini Lucerna Pedibus Nostrils” (“The word of the Lord is a light for our feet”) (Motto of the University of Groningen).