

# METACOGNITIVE THINKING FOR AUDITORS

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# DEFINITION

## COGNITION:

What people know and think.



## METACOGNITION:

How people think about their own thinking.

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Metacognition: thinking about one's thinking  
[bonvictor.blogspot.com](http://bonvictor.blogspot.com)

# METACOGNITIVE KNOWLEDGE

- Retrieve from memory and it encompasses knowledge about “person, task and strategies”

# 2 LEVEL OF METACOGNATION

## 1. METACOGNITIVE KNOWLEDGE

Declarative Knowledge

Procedural Knowledge

Conditional Knowledge

## 2. SELF REGULATION

Planning

Monitoring

Evaluating



# 9 Questions to Improve Metacognition

by @Inner\_Drive  
[www.innerdrive.co.uk](http://www.innerdrive.co.uk)

## Before

- ▶ Is this similar to a previous task?
- ▶ What do I want to achieve?
- ▶ What should I do first?

## During

- ▶ Am I on the right track?
- ▶ What can I do differently?
- ▶ Who can I ask for help?

## After

- ▶ What worked well?
- ▶ What could I have done better?
- ▶ Can I apply this to other situations?

# AWARENESS WHEN DO METACOGNITIVE THINKING

1. Acknowledging that we do not know
2. Curiosity
3. Take steps to overcome the limits of memory when searching in complex information environments.
4. Searching for information requires cognitive effort

# AWARENESS WHEN dO METACOGNITIVE THINKING

5. Information seeking is an extended process of knowledge construction and not an instantaneous Google moment.
6. Talking to people is a useful cognitive strategy for building knowledge. Ask for feedback.
7. Pausing to reflect is a critical metacognitive strategy.
8. Choice making

# AWARENESS WHEN DO METACOGNITIVE THINKING

9. It is important to look toward the final outcome, to try to envision how the search will end, even as one begins the search process.



# BARRIERS WE FACE WHEN WE WANT TO INCREASE OUR METACOGNITIVE THINKING

1. OUR HIGH EGO (I AM ALWAYS RIGHT)
2. REFUSE TO ADMIT OUR STRENGTH AND WEAKNESSES
3. LIMITATIONS IN MIND (BELIEFS)
4. DON'T WANT TO ASK OTHER PEOPLE
5. THINK THAT WE ALREADY ENOUGH WITH WHAT WE ARE

# BENEFIT OF HAVING GOOD METACOGNITIVE THINKING

1. Continuous improvement
2. Effective learning and teaching
3. Increasing self confidence
4. Can help others to improve themselves



# START YOUR JOURNEY

USING METACOGNITIVE THINKING WHEN  
LEARNING, ANALYSIS AND TEACHING