AUDIT REVIEW INTEGRATION COMPETENCY AND AUDIT SUCCESS: EMPIRICAL EVIDENCE FROM CPAs IN THAILAND

NITTAYA PHOSRICHAN

A dissertation submitted in partial fulfillment of the requirements for the degree of Doctor of Philosophy in Accounting at Mahasarakham University

September 2016

AUDIT REVIEW INTEGRATION COMPETENCY AND AUDIT SUCCESS: EMPIRICAL EVIDENCE FROM CPAs IN THAILAND

NITTAYA PHOSRICHAN

A dissertation submitted in partial fulfillment of the requirements for the degree of Doctor of Philosophy in Accounting at Mahasarakham University

September 2016

The examining committee has unanimously approved this dissertation, submitted by Miss Nittaya Phosrichan, as a partial fulfillment of the requirements for the degree of doctor of philosophy in Accounting at Mahasarakham University.

Examining Committee

.....	Chairman
(Dr.Jindarat Peemanee)	(Faculty graduate committee)
.....	Committee
(Dr.Sutana Boonlua)	(Advisor)
.....	Committee
(Dr.Suparak Janjarasjit)	(Co-advisor)
.....	Committee
(Assoc.Prof.Dr.Phaprukbaramee Ussahawanitchakit)	(Faculty graduate committee)
.....	Committee
(Asst.Prof.Dr.Kanchana Sukanthasirikul)	(External expert)

Mahasarakham University has granted approval to accept this dissertation as a partial fulfillment of the requirements for the degree of doctor of philosophy in Accounting.

.....	.....
(Assoc.Prof.Dr.Phaprukbaramee Ussahawanitchakit)	(Prof.Dr.Pradit Terdtoon)
Dean of Mahasarakham Business School	Dean of Graduate School
	..... September 30, ..2016

This dissertation was funded by the Mahasarakham Business School,
Mahasarakham University Scholarship,
Academic Year 2015

ACKNOWLEDGEMENTS

The dissertation would not have been accomplished if without support from the several following parties.

First of all, I would like to thank and show appreciation to my advisor, Dr. Sutana Boonlua and Dr. Supparak Janjarasjit for all their support about the guidance to obtain the valuable ideas to develop the dissertation, and for inspiration throughout this precious journey to completing a Ph.D.

In addition, I am sure it would not have been possible without their invaluable support. Also, I would like to thank my committee members, Assoc. Prof. Dr. Phaprukbaramee Ussahawanitchakit, Dr.Jindarat Peemanee and Asst. Prof. Dr. Kanchana Sukanthasirikul for their intellectual guidance, support, and advice to complete this dissertation. Besides, it is a great pleasure to express sincere and earnest thankfulness to all professors. I would like to express my gratitude and thanks to those who have given a helping hand to the accomplishment of my research.

Additionally, I am especially grateful to all of my classmates for all their warm friendship with inspiration to pass through the entire doctoral program at Mahasarakham University. They not only studied, relaxed, and traveled well together, but they were even ready and willing to support and provided to me invaluable information resources. In addition, my sincere thanks goes to Mr. John Davies, who has always been a wealth of English improvement including reading, editing, and proofreading my English writing and giving invaluable advice. Likewise, I would like to thank all respondents of CPAs in Thailand for their time and valuable information.

Finally, and most importantly, I owe sincere and earnest thanks to my family. I greatly appreciate all their great support and their endless love. Moreover, their good wishes and blessings have made me successful as a graduate student.

Nittaya Phosrichan

TITLE Audit Review Integration Competency and Audit Success: Empirical Evidence from CPAs in Thailand
AUTHOR Miss Nittaya Phosrichan
ADVISORS Dr. Sutana Boonlua and Dr. Suparak Janjarasjit
DEGREE Ph.D. **MAJOR** Accounting
UNIVERSITY Mahasarakham University **DATE** 2016

ABSTRACT

The important factor to the success of the auditor is to control the audit quality. Especially, the audit review process is an important role for audit quality control before the auditor comments on the audit report. Audit review integration competency in this research focuses on the monitoring and assessing of processes with criteria of audit process that is scheduled as planned. This research attempts to integrate the key components of audit review competency in a new model. The main purpose of this research is to investigate the effects of audit review integration competency on audit success of certified public accountant (CPAs) in Thailand. Moreover, the effects of audit review integration competency on the following variables have also been examined: audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency. Furthermore, this research tests the effects of modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation. Likewise, this research intends to explore the moderating effect of audit learning capability.

The conceptual model is proposed by drawing on the dynamic capability theory and the contingency theory, within the audit review integration competency stream. The model is empirically tested by using the collected data of mail surveys from CPAs in Thailand. CPAs are the key informants. Indeed, the descriptive statistics, correlation, and multiple regression analyses are utilized to examine and prove the relationships among the antecedents, the consequences, and the moderators of audit review integration competency, which are proposed as twenty-one hypotheses. There are 398 returned questionnaires used in this analysis.

The results reveal that each dimension of audit review integration competency (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal) have significant positive effects on audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency. Similarly, audit excellence, audit proficiency and audit achievement have significant positive impacts on audit quality and audit report efficiency. Also, audit quality has significant positive effects on audit report efficiency. Likewise, audit quality and audit report efficiency have significant positive effects on audit success. For the influences of the antecedents, this research found that modern audit vision and audit knowledge achievement positively affect audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal. For the moderating effects, audit learning capability focuses toward positively moderates the relationships between modern audit vision and audit practice monitoring. Likewise, audit learning capability focuses toward positively moderates the relationships between audit knowledge achievement and audit practice investigation.

Finally, this research provides an important contribution to theory by advocating and expanding the dynamic capability theory which use to explain the conceptual mode. Additionally, guidelines about the planning and developing of audit review include human resource management which is appropriate for the audit task and provides managerial contributions. Furthermore, the results use as information for improving levels of audit review integration competency. Likewise, these results use as guideline the planning to improve the capability of an auditor to have more audit success. Moreover, it can increase competitiveness in the changing scenario.

TABLE OF CONTENTS

Chapter **Page**

Chapter **Page**

LIST OF TABLES

Table **Page**

LIST OF TABLES

Table **Page**

LIST OF FIGURES

LIST OF FIGURES

Figure **Page**

CHAPTER I

INTRODUCTION

Overview

In the present globalization, the economy is fluctuating greatly and is fiercely competitive in terms of trade and investment (Carcello, Hermanson and Raghunandan, 2005). In order to gain competitive advantage, some businesses are fraud and corruption (Konishi, 2010; Myers and Ziegenfuss, 2006). It leads to the collapse of famous companies, such as Health South, Global Crossing, Parmalat, Hollinger, Adecco, TV Azteca, Adelphia Communications Corp., Enron, WorldCom Inc., and Tyco International Ltd. (Uwuigbe, 2013). This is by senior executives who behaved surreptitiously and presented fiscal reports that are not genuine (Thitiyapramote and Ussahawanitchakit, 2013). Furthermore, fraud and corruption reveal that great world-class businesses have no audit quality and lack of accountability to stakeholders (Thitiyapramote and Ussahawanitchakit, 2013). Auditing industry is trying to recover from damages as a result of financial scandal done by major companies. However, audit firms involve in scandals repeatedly and new cases of financial scandals are still continuously revealed (Cohen, Krishnamoorthy and Wright, 2004). All of these involve public reliability that is provided by the auditing industry (Asare, Haynes and Jenkins, 2007) which represent audit success (Epps and Messier, 2007). Therefore, the audit professional success is more difficult than in the past.

Moreover, users of financial statements are also demanding higher quality financial statements and financial reporting standards that are similar around the world. It affects the perception of the reliability of financial reporting, and the auditor has an important role in providing assurance about the accuracy of the financial statements (Paino, Thani and Iskandar, 2011; Roybark, 2006). Moreover, audit quality is useful for decision-making and providing financial information for users and other stakeholders (Habib and Bhuiyan 2010; Martin, 2007).

In 2010, the Federation of Accounting Professions (FAP) modifies accounting and auditing standards which focus on complying with the International Federation of

Accountants (IFAC) and the legal profession. It is to create high quality professional services to match international standards. This is to bring confidence to users or stakeholders in the free world economy by forcing the Thai Standard on Quality Control 1 (TSQC1). This standard is forced in 2014, to audit a firm's quality control standards in the office, and to provide assurance that the auditing accordance with professional standards and regulations (Miller, Fedor and Ramsay, 2006; Tan and Shankar, 2010). It includes a report issued by auditors who are in charge, and is appropriate to the situation. This results in increasing of audit quality, leading to greater users' confidence with financial and audit reports. Furthermore, it reduces risk of audit failure, which causes damages to capital markets and the economy as a whole (Bamber and Bylinski, 1982; Tan and Trotman, 2003).

However, the insolvency of these large companies does not only result in the economy, but also it greatly affects a change in the audit industry (Peecher, Schwartz and Solomon, 2007). Although in the past, auditor has reviewed their audit work. However, it does not solve the problem of no audit quality and lack for accountability to stakeholders (Al-Ajmi, 2009). In the present, the review of auditor's work is not enough to make the audit quality control lead to best audit performance (Guiral, Ruiz and Rodgers, 2011). Therefore, an auditor must adjust their ability by integrating the audit review to maintain audit quality and accountability to stakeholders. Consequently, the auditor must have effectively integration competency including planning investigation, practice monitoring, evidence checking, problem-solving and process renewal (Payne, Ramsay and Bamber, 2010; Tan and Shankar, 2010). Auditors need to develop their potential, by having audit review integration competency for enhancing ability and skill in audit practice with leads to audit performance.

Audit review integration competency in this research focuses on the following monitors, and it assesses the process with criteria about the performance of the audit plan that has been placed. Further, it achieves the objective of operating procedures; practices according to professional standards and legal requirements. Moreover, it follows the recommendations and conclusions of the consultant or expert and practices to verify the accuracy and completeness of data while recording for important customers by evidence that is sufficient and appropriate, using the significant judgment of

practitioners of the audit, which is the objective of the audit in the business of its customers (Askary, 2006; Biddle, Hilary and Verdi, 2009; Tan and Shankar, 2010).

Audit review integration competency is the ability to combine the process, approach and review procedures of all auditing systems together for audit quality control and audit goal achievement (Sumritsakun and Ussahawanitchakit, 2009), in order to maximize the benefits of the audit and useful to the audit task (Payne, Ramsay and Bamber, 2010; Tan and Shankar, 2010). Furthermore, integration competency applies to practical tasks causing work quality. This competency helps the performance on target because the auditor can bring variety knowledge and capabilities to use in auditing. Also, audit review integration competency helps improve audit performance because auditors with audit review integration competency helps increase clearly understanding of the audit such as in fraud detection, assessment of errors and establishing credible risks in audit report (Carpenter and Platt, 1997; Kariuki and Lowe, 2006; Trotman, Wright and Wright, 2005). Thus, audit review integration competency may help ensuring that skills, knowledge and ability of auditor to sufficiently perform audit tasks. Hence, audit review integration competency is confirmed and understood the audit performance (Carpenter, 2007). This competency is an important factor in the selection of principles and methods to detect the appropriate skills which can help resolve problems with the audit (Kariuki and Lowe, 2006). Furthermore, this competency is a key element of professionalism (Bonner and Walker, 1994). The auditor is applying the competency gained from experience and excellent skills, and learning to apply the work to fit existing resources and increased caution in the operation (Bridal, 2004). Thus, this integration competency is the critical factor leading to audit performance and audit success.

Prior research examines the influence of the audit review process on audit outcome; but only a little research focuses on the reviewer's competence in the audit review process (Tan and Shankar, 2010). In addition, it is unclear as to the capability and function of the audit review integration competency that may link it to audit quality control. Similarly, the audit review integration competency of each auditor is different, and it depends on knowledge and capability, which this ability affects audit performance. Then, auditors need to develop the integration competency to focus on using the procedure of audit reviews for higher audit performance. Moreover, there is

little empirical research that investigates the dimensions of audit review integration competency and its effect on the audit outcomes as being an audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, audit report efficiency and audit success. This research shows new dimensions of audit review integration competency and will make an attempt to clarify them. Moreover, audit review integration competency includes five dimensions (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal) (Tan and Shankar, 2010; Tan and Trotman, 2003). Therefore, this research generates and develops the concepts in audit review integration competency (Agoglia, Hatfield and Brazel, 2009; Favere-Marchesi, 2006; Miller, Fedor and Ramsay, 2006; Ramsay, 1994).

The main research question of this research is "How does audit review integration competency (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal) have an influence on audit success?" The main purpose of this research is to investigate the relationship between audit review integration competency and audit success. This research is to confirm and explain theories by the contributions of the research. The result is supporting provided information to improve the auditor in order to have more professional attainment, improve the audit transparency, audit excellence, audit proficiency, audit achievement. Included in the research is improving the audit quality, audit report efficiency and audit success. Also, it assists development of professional competency of auditors. There are key factors to be developed and adapted to improve audit industry and the auditor can increase performance in the changing scenarios.

This research intends to provide a clearer understanding of the relationships between audit review integration competency and its consequents and audit success. Then, it provides two contributions to the literature of audit review integration competency. Firstly, the finding of this research may ascertain new five dimensions of audit review integration competency. Lastly, this research expands the body of knowledge of relationships between audit review integration competency and its antecedents and its consequents. Audit review integration competency is examined in terms of a quantitative variable by the collected data from CPAs in Thailand.

Purposes of the Research

The main purpose of this research is to investigate the relationship between audit review integration competency including five dimensions (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal) and audit success. The specific research purposes are illustrated as follows:

1. to investigate the relationships among each dimension of audit review integration competency and audit outcomes that consist of audit transparency, audit excellence, audit proficiency, audit achievement, audit quality and audit report efficiency,

2. to inquire the effects of audit transparency, audit excellence, audit proficiency and audit achievement on audit quality and audit report efficiency,

3. to examine the effects of audit quality on audit report efficiency,

4. to inspect the effects of audit quality and audit report efficiency on audit success,

5. to explore the effects of modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation on each dimension of audit review integration competency, and

6. to analyze the moderating effects of audit learning capability on modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation, and each dimension of audit review integration competency.

Research Questions

The key research question is, "How does audit review integration competency, including five dimensions (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal) have an influence on audit success?" Moreover, specific research questions are as follows:

1. How does each dimension of audit review integration competency have an influence on audit transparency, audit excellence, audit proficiency, audit achievement, audit quality and audit report efficiency?
2. How do audit transparency, audit excellence, audit proficiency and audit achievement relate to audit quality and audit report efficiency?
3. How does audit quality have an influence on audit report efficiency?
4. How do audit quality and audit report efficiency have an influence on audit success?
5. How do modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation have an influence on each dimension of audit review integration competency?
6. How does audit learning capability moderate the relationships among modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation, and each dimension of audit review integration competency?

Scope of the Research

There are two theories explaining the audit phenomena in the research. Therefore, this research attempts to extend the literature by using the dynamic capability theory and contingency theory to describe the concept and phenomenon of the relationship between audit review integration competency and audit success. The dynamic capability theory (Teece, Pisano and Shuen, 1997) argues that RBV focuses on fixed capability, but this theory focuses on the dynamic capability (dynamic ability and adapting over time). This theory has explained the importance of resources by indicating that organizations with different resources will pose a competitive advantage;

“resource” means dynamic capability theory, which leads to the company's success. In this research, the dynamic capability theory is applied at the individual level of auditor. The dynamic capability theory is described in the same way, that an auditor is a person who has the ability to detect differences from one another, it is highly likely that they make a successful professional (Audit success). This theory uses for describing the relationship of the variables in this research. If the auditor has the capability of integrating the review of the audit, it affects success in the investigation (audit success).

Thus, the antecedent constructs of audit review integration competency consist of internal factors – modern audit vision, audit experience value and audit knowledge achievement; and of external factors – information technology readiness and stakeholder expectation. Moreover, the consequences of audit review integration competency are audit transparency, audit excellence, audit proficiency, audit achievement, audit quality and audit report efficiency. Furthermore, audit success is a dependent variable. Finally, audit learning capability is a moderator of the above-mentioned relationships.

Next, the contingency theory explains that no method of organization is best for building a business or making a decision. In general, success depends on the situation, both inside and outside (Fiedler, 1964). This theory uses for explaining the phenomenon of this research, to describe the relationship between the antecedence and audit review integration competency, and explains the phenomenal audit learning capability that moderates the relationship between the antecedents and audit review integration competency.

Due to competition in the audit industry, confidence of the public and stakeholders on the quality of the audit are a key target. The review is an important step of quality control inspection. The auditor must have knowledge and ability as well, in reviewing the work of the audit for the performance of the external auditors. They must be in accordance with the audit standard and express an opinion on the financial statements accurately. The ability of the review is a result of knowledge and experience that has been accumulated as a result to the review so that they can use this knowledge for their work; and, it is the goal of the review. Therefore, dynamic capability theory uses to describe the concept and phenomenon of the relationship between audit review integration competency, consequences, and moderator constructs.

Moreover, audit review integration competency is defined as the ability to combine the process, approach and review procedures of all auditing systems together for audit quality control and audit goal achievement (Sumritsakun and Ussahawanitchakit, 2009), in order to maximize the benefits in the audit and be useful to the audit task (Payne, Ramsay and Bamber, 2010; Tan and Shankar, 2010).

Meanwhile, the antecedent constructs of audit review integration competency consist of internal factors – modern audit vision, audit experience value and audit knowledge achievement; and external factors – information technology readiness and stakeholder expectation. Moreover, the consequences of audit review integration competency are audit transparency, audit excellence, audit proficiency, audit achievement, audit quality and audit report efficiency. Furthermore, audit success is a dependent variable. Finally, audit learning capability is a moderator of the above-mentioned relationships.

The research objectives and research questions have many variables of which audit review integration competency is an independent variable. Audit review integration competency is hypothesized to be positively associated with audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, audit report efficiency and audit success. Audit success is the dependent variable. Furthermore, the one moderator in this research is audit learning capability which is hypothesized to have a positive effect on the relationships among five antecedents and each dimension of audit review integration competency.

This research focuses on the effects of audit review integration competency on audit success in the context of CPAs in Thailand. The CPAs are chosen because CPAs' performance affects various stakeholders' decision-making that influences audit success. Thus, the auditor is important for building the confidence of financial information for users of financial statements by reviewing for quality control. Additional, CPAs can audit a wide range of businesses. Audit quality control in Thailand has hardly examined or investigated. Moreover, auditors can define the scope of the audit work. Consequently, they have knowledge, skill and experience to provide actual material and a true understanding of their work, and can also give more significant information or explanations (Abdolmohammadi and Boss, 2010; Fowler, 2002; Robkob, Sangboon and Leemanonwarachai, 2012).

Organization of the Dissertation

This research is organized into five chapters. Chapter one provides a brief overview consisting of motivation for the research, the role of variables, theory, expected contribution, methodology, purposes of the research, research questions, scope of the research, and organization of the research. Next, chapter two presents empirical and theoretical literature consisting of the theoretical framework explaining a conceptual model, the details of the relevant literature, the definition of the construct, the reason to link relationships between constructs, and developing hypotheses; which theoretical framework is consistent with empirical testing. Then, chapter three a research methodology which includes the population and sample selection, data collection procedure, a development of data-collection instruments, instrumental verification, measurements of each construct, and statistical methods in hypotheses testing. Moreover, this chapter describes the testing of validity and reliability to ensure the reliability of the research result. Chapter four explains the results of the statistical analysis. Finally, chapter five presents the conclusion, theoretical contributions, managerial implications, limitations and suggestions for further research.

CHAPTER II

LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

The previous chapter provides an overview of the audit review integration competency situation which entails research objectives, research questions and the scope of the research. The literature review is intended to provide understanding of the founding fields of the conceptual framework. It is divided into three sections. First, it deals with the theoretical foundations of the dynamic capability and contingency theories. Second, it provides a literature review of the variables and evidence from prior research. Third, it presents the conceptualization and hypotheses of audit review integration competency which use to formalize the theory of the relationships among the constructs discussed.

Theoretical foundation

This research uses dynamic capability theory as the main theory to define the meaning of audit review integration competency, and to explain the association between audit review integration competency and the outcomes. In addition, the contingency theory is employed to explain the association between audit review integration competency and the antecedents. Likewise, this theory uses to explain the moderating effects between the antecedents and audit review integration competency. Each of the applying theories is detailed as follows.

Dynamic Capability Theory

The dynamic capability theory is stressed in the situation of rapidly changing on business environments, a key source of sustainable competitive advantage (Lee, 2001; Helfat and Peteraf, 2003). This theory is defined from view of Teece, Pisano and Shuen (1997) as “the firm’s ability to integrate, build, and reconfigure internal and external competences to address rapidly changing environments.” Thus, dynamic capabilities emphasize on two aspects including of the shifting character of business environments and role of strategic management in appropriately adapting, integrating, and re-

configuring functional competences toward changing environment (Teece and Pisano, 1994). Basically, dynamic capabilities consist of a set of specific and identifiable processes that, although idiosyncratic to firms in their details and path-dependent in their emergence, dynamic capabilities allow the organization to generate new value-creating strategies (Eisenhardt and Martin, 2000). The firms are not only competing on their ability to exploit their existing resources and capabilities but also to renew and develop their capabilities (Teece, Pisano and Shuen, 1997). Apparently, firms achieve and sustain competitive advantage by deploying valuable resources with dynamic capabilities. Many researchers find dynamic capabilities as a potentially powerful explanation for sustainable competitive advantage sources in dynamic environments (Helfat, 1997; Teece and Pisano, 1994; Eisenhardt and Martin, 2000; Helfat and Peteraf, 2003; Dutta, Narasimhan and Rajiv, 2005).

However, dynamic capabilities by themselves do not provide a basis for sustainable competitive advantage (Eisenhardt and Martin, 2000). The outcome of dynamic capabilities does not have a directly-sustained competitive advantage, but capability development is an outcome of a firm's dynamic capabilities. Therefore, a source of sustainable competitive advantage is seen as being derived from the ways that dynamic capabilities can influence or change operational capabilities. Dynamic capabilities provide the ability to renew or develop capabilities within the firms (Helfat and Peteraf, 2003). Nowadays, firms have to develop capabilities all the way in doing business because "capability" is the potential to do certain things, not the things that are done already. Firms have improved their appropriate capabilities to cope with changes in business competitive environments.

Based on the dynamic capability theory, audit review integration competency, as the capability of the auditor, enhances audit performance and audit success. The audit review is a dynamic profession that need develop mechanisms of audit review function role to collective and adding value to their performance (Verschoor, 2008). Especially, in the situation of rapidly changing on audit environments, auditor must confront the risk in audit practices. Additionally, audit review function is a tool of operation to improve audit efficiency and effectiveness and helps auditor achieve their objectives and goals (Witcher, Chau and Harding, 2008). An effective audit review function is a valuable resource for auditing which audit review process can significantly add value to

an audit quality control. Accordingly, the audit review integration competency can enhance audit outcomes and provide assurance to other stakeholders such as investors, regulators, employees, shareholders, and creditors to achieve sustainable audit success. With the aforementioned discussion, the dynamic capabilities have outstandingly implemented to an auditor.

The audit review integration competency focuses on “best practices” of activities of audit review function which includes audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal which has an effect on audit success in dynamic environments. The value of audit review integration competency can help auditor to achieve their stated objectives, stakeholder’s assurance, and competitive advantage by increasing the effectiveness and efficiency of operations, reliability of financial reporting, and effectiveness risk management. Consequently, the auditor can maintain the sustainability of the audit performance.

This research defines dynamic capabilities as an auditor’s behavioral orientation constantly to integrate, reconfigure, renew, recreate or develop its capabilities in response to the environment dynamism to attain sustainable audit performance (Wang and Ahmed, 2007). This theory is applied to explain “why auditor must learn to adapt, integrate, change and develop their competencies continuously in order to success in auditing?” Therefore, this research has adapted the dynamic capability theory at the individual level. Dynamic capabilities approach uses to identify five dimensions of audit review integration competency and explains the generation of audit review integration competency from inherent resources and back up the relationships among audit review integration competency, audit outcome (audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency) and audit success which are the auditor capable to sustainable audit performance by concern with environmental dynamism. Thereby, audit review integration competency as one of auditor’s capability can integrate, build, renew and reconfigure the core competencies in rapid environment. Auditors provide to maintain and develop an inherent resource to generate audit review integration competency. According to audit outcome, this research proposes audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency which is

explained by dynamic capabilities in terms of operational capability. Furthermore, auditor with higher audit review integration competency tends to audit outcome and success in auditing (audit success) in environmental dynamism, namely competitive dynamism and business turbulence.

Contingency Theory

The contingency theory is developed from the idea of freedom that is supposed to be most appropriate for organizational structures and systems that comply with the environment and the reality of the organization, based on different educational human environments. It is reasonable and consistent with reality, the environment, the goals of the organization as a whole, and the goal of every member of the organization (Anderson and Lanen, 1999; Chenhall, 2003).

The central premise of the contingency theory describes that structure and process of a firm that must fit its context (characteristics of firm's culture, environment, technology, size, or task) if the firm wants to survive or effectively perform business (Drazin and Van de Ven, 1985). So, the key concept of the contingency theory is fit. The concept of fit is strongly influenced from the population ecology school of thought, which mostly applies in strategic management and organizational theory research (Nath and Sudharshan, 1994). Drazin and Van de Ven (1985) identify a conceptual approach forming the concept of fit. Meanwhile the selection approach assumes a premise on the congruence between context and structure without concerning its effect on firm performance.

Furthermore, the internal and external environments of the organization are important factors that affect the viability of the organization, which in this case, includes the ability of human resources. Consequently, these factors can affect the unavoidable audit ability. Moreover, currently the audit industry focuses on creating confidence for the public and stakeholders (Cinquini and Tenucci, 2010). In audit quality control, the audit review process is an important step that requires knowledge of the reviewer as an element to create confidence in the audit performance, which lead to an advantage in terms of competition about audit quality (Cinquini and Tenucci, 2008; Curado, 2006). In establishing a competitive advantage, management of the audit firm needs to determine the structure and organizational control system, depending on the

circumstances and the various styles of the external environment and the internal effect on the operation of the firm.

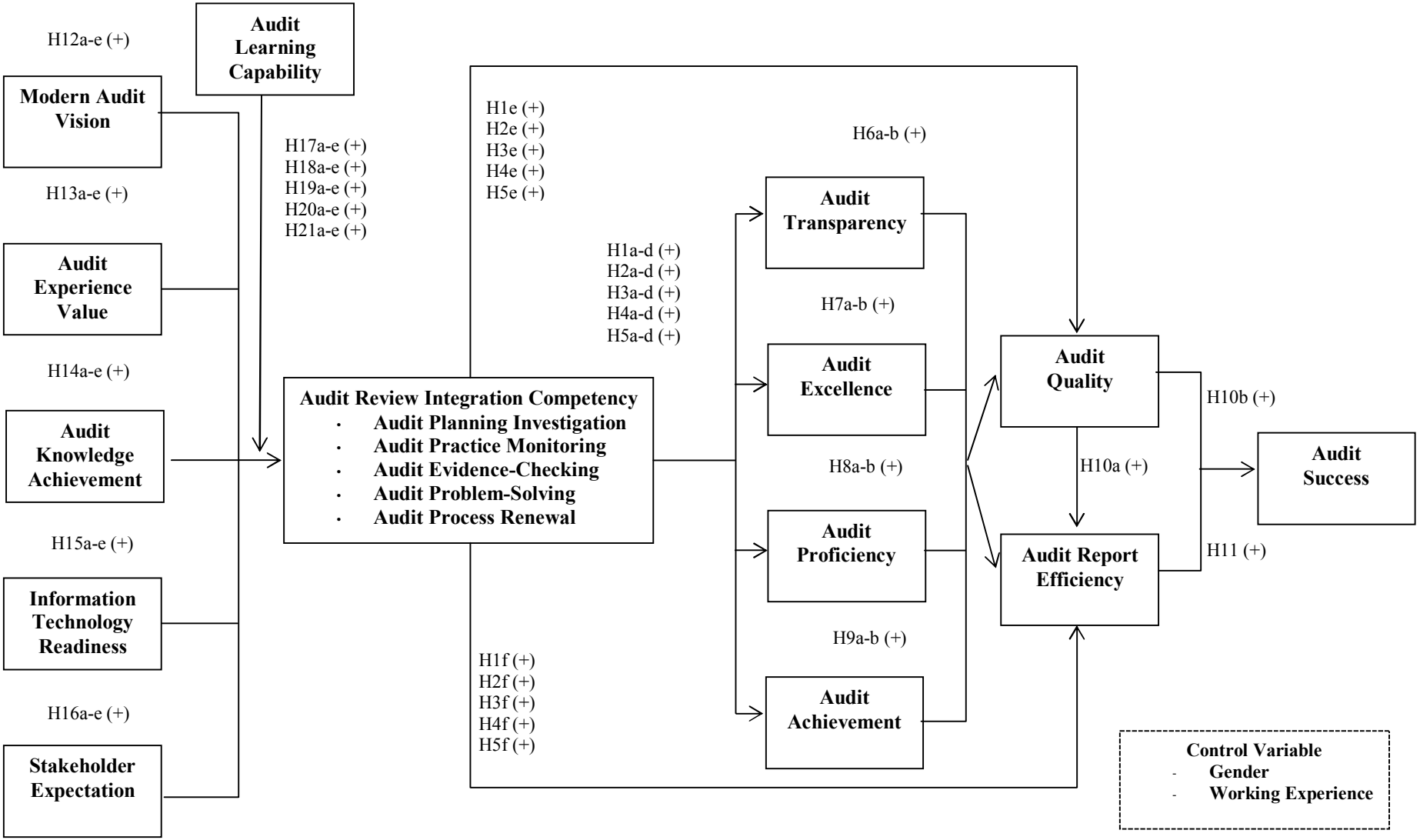
In addition, modern audit vision, audit experience value, and audit knowledge achievement are important factors in determining the rules and regulations. It is reasonable and consistent with reality. Meanwhile, information technology readiness and stakeholder expectation are the external environments that play important roles in determining the overall goals of the organization (Chen, Sun and Wu, 2010). The assumption is that an organization that has the most appropriate organizational structures and patterns is consistent with the context and environment of society, culture, politics, economy and the law (Cinquini and Tenucci, 2007; Luther and Longden, 2001;Waweru, 2008). For both internal and external environments, the audit firm requires a management style based on the situation that is in line with reality, by focusing on the quality control of the audit to be accepted by the public and stakeholders (Baines and Langfiled-Smith, 2003; Ensley, Pearce and Hmieleski, 2006). The audit review process is an important process of the audit quality control of management of the audit firm which has improved the work flow of the organization to comply with a situation (Islam and Hu, 2012). The reviewer who serves in the audit review process is considered to be an important part of effectively managing the situation.

This research has adapted the contingency theory at the individual level. This theory suggests an establishment between audit review integration competency and contingent factors. Thus, the moderating link of the conceptual framework is a contingent variable which is audit judgment, focusing the relationship among antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation), and audit review integration competency.

Relevant Literature Reviews and Research Hypotheses

The relevant literature and theoretical perspectives are used to develop and explain the conceptual frameworks are shown in Figure 1. All relationships in the conceptual model consist of three parts: Firstly, the relationships among each dimension of audit review integration competency (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal), and its direct outcomes are investigated, and are expected to yield positive relationships. Secondly, the five determinants of audit review integration competency (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal) are examined and are expected to have a positive impact. Lastly, this research postulates that audit learning capability has positive moderating effects which are supposed to increase the relationships among audit review integration competency, its antecedents and outcomes. Altogether, a developed conceptual model in this research is shown in Figure 1.

Figure 1: A Conceptual Model of Audit Review Integration Competency and the Antecedents and Consequences



Audit Review Integration Competency Background

Audit review is the major source of responsibility in the field of audit and one hope that the audit review enhances efforts for audit practice and quality, as well as being the main method of audit quality control and the training of auditors (Payne, Ramsay and Bamber, 2010). Audit quality control is important and necessary to create credibility with the affected stakeholders. Moreover, audit quality control is also a measure of the quality control audit in accordance with auditing standards. In addition, audit quality control is a process that results in auditors who audit and inspect, revealing major irregularities in the financial statements (IFAC, 2009).

In addition, the audit practice by an external review enhances audit quality (Favere-Marchesi, 2000). The opinion of the auditor directly impacts the credibility and acceptance of the audit quality of stakeholders. Consequently, audit review is mainly intended to build confidence with stakeholders about the audit, that there has been compliance with professional standards, regulations and laws (Agoglia and Hanno, 2003; Miller, fedor and Ramsay, 2006; Wilk, 2002). Furthermore, the purpose of the audit review is to investigate and track important issues to be considered, proves the sufficiency and appropriateness of evidence that leads to accurate comments on the audit report, and achieves the objectives and goals of the audit (Agoglia and Hanno, 2003; Wilk, 2002). Thus, audit review practice refers to the audit practice that is according to generally accepted auditing standards, policies and procedures of the firm (Miller, fedor, and Ramsay, 2006), which audit review plays a central role in the audit work. The audit review process refers to the interaction between the review and audit staff, the audit partners, and the audit clients (Gibbins and Trotman, 2002). The audit review provides sufficient detail to determine, (including the present period and extent of audit practices), to control, and record the performance an audit related to the use of judgments.

The audit review process is an important role to verify and quality control of auditing (Bamber and Bylinski, 1982; Solomon, 1987) and risk management (Rich, Solomon and Trotman, 1997). It permits the acceptance by stakeholders and appropriate judgments (Tan and Shankar, 2010; Gibbins and Trotman, 2002), helps to assess audit quality (Tan and Jamal, 2001), including helps to prepare for complex tasks (Asare and

McDaniel, 1996), reviews scope (Tan and Trotman, 2003), reviews type (Bamber and Ramsay, 1997), and evidences working paper characteristics (Asare, Haynes and Jenkins, 2007; Tan and Trotman, 2003).

The working paper is a main source of audit review for audit quality control and audit feedback. The main functions of the review process are to ensure the quality of the paper, the adequacy of procedures and practices, and the suitability of the scheme that is concluded (Libby and Trotman, 1993). Quality control becomes more challenging if a defect is found in the prepared working paper (Agoglia, Beaudoin and Tsakumis, 2009).

The audit review strategy is characterized by a hierarchical and iterative process where the evidence is gathered and evaluated (Rich, Solomon and Trotman, 1997, Solomon, 1987). Audit review is important in that the responsibilities of an auditor and a review increase efforts to monitor and improve the performance and the monitoring (Payne, Ramsay and Bamber, 2010) of peer-reviewed material as a means of quality control, monitoring, and training of auditors (Payne, Ramsay and Bamber, 2010). In addition, the implementation of an external quality audit opinion is an important tool to improve the quality of the audit (Favere-Marchesi, 2000).

All of the audit task must be reviewed by the firm's policies and requirements of ISQC 1, taking into account the task and the person who is chosen to perform the review (Deepen et al., 2008). Moreover, the firm assigns to the audit of personnel and then, the audit review of those who have the knowledge and experience. Meanwhile a reviewer must review the section that requires consideration of time, especially the part related to matters that are difficult or disputed, and risks that are significant during the practical work of on-time revision (Payne, Ramsay and Bamber, 2010; Tan and Shankar, 2010).

Auditors can adapt appropriate strategies, reflecting the complexity of the operating environment, to make sure of the audit quality (Rosman et al., 2007). Several researches examine the role of audit reviews; they focus mainly on review behaviors (Rich, Solomon and Trotman, 1997). For example, Bamber and Bylinski (1982) find that a wide diversity of review approaches and review strategies that are being used; while Coopers and Lybrand (1992) note that the extent of reviews depends on several factors, including level of experience, training, and competence of staff involved.

However, Brazel, Agoglia and Hatfield (2004) find that the reviews show contextual features of a judgment that affects how an individual processes information and the method of reviews affects preparer effectiveness and efficiency. Miller, fedor and Ramsay (2006) find that a preparer's motivation to improve performance is positively associated with the discussion of accompanying reviews. Casterella, Jensen and Knechel (2009) present that the process reviews are an important part in the American Institute of Certified Public Accountants (AICPA) program to enhance quality auditing practice. Consequently, it can enhance financial reporting efficiency, financial information transparency, and financial information value. Therefore, audit process reviews positively associate with financial reporting efficiency, financial information transparency, and financial information value. Moreover, prior research has suggested that a reviewer is a powerful tool to monitor and improve the quality of the audit (Favere-Marchesi, 2006). They define the scope of the review, and review the completeness and adequacy of the performance audit of the auditor. Furthermore, prior research finds that in many of the tasks, the review lacked evidence from the work of the external auditors, including the evidence supporting the conclusions of the auditor. The above problems are sometimes caused by inexperienced personnel assigned to the audit, or one does not understand the audit review (Deepen et al., 2008). Consequently, a reviewer must have skill, experience and expertise to appropriately practice an audit review. It is so important, and result in increasing the quality of the audit (Agoglia, Hatfield and Brazel, 2009; Favere-Marchesi, 2006; Ismail and Trotman, 1995; Payne, Ramsay and Bamber, 2010; Tan and Shankar, 2010).

Additionally, the ability of the reviewer is a mechanism to check that the results of the audit are accurate, and meet the objectives and goals of the audit plan, which is consistent with the mission, vision and strategy (Deepen et al., 2008). There is reliable audit quality control and there is the confidence of those involved with the financial statements, including creditors, shareholders and stakeholders (Deepen et al., 2008; Tan and Shankar, 2010). The prior research finds that the audit review process is a powerful tool to monitor and improve the quality of the audit (Favere-Marchesi, 2006; Harding and Trotman, 1999). The ability of the reviewer for audit review involves sufficient and appropriate knowledge, experience, expertise and authority to objectively

evaluate the important judgments, and the engagement team make the conclusions reach in formulating the report (Agoglia, Hatfield and Brazel, 2009; Tan and Shankar, 2010).

Audit competency refers to the ability to perform tasks and roles expected of the auditing professionals who are certified and experienced, coupled with the standards that are expected of employers and individuals (Uachanachit, Ussahawanitchakit and Pratoom, 2012). The International Education for Accounting Professional (IESs) provides evidence of the ability and integrity of the two characteristics that are important for the ability of the accounting profession to protect the public, and effectively perform their responsibility. The literature review shows that auditing standards require the auditor to assess the efficacy of co-workers (Palmer, Ziegenfuss and Pinsker, 2004; Holmes, 2005; Harding and Trotman, 2009). So, Palmer, Ziegenfuss and Pinsker (2004) suggest that this ability is fundamental in terms of their ability to perform their duties professionally, as well as to have knowledge and skills (Palmer, Ziegenfuss and Pinsker, 2004). Similarly, Holmes (2005) suggests that competence refers to the ability to perform a particular task in a manner that is powerful. The reviewer has the necessary skills and knowledge to perform the job competently, so the auditor must be able to perform competently by a number of standards that approve by the tasks that need to be able to be competently performed. The audited financial statements, as well as skills and basic knowledge are necessary to perform each task (Holmes, 2005). In particular, this research develops performance monitoring and a measurement, and tries to determine how to ensure the effect of the audit review strategy.

Integration refers to a multi-dimensional process to interact and collaborate that is unique, important and useful (Kahn and Mentzer, 1998). Indeed, integration refers to the level of working together as a team and sharing resources in a strategic decision to improve a plan and evaluate the performance of these strategies and plans (Rouzies et al., 2005). Audit integration refers to the associated audit procedure, in accordance with a monitoring system, to achieve the goal of reliability of finance, quality of process, security of information technology, and environment protection activity (Sumritsakun and Ussahawanitchakit, 2009).

Prior research shows the relationship between audit review process and audit quality; but only little research focuses on the reviewer's competence in the audit

review process, which is proficiency (Chaney and Kim, 2007). Moreover, there is little empirical research that investigates the dimensions of audit review integration competency and its effect on the audit outcomes as being audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, audit report efficiency and audit success. As a result, this research shows the new dimensions of audit review integration competency and makes an attempt to clarify them. Therefore, audit review integration competency includes five dimensions (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal).

In this research, audit review integration competency refers to the ability to combine the process, approach, and review procedures of all auditing systems to together for audit quality control and audit goal achievement (Sumritsakun and Ussahawanitchakit, 2009), in order to maximize the benefits in the audit and be useful to audit work within dynamic changing environmental (Payne, Ramsay and Bamber, 2010; Tan and Shankar, 2010). As a result, it improves audit outcomes and performance. In addition, many prior researches focus on role of auditing in dynamic changing environmental, particularly on auditing standard and information technology (Sisaye, 1999; Dittenhofer, 2001; Rittenberg and Covaleski, 2001; Weidenmier and Ramamoorti, 2006). The appropriate information technology that audit function is used increases their efficiency and effectiveness. The summary of the key literature review on audit review integration competency is presented in Tables 1 and 2 as follows:

Table 1: Summary of Definitions of Audit Review Integration Competency

Author (s)	Key Content
Bamber and Bylinski (1982)	The audit review process is an important way to monitor and to control the audit quality.
Solomon (1987)	The audit review process is the means of controlling the quality of the work and monitoring the appropriateness of the conclusion, it also provides the structure for audit team members' formal interact.
Libby and Trotman (1993)	The review process is effective that preparers and reviewers focus their attention on different types of information.
Ismail and Trotman (1995)	The reviewers have an ability to generate a greater number of plausible hypotheses than preparers, regardless of the level of the experience of auditors.
Rich, Solomon and Trotman (1997)	The audit review process is audit quality control; characterized as a hierarchical, sequential, and iterative process where evidence is gathered and evaluated.
Kahn and Mentzer (1998)	The integration refers to multi-dimensional process to interaction and collaboration is unique, important and useful.
Tan and Jamal (2001)	The audit review process can help to assess the quality of the audit.
Gibbins and Trotman (2002)	The audit review process is an integral part of the quality control mechanism in audit practice and standards.
Brazel, Agoglia and Hatfield (2004)	The reviews show contextual features of a judgment that affects how an individual processes information and the method of reviews affects preparer effectiveness and efficiency.
Miller, fedor, and Ramsay (2006)	The audit review practice refers to the audits that perform task in accordance with generally accepted auditing standards and firm policies and procedures.
Casterella, Jensen and Knechel (2009)	The review process is an important part in the AICPA program to enhance the quality auditing practice.

Table 1: Summary of Definitions of Audit Review Integration Competency (continued)

Author (s)	Definition
IFAC (2009)	- Engagement quality control review – A process designed to provide an objective evaluation, on or before the date of the report, of the significant judgments, and the engagement team made the conclusions reach in formulating the report. The engagement quality control review process is for audits of financial statements of listed entities, and those other engagements, if any, for which the firm has determined an engagement quality control review, is required. - Engagement quality control reviewer – A partner, other person in the firm, suitably qualified external person, or a team made up of such individuals, none of whom is a part of the engagement team, with sufficient and appropriate experience and authority to objectively evaluate the significant judgments, and the engagement team made the conclusions reach in formulating the report. A review consists of consideration of whether: - The work has been performed in accordance with professional standards and applicable legal and regulatory requirements - Significant matters raise for further consideration - Appropriate consultations take place and the resulting conclusions of document and implement - There is a need to revise the nature, timing and extent of work performed - The work performed supports the conclusions reached and is appropriately documented - The evidence obtained is sufficient and appropriate to support the report - The objectives of the engagement procedures achieve.

Table 1: Summary of Definitions of Audit Review Integration Competency (continued)

Author (s)	Definition
Sumritsakun and Ussahawanitchakit (2009)	Audit integration refers to the associated audit procedure in accordance with the monitoring system to achieve the goal of reliability of financial, quality of process, security of information technology, and environment protection activity.
Bernardo et al. (2010)	The technique in audit integration is the essential competency of audit functions to improve efficiency and effectiveness the audit process.
Reed (2010)	Audit review process is a complex process and increased rational effort result in an even greater complexity of the audit review process as more information is considered.
Tan and Shankar (2010)	The audit review process creates the stakeholder acceptance and appropriateness of audit judgments.
Payne, Ramsay and Bamber (2010)	Audit review is an important source of accountability for field auditors, and the anticipation of review increases audit effort and improves audit performance.
Uachanachit, Ussahawanitchakit and Pratoom (2012)	Audit Competency refers to the ability to perform tasks and roles expected of the auditing professionals who are certified and experienced coupled with the standards that are expected of employers and individuals**.**

In summary, this research of audit review integration competency focuses on the monitoring and assessment processes of the criteria around the performance of the audit plan that has been in place, and that has achieved the objective of the operating procedures. It is practiced according to professional standards and legal requirements, following the recommendations and conclusions of the consultant or expert. Its practice is to verify the accuracy and completeness of data which records important customers, by evidence that is sufficient and appropriate for the use of significant judgment of the audit practitioners, which is the objective of the audit in the business of its customers (Bamber and Bylinski, 1982; Favere-Marchesi, 2006; IFAC, 2009; Libby and Trotman, 1993; Miller, fedor and Ramsay, 2006; Owhoso, Messier and Lynch, 2002; Payne, Ramsay and Bamber, 2010; Ramsay, 1994; Reed, 2010; Rich, Solomon and Trotman, 1997; Tan and Shankar, 2010; Tan and Trotman, 2003)

Thus, a summary of the key literature review on audit review integration competency is presented in Table 2.

Table 2: Summary of the Key Literature Reviews on Audit Review Integration Competency

Author(s)	Title	Independent Variables	Dependent Variables	Results
Agoglia, Hatfield and Brazel (2009)	The Effects of Audit Review Format on Review Team Judgments	Mode of audit workpaper review	Review team judgments	- The impact of authentication modes remains so reviewers' judgments through the influence of workpaper documentation and cannot be verified. 'Workpaper documentation to determines the influence of lower quality than face to face judge preparers E check' is likely to be unduly affected by less paperwork to prepare their data. - The reviewers are going to concern judgments of the quality that concerns their workpaper preparation is expected to review electronically compared to a face-to-face review.
Bamber and Ramsay (1997)	An Investigation of the Effects of Specialization	- Review practices - Specializing review	- Audit performance - Reviewers' effectiveness	Find review positively contributes to the audit process by detecting errors in workpapers.

Table 2: Summary of the Key Literature Reviews on Audit Review Integration Competency (continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Bamber and Ramsay (2000)	Research Notes The Effects of Specialization in Audit Workpaper Review on Review Efficiency and Reviewers' Confidence	- Specializing reviews - All-encompassing reviews	- Reviewers' efficiency and confidence.	- Specialization has a negative effect on reviewers' efficiency. Seniors who performed specialized reviews are less efficient than seniors who performed all-encompassing reviews. Managers who performed specialized reviews are less efficient than managers who perform all-encompassing reviews - Specialization increased seniors' confidence in their review, but it has no effect on managers' confidence
Daroca and Holder (1985)	The Use of Analytical Procedures in Review and Audit Engagements	Analytical procedures	Audit Engagements	The nature and extent of the use of analytical review procedures (ARPs) in audit and review engagements are uncertain. ARPs is more likely to use more extensively in audit than in review.

Table 2: Summary of the Key Literature Reviews on Audit Review Integration Competency (continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Fargher, Mayorga and Trotman (2005)	A Field-Based Analysis of Audit Workpaper Review	- Extent of review - Stylization and persuasion - Reviewer style	Audit workpaper review	- Reviewers anticipate stylization by preparers and this stylization of the working papers relates to both presentation and type of work done.
Favere-Marchesi (2006)	Audit Review: The Impact of Discussion Timing and Familiarity	- Audit practice (face-to-face discussions) - Reviewers' familiarity	Audit team performance	- The current trend toward face-to-face discussions between reviewers and preparers have unexpected consequences that lead to audit errors, - Reviewers' familiarity with preparers is also found to significantly improve team performance

Table 2: Summary of the Key Literature Reviews on Audit Review Integration Competency (continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Fedor and Ramsay (2007)	Effects of Supervisor Power on Preparers' Responses to Audit Review: A Field Study	- Referent power - Expert power - Coercive power	Efforts following audit review	- Preparers attempt to improve performance and seek feedback as a result of audit review, and if the review suggests poor performance, they also attempt to manage the reviewer's impressions. Moreover, after controlling for the feedback sign and preparers' experience, preparers' perceptions of their reviewer's power affect these responses - An interaction between expert and coercive power points to an interesting effect of coercive power when the feedback source has low expert power. Therefore, there is a marked decrease in the feedback desire of recipient to effort improving performance

Table 2: Summary of the Key Literature Reviews on Audit Review Integration Competency (continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Gibbins and Trotman (2002)	Audit Review: Managers' Interpersonal Expectations and Conduct of the Review	- Managers' interpersonal expectations - Audit review squarely in the interpersonal setting. - Factors that determine the extent of review	Conduct of the review	- Public companies take more pages, but not more hours. The relative of risk score is not significant on either pages or hours. - It appears that, in the cases chosen, managers do not realize the risks that create the app more than a large generated and/or public companies - Repairers' opinion formulation quality is behind standard. The answer is quality over their documents or overall quality.
Harding and Trotman (1999)	Hierarchical Differences in Audit Workpaper Review Performance	Performance of senior and staff auditors	Conceptual and mechanical errors	Senior auditors are more accurate than staff auditors in identifying conceptual errors contained in a hypothetical set of workpapers just reviewed. However, staff auditors are more accurate than senior auditors in identifying

				mechanical errors

Table 2: Summary of the Key Literature Reviews on Audit Review Integration Competency (continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Loebbecke and Steinbart (1987)	An Investigation of the Use of Preliminary Analytical Review to Provide Substantive Audit Evidence	Preliminary analytical review	Substantive audit evidence	- This finding: support the arguments of Willingham that analytical review is the point where the error is accepted but does not indicate the absence of error reliably. - Make recommendations to both practitioners and auditing researchers; practitioners: preliminary ARP does not use to reduce discovery risk and except for account where tolerable error is very large relative to the expected value of the account.
Miller, fedor and Ramsay (2006)	Effects of Discussion of Audit Reviews on Auditors' Motivation	- The review feedback process	Preparers' subsequent performance.	Combining discussions of operating results that write on the check that is not prepared to increase the incentive to improve performance. While discussing the

	and Performance			performance is better for less experienced, auditors are less improvements in the preparation for the more experience.

Table 2: Summary of the Key Literature Reviews on Audit Review Integration Competency (continued)

Author(s)	**Title**	**Independent Variables**	**Dependent Variables**	**Results**
Owhoso, Messier and Lynch(2002)	Error Detection by Industry-Specialized Teams during Sequential Audit Review	Effectiveness of industry specialists	Performance (error detection)	The auditor can only hold error detection when the auditors work within in their industry specialization. Out of specialization the auditors are not effective at detecting
Payne, Ramsay and Bamber (2010)	The Effect of Alternative Types of Review on Auditors' Procedures and Performance	Preparers' anticipation of interactive review	- Performance of audit procedures - Audit effectiveness.	- Auditors expect to be quizzed about procedures they are more likely to expend greater effort on those procedures, particularly on those that are more cognitively demanding. - The use of interactive review can potentially increase audit effectiveness.

Table 2: Summary of the Key Literature Reviews on Audit Review Integration Competency (continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Petchjul and Ussahawanitchakit (2013)	Audit Review Strategy And Audit Success Of Certified Public Accountants (Cpas) In Thailand	- Audit review strategy - Audit competency - Technology knowledge - Environment learning - Professional experience - Audit training	Audit success	- The results suggest that the positive relationship between audit review strategy and audit success.
Pongsatitpat and Ussahawanitchakit (2012)	Audit Review Practice, Audit Report Efficiency, Audit Performance, And	- Audit review practice - Audit knowledge - Audit standard compliance	- Audit report efficiency - Audit performance - Audit quality	- The result shows that the audit review practice reach to audit knowledge, audit standard compliance, and business situation dynamism to support auditor's work

	Audit Quality Of Certified Public Accountants (CPAs) In Thailand	- Business situation dynamism - Professional pressure		and enhance audit quality.

Table 2: Summary of the Key Literature Reviews on Audit Review Integration Competency (continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Rosman et al. (2007)	Successful Audit Workpaper Review Strategies in Electronic Environments	- Task environment - Performance	Successful audit workpaper review strategies	- The results show that successful auditors tended to navigate less and process more in the electronic environment. The implication of these findings for practice is that auditors can use strategies that adapt to the complexity of the task environment.
Tan and Shankar (2010)	Reviewers' Evaluation of Work Quality	- Initial opinions on the audit task - the strength of the justification underlying the preparers'	Reviewers' evaluations of preparers' work quality	- Work paper preparers align their judgments toward their superior reviewers' views - Checking the quality of the preparation of the memos are strong reasons why they meet the higher ranked lower quality to memos corresponding comments are consistent criticism - organized. Preparation and monitoring have a

		conclusions		greater impact for the memo that is more reasonable.

Table 2: Summary of the Key Literature Reviews on Audit Review Integration Competency (continued)

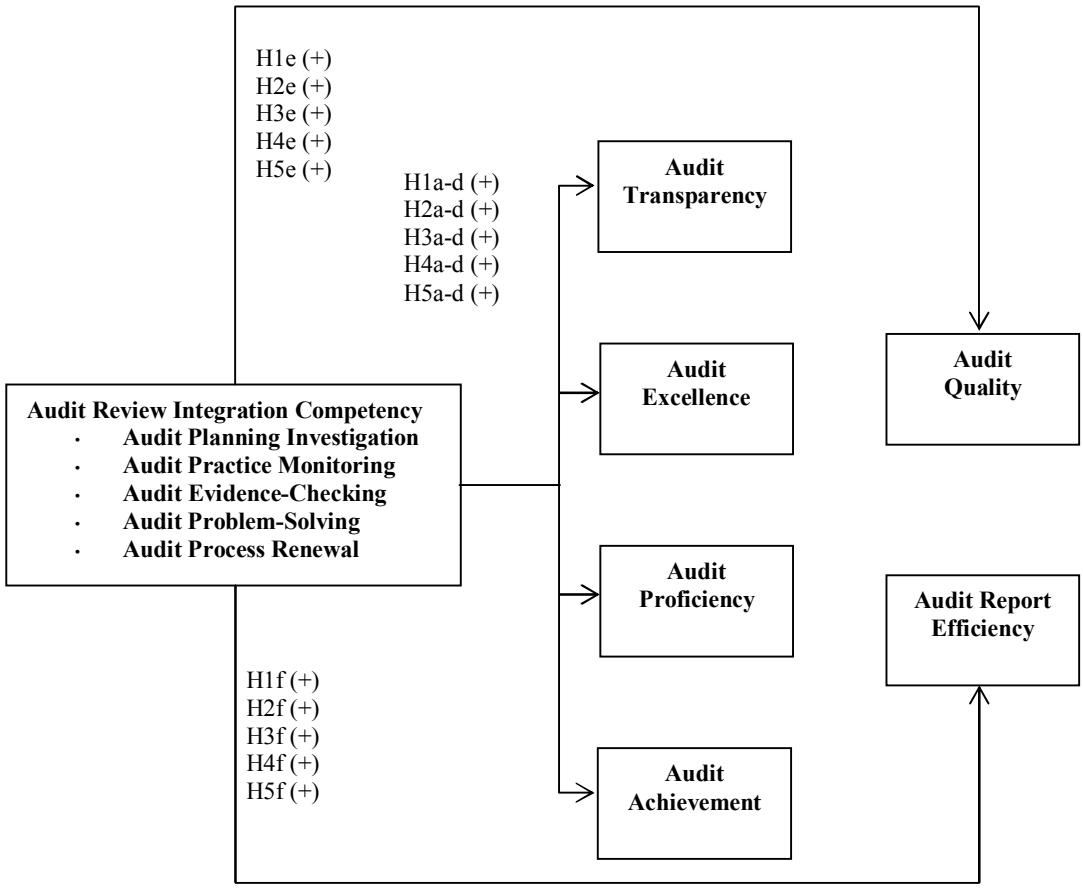
Author(s)	**Title**	**Independent Variables**	**Dependent Variables**	**Results**
Uachanachit, Ussahawanitchakit and Pratoom (2012)	Audit Competency and Audit Survival of CPAs in Thailand: An Empirical Investigation of the Antecedents and Consequences.	Audit competency	Audit survival	- The result indicates that the positive relationship between audit competency and audit survival. - The antecedents have significant influence on consequences.

Audit Review Integration Competency and Its Consequences

The literature review on audit review integration competency suggests that there are still two gaps. The first is that most of the previous research is concentrated on the conceptualization of the audit review process and audit review strategy. Only little research focuses on the reviewer's competence in the audit review process, which is audit review integration competency. The second is that there is little empirical research that investigates the dimensions of audit review integration competency and its effect on the audit outcomes as audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, audit report efficiency and audit success. Therefore, this research attempts to fill these gaps. Next, a more detailed discussion on the five dimensions of audit review integration competency and its consequences are based on the dynamic capability theory and the literature provided.

This section shows the investigation of the relationships among audit review integration competency, which consists of five dimensions: audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal. These relationships are presented as below:

Figure 2: The Relationships Among Audit Review Integration Competency on Audit Transparency, Audit Excellence, Audit Proficiency, Audit Achievement, Audit Quality and Audit Report Efficiency



Audit planning investigation

Audit planning investigation is the first dimension of audit review integration competency. Audit planning involves the preparation of the overall audit strategy and audit plan. Audit planning is sufficient to enable the auditor to audit the financial statements to provide a workable goal of better detection. In addition, audit planning assists in important matters to detect them properly, to identify problems and to fix them in a timely manner, and to manage audits in accordance with the situation, results in an audit that is efficient and effective. In addition, audit planning also helps to select members of the audit with the appropriate level of knowledge and ability to work. The resulting response is that risk is anticipated and there is a smooth performance in monitoring. Moreover, while coordination is with consultants, the audit team and its

experts effectively continue (Carnaghan, 2006; Lin, Fraser and Hatherly, 2003; Nelson and Tan, 2005). Audit planning refers to developing a general strategy and detailed approach for the nature of the work, and the period and extent of the audit as expected. Auditors need to plan the audit for performance and timeliness.

For auditing to be effective and timely, the auditor must plan for audit practices to be effective. The audit planning begins by considering the audit engagements, gathering information about the audited business, making a primary comparison analysis, determining the degree of significance, risking assessment in the audit, and understanding internal controls. It ends with an overall audit plan and guidelines for auditing (Chang et al., 2008). Consequently, audit planning means setting up the area to practice an approach and time to use the audit for collecting audit evidence that is sufficient and appropriate, and to effectively and efficiently achieve the audit objectives (Arens, Elder and Beaslsy, 2005; Chang et al., 2008).

Prior research indicates that the relationship of corruption is risk assessment and audit planning decisions, demonstrating that there is a significant risk for fraud, affecting the planning monitoring. Also, if the auditor does not plan the audit, it has affected performance (Blay, Sneathen and Kizirian, 2007; Graham and Bedard, 2003; Junlasri and Ussahawanitchakit, 2013; Newman, Evelyn and Reed, 2001).

Based on the importance of audit planning, it affects audit goal achievement. The audit process determines and monitors the performance according to audit planning, it is important to monitor the operating results at each stage to be more accurate. The reviewer must have a clear understanding of the planning process, not only following up on the planned examination, but being sure to follow all the steps that comply with audit planning. In addition, an important goal of the examination and audit planning is to track the performance of the audit evidence obtained, that it is sufficient and appropriate according to auditing standards. This results in a quality of work that leads to the presentation of an accurate and more reliable report (Carnaghan, 2006; Nelson and Tan, 2005). Although the reviewer needs to screen the continuous performance of the auditor, information is shown to reflect the actuality of the operations of an auditor’s client in that an auditor can present as much information as appears in the evidence (Bedard, Graham and Jackson, 2005; Bell, Doogar and Solomon, 2008; Blay, Sneathen and Kizirian, 2007). While the report is based on the reality of the public's perception,

there are other influences associated with audit report quality, but it does not cover all features. Moreover, the audit review process is not only one factor that directly affects the audit quality. However, for the report quality, several factors need to increase as components, including a report on the reality of the financial statements in accordance with auditing standards (Cohen, Krishnamoorthy and Wright, 2007). Additionally, prior research demonstrates that the audit planning is an audit practice guideline. Meanwhile, the auditors need to use the other appropriate audit practice guidelines to consider the facts that lead to getting an opinion in the audit report quality (Bani-Ahmed and Al-Sharairi, 2014; Bell, Doogar and Solomon, 2008; Sikka, 2008).

In prior research, Bedard and Gendron (2010) suggests that audit planning as being five types, including focus, extent, audit method (nature), timing, and staffing. In research, “timing” and “staffing” are a resource; and that which is called “focus” and “extent,” is the audit scope. Bedard, Mock and Wright (1999) find that the audit method and audit resource depended on inherent or control risk factors, environment, the client-industries and audit experience; but the audit scope has contrasting results, and depended on judgment and information. Bedard, Graham, and Jackson (2005) suggest that the auditor's ability to sufficiently and appropriately determine the nature, timing, and extent of audit evidence and the allocation of audit resources, are consistent with the level of audit risk assessment. Researchers find a confuse relationship between audit planning and audit procedure (Bedard, Mock and Wright, 1999). Many auditors practice on audit procedure the same as those who do in previous years (Bedard, Mock and Wright, 1999; Hoffman and Zimbelman, 2009). They are changing their audit procedure to be consistent with an audit plan, when the environments have change.

In this research, audit planning investigation refers to the consideration and diagnosis of the audit planning capabilities to cover all activities in the audit task. The audit practitioner must complete the audit risk assessment, allocation of audit resources that are excellent, and use an integrated audit method and range of the audit covered (Bedard, Graham, and Jackson, 2005; Blay, Sneathen and Kizirian, 2007; Graham and Bedard, 2003; Junlasri and Ussahawanitchakit, 2013; Newman, Evelyn and Reed, 2001). The audit plan is to control the situation, which is an auditor’s ability to sufficiently and appropriately determine the nature, timing, and extent of audit evidence; this is so that the allocation of audit resources is consistent with the level of

audit risk assessment (Bedard, Graham, and Jackson, 2005; Blay, Sneathen and Kizirian, 2007). The audit task development uses for all stages of the audit process. Audit planning is designed and developed through risk assessment, and audit practice or audit method.

In summary, audit review integration competency with higher audit planning investigation is the best qualities, and tends to obtain greater outstanding audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency. Lastly, it increases audit success. As aforementioned, audit planning investigation has a positive influence on audit transparency, audit excellence, audit proficiency, audit achievement, audit quality and audit report efficiency. Hence, the hypotheses are proposed as follows:

Hypotheses 1: Audit planning investigation has a positive influence on (a) audit transparency, (b) audit excellence, (c) audit proficiency, (d) audit achievement, (e) audit quality, and (f) audit report efficiency.

Audit practice monitoring

Audit practice monitoring is the second dimension of audit review integration competency. The objective of audit practice is to create a way or implement techniques that auditors use in audit planning effectiveness in order to achieve the goal of auditing. They are very important and useful for audit marketing, finance, and accounting (Ulaga and Chacour, 2001). The standard quality is related to the auditor's physical attributes in which the auditor's perception is high in quality regarding the audit task. Consequently, the auditor is satisfied and is full of self-esteem. If an auditor has a positive attitude in the audit task, working standards are likely to increase. Therefore, the working standard leads to the client's respect and trust in the audit task (Weis and Schank, 2000). The best auditors have advanced the characteristics of knowledge, skill, competence, due carefulness, ethics in decision-making (Struweg and Meintjes, 2008; McMillan, 2004), and professional skepticism (McMillan and White, 1993). Furthermore, being an auditor requires expert knowledge and experience in audit independence and judgment (Smith, 2005; Cohen and Kol, 2004). Competency and skills are important tools to measure audit performance and the effect on audit credibility (Dorotta et al., 2006).

The expanded and extended role of best audit practices is now stretching beyond its traditional focus on compliance and financial audit, to encompass an evaluation of the efficiency and effectiveness of organizations, leading to the achievement of their objectives. Best audit practices have become an audit management tool for the auditor that can lead to a decision or choice among alternative good actions (Solomon and Trotman, 2003) and auditors who have implemented accurate judgment, as well as for audit performance (Hui and Fatt, 2007). Likewise, the best audit practices framework is necessary to evaluate the efficiency of audit methodology which can improve auditing execution, business process development, and control risk. Best audit practices include those related to roles, responsibilities and authorities of the audit activities, processes, and evaluations of audit credibility. Prior research in auditing focuses on audit areas at both the individual and firm levels. The individual level of auditing has many issues about the audit task so that the result of research needs to suggest the effectiveness of auditor work, such as: audit quality, audit value, audit vision, audit experience and audit learning, until audit survival is reached. In the literature reviews, audit task can be grouped into the following areas: ability to use standard and core principles for audit work (Joshi, Kathuria and Porth, 2003), interpersonal communication and the relationship between auditor and client (Hilton and Southgate, 2007; Dorotta et al., 2006; Smith, 2005), knowledge, skill and expertise of audit techniques (Dittenhofer, 2001), competitive environmental auditing, and stakeholder need (Struweg and Meintijes, 2008).

In this research, audit practice monitoring refers to a process of continuous consideration and evaluation of the quality control system, including the selection of a service provider to complete a review on a regular basis. Such a process is designed to provide reasonable assurance as to the quality of the control system that operates effectively (Junlasri and Ussahawanitchakit, 2013; Lin, Fraser and Hatherly, 2003; Mearns and Toit, 2008; Owhoso and Weickgenannt, 2009). The monitoring performance closely resolves the situation in a variety of work assignments in order to match the skills and abilities. A presentation response to the requirements and the evaluation of the audit can be the difference between the targets and real performance (Petchjul and Ussahawanichakit, 2013). Therefore, audit practice monitoring has an effect on audit transparency, audit excellence, audit proficiency, audit achievement,

audit quality, and audit report efficiency. It can have consequences for audit survival, because auditors wish to survive the professional auditing.

As aforementioned, audit practice monitoring has a positive influence on audit transparency, audit excellence, audit proficiency, audit achievement, audit quality and audit report efficiency. Hence, the hypotheses are proposed as follows:

Hypotheses 2: Audit practice monitoring has a positive influence on (a) audit transparency, (b) audit excellence, (c) audit proficiency, (d) audit achievement, (e) audit quality, and (f) audit report efficiency.

Audit evidence-checking

Audit evidence-checking is the third dimension of audit review integration competency. Audit evidence includes both information contained in the accounting records underlying the financial statements, and other information (such as previous audits, a firm's quality control procedures, confirmations from third parties, analysts' reports, and comparable benchmarking data about competitors). In addition, an auditor evaluates whether the information is sufficiently reliable for the auditor's purposes, including, as necessary, the following circumstances. Particularly, an auditor not only perfectly obtains audit evidence about the accuracy and completeness of the information, but also evaluates whether the information is sufficiently precise and detailed for the auditors' purposes (Lenard, 2003; Chang et al., 2008). This has an important effect on certain, superior, financial report decision-making (Boatsman, Moeckel and Pei, 1997) and audit performance (Basu and Wright, 1997).

The major work of the auditor is in expressing an opinion on financial statements, which must be consistent with obtaining and evaluating audit evidence. Authentication methods obtain audit evidence, including inspection, observation, asking for confirmation, testing, calculating, testing, repeated practice, and comparative analysis is used for detect multiple methods together for auditing (IFAC, 2009). As discussed in the International Standards on Auditing ISA 200, the auditor is logically convinced when the auditor has sufficient appropriate audit evidence. One must reduce the risk that there is an inappropriate audit opinion on the financial statements that provides information contrary to the facts which is in a risk level as low as that is acceptable to the auditor.

Evidence or facts use for comment on the report need to be appropriate and sufficiently adequate for evidence matters, which are a measure of the quantity of audit evidence to determine the sample size of the selected check-up. The competence of evidence matter is a measure of the quality of audit evidence and is relevant to the audit evidence as to what the executive has approved regarding the reliability of audit evidence (Cowton, 2009; Kent, Munro and Gambling, 2006).

Consistent with the past research mentioned, the best audit evidence, as part of the audit, is for the auditor to gather evidence associated with sufficient, appropriate financial statements. Therefore, auditing for the auditor's need to find evidence is useful and directed towards achieving the audit objectives. The great feature is comprised of evidence that must be credible and reliable. The audit evidence is adequate, sufficient, relevant and supportive to help confirm suggestions in monitoring and obtaining evidence (Chang et al., 2008; Leventis, Weetman and Caramanis, 2005).

Based on the importance of sufficient and appropriate audit evidence, an audit review about the evidence obtained is sufficient and appropriate to support the report, and is a critical part of the review process (Kent, Munro and Gambling, 2006). A reviewer needs to have the knowledge and ability to judge the appropriateness and sufficiency of their evidence. This is for the need to consider the evidence that the auditor has gathered to express an opinion on the financial statements. Moreover, a reviewer needs to use knowledge and ability to comment on the report as appropriate and consistent with the situation that has occurred. Also, if the evidence is conflicting or incomplete, it includes suggested additional ways to make the auditor correctly perform work on the audit (Cowton, 2009). In addition, the reviewer inspection and continuous monitoring has contribute to the evidence to determine a more complete audit, ultimately leading to a conclusion in the report that is proper and achieves the monitoring purpose (IFAC, 2009; Sinchuen and Ussahawanitchakit, 2009). Meanwhile, prior research shows that the reviewer focuses on the evidence that the inspection process is complete, including the appropriate consideration of opinion in the audit report (Agoglia, Hatfield and Brazel, 2009; Favere-Marchesi, 2006; Miller, fedor and Ramsay, 2006). In addition, the reviewer does not have fully sufficient evidence. So, in the audit review process, the suitable and sufficient monitoring of audit evidence is not a factor to affect audit performance. In addition to a review of the evidence, not only the factors affecting the attainment of the

objectives of the audit is monitored, but also the influence of several factors must be included, and can lead to acceptance by stakeholders and the public (Bani-mahd, Poorzamani and Ahmadi, 2013; Brown, Wong and Baldwin, 2007).

In this research, audit evidence-checking refers to the ability to analyze and confirm the appropriateness and adequacy of information and evidence, the period of document storage that is appropriate, and the confirmation that the conclusion is consistent with the information and evidence to be detected (Hurtt, 2010; Nelson, 2009). As aforementioned, an auditor concentrates on concluding whether sufficient appropriate integrative audit evidence has been obtained that can reduce risk to an acceptably low level and, thereby, enables the auditor to draw reasonable conclusions on which to base the auditor's opinion, which is a matter of professional judgment. Therefore, audit evidence-checking has an effect on audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency. It can have consequences for audit survival because auditors wish to survive the professional auditing.

As aforementioned, audit evidence-checking has a positive influence on audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency. Hence, the hypotheses are proposed as follows:

Hypotheses 3: Audit evidence-checking has a positive influence on (a) audit transparency, (b) audit excellence, (c) audit proficiency, (d) audit achievement, (e) audit quality, and (f) audit report efficiency.

Audit problem-solving

Audit problem-solving is the fourth dimension of audit review integration competency. The problems and obstacles of audit practice are customers, auditing, reporting, compensation, and other things. The audit review to provide the consulting, guidelines and proposals; and help to resolve the situation in question, in order to assign tasks to auditor that meets the competency for those auditors in order to perform and present their work to meet the objective (Petchjul and Ussahawanitchakit, 2013). The prior research indicates that audit problem-solving is related to performance audits (Kreutzfeldt and Wallace 1986; Wright and Ashton, 1989). Similarly, DeZoort, Houston

and Peters (2001) suggest that an external auditor budgets more hours when they believe that auditors are less reliable (because they know that auditors receive incentive pay and have a consulting role). The audit problem-solving is an auditor rotation that can use by firms who desire to reduce incentive problems, when auditors interact with clients on a long-term basis. Of course, a concern is more frequent auditor rotation. However it reduces client-specific knowledge that allows the auditor to anticipate audit problems.

The problem-solving skill refers to the ability to think in the abstract that lead to solutions, planning for the future, and looking for help from the other party (Miller, 1998). Problem-solving skills can be applied to deal with such issues. A person's stress, anxiety problems, anger issues and the problem of self-control displays appropriate behavior as well as social adjustment (Spiegler and Guevremont, 1998). Race (1994) introduces the concept of the solution when people face a problem. They accept that one leads to a problem, what the problem is, talk about the problem to someone, work out why the problem arose, tell someone what one is planning to do, keep a log of what one close, and regard each problem as an opportunity to grow.

Problem-solving ability refers to an ability to identify obstacles and problems of audit activities, procedures and work; to reduce these barriers and problems through auditing management that gains goal achievement in auditing practices (Stone and Shelley, 1997; Ussahawanitchakit, 2012; Wongjinda and Ussahawanitchakit, 2014). Auditing is likely to attempt in creating expertise by focusing on problem-solving ability for improving job performance. Likewise, Breuer and Tennyson (1995) indicate that problem-solving tend to practice efficiency, and results in problem-solving ability that have a positive relationship with auditing practice efficiency. Moreover, improved audit success gives more to the ability of problem-solving in performing best practice to reduce the ambiguity and complexity of the problem. Thus, an auditor seeking auditing practice efficiency and audit success is concerned with greater problem-solving ability.

Audit problem-solving refers to the ability to use the process and method to identify (search) barriers, determine the cause of a problem; and find alternative solutions. Recommendations and follow-up solutions (Barnes, 1980) occur in the audit task. Performing is a systematic way, and is appropriate to the circumstances (Miller, 1998; Petchjul and Ussahawanitchakit, 2013). As aforementioned, audit problem-

solving has a positive influence on audit transparency, audit excellence, audit proficiency, audit achievement, audit quality and audit report efficiency. Hence, the hypotheses are proposed as follows:

Hypotheses 4: Audit problem-solving has a positive influence on (a) audit transparency, (b) audit excellence, (c) audit proficiency, (d) audit achievement, (e) audit quality, and (f) audit report efficiency.

Audit process renewal

Audit process renewal is the fifth dimension of audit review integration competency. The audit review process is a quality control mechanism instituted in audit firms (Ismail and Trotman, 1995) to ensure the acceptance and appropriateness of audit judgments (Tan and Shankar, 2010). The audit review process helps with the ability to objectively evaluate the quality of audit work (Tan and Jamal, 2001). Audit review is an important source of accountability for field auditors, and the anticipation of review increases audit efforts and improves audit performance ((Payne, Ramsay and Bamber, 2010).

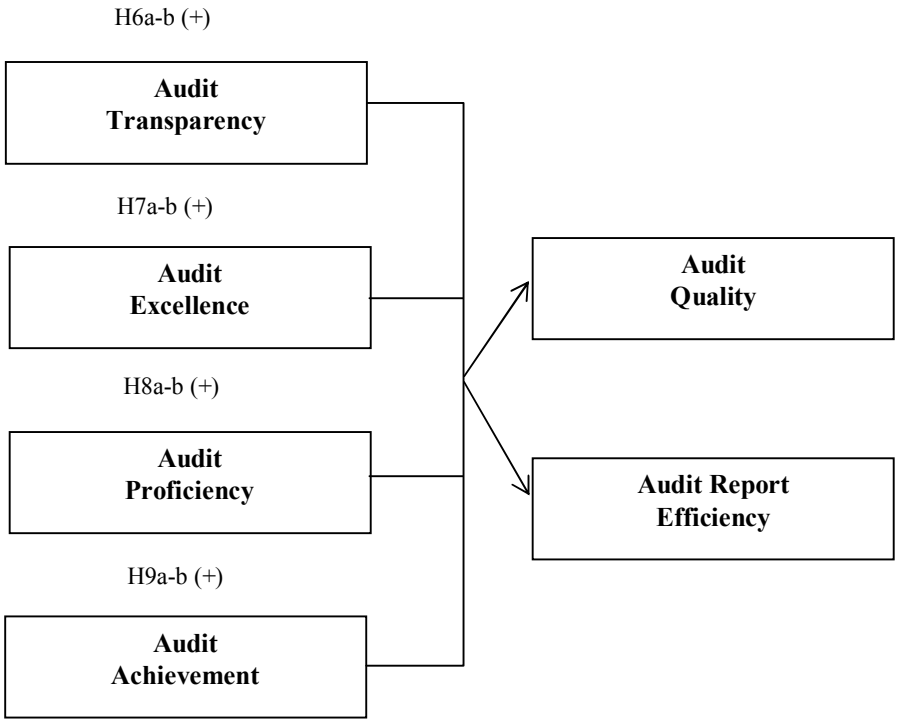
Audit review is a primary means of audit quality (Payne, Ramsay and Bamber, 2010). The development of adapted tests for existing, more modern work, includes how to guide in resolving problems by using the flexibility of innovative solutions for current and future problems of auditing work (Hongsombud, Ussahawanitchakit and Muenthaisong, 2012) Accordingly, Alegre and Chiva (2008) show that innovation learning is the generation, acceptance, and implementation of new ideas, processes or service. In addition, Zaltman, Duncan and Holbek (1973) and Rogers and Shoemaker (1971) propose that it is ideas, practices, or perceptions of a new invention by relating to its adoption. However, Chiesa, Coughlan and Voss (1969) suggest that review of innovation include ability in the areas of audit and audit performance as well as the integration of all related activities, processes or characteristics associated with innovation and success. Thus, audit review innovation tends to gain greater best audit quality and stakeholder reliability.

Renewal audit skills refer to auditors who develop the expertise, ability, talent, and facility in the audit are being created all the time; and they must be consistent and appropriate to the business.

In this research, audit process renewal refers to the ability to develop the audit process in three steps (audit planning, audit practice and audit reporting and monitoring), which allows one to continuously create new audits and that are consistently appropriate to the client's business and changing situations (Pennekamp and Vlasveld, 2006; Schulz and Booth, 1995). As aforementioned, audit process renewal has a positive influence on audit transparency, audit excellence, audit proficiency, audit achievement, audit quality and audit report efficiency. Hence, the hypotheses are proposed as follows:

Hypotheses 5: Audit process renewal has a positive influence on (a) audit transparency, (b) audit excellence, (c) audit proficiency, (d) audit achievement, (e) audit quality, and (f) audit report efficiency.

Figure 3: The Relationships Among Audit Transparency, Audit Excellence, Audit Proficiency, Audit Achievement, Audit Quality and Audit Report Efficiency



Audit transparency

Transparency is a term that describes openness through availability and accessibility. Increasing transparency provides benefits to the firm (Hermalin and Weisbach, 2007). Transparency is an expression of the processes that ensure the accuracy and reliability of information disclosure, and shows these processes to users who understand that people want it delivered, providing information for decision-making, presenting objectives, benchmarks and other information for comparison (Mard, 2011). Furthermore, transparency is also an expression arising from the scope of roles, responsibilities, clearly objectives, and open processes for formulating, reporting, having public availability of information, accountability, and assurance of integrity (Ge and McVay, 2005).

Previous research indicates that transparency has a positive influence on information reliability, risk management and firm value (Weiner, 2013). Moreover, an audit promotes credibility, integrity, and equity through the openness of public sector entities' activities in their audits. Archambeault, DeZoort and Holt (2008) find that the

audit report increases transparency for the external stakeholder. The potential for audit disclosure is to help educate stakeholders about the audit function and governance role in a way that can affect judgments and decision-making (Archambeault, DeZoort and Holt, 2008). Holt and DeZoort (2008) suggest that audit information affects stakeholder perceptions of financial reporting reliability. Thus, it can imply that if the firm has audit transparency, it enhance information reliability, risk management and firm value.

In this research, audit transparency refers to the audit processes, procedures and practices that are clear and verifiable (Tidd and Izumimoto, 2002), and are strictly according to relevant regulations. The audit practice is unreservedly without bias (Awad and Krishnan, 2006), and the audit information is fully gathered and from a clear source (Bushman and Smith, 2003). As aforementioned, the result of audit transparency positively impacts audit quality and audit report efficiency. Hence, the hypotheses are proposed as follows:

Hypotheses 6: Audit transparency has a positive influence on (a) audit quality and (b) audit report efficiency.

Audit excellence

The term “excellence” in auditing research is that which investigates audit practice excellence in the role of audit outcomes. Audit practice excellence refers to gathering complete audit evidence so as to reliably express an opinion on financial statements; and so that audit practice can be completed in a timely manner, which leads to achieving goals effectively. The accepted agreement, responsiveness, and customer satisfaction is very serious. It is about an auditor's opinion of issues in the evaluation of firm performance (Junlasri and Ussahawanitchakit, 2013). Operational excellence is defined as the successful implementation in supporting operational risk mitigation, enhancement of quality, and timeliness of day-to-day activities with minimum cost and competitive advantage (Nah, Islam and Tan, 2007).

Prior research indicates that more auditor experience and knowledge have enabled the audit to be a relatively rare entity, and have practice consensus with consistency and self-insight. This is important in helping to determine that the consensus statement is correct and less reliable than the auditor’s experience and

knowledge (Lin, Fraser, and Hatherly, 2003). Auditors extend the scope of the audit by the development of audit planning. This enables the collection of sufficient evidence to comment on audit credibility in financial statements to investors when an audit practices effectiveness to increase quality reporting (Chanruang and Ussahawanitchakit, 2011). Many researchers find that audit practice is reflected from inherent risk and control risk (Mock and Turner, 2005; Hirst and Koonce, 1996). Best audit practice can reflect inherent risk and control risk. It helps the auditors find materially uncorrected misstatements.

In this research, audit excellence refers to the audit practice that is beyond expectations by a better-defined target, is under limited resources, is open, is in accordance with relevant standards and maximum efficiency, applies innovation and technology, and is appropriate and in compliance with the environment of the audit (Hui and Fatt, 2007). As aforementioned, the result of audit excellence is a positive impact on audit quality and audit report efficiency. Hence, the hypotheses are proposed as follows:

Hypotheses 7: Audit excellence has a positive influence on (a) audit quality and (b) audit report efficiency.

Audit proficiency

Proficiency is the ratio of inputs per output such as hours spent per audit report on years spent per audit report. Highly efficient auditors and offices have traction to create audit yield with each hour of audit time invested. The core idea is to make each time investment count in one's audit office. Proficiency is not the only concept that revisited through a realization of its multiple potentialities. From a literary and narrative standpoint, it points to the difficulties of translating the idea of performance (Radcliffe, 1998). General ideas of proficiency need diverge from the particular operationalization seen here in proficiency auditing, so ideas of performance seem to be specific to given languages, times and other semantic networks. The effect of a questioning and reconsideration of terms, such as proficiency or performance, is to undermine the modernist attractions of much modern managerial, accounting and auditing knowledge, and tarnish the veneer of formal rationality that seems to make these areas attractive

(Weber, 1970). The concepts of proficiency are auditors who build their reports drawn on accounting, and importantly, other professional knowledge. The auditors are grounded in conscientious fieldwork and information gathering. However, their work does not present proficiency that finds universal application. In what they understand as their efforts to improve a government's financial administration, auditors pay very significant attention to the social world in which they work. They map out the dynamics of political and administrative policy, they track the norms of government and of departments, and they tailor their practice (Radcliffe, 1999). For the auditors to be provided with a mandate to audit proficiency, the immediate task is one of working through, and making sense of their changing professional duties. The interpretation of proficiency auditing is attended to in field work which examines the operationalization of this practice (Radcliffe, 1998; 1999).

In this research, audit proficiency refers to the audit practices that are according to the plan (Musig and Ussahawanitchakit, 2011), are under the lowest audit resources, have the most value, take the time to perform with the most value, and have the lowest cost (Palmrose, 2006). The auditor can maximize the use of resources that affect the performance of practical tasks (Palmrose, 2006). The auditors who have audit proficiency gain a reputation as being successful (Musig and Ussahawanitchakit, 2011). As aforementioned, the result of audit proficiency positively impacts audit quality and audit report efficiency. Hence, the hypotheses are proposed as follows:

Hypotheses 8: Audit proficiency has a positive influence on (a) audit quality and (b) audit report efficiency.

Audit achievement

Audit achievement is required from stakeholders (Palmrose, 2006). Specifically, investors in securities markets need assurance about the audit achievement. This demand is able to improve the financial statements for investors. Similarly, it has been a challenge to get an audit achievement of financial statements audits. The acceptance of stakeholders refers to satisfactory consideration in a CPA's performance by someone who uses financial statements.

In light of the financial statements, the determinants of the decision are concerned with opinion. The content of the financial statements is concerned with the information conveyed to stakeholders. Following a failure in auditing, there is consideration in the scope and opinion in financial statements. The auditing standards and stakeholders focus primarily on the audit evidence and the opinion of CPAs. There is an explanation of audit practice which deals with riskiness and recognizing responsibilities of CPAs. The financial statements are recommended by fair representations and materiality disclosures, including independent opinion that is important in financial statements (Church, Davis and McCracken, 2008). Therefore, CPAs are often criticized in failing financial statements that have an impact on economic decisions. The financial statements do not provide information usefulness. They cause users confusion in the audit practice (Hermanson, Duncan and Carcello, 1991). A phrase such as "acceptable risk of material misstatement" reflects uncertainty in financial statements. Dynamic standard-setters are considered to pay attention to improve financial statement auditing.

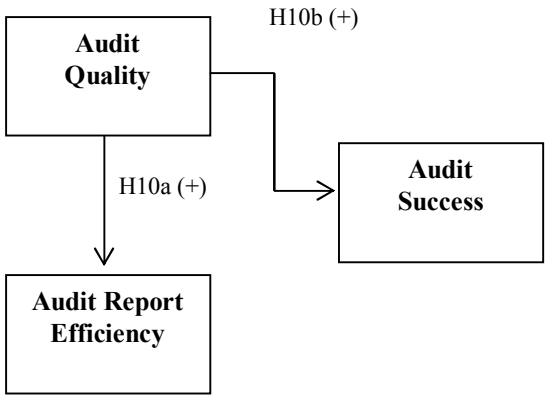
Auditing focuses on the issue of audit opinion in the marketplace, and the market reacts negatively to nonstandard opinions (Fleak and Wilson, 1994). The client's financial statements influence the loan officers' risks assessments, the interest rate premium, and the decision whether or not to grant the loan (Bamber and Stratton, 1997). The financial statement users expect a conservative reaction to future loss that occurs from the financial statements (Nelson and Kinney, 1997). These findings suggest that financial statements provide usefulness of information to decision-making by investors and creditors (Obaidat, 2007). Thus, dynamic standards determine that the information in financial statements is served on stakeholders because this information affects economic decisions. The financial statements provide an increase in confidence that the audit practice is being conducted in an audit achievement and information usefulness manner (Elliott, Dawson and Edwards, 2007; Obaidat, 2007).

In this research, audit achievement refers to the audit practice according to the audit criteria that is related to the audit: the audit plan, audit scope, and gathering of audit evidence obtained. It is sufficient and appropriate to get an audit opinion on the financial statements in accordance with auditing standards (Musig and Ussahawanitchakit, 2011). As aforementioned, the result of audit achievement is a

positive impact on audit quality and audit report efficiency. Hence, the hypotheses are proposed as follows:

Hypotheses 9: Audit achievement has a positive influence on (a) audit quality and (b) audit report efficiency.

Figure 4: The Relationships Among Audit Quality, Audit Report Efficiency and Audit Success



Audit quality

Quality is useful for decision-making and providing information for users and other stakeholders (Habib and Bhuiyan 2010; Martin, 2007). The audit report quality affects audit success because the auditor needs to survive the audit professional. Therefore, audit report quality can be provided by financial information usefulness and audit survival.

Audit report quality is the audit report on financial statements which shows the reliability of an auditor's opinions to confirm that the statements are free from distortion (Martin, 2007). Audit quality refers to an outcome of an auditor's reports in a profession which is responsible by committing to audit standards that are compliant under the objectives, goals and policies of other factors, and for use in decision-making in the financial report (Behn et al., 2008). Additionally, audit quality is the possibility that the financial statements contain no material distortion (Palmrose, 1988). Audit quality is defined as the probability that the auditor find truthful financial statements, material

error, or omissions that are immaterial in the comments to customers (DeAngelo, 1981). Audit quality refers to the degree to which an audit provides a basis for belief that financial statements do not contain material misstatements after the completion of the audit (Wedemeyer, 2010). There is also research that defines the quality of the audit to include: 1) the probability that the auditor do not issue reports that are appropriate for financial statements that have errors (Lee, Chi-Wen and Gu, 1998), 2) the accuracy of the information in the auditor's report (Davidson and Neu, 1993), and 3) a measure of the ability to check and reduce the risk of audit so as to conserve principles of fairness and prejudice (Wallace, 1980). Thus, this research is defined as the cause of outcome by audit practice which reflects the opinion in the report according to appropriate inspection results, as well as reports that are accurate and reliable, reflecting that the actual data is audited by principles of fairness and honesty, and is without bias (Behn et al., 2008; Francis and Yu, 2009; Davidson and Neu, 1993; DeAngelo, 1981).

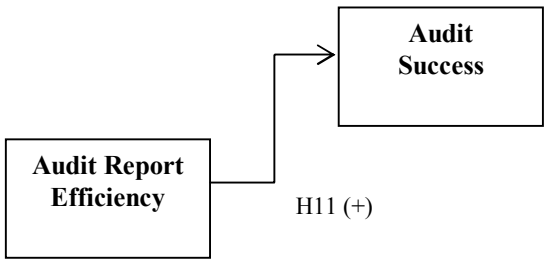
Audit quality has value for users of financial statements as well as to the owner, investor and client. They use in audit the financial statements as the basis for the decision-making of investors. Investors have considered data that has reliability and quality in the financial reporting. The attempt to seek the composition is for audit quality and an exercise for audit success (Watkins, Hillison, and Morecroft, 2004). The research suggests that the auditor's ability positively affects audit quality (Feroz, Park and Pastena, 1991). It finds that auditors who are capable of a high professional standard have high audit quality. So, an auditor who has the highest ability or well-rounded ability is a critical aspect for auditors and audit review integration competency (Stice, 1991).

Likewise, there is an ability of the auditor to detect and eradicate material misstatements and manipulations in the net income reported (Davidson and Neu, 1993). It find that the ability of auditors affects audit quality in a positive way, depending on the quality of the audit report, and the high financial quality based on operational efficiency and appropriate practices that lead to the operation in being more efficient and successful (McKnight and Wright, 2011; Feroz, Park and Pastena, 1991). Therefore, audit quality is a key to the auditor’s goal achievement and the consequence of providing audit review integration competency.

In this research, audit quality refers to the detection-reporting irregularities and errors in financial reporting that have occurred (DeAngelo, 1981), that the information in the audit report is accurate (Davidson and Neu, 1993), and the probability that the financial statements are free of errors (Palmrose, 1988). Additionally, audit quality is the possibility that the financial information comprise no material distortion (Palmrose, 1988). As aforementioned, the result of audit quality positively impacts audit report efficiency and audit success. Hence, the hypotheses are proposed as follows:

Hypotheses 10: Audit quality has a positive influence on (a) audit report efficiency and (b) audit success.

Figure 5: The Relationships between Audit Report Efficiency and Audit Success



Audit report efficiency

In recent years, the auditors' reporting environment has significantly changed. In practice, the content of annual reports of listed companies has become increasingly complex and the audit methodologies of large audit firms have evolved (Manson and Zaman, 2001). The purpose of an audit report is to communicate the outcome of the auditor's review of the financial statements. Accordingly, auditors are required to investigate a client's financial statements in compliance with Generally Accepted Auditing Standards (GAAS) and provide an audit opinion to assure investors that the statements are free from material misstatements (Bhattacharjee, Moreno and Yardley, 2005).

With respect to Generally Accepted Auditing Standards (GAAS), auditors need to express their opinion that follows GAAS aspects. In practice, the unqualified and

qualified audit reports are most commonly applied (Firth, 2002). Thus, the valuable qualification of an audit report indicates the auditor's reservations regarding specific items or events such as a departure from Generally Accepted Accounting Principles (GAAP), a restriction of the scope of audit work that prevents an auditor from performing the audit procedures required by GAAS, and an uncertainty as to the continuance of the client's operation (Lin, Tang and Xiao, 2003).

Because the audited financial statements in the annual report are the only reliable source of information available, investors need to be reliable and timely in accounting information in order to make correct decisions (McDaniel, Martin and Maines, 2002). Thus, an efficient audit report is needed for investors and other stakeholders. An efficient audit report is defined as the reliable and timely auditor's opinions to assure users that the financial statements are free from material misstatements (Garcia-Benau and Zorio-Grima, 2004). As previously indicated, audit timeliness is the most influential factor in the timeliness of financial statements (Leventis, Weetman and Caramanis, 2005), and it is an important characteristic of financial accounting information (Soltani, 2002). Also, audit delays (a function of the number of days that elapses from the closure of the accounting period until the date when the audit report is signed) tend to decrease audit performance (Bonson-Ponte, Escobar-Rodriguez and Borrero-Dominguez, 2008). Accordingly, audit efficiency can be enhanced if a lesser number of audit inputs are needed for a particular output. Audit report timeliness is a surrogate for audit inputs (McLelland and Giroux, 2000). Thus, auditors with a more efficient audit report tend to gain greater audit performance.

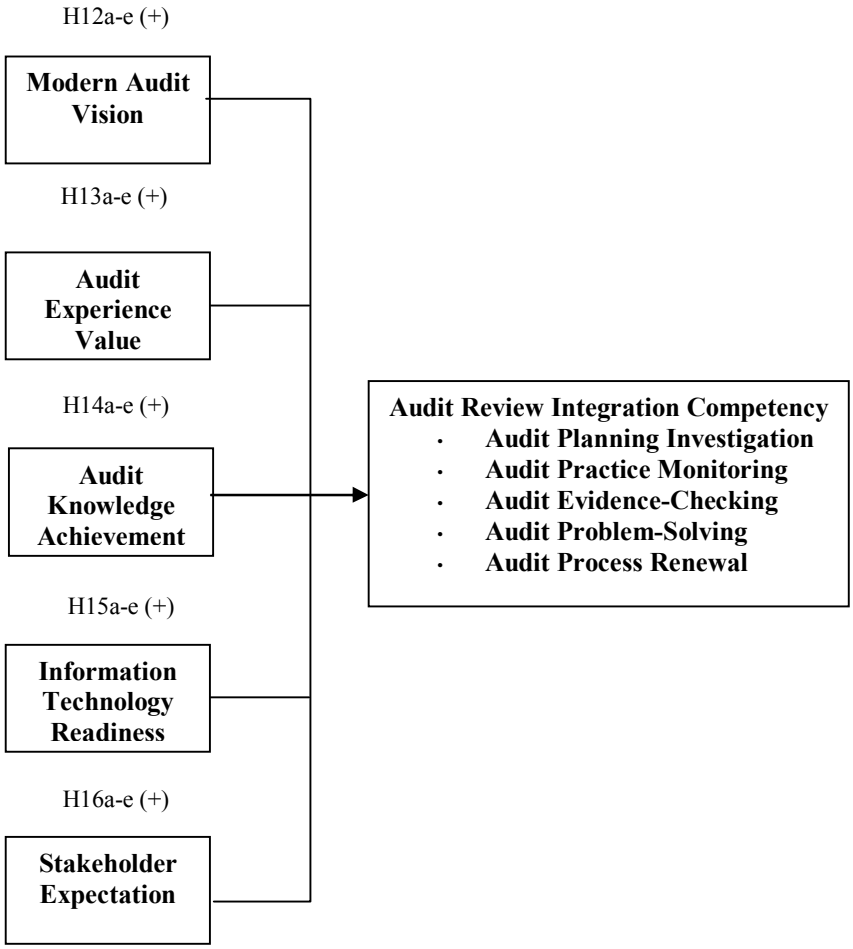
In this research, audit report efficiency refers to the issue of an audit report by using invaluable resources, effectively monitoring, and being in accordance with generally accepted auditing standards (Arens, Elder and Beaslsy, 2005). The audit report shows in the subject matter and the auditor's opinion are reliable and useful for decisions (Al-Ajmi, 2009). As aforementioned, the result of audit quality positively impacts audit success. Hence, the hypothesis is proposed as follows:

Hypothesis 11: Audit report efficiency has a positive influence on audit success.

The Effect of Antecedent Variables on Audit Review Integration Competency

This section stresses the effect of antecedent variables on audit review integration competency. The five antecedents of audit review integration competency consist of the internal factors (modern audit vision, audit experience value and audit knowledge achievement), and an external factor (information technology readiness and stakeholder expectation). This research tests what antecedents, and how the antecedents of audit review integration competency have a significant effect on audit review integration competency as shown in Figure 6.

Figure 6: The Relationships Among Antecedent Variables and Audit Review Integration Competency



Modern audit vision

The vision is the link to effective organizational outcomes. It emphasizes what is important for corporations (Conger, 1989) which include future forecasts with the main objective. The vision is an ideal goal to be achieved in the future focus for the long term which ideally reflects the expectations and values of the main stakeholders of the organization (Johnson and Scholes, 1999). Besides, the vision statement associates with the actual operation of the firm in the future such as in the target, purposes, innovation, technology, and other motivations and drivers of corporate change toward success (Belasco, 1990; Price, 2001). Thus, this research defines proactive audit vision as the decisive policy direction, the implied goal for responsibility to comply with duty and responsibility to society, achievement of audits appropriate for the current environment among distinct competitors, and the use of modern technology in practice to assist with the development of examination methods that are continuously abreast of the current situation (Johnson and Scholes, 1999).

In addition, the vision drives initiatives such as the Global Reporting Initiative for corporate and government reporting. The reporting on ethics or socially responsible investment guidelines use for the financial services industry and report a triple bottom line basis (Norman and MacDonald, 2003). The use of modern technology decreases the numbers of detected fraud. Auditors have limited legal specialization and do not have the training needed to identify all illegal activities (Salem, 2012). Moreover, proactive behaviors link to a variety of organizational behaviors, including transformational leadership, the job performance of real estate agents, socialization, organizational entry, entrepreneurial vocational interests, and career planning. The extent to which proactivity is associated with career success remains unexplored (Seibert and Crant, 1999). Moreover, high performance goals cause unethical behavior, which lead to goal-setting relate to monetary rewards and no incentive leading to the depletion of good practice in the work process (Schweitzer et al., 2004). However, the request of the executive for misstatement and fraud is done by presenting assets of the firm as being more than the actual assets (Skinner et al., 2012).

Also, proactive vision can predict the objective job performance of businesses with policies and targets to be a success in the future under the current situation. Based on the literature, that vision of the audit can promote audit responsibility competency for moving from the current state to a future desirable state in response to rapid environmental change. Hence, this research proposes that proactive audit vision is associated with audit responsibility competency.

In this research, modern audit vision refers to the ability to determine the direction and goals of the appropriate audit and catch up with the changes that occur (that are modern) toward success, with a focus on leading the audit, being aware of the audit efficiency, having an emphasis on comprehensive monitoring mechanism, and promoting continuous potential development (Altiok, 2011). As aforementioned, the result of modern audit vision positively impacts audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal. Hence, the hypotheses are proposed as follows:

Hypotheses 12: Modern audit vision has a positive influence on (a) audit planning investigation, (b) audit practice monitoring, (c) audit evidence-checking, (d) audit problem-solving, and (e) audit process renewal.

Audit experience value

Stakeholders give attention to the audit experience because it is the critical factor to audit success. Moreover, audit experience is the accumulation of knowledge, abilities, and skills, which practices in the past, and brings to present use, that has an effect on audit outcome. Those with more experience represent accumulated knowledge and professional competency that use for practice to achieve the goal of auditing. Thus, prior research defines auditing experience is individualized learning from successes and mistakes coming from their prior experience (Musig and Ussahawanitchakit, 2011; Zhau and Wong, 2008). Moreover, it is measured by skill and learning from successes and mistakes from the past experience of audits. It is evaluated by an auditor's individual learning from successes and mistakes, based on their prior experience (Wong and Cheung, 2008). Additionally, it is the skills obtain from standard guidance, critical analysis, demonstrating professional skepticism, applying professional judgment, and

the ability to withstand and resolve conflicts (Shoommuangpak and Ussahawanitchakit, 2009). Besides, one finds that the experience of a person is also a key factor leading to the creation and accumulation of knowledge and diverse ability (Meschi and Metais, 2006). Audit experience is the ability to accumulate knowledge and understand past performance as a guide. Confidence in a consistent and continuous audit practice for a long period increases competency in audit performance (Wangcharoendate and Ussahawanitchakit, 2010; Wong and Chang, 2008). People typically acquire tacit knowledge from experience rather than from instruction and training (Polanyi, 1966). Therefore, a stakeholder provide the value for audit experience because it relates to an audit outcome (such as an audit quality and audit success) (Abdolmohammadi, Searfoss, and Shanteau, 2004).

However, stakeholder acceptance is important because it represents audit success, which they are emphasizing in valuable things. Moreover, most stakeholders focus on audit experience value because they believe that can increase audit performance (Baron and Henry, 2006). The literature of past auditors (with experience in developing and accumulating knowledge, understanding, and experience-monitoring) use for describing the learning of individual auditors from the successes and mistakes by their experience (Wong and Cheung, 2008). Likewise, it find that more experienced auditors in the audit result in high professionalism, because of the accumulation of experience, knowledge, and skills of persuasion in the audit (Kaplan, O'Donell and Arel, 2008). Standards of the profession, providing advice and professional rules, are things an auditor can use in analytical skills for auditing. By interpretation and integration, the evidence is in the process of auditing and professional skepticism (Bonner and Levis., 1990). Also, experience in contributing to the application of professional judgment, the ability to withstand problems such as conflict detection under different environments, and learning the checks, are successful (Bonner and Walker, 1994). Besides, examining experience specifically affects the role of task-specific knowledge, in the cue-selection and cue-weighting of components of two-audit tasks: analytical risk assessment and control risk assessment. The results indicate that task-specific knowledge aids in the performance of experienced auditors in both the cue-selection and cue-weighting components, but only in analytical risk assessment (Sarah, 1990). The past experience of individuals helps improve the performance of the

individual (Baron and Henry, 2006). Moreover, audit experience help build diverse skills to enable communication between the groups and have positive effects on team performance (Wong and Cheung, 2008). Experienced auditors have more industry-specific expertise because knowledge about the industry is more involved. Past industry experience is likely to result in more success (Ricks, Williams and Weeks, 2008). Those things create opportunities to develop knowledge of greater detection with depth, leading to the best results in the increase of efficiency. Besides, the research affects more finely-parsed measures of auditing experience (tenure) on audit quality for both public and private companies. There are findings that, for public companies, an audit partner's pre-client experience enhances audit quality (Chi et al., 2013). It is possible that auditors obtained their audit experience from different work and different circumstances (Hilton and Southgate, 2007). Furthermore, these findings are important because experience help in suggesting potential, facilitate managing the organization's human capital, and in allocation. It is mentoring resources by recruiting programs to help in the planning application to improve integrative resource implementation in which practitioners lead to benefit from developing knowledge (Kramer et al., 2011). The research recommends combating this passive learning environment with the inclusion of experiential learning because the environment and other factors do not have support from top management, and the period of learning is inappropriate. The learning is not something new and interesting. These are known and well understood (Hawtrey, 2007). Since audit experience creates quality in auditing, it demonstrates the transparency of the organization and the confidence of stakeholders. In turn, it leads to an increase in value creation (Kaewprapa and Ussahawanitchakit, 2011). When stakeholder emphasis is on audit experience value, then the auditor develops their competency (Kramer et al., 2011).

Therefore, audit experience value is important to the auditors and audit professional competency. Auditors with more experience are positively associated with audit success. By then, it results in that the auditor have audit professional competency. This is because the auditor must ensure that their experience can be applied in practical applications as well. Audit experience value helps support the auditor who has diverse knowledge, excellent skills, learning capability, integrated resource management and

efficiency. Additionally, it also helps to solve problems, improves processes, and develops the potential of the auditors to have audit professional competency.

In this research, audit experience value refers to the audit practice by the accumulation of the things that benefit the accounting profession (value), whether it is knowledge, know-how or expertise. The audit experience value depends on acceptance of stakeholders (Kaplan, O'Donell and Arel, 2008; Wong and Cheung, 2008). As aforementioned, the result of audit experience value positively impacts audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal. Hence, the hypotheses are proposed as follows:

Hypotheses 13: Audit experience value has a positive influence on (a) audit planning investigation, (b) audit practice monitoring, (c) audit evidence-checking, (d) audit problem-solving, and (e) audit process renewal.

Audit knowledge achievement

Audit knowledge refers to the understanding of the auditor in various fields such as accounting, auditing, business environment and other relevant information to assess, formulate concepts, and incorporate information from experience, values, contextual information and expertise (Choo, 2007; Low, 2004). In this research, audit knowledge achievement means the understanding of the auditor regarding accounting, law, professional standards, business environment, technology, and other related tasks of the auditor; and can integrate in the areas of knowledge, innovation and new technologies in operational efficiency (Agoglia, Hatfield and Brazel, 2009). In this research, audit knowledge achievement refers to the ability to study, memorize, and understand varied issues relating to accounting, professional standards, rules, organizations and business, technology, information, and other relevant topics that can be applied and used for audit and analysis of the situation with efficient impact. It can also perform various tasks in all situations (Choo, 2007; IFAC, 2005; Low, 2004).

Audit knowledge achievement is the basis for the skills of professionals because the more audit knowledge leads to ell-rounded. These lead to various types of knowledge to develop success, because they are individuals who have audit professional competency. In addition, the International Federation of Accountants (IFAC) has

established the International Education Standard for Professional Accounting Education (IES). Given that professional accountants and auditors need a person with a well-rounded and diverse knowledge, it requires them to have professional knowledge in all of three parts as follows. The first part consists of accounting, finance and related knowledge. The second part consists of organization and business. The final section consists of information and technology. Besides, IES also states that the auditor must have ability in information technology and has the skills necessary to audit. This is important to systematically measure the ability of an auditor. At the same time, it is stated that the professional auditor must be knowledgeable in the field of accounting, academics, and other areas associated with the account, and applied theoretical knowledge leading to use in practice. It is included the needs to realize value and professional ethics. Therefore, the performance of auditors is successful when they have a wide range of knowledge which is essential to the operation. There help to build confidence in the auditor's work so that they can effectively bring knowledge into action, judgment, and skepticism in the audit process. The auditor has quality in work and audit expertise which leads to audit success (Hoque, 2011).

Furthermore, past research suggests that auditors are professional service providers who often need a knowledgeable professional. There is extensive education and training of audit before entering the practice (Sudsomboon and Ussahawanitchakit, 2009). Auditors need knowledge of several aspects such as the nature of the customer, the business environment, auditing standards, techniques, procedures, and knowledge of others. Auditors must have knowledge and understanding of their experience. Knowledge is accumulated in memory and used for practicing to achieve quality and efficiency (Ashton and Ashton, 1988; Gibbins and Jamal, 1993; Salthouse, 1991). Likewise, ability, experience, knowledge, confidence, and communication skills are also important for expertise. Auditors with knowledge in the preparation of the working papers give priority to relate evidence which can help to increase audit judgments and efficient decision-making (Agoglia, Hatfield and Brazel, 2009; Shelton, 1999). Also, it influences the audit judgment and discretion regarding the credibility of financial statements (Kent and Weber, 1998). It finds that the decision of the auditor has more frequency of errors. Knowledge diversity is a key attribute of the auditor's decision to reduce the frequency of invalid error comments in the financial report (Ashton, 1991).

Moreover, a knowledge of auditing is associated with the risk of audit, and the relationship to audit work in which a customer has centric trends in counseling. Knowledge is about the customer's business, and helps the auditor to determine the nature, extent, and duration of the procedure in order to monitor, obtain, and assess the adequate appropriateness of audit evidence (Bedard and Graham, 1994). Besides, while examining the relationship between knowledge and audit judgment in the audit, it finds that an auditor with diverse knowledge is likely to judge differently (Choo, 2007). Likewise, DeZoort and Salterio (2001) find that the ability to audit a wide range affects the increased support of the audit committee. Auditors with different levels of knowledge result in a different audit judgment and audit quality. The results from certified public accountants (CPAs) in Thailand show that both knowledge and capability have a positive relationship with audit quality (Shoommuangpak and Ussahawanitchakit, 2007).

In this research, audit knowledge achievement refers to the insights, understanding, and success in regards to the audit consisting of auditing standards, accounting standards, audit processes, audit techniques, regulations, accounting information technology, and the assessment of clients, which affect the audit performance (Kent and Weber, 1998). The audit review integration competency in the field of audit knowledge achievement is important for operational auditing. This is because auditors with diverse knowledge can understand and utilize it in practice, and create skills and expertise. The use for professional judgment in the audit process, problem analysis, and audit skepticism evaluate the support, and supplies the evidence, sufficiently leading to determine quality and audit success. As aforementioned, the result of audit knowledge achievement positively impacts audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal. Hence, the hypotheses are proposed as follows:

Hypotheses 14: Audit knowledge achievement has a positive influence on (a) audit planning investigation, (b) audit practice monitoring, (c) audit evidence-checking, (d) audit problem-solving, and (e) audit process renewal.

Information technology readiness

Information technology knowledge refers to the level of skill of the individual, and competence of the auditors in having enough technology skills to understand the know-how of information technology. The knowledge is included in this series when the primary need is knowledge of information processing technology, computer capabilities, and processing techniques (Venkatesh and Morris, 2000). As for information technology knowledge awareness and the intention to utilize computerized-assisted auditing, this argues to point out how a potential adopter learns about the existence of the capability of the technology and gains some understanding of the way this technology function in assisting the firm to achieve goals (Cooper and Zmud, 1990). In information system research, for example, individual differences link to attitudes toward information technology, and the adoption and utilization of information technology (Agarwal and Prasad, 1999; Venkatesh and Morris, 2000). Many researchers find that experience is positively related to attitudes toward technology (Agarwal and Prasad, 1999; Davis, 1989; Venkatesh and Morris, 2000). Specifically, the research model is developed investigates the relationship between knowledge of information technology and the intention to utilize and succeed in computerized-assisted auditing.

The rapid growth and progress of information technology (IT) and IT capability with its high efficiency, have enabled firms in various businesses to increase their competence in knowledge management and learning (Najafi and Goodarzi, 2012). Moreover, IT has played an important role in developing abilities and enhancing efficiency in work operations, work procedures, productivity, and the firm's innovation (Baroni and Araujo, 2001; Perrott, 2007), especially when competitors have endlessly concentrated on the investment and development of IT. It puts pressure on the firm to invest in IT more in order to change its way of working, be able to compete with competitors, survive, and improve performance (Allred and Swan, 2004; Xue, Ray and Sambamurthy, 2012).

Information technology growth within this research refers to the progress and development of information technology that enable firms to make decisions for choosing new highly proficient information technology useful for the firm's learning (Allred and Swan, 2004; Najafi and Goodarzi, 2012; Perrott, 2007; Wissner, 2011; Xue, Ray and Sambamurthy, 2012). The role of IT growth increasingly helps to maximize the firm's and employees' learning (Mills and Smith, 2011). IT growth plays a part in enhancing the ability to learn and create knowledge such as increasing speed, expanding memory and minimizing communication errors (Wissner, 2011). The benefit of IT growth is that it creates the firm's appropriate environment for transferring, sharing, integrating and storing knowledge (Mills and Smith, 2011; Ruiz-Mercader, Merono-Cerdan and Sabater-Sanchez, 2006). Hence, IT growth has an influence on strategic knowledge management creativity to develop new services and processes, and enhance innovation and firm performance (Oz, 2005; Seleim and Khali, 2007).

In the previous research, IT investment boosts financial and market performance (Bharadwaj, 2000). Besides, Kleis et al. (2012) assert that IT increases the firm's innovativeness. Furthermore, Ruiz-Mercader, Merono-Cerdan and Sabater-Sanchez (2006) indicate that small-sized businesses having high knowledge-intensity are likely to use IT tools more, and the learning is greater. The research of Wissner (2011) reveals that the benefits of information and communication technology affect the growth of labor productivity in Germany. Najafi and Goodarzi (2012) suggest that IT is able to generate knowledge management which has an effect on the firm's knowledge outcomes in the long term. Moreover, Allahawiah, Al-Mobaideen and Nawaiseh, (2013) state that IT impacts on knowledge management processes in the Arab Potash Company.

Therefore, information technology growth in auditing firms affect knowledge value mindset, knowledge transfer focus, knowledge-sharing orientation, knowledge integration commitment, knowledge storage concern, and knowledge utilization awareness.

Organizational resources including physical, financial, experiential, and human are the sources of organizational competencies such as in informational competency, product development, and relationship building (Jennex, Amoroso, and Adelakun, 2004). This research focuses on IT resources available for the increasing of AIS

competency. “IT resources” refers to existing IT infrastructures and IT investments of any organization’s IS budget, in terms of both monetary and intellectual resources, that enable an organization to create new application systems and enhance the competency of an implemented IS. Prior research indicates that IT resources of firms lead to the competence of an organization’s information processing (Jantarajaturapath and Ussahawanitchakit, 2009; Jennex, Amoroso, and Adelakun, 2004).

The competencies of AIS can occur when an organization’s IT resources, including hardware, software, people, network system, and data, has integrated with applied AIS (Bradford and Florin, 2003). Previous IT infrastructures and investments need flexibility and admitting for upcoming systems to sustain the success of new AIS implementation and usage. The congruence between retained IT resources and approaching AIS is conductive to the improvement of AIS competency.
In accordance with congruence, AIS can be completely connected to various departments, collected transactional data, and effectively transfer accounting information to related users via existing communication and network systems. Besides, IT staff and related hardware usages between AIS and organization-owned systems can be integrated. Consequently, these congruencies are significant for AIS processing and its other requirements. The competencies and effectiveness of AIS can be enhanced (Bradford and Florin, 2003).

In this research, information technology readiness refers to the repletion, completeness and adequacy of the information technology that is developed by the consistent and appropriate audit which provides facilities to perform the audit to be effective and contribute to achieving the goal of monitoring is ongoing and outstanding (Parasuraman, 2000). As aforementioned, the result of information technology readiness positively impacts audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal. Hence, the hypotheses are proposed as follows:

Hypotheses 15: Information technology readiness has a positive influence on (a) audit planning investigation, (b) audit practice monitoring, (c) audit evidence-checking, (d) audit problem-solving, and (e) audit process renewal.

Stakeholder expectation

Stakeholder expectation is a growing willingness from groups of consumers to demand that companies refrain from egregious, irresponsible, and exploitative behavior. All members of society have a moral responsibility to act in the public interest (Freeman, 1984). Organizational management is specifically granted fiduciary responsibility over society's economic resources, which consist of natural resources, financial assets, human assets, and technology (Dillard, Brown and Marshall, 2005).

The accounting profession facilitates and monitors organizational management's fiduciary responsibility. This role is concerned with the integrity, responsibility, and accountability of the related financial and administrative systems (Dillard, Brown and Marshall, 2005). Interestingly, an audit expectation gap exists when there are differences between financial statement external users' expectations of auditor performance and their perception of the auditor's actual performance (Gill and Cosserat, 1996).

In addition, Leung and Chau (2001) also argue that this gap is a representation of the feeling that auditors are performing in a manner at variance with the beliefs and desires of those who benefit from the audit being carried out (Leung and Chau, 2001).

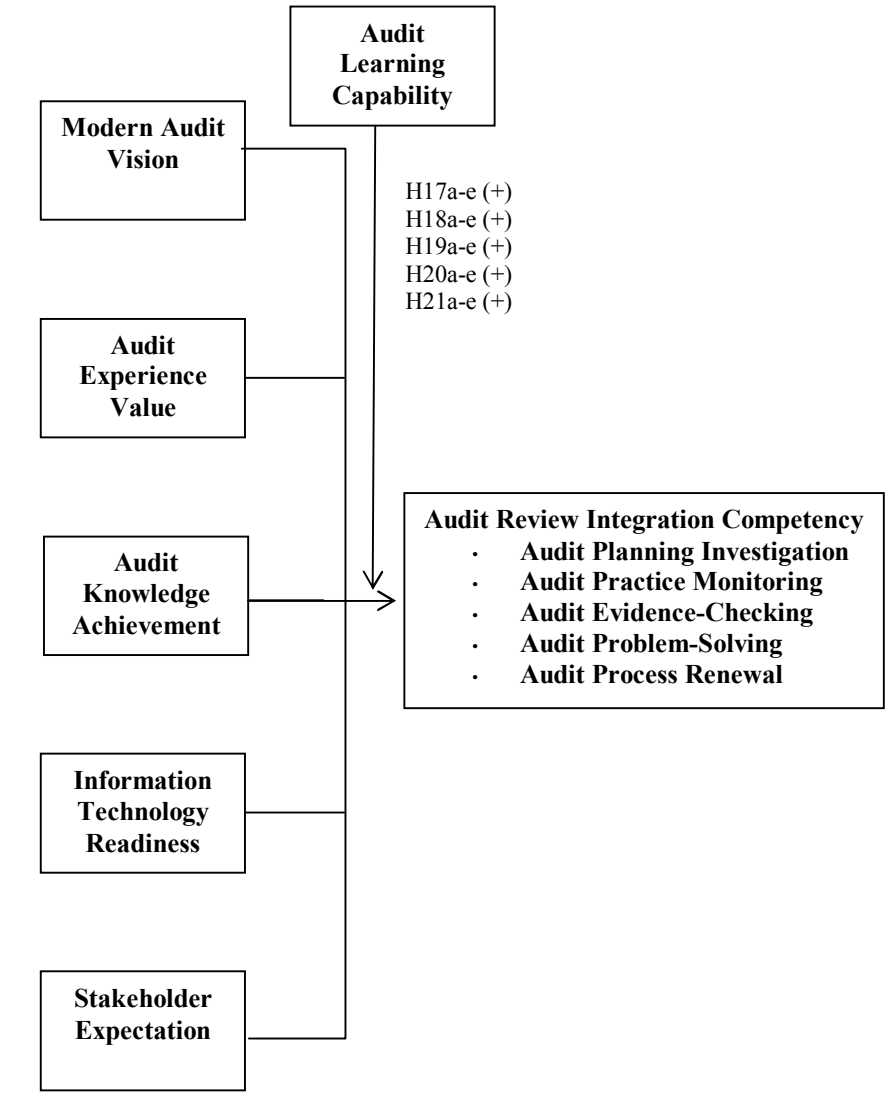
According to Taylor et al., 2003, stakeholders expect financial statements to provide a reliable representation of the financial position, the results of operations, and cash flows of the entity audited. Moreover, stakeholders judge an audit effective if they consider the auditor's opinion about the fairness of the financial statements to be reliable (Taylor et al., 2003). Liggio (1974) indicates that the first to apply the phrase "expectation gap" to auditing, defined it as the difference between the levels of expected performance as being envisioned by auditors and by financial statement users. Dillard, Brown and Marshall, 2005 suggest that stakeholder expectation is societal prospects toward the professional accountant who is concerned with integrity, accountability, and a moral responsibility to act in the public interest.

In this research, stakeholder expectation refers to the stakeholder expectations is honesty, responsibility and moral in the audit (Dillard, Brown and Marshall, 2005; Taylor et al., 2003) and expect that the financial statements are verified to be reliable agent of financial position, performance and cash flow (Taylor et al., 2003). As aforementioned, the result of stakeholder expectation has a positive impact on audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal. Hence, the hypotheses are proposed as follows:

Hypotheses 16: Stakeholder expectation has a positive influence on (a) audit planning investigation, (b) audit practice monitoring, (c) audit evidence-checking, (d) audit problem-solving, and (e) audit process renewal.

The Moderating Effect of Audit Learning Capability on the Relationships Among Antecedents and Audit Review Integration Competency

Figure 7: The Moderating Role of Audit Learning Capability on the Relationships Among Antecedent Variables and Audit Review Integration Competency



Audit learning capability

Audit learning leads to new and higher levels of audit knowledge for individual knowledge (Wong and Cheung, 2008). The auditor is successfully developed via training in audit tasks, which training is important in professions such as nursing, engineering, law, and medicine. The auditor necessarily takes a course before taking on the profession. Furthermore, as a competence requirement for audit professionals, auditors must finish training required by the International Federation of Accountants (IFAC) and the International Accounting Education Standard Board (IAESB), which regulate the guidance for auditors' improvement. It is also for those under their authority in a professional capacity who must also have appropriate training and supervision to be competent to undertake the work they perform.

Education and development for acquiring and maintaining the capabilities of the audit profession include: (1) advanced profession education pursued at academic institutions or through the programs of professional bodies; (2) on-the-job training and experience programs; (3) off-the-job training; and (4) continuing professional development (CPD) courses and activities. The IAESB recognizes that assessing capability and measuring output is likely to be superior to measuring input. Output-based approaches concentrate on measuring the development and maintenance of competence actually achieved through learning, rather than measuring the various learning activities. Thus, an auditor who has continued learning by training and has pursued relevant news such as accounting and auditing standard announcements, professional regulations, and economic changes that increase their competence.

Furthermore, audit skills, beliefs, schemas, and behaviors can be modified or changed for the better from continuous professional learning, (Real, Leal and Roldán, 2006; Wong and Cheung, 2008). Individual knowledge can be constantly renewed, widened and improved (Goh and Richards, 1997). Also, an improved extensive and updated knowledge base helps the auditor to make a special effort to keep up with facts,

trends and developments. The audit context has less empirical statements of audit learning. The ongoing process of forming, storing and retrieving modifies mental models and schemas in a response to the audit of situations and environments (Choe, 2004). This learning is the awareness or unawareness process where tacit and/or explicit knowledge is created by a person through sensing and interpreting information (Wouters and Wilderom, 2008).

The ability to learn is necessary for an audit review integration competency because the auditor has the ability to learn in the audit process in the detection and increase of knowledge. The auditor has more competencies because auditors accumulate knowledge, understand and learn, and can bring those things to help in the development of the audit. Auditors who learn more accumulate knowledge and apply it continue to practice to increase skills and expertise to use in judgment, and to use in audit skepticism to verify appropriately. An auditor is able to effectively tackle the success in the examination. Therefore, prior research gives interest and importance to audit knowledge diversity.

Audit learning capability is the accumulation of specific knowledge and experience by participating in auditing non-audit services and training (Beck and Wu, 2006). Likewise, it refers to searching for knowledge by curiosity and developing the acquired knowledge which can be utilized in practice (Beckett and Murray, 2000). Learning is a process to determine whether the implementation and operation is subject to the terms, rules, policies and procedures of a firm that has recognized standards. It refers to requirements, developing ability and the potential to demonstrate knowledge of professional ethics and attitudes (IAESB, 2008). Audit learning capability is the accumulation of knowledge and professional standards of specific customers through professional practice, education and training, including the use of such knowledge in conducting the audit (Hurtt, Eining and Plmlee, 2010; Nelson, 2009).

Therefore, the ability to learn continuously is a key factor for audit professional competency. Thus the audit learning is applied in the audit work. In addition, audit learning capability and continuous practice cause expertise that result in confidence in audit judgment, and the use of audit skepticism to enhance performance, ultimately leading to audit success.

In this research, the audit learning capability refers to the personal skills and behaviors that promote self-development, integration (ability) knowledge, attitude about the diverse knowledge mostly from the education and training in accounting and auditing, which is associated announced news (Hurtt, Eining and Plmlee 2010; Nelson, 2009; Wong and Cheung, 2008). Audit learning capability is treated as a moderating variable which has a positive effect on the relationships between the antecedent variables (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation) and each dimension of audit review integration competency. Therefore, auditors who have more audit learning capability enhance audit competency to increase each dimension of audit review integration competency. Hence, the hypotheses are posited as follows:

Hypotheses 17: Audit learning capability positively moderates the relationship between modern audit vision and (a) audit planning investigation, (b) audit practice monitoring, (c) audit evidence-checking, (d) audit problem-solving, and (e) audit process renewal.

Hypotheses 18: Audit learning capability positively moderates the relationship between audit experience value and (a) audit planning investigation, (b) audit practice monitoring, (c) audit evidence-checking, (d) audit problem-solving, and (e) audit process renewal.

Hypotheses 19: Audit learning capability positively moderates the relationship between audit knowledge achievement and (a) audit planning investigation, (b) audit practice monitoring, (c) audit evidence-checking, (d) audit problem-solving, and (e) audit process renewal.

Hypotheses 20: Audit learning capability positively moderates the relationship between information technology readiness and (a) audit planning investigation, (b) audit practice monitoring, (c) audit evidence-checking, (d) audit problem-solving, and (e) audit process renewal.

Hypotheses 21: Audit learning capability positively moderates the relationship between stakeholder expectation and (a) audit planning investigation, (b) audit practice monitoring, (c) audit evidence-checking, (d) audit problem-solving, and (e) audit process renewal.

Summary

In conclusion, audit review integration competency is the main issue of this research that is focuses on its antecedents and its consequences. In this research, audit review integration competency has five dimensions consisting of audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal. Furthermore, this research investigates the effect of audit transparency, audit excellence, audit proficiency, audit achievement, audit quality and audit report efficiency on audit success. Further, this research also investigates the influence of five antecedents, including modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation on each dimension of audit review integration competency. In addition, audit learning capability is a moderator in the relationships among five antecedents of audit review integration competency (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation) and five dimensions of audit review integration competency.

This chapter discusses the theoretical foundations, the literature review, and the hypotheses development. Consequently, this chapter has detailed the two theoretical foundations, including the dynamic capability theory and contingency theory. Furthermore, this chapter exhibits the literature review with all its constructs in the conceptual model of audit review integration competency, as well as its antecedents, its consequences, and its moderators. Finally, the hypotheses development has proposed a set of twenty-one testable hypotheses. Therefore, the related hypotheses are assumed and the summary of all hypotheses are presented in Table 3.

The next chapter describes the research methods, including the sample selection and data collection procedure, the variable measurements of each construct,

the instrumental verification, the statistics and equations to test all 21 hypotheses, and the summarized definitions and operational variables of the constructs for the research.

Table 3: Summary of Hypothesized Relationships

Hypothesis	Description of Hypothesized Relationships
H1a	The audit planning investigation has a positive influence on audit transparency.
H1b	The audit planning investigation has a positive influence on audit excellence.
H1c	The audit planning investigation has a positive influence on audit proficiency.
H1d	The audit planning investigation has a positive influence on audit achievement.
H1e	The audit planning investigation has a positive influence on audit quality.
H1f	The audit planning investigation has a positive influence on audit report efficiency.
H2a	The audit practice monitoring has a positive influence on audit transparency.
H2b	The audit practice monitoring has a positive influence on audit excellence.
H2c	The audit practice monitoring has a positive influence on audit proficiency.
H2d	The audit practice monitoring has a positive influence on audit achievement.
H2e	The audit practice monitoring has a positive influence on audit quality.
H2f	The audit practice monitoring has a positive influence on audit report efficiency.
H3a	The audit evidence-checking has a positive influence on audit

	transparency.
H3b	The audit evidence-checking has a positive influence on audit excellence.
H3c	The audit evidence-checking has a positive influence on audit proficiency.

Table 3: Summary of Hypothesized Relationships (continued)

Hypothesis	**Description of Hypothesized Relationships**
H3d	The audit evidence-checking has a positive influence on audit achievement.
H3e	The audit evidence-checking has a positive influence on audit quality.
H3f	The audit evidence-checking has a positive influence on audit report efficiency.
H4a	The audit problem-solving has a positive influence on audit transparency.
H4b	The audit problem-solving has a positive influence on audit excellence.
H4c	The audit problem-solving has a positive influence on audit proficiency.
H4d	The audit problem-solving has a positive influence on audit achievement.
H4e	The audit problem-solving has a positive influence on audit quality.
H4f	The audit problem-solving has a positive influence on audit report efficiency.
H5a	The audit process renewal has a positive influence on audit transparency.
H5b	The audit process renewal has a positive influence on audit excellence.
H5c	The audit process renewal has a positive influence on audit proficiency.
H5d	The audit process renewal has a positive influence on audit achievement.
H5e	The audit process renewal has a positive influence on audit quality.
H5f	The audit process renewal has a positive influence on audit report efficiency.
H6a	The audit transparency has a positive influence on audit quality.
H6b	The audit transparency has a positive influence on audit report efficiency.
H7a	The audit excellence has a positive influence on audit quality.

H7b	The audit transparency has a positive influence on audit report efficiency.
H8a	The audit proficiency has a positive influence on audit quality.
H8b	The audit proficiency has a positive influence on audit report efficiency.
H9a	The audit achievement has a positive influence on audit quality.
H9b	The audit achievement has a positive influence on audit report efficiency.
H10a	The audit quality has a positive influence on audit report efficiency.

Table 3: Summary of Hypothesized Relationships (continued)

Hypothesis	**Description of Hypothesized Relationships**
H10b	The audit quality has a positive influence on audit success.
H11	The audit report efficiency has a positive influence on audit success.
H12a	The modern audit vision has a positive influence on audit planning investigation.
H12b	The modern audit vision has a positive influence on audit practice monitoring.
H12c	The modern audit vision has a positive influence on audit evidence-checking.
H12d	The modern audit vision has a positive influence on audit problem-solving.
H12e	The modern audit vision has a positive influence on audit process renewal.
H13a	The audit experience value has a positive influence on audit planning investigation.
H13b	The audit experience value has a positive influence on audit practice monitoring.
H13c	The audit experience value has a positive influence on audit evidence-checking.
H13d	The audit experience value has a positive influence on audit problem-solving.
H13e	The audit experience value has a positive influence on audit process

	renewal.
H14a	The audit knowledge achievement has a positive influence on audit planning investigation.
H14b	The audit knowledge achievement has a positive influence on audit practice monitoring.
H14c	The audit knowledge achievement has a positive influence on audit evidence-checking.

Table 3: Summary of Hypothesized Relationships (continued)

Hypothesis	**Description of Hypothesized Relationships**
H14d	The audit knowledge achievement has a positive influence on audit problem-solving.
H14e	The audit knowledge achievement has a positive influence on audit process renewal.
H15a	The information technology readiness has a positive influence on audit planning investigation.
H15b	The information technology readiness has a positive influence on audit practice monitoring.
H15c	The information technology readiness has a positive influence on audit evidence-checking.
H15d	The information technology readiness has a positive influence on audit problem-solving.
H15e	The information technology readiness has a positive influence on audit process renewal.
H16a	The stakeholder expectation has a positive influence on audit planning investigation.
H16b	The stakeholder expectation has a positive influence on audit practice monitoring.
H16c	The stakeholder expectation has a positive influence on audit evidence-checking.
H16d	The stakeholder expectation has a positive influence on audit problem-

	solving.
H16e	The stakeholder expectation has a positive influence on audit process renewal.
H17a	Audit learning capability positively moderates the relationship between modern audit vision and audit planning investigation.
H17b	Audit learning capability positively moderates the relationship between modern audit vision and audit practice monitoring.

Table 3: Summary of Hypothesized Relationships (continued)

Hypothesis	Description of Hypothesized Relationships
H17c	Audit learning capability positively moderates the relationship between modern audit vision and audit evidence-checking.
H17d	Audit learning capability positively moderates the relationship between modern audit vision and audit problem-solving.
H17e	Audit learning capability positively moderates the relationship between modern audit vision and audit process renewal.
H18a	Audit learning capability positively moderates the relationship between audit experience value and audit planning investigation.
H18b	Audit learning capability positively moderates the relationship between audit experience value and audit practice monitoring.
H18c	Audit learning capability positively moderates the relationship between audit experience value and audit evidence-checking.
H18d	Audit learning capability positively moderates the relationship between audit experience value and audit problem-solving.
H18e	Audit learning capability positively moderates the relationship between audit experience value and audit process renewal.
H19a	Audit learning capability positively moderates the relationship between audit knowledge achievement and audit planning investigation.
H19b	Audit learning capability positively moderates the relationship between audit knowledge achievement and audit practice monitoring.
H19c	Audit learning capability positively moderates the relationship between

	audit knowledge achievement and audit evidence-checking.
H19d	Audit learning capability positively moderates the relationship between audit knowledge achievement and audit problem-solving.
H19e	Audit learning capability positively moderates the relationship between audit knowledge achievement and audit process renewal.
H20a	Audit learning capability positively moderates the relationship between information technology readiness and audit planning investigation.

Table 3: Summary of Hypothesized Relationships (continued)

Hypothesis	Description of Hypothesized Relationships
H20b	Audit learning capability positively moderates the relationship between information technology readiness and audit practice monitoring.
H20c	Audit learning capability positively moderates the relationship between information technology readiness and audit evidence-checking.
H20d	Audit learning capability positively moderates the relationship between information technology readiness and audit problem-solving.
H20e	Audit learning capability positively moderates the relationship between information technology readiness and audit process renewal.
H21a	Audit learning capability positively moderates the relationship between stakeholder expectation and audit planning investigation.
H21b	Audit learning capability positively moderates the relationship between stakeholder expectation and audit practice monitoring.
H21c	Audit learning capability positively moderates the relationship between stakeholder expectation and audit evidence-checking.
H21d	Audit learning capability positively moderates the relationship between stakeholder expectation and audit problem-solving.
H21e	Audit learning capability positively moderates the relationship between stakeholder expectation and audit process renewal.

CHAPTER III

RESEARCH METHODS

The prior chapter describes an understanding of audit review integration competency with the theoretical foundation, literature review, conceptual framework, and hypotheses development. Consequently, research methods help to clearly answer testable hypotheses. This chapter describes the research methods which are organized as follows. Firstly, the sample selection and data collection procedures, including population and sample, data collection, and test of non-response bias are detailed. Secondly, the variable measurements are developed. Thirdly, the instrumental verifications, including test of validity and reliability and the statistical analysis, are presented. Finally, the table of summary of definitions and operational variables of constructs is included.

Sample Selection and Data Collection Procedure

The auditors have an important role in business because they have the duty to express an opinion on the financial reports to investors and users of financial statements. Those matters assist and build confidence for stakeholders to use audit information for decision-making. CPAs in Thailand audit every business model such as small, medium and large businesses. Business or industry diversity is that which has a difference in the nature of the item, and how to audit more complex work. However, from the foregoing reasons, it is essential for CPAs to have audit review integration competency, because it is in the auditing that they can compete in the global market effectively and achieve audit success. Thus, CPAs in Thailand are appropriately selected as the population for this research.

Population and Sample

The population of this research is certified public accountants (CPAs) in Thailand. This database provides correct information that is current and reliable. There are several reasons for this research to choose the CPAs as a sample, as follows. First, this research mainly investigates the relationships among audit review integration competency, audit success, and CPAs performance, affecting various stakeholders' decision-making that influence audit success. Second, the auditor is important to build the confidence of financial information users of financial statements by reviewing for control quality. Finally the CPAs can audit a wide range of businesses (small, medium, and large businesses); which audit quality affects the breadth.

The sample of this research is chosen from the online database of the Federation of Accounting Professions under the Royal Patronage of His Majesty the King. This database includes 9,250 auditors (information drawn in June 21, 2015). Accordingly, an appropriate sample size is 385 auditors under the 95% confidentiality rule (Krejcie and Morgan, 1970).

According to Krejcie and Morgan (1970), the required sample size in this research is determined by the formula as the following:

$S = [\chi^2 NP(1-P)] / [d^2(N-1) + \chi^2 P(1-P)]$

S = required sample size

χ^2 = the table value of chi-square for one degree of freedom at the desired confidence level (3.841)

N = the population size

P = the population proportion (assumed to be 0.50 since this would provide the maximum sample size)

d = the degree of accuracy expressed as a proportion (0.05)

Following to the above formula, the sample size of this research is calculated as follows:

$$S = \frac{3.841(9{,}250)(0.5)(1-0.5)}{(0.05)^2\,(9{,}250-1) + 3.841(0.50)(1-0.50)}$$

$S = 385$

Where:

S = required sample size

χ^2 = 3.841

N = 9,250

P = 0.50

d = 0.05

Based on prior survey research calls for a 20% response rate from the mail survey, without a suitable follow-up procedure, and is considered sufficient (Aaker, Kumar and Day, 2001). Hence, the sample size is 100% = (385x100)/20 = 1,925 firms. Thus, 2,075 firms are a suitable sample for a distributed mail survey, and are selected as the sample for data collection, because distributed questionnaires included some questionnaires for try-out. Accordingly, the questionnaires are directly distributed to randomly chosen 1,925 auditors in Thailand by using the simple (table of random number by computer) random sampling procedure.

With respect to the questionnaire mailing, 156 surveys were undeliverable because auditor has changed of address or the business was close-down. Deducting the undeliverable from the original 2,075 mailed, the valid mailing was 1,919 surveys, from which 398 responses were returned and usable. The effective response rate was approximately 20.74%, which was considered sufficient (Aaker, Kumar and Day, 2001). The response rate was shown in Table 4.

Table 4: Details of Questionnaire Mailing

Details	Numbers
Number of questionnaire mailed	2,075
Number of undelivered questionnaires	156
Number of successful questionnaire mailed	1,919
Received questionnaires	399
Number of questionnaires with missing data or incomplete questionnaires	1
Usable questionnaires	398
Response rate (398/1,919 *100)	20.74 %

Data Collection

The CPAs in Thailand are the key informants, and a questionnaire is used as the research instrument for collecting data. The questionnaire design was developed from an expanded literature review of audit review integration competency, its antecedents, and its consequences. In addition, a questionnaire was prepared to conform to the model-setting by considering contents that follow the framework, objectives, and hypotheses in this research, as well as to improve and choose the best likely measurement scale by academics. As noted above, Kwok and Sharp (1998) indicate that the large-scale data collection in behavioral accounting and auditing research is an extensively used method because it provides a good representative sample with a low cost. Two thousand and seventy five mails were sent to CPAs in Thailand. Each instrument package contained an explanation of the research, a questionnaire, a pre-paid postage envelope and a cover letter. The process of data collection of this research was to collect data within eight weeks. Firstly, the questionnaire was answered and returned to the researcher in the first four weeks. Then, in order to increase the response rate, a follow-up postcard was sent to firms that had not replied to ask them for a favor in completing the questionnaire after four weeks. The coded number on the left corner on the back of the page of the questionnaire is assigned to each questionnaire for the usefulness of a follow-up mailing.

Test of Non-Response Bias

The test of non-response bias is an important step before the sample is generalized from the population. Most mail surveys criticize for a non-response bias. Also, this research use a t-test comparison of demographic information to prevent possible response bias of the problems between the respondents and non-respondents, such as auditor gender, auditor age, auditor married status, auditor education level, and audit experience. These auditor demographics are tested between the early group and the late group of respondents for a test of non-response bias. If the results of the t-test show no significant difference between these two groups of respondents, it implies that these returned questionnaires have no non-response bias problem, and it is thus assumed that a non-response bias had no major impact on the result of this research (Armstrong and Overton, 1977).

The results of the non-response biased testing are shown in Appendix C. In this research, all 398 received questionnaires were split with 199 respondents into each equal group so that the early respondents are the first group and the late respondents are the second. Next, demographic information of the respondents such as the auditor education ($t = -0.412$, $p > 0.05$), length of CPAs tenure ($t = -0.084$, $p > 0.05$), average revenue per month ($t = -0.335$, $p > 0.05$), and type of audit business ($t = -0.733$, $p > 0.05$). The result shows that there is no statistically significant difference between early and late respondents, rejecting a non-response bias between respondents and non-respondents in terms of demographics. As a result, a non-response bias is not an issue in this research.

Measurements

In this research, the measures of development procedures involve multiple items development for measuring each construct in the conceptual model. All constructs are abstractions that cannot be directly measured or observed and should be measured by multiple items (Churchill, 1979). These constructs are transformed into operational variables for true measuring. To measure each construct in the conceptual model, all of the variables gained from the survey are measured by a five-point Likert scale, ranging

from 1 (strongly disagree) to 5 (strongly agree). This is because the moderate Likert scale causes respondents' answers to be unconfused and easy to judge. Accordingly, using multiple items provides a wider range of content of the conceptual definitions and the improvement of reliability (Neuman, 2006). The variable measurements of this research were developed by definitions and relevant literatures were shown in Table 6. The measurements of the dependent variable, independent variables, antecedent variables, consequence variables, moderating variables, and control variables of this research are illustrated as follows.

Dependent Variable

Audit success was measured by a trust from those who are involved in the audit task, the increase in new customers, and retaining of existing customers that lead to survival in the audit market, satisfaction of stakeholders, confident users of financial statements, and an auditor who can practice the audit like a professional. It is distinctive and visible (Craswell, Francis and Taylor, 1995; Wittayapoom and Ussahawanitchakit, 2009). This construct is adapted from Wittayapoom and Ussahawanitchakit (2009), including a four-item scale.

Independent Variables

This research consists of seven independent variables: audit review integration competency, four antecedents, and four outcomes. The first one is a core construct of this research. This variable was measured using five attributes: audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal. These attributes reflect the good characteristics of audit review integration competency. The measure of each attribute depends on its definition that is also detailed.

Audit planning investigation was assessed through the consideration and diagnosis of the audit planning capabilities to cover all activities in the audit task. The audit practitioner must complete the audit risk assessment, allocation of audit resources that are excellent, and uses an integrated audit method and range of the audit covered

(Bedard, Graham and Jackson, 2005; Blay, Sneathen and Kizirian, 2007; Graham and Bedard, 2003; Junlasri and Ussahawanitchakit, 2013; Newman, Evelyn and Reed, 2001). This construct is developed as a new scale from the definition and literature including a five-item scale.

Audit practice monitoring was evaluated via a process of continuous consideration and evaluation of the quality control system, including the selection of a service provider to complete a review on a regular basis. Such a process is designed to provide reasonable assurance as to the quality of the control system that operates effectively (Junlasri and Ussahawanitchakit, 2013; Lin, Fraser and Hatherly, 2003; Mearns and Toit, 2008; Owhoso and Weickgenannt, 2009). This construct is developed as a new scale from the definition and literature including a four-item scale.

Audit evidence-checking was evaluated via the ability to analyze and confirm the appropriateness and adequacy of information and evidence, the period of document storage that is appropriate, and the confirmation that the conclusion is consistent with the information and evidence to be detected (Hurtt, 2010; Nelson, 2009). This construct is developed as a new scale from the definition and literature including a five-item scale.

Audit problem-solving was measured by an ability to identify obstacles and problems of audit activities, procedures and work; reducing these barriers and problems through accounting management that gains goal achievement in accounting practices (Stone and Shelley, 1997; Ussahawanitchakit, 2012; Wongjinda and Ussahawanitchakit, 2014). This construct is developed as a new scale from the definition and literature including a five-item scale.

Audit process renewal was assessed through the ability to develop the audit process in three steps (audit planning, audit practice and audit reporting and monitoring), which allows one to continuously create new audits and that are consistently appropriate to the client's business and changing situations (Schulz and

Booth, 1995; Pennekamp and Vlasveld, 2006). This construct is developed as a new scale from the definition and literature including a five-item scale.

Consequence Variables

The consequent variable of audit review integration competency consists of audit transparency, audit excellence, audit proficiency, audit achievement, audit quality and audit report efficiency as follows.

Audit transparency was evaluated via the audit processes, procedures and practices that are clear and verifiable (Tidd and Izumimoto, 2002), and are strictly according to relevant regulations. The audit practice is unreserved without bias (Awad and Krishnan, 2006), and the audit information is fully gathered and from a clear source (Bushman and Smith, 2003). This construct is adapted from Awad and Krishnan, (2006), including a five-item scale.

Audit excellence was measured by the audit practice that is beyond expectations by a better-defined target, is under limited resources, is open, and is in accordance with relevant standards and maximum efficiency, applies innovation and technology, and is appropriate and in compliance with the environment of the audit (Hui and Fatt, 2007). This construct is adapted from Hui and Fatt (2007), including a five-item scale.

Audit proficiency was assessed through the audit practices that are according to the plan (Musig and Ussahawanitchakit, 2011), are under lowest audit resources, have most value, take the time to perform with the most value, and have the lowest cost (Palmrose, 2006). The auditor can maximize the use of resources that affect the performance of practical tasks (Palmrose, 2006). This construct is adapted from Palmrose (2006), including a four-item scale.

Audit achievement was evaluated via the audit practice according to the audit criteria that is related to the audit: the audit plan, audit scope, and gathering of audit evidence obtained. It is sufficient and appropriate to get an audit opinion on the financial statements in accordance with auditing standards (Musig and Ussahawanitchakit., 2011). This construct is adapted from Musig and Ussahawanitchakit (2011), including a five-item scale.

Audit quality was measured by the detection-reporting irregularities and errors in financial reporting that have occurred (DeAngelo, 1981), that the information in the audit report is accurate (Davidson and Neu, 1993), and the probability that the financial statements are free of errors (Palmrose, 1988). Additionally, audit quality is the possibility that the financial information comprises no material distortion (Palmrose, 1988). This construct is adapted from Behn et al. (2008), including a four-item scale.

Audit report efficiency was assessed through the issue of an audit report by using invaluable resources, effectively monitoring, and being in accordance with generally accepted auditing standards (Arens, Elder and Beaslsy, 2005). The audit report shown in the subject matter and the auditor's opinion are reliable and useful for decisions (Al-Ajmi, 2009). This construct is adapted from Al-Ajmi (2009), including a five-item scale.

Antecedent Variables

The antecedent variable of audit review integration competency consists of modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation as follows.

.

Modern audit vision was evaluated via the ability to determine the direction and goals of the appropriate audit and catch up with the changes that occur (that are modern) toward success, with a focus on leading the audit, being aware of the audit efficiency, having an emphasis on comprehensive monitoring mechanism, and

promoting continuous potential development (Altiok, 2011). This construct is adapted from Altiok (2011), including a five-item scale.

Audit experience value was measured by the audit practice by the accumulation of the things that benefit the accounting profession (value), whether it is knowledge, know-how or expertise. The audit experience value depends on acceptance of stakeholders (Kaplan, O'Donell and Arel, 2008; Wong and Cheung, 2008). This construct is adapted from Wong and Cheung, (2008), including a four-item scale.

Audit knowledge achievement was assessed through the insights, understanding, and success in regards to the audit consisting of auditing standards, accounting standards, audit processes, audit techniques, regulations, accounting information technology, and the assessment of clients, which affect the audit performance (Kent and Weber, 1998). This construct is adapted from Wangraj, Ussahawanitchakit and Muenthisong (2014), including a five-item scale.

Information technology readiness was evaluated via the repletion, complete and adequacy of the information technology that is developed by the consistent and appropriate audit. Which provides facilities to perform the audit to be effective and contribute to achieving the goal of monitoring that is ongoing and outstanding (Parasuraman, 2000). This construct is developed as a new scale from the definition and literature, including a four-item scale.

Stakeholder expectation was measured by the stakeholder expectations is honesty, responsibility and moral in the audit (Dillard, Brown and Marshall, 2005; Taylor et al., 2003) and expect that the financial statements were verified to be reliable agent of financial position, performance and cash flow (Taylor et al., 2003). This construct is adapted from Dillard, Brown and Marshall (2005), including a four-item scale.

Moderating Variables

Audit learning capability was assessed through the personal skills and behaviors that promote self-development, integration (ability) knowledge, attitude about the diverse knowledge mostly are from the education and training in accounting and auditing, which is associated announced news (Hurtt, Eining and Plmlee 2010; Nelson, 2009; Wong and Cheung, 2008). This construct is adapted from Beck and Wu (2006), including a four-item scale.

Control Variables

The control variables of audit review integration competency consist of gender and working experience as follows.

Gender refers to male and female. Prior research suggests that the women have thought processes, analyze, and evaluate in a systematic way more than men (Langkhunsaen, Ussahawanitchakit, and Boonlua, 2014). Women are more careful and discreet about the record, including a systematic review of the information, which reflects on the quality of work, leading to audit goal achievement (Langkhunsaen, Ussahawanitchakit, and Boonlua, 2014). Furthermore, prior research shows that the gender differences are contained in personal qualities by the discussion that the scarcity of women is due to their personality nature and behavior patterns that make women less-suited than men for roles of leadership (Hull and Umansky, 1997). However, in the intensity of competition in the audit industry and among auditors, women tend to maintain relationships with customers better than men; while the auditor who has a character of leadership with high confidence and low maintain client relationships. Furthermore, the research of O'Donnell and Johnson (2000) shows that the analytical process of the audit is extra complex and female auditors tended to be more efficient in information-processing approaches. Therefore, females tend to be in accordance with guidelines and professional standards more than males (O'Donnell and Johnson, 2000; Pongsatitpat and Ussahawanitchakit, 2012). Thus, this research demonstrates that gender has an impact on audit review integration competency and audit success. For

analysis, gender was represented by a dummy variable, including 0 (male), and 1 (female).

Working experience refers to the number of years in the audit that may be expected to affect the relationships among audit review integration competency, audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, audit report efficiency and audit success. Years of working help improve performance and build skills with a positive relationship on audit efficiency (Sarah, 1990). The auditors with more experience in collective knowledge have skills that lead to increased audit competency (Kaplan, O'Donell and Arel, 2008). Wangcharoendate and Ussahawanitchakit (2010) suggest that the more experience and total statements audited, the more likely that the auditors gain greater efficient audit reports and reliable financial information. Increasing experience is used to analyze and resolve problems in a systematic way. In the audit process, a variety of circumstances allows the auditor to more accurately gain experience with the solutions. In the same circumstances, the auditor can bring experience to solve problems and reduce errors more effectively. Thus, the difference in experience influences the efficiency and effectiveness of their work and in achieving goals. Moreover, the auditor's experience in monitoring more than others, can use to analyze problem-solving in a systematic way, consistent with professional standards (Langkhunsaen, Ussahawanitchakit, and Boonlua, 2014) as a guide in making decisions about the audit, and express an opinion on the report of the auditor (Ghosh and Moon, 2005; Sinchuen and Ussahawanitchakit, 2009). Working experience was measured by a dummy variable including 0 (less than or equal to 10 years), and 1 (more than 10 years).

Methods

The method demonstrates the test of appropriateness for the data collection instrument and the credibility of the developed constructs. Thus, the tests of validity and reliability are considered. The method also presents the statistical techniques used in the analysis.

Validity and Reliability

Validity refers to the degree to which instruments measure the constructs they are intended to measure (Peter, 1979). Exploratory factor analysis (EFA) was used to test the construct validity of a new scale. In addition, the technique for testing the construct validity of a modified scale is a confirmatory factor analysis (CFA). Moreover, validity is defined as the accuracy of the measurement that is concerned with whether the researchers are measuring what they want to measure (Kwok and Sharp, 1998). The content and construct validity of the questionnaire was thoroughly examined.

Content validity is the rational judgments by academics or other professionals evaluating the adequacy of the measurements. In addition, validity is the scales containing items which are adequate to measure what it is intended to measure (Nunnally and Bernstein, 1994). Content validity relies on a subjective interpretation of the appropriateness of the items in the construct under study; the former is from the point of the researcher gleaning knowledge from the literature, and the latter is from professional academics. In this research, two professionals in academic research were requested to review and suggest necessary recommendations to review the instrument in order to ensure that all constructs are sufficient to cover the contents of the variables. Based on their feedback, some questions were adjusted or deleted accordingly to attain a good measurement.

Construct validity refers to whether or not an item that measures the construct is appropriate or has validity as a measurement research instrument. It is used to test

whether items chosen for a particular construct are valid. Construct validity is evaluated by testing convergent validity and discriminant validity. It is measured empirically by the correlation between theoretically defined sets of variables. This research tested the validity of the instrument to confirm that a measure or set of measures accurately represents the concept of the study. Exploratory factor analysis (EFA) was used to test the construct validity of the new scale. In addition, confirmatory factor analysis (CFA) was used to test the construct validity of the modified scale from the existing literature. Factor-loading was used to evaluate validity and should be greater than 0.40 (Nunnally and Bernstein, 1994).

Reliability is the extent to which the measurements of the particular test are repeatable (Nunnally, 1970). The more consistent the results given by repeated measurements, the higher the reliability of the measurement procedure (Carmines and Zeller, 1979). This research tested the reliability of each construct by using Cronbach's alpha to measure the internal consistency, which should be greater than 0.70 to be accepted (Hair et al., 2010). Moreover, the pre-test was conducted from the test of thirty questionnaires of accounting executives from a population that was sampled in this research. This research used information data from the pre-test to claim that the words are appropriate, familiar, understandable, and relevant to eliminate the variables' measurement error which requires reducing errors. Thus, reliability was tested using Cronbach's alpha (Francis, 2001). A Cronbach's alpha indicates the degree of internal consistency among items in the questionnaire and reducing the two mitigating errors of respondents' errors such as sentences or words, and questionnaires' errors such as format, words, and clarity (Modarresi, Newman, and Abolafia, 2001).

Table 5 shows the results for both factor loadings and Cronbach's alpha for multiple-item scales used. The results reveal that the factor loadings of each construct are greater than 0.4, ranging from 0.536 and 0.869 to be specific. The lowest factor loading is in managerial accounting experience and the highest factor loading is in firm performance. Thus, construct validity of this study was tapped by items in the measure as theorized. Moreover, the Cronbach's alpha coefficients for all variables are between 0.772 and 0.871, which are greater than 0.70 as recommended by Hair et al. (2010). The

results show that all constructs of this research have internal consistency reliability and the reliability of all variables is adopted.

Table 5: Measure Validation and Reliability of Pre-Test Sample

Constructs	n	Factor Loadings	Cronbach's Alpha
Audit Success (ASU)	30	0.734-0.820	0.775
Audit planning investigation (API)	30	0.688-0.826	0.802
Audit practice monitoring (APM)	30	0.730-0.830	0.795
Audit evidence-checking (AEC)	30	0.688-0.826	0.802
Audit problem-solving (APS)	30	0.586-0.807	0.782
Audit process renewal (APR)	30	0.781-0.862	0.871
Audit transparency (ATR)	30	0.722-0.843	0.834
Audit excellence (AEX)	30	0.730-0.845	0.822
Audit proficiency (APF)	30	0.718-0.852	0.824
Audit Achievement (AAC)	30	0.592-0.833	0.819
Audit Quality (AQU)	30	0.766-0.846	0.823
Audit Report Efficiency (ARE)	30	0.563-0.857	0.841
Modern Audit Vision (MAV)	30	0.667-0.779	0.772
Audit experience value (AEV)	30	0.716-0.848	0.807
Audit Knowledge Achievement (AKA)	30	0.678-0.818	0.838
Audit Learning Capability (ALC)	30	0.807-0.863	0.854
Information Technology Readiness (ITR)	30	0.736-0.859	0.834
Stakeholder Expectation (SEX)	30	0.687-869	0.834

Statistical Techniques

The Ordinary Least Squares (OLS) regression analysis is used to test hypotheses relationships to meet the objective. The statistical techniques include factor analysis which is exploited to ensure the validity, variance inflation factor (VIFs), and correlation analysis. However, before hypotheses testing, all of the raw data are checked, encoded, and recorded in a data file. Then, the basis assumption of regression analysis is tested. This process involves checking normality, homoscedasticity, autocorrelation, and linearity, including outlier.

Variance inflation factors (VIFs). To identify the multicollinearity problem, this research used VIFs and a tolerance value as indicators to indicate a high degree of multicollinearity among the independent variables. VIFs are directly related to the tolerance value. If the tolerance value is greater than 0.10 and VIFs is less than 10, multicollinearity is not a concern (Hair et al., 2010). In this research, VIFs values are between 1.807 and 2.974. Therefore, it can be claimed that there is no multicollinearity problem in this research.

Correlation analysis. The Pearson's correlation analysis was used to examine the relationship among the independent variable and the dependent variable by measuring the strength of the linear dependence between the two variables. In this research, Pearson's correlation matrix was used to measure correlation and direction between two variables, of which their coefficient has a value between 1 to -1, indicating a higher correlation. However, if the value is near 0, it indicates a lower correlation; and 0 indicates no relationship. However, if the correlation of two variables is 0.80 or higher, it may result in a multicollinearity problem (Hair et al., 2010). This problem occurs when any single independent variable is highly correlated with a set of other independent variables. As multicollinearity increases, it complicates the interpretation of the variables because the effects of the predictors are confounded due to the correlations among them.

Regression analysis. In this research, all hypotheses were tested using the Ordinary Least Squares (OLS) regression analysis. OLS is appropriate to examine the relationships between the dependent variables and independent variables in which all variables are categorical and interval data (Hair et al., 2010). As a result, all proposed hypotheses in this research are transformed into twenty statistical equations. Each equation conforms to the hypotheses development described in the previous chapter. The equations are shown below.

The investigation of the relationships between five dimensions composed in audit review integration competency and audit transparency is presented in Equation 1 as shown:

$$\textbf{\textit{Equation 1: ATR}} = \alpha_{01} + \beta_1 \textbf{\textit{API}} + \beta_2 \textbf{\textit{APM}} + \beta_3 \textbf{\textit{AEC}} + \beta_4 \textbf{\textit{APS}} + \beta_5 \textbf{\textit{APR}} + \beta_6 \textbf{\textit{GEN}} + \beta_7 \textbf{\textit{EXP}} + \varepsilon_1$$

The investigation of the relationships between five dimensions composed in audit review integration competency and audit excellence is presented in Equation 2 as shown:

$$\textbf{\textit{Equation 2: AEX}} = \alpha_{02} + \beta_8 \textbf{\textit{API}} + \beta_9 \textbf{\textit{APM}} + \beta_{10} \textbf{\textit{AEC}} + \beta_{11} \textbf{\textit{APS}} + \beta_{12} \textbf{\textit{APR}} + \beta_{13} \textbf{\textit{GEN}} + \beta_{14} \textbf{\textit{EXP}} + \varepsilon_2$$

The investigation of the relationships between five dimensions composed in audit review integration competency and audit proficiency is presented in Equation 3 as shown:

$$\textbf{\textit{Equation 3: APF}} = \alpha_{03} + \beta_{15} \textbf{\textit{API}} + \beta_{16} \textbf{\textit{APM}} + \beta_{17} \textbf{\textit{AEC}} + \beta_{18} \textbf{\textit{APS}} + \beta_{19} \textbf{\textit{APR}} + \beta_{20} \textbf{\textit{GEN}} + \beta_{21} \textbf{\textit{EXP}} + \varepsilon_3$$

The investigation of the relationships between five dimensions composed in audit review integration competency and audit achievement is presented in Equation 4 as shown:

$$\textbf{Equation 4: } AAC = \alpha_{04} + \beta_{22}API + \beta_{23}APM + \beta_{24}AEC + \beta_{25}APS + \beta_{26}APR + \beta_{27}GEN + \beta_{28}EXP + \varepsilon_4$$

The investigation of the relationships between five dimensions composed in audit review integration competency and audit quality is presented in Equation 5 as shown:

$$\textbf{Equation 5: } AQU = \alpha_{05} + \beta_{29}API + \beta_{30}APM + \beta_{31}AEC + \beta_{32}APS + \beta_{33}APR + \beta_{34}GEN + \beta_{35}EXP + \varepsilon_5$$

The investigation of the relationships between five dimensions composed in audit review integration competency and audit report efficiency is presented in Equation 6 as shown:

$$\textbf{Equation 6: } ARE = \alpha_{06} + \beta_{36}API + \beta_{37}APM + \beta_{38}AEC + \beta_{39}APS + \beta_{40}APR + \beta_{41}GEN + \beta_{42}EXP + \varepsilon_6$$

The investigation of the relationships among audit transparency, audit excellence, audit proficiency, audit achievement and audit quality is presented in Equation 7 as shown:

$$\textbf{Equation 7: } AQU = \alpha_{07} + \beta_{43}ATR + \beta_{44}AEX + \beta_{45}APF + \beta_{46}AAC + \beta_{47}GEN + \beta_{48}EXP + \varepsilon_7$$

The investigation of the relationships among audit transparency, audit excellence, audit proficiency, audit achievement and audit report efficiency is presented in Equation 8 as shown:

$$\textbf{Equation 8: ARE} = \alpha_{08} + \beta_{49}\textbf{ATR} + \beta_{50}\textbf{AEX} + \beta_{51}\textbf{APF} + \beta_{52}\textbf{AAC} + \beta_{53}\textbf{GEN} + \beta_{54}\textbf{EXP} + \varepsilon_8$$

The investigation of the relationships between audit quality and audit report efficiency is presented in Equation 9 as shown:

$$\textbf{Equation 9: ARE} = \alpha_{09} + \beta_{55}\textbf{AQU} + \beta_{56}\textbf{GEN} + \beta_{57}\textbf{EXP} + \varepsilon_9$$

The investigation of the relationships among audit quality, audit report efficiency and audit success is presented in Equation 10 as shown:

$$\textbf{Equation 10: ASU} = \alpha_{10} + \beta_{58}\textbf{AQU} + \beta_{59}\textbf{ARE} + \beta_{60}\textbf{GEN} + \beta_{61}\textbf{EXP} + \varepsilon_{10}$$

The investigation of the relationships between five antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation) and audit planning investigation is presented in Equation 11 as shown:

$$\textbf{Equation 11: API} = \alpha_{011} + \beta_{62}\textbf{MAV} + \beta_{63}\textbf{AEV} + \beta_{64}\textbf{AKA} + \beta_{65}\textbf{ITR} + \beta_{66}\textbf{SE}\text{X} + \beta_{67}\textbf{GEN} + \beta_{68}\textbf{EXP} + \varepsilon_{11}$$

The investigation of the relationships between five antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation) and audit practice monitoring is presented in Equation 12 as shown:

$$\textbf{Equation 12: APM} = \alpha_{012} + \beta_{69}\textbf{MAV} + \beta_{70}\textbf{AEV} + \beta_{71}\textbf{AKA} + \beta_{72}\textbf{ITR} + \beta_{73}\textbf{SEX} + \beta_{74}\textbf{GEN} + \beta_{75}\textbf{EXP} + \varepsilon_{12}$$

The investigation of the relationships between five antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation) and audit evidence-checking is presented in Equation 13 as shown:

$$\textbf{Equation 13: AEC} = \alpha_{013} + \beta_{76}\textbf{MAV} + \beta_{77}\textbf{AEV} + \beta_{78}\textbf{AKA} + \beta_{79}\textbf{ITR} + \beta_{80}\textbf{SEX} + \beta_{81}\textbf{GEN} + \beta_{82}\textbf{EXP} + \varepsilon_{13}$$

The investigation of the relationships between five antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation) and audit problem-solving is presented in Equation 14 as shown:

$$\textbf{Equation 14: APS} = \alpha_{014} + \beta_{83}\textbf{MAV} + \beta_{84}\textbf{AEV} + \beta_{85}\textbf{AKA} + \beta_{86}\textbf{ITR} + \beta_{87}\textbf{SEX} + \beta_{88}\textbf{GEN} + \beta_{89}\textbf{EXP} + \varepsilon_{14}$$

The investigation of the relationships between five antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation) and audit process renewal is presented in Equation 15 as shown:

$$\textbf{Equation 15: APR} = \alpha_{015} + \beta_{90}\textbf{MAV} + \beta_{91}\textbf{AEV} + \beta_{92}\textbf{AKA} + \beta_{93}\textbf{ITR} + \beta_{94}\textbf{SEX} + \beta_{95}\textbf{GEN} + \beta_{96}\textbf{EXP} + \varepsilon_{15}$$

The investigation of the role of the moderator, namely audit learning capability, which moderates the relationships among five antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation), and audit planning investigation is presented in Equation 16 as shown:

$$\textbf{Equation 16: API} = \alpha_{16} + \beta_{97}\textbf{MAV} + \beta_{98}\textbf{AEV} + \beta_{99}\textbf{AKA} + \beta_{100}\textbf{ITR} + \beta_{101}\textbf{SEX} + \beta_{102}\textbf{ALC} + \beta_{103}\textbf{(MAV*ALC)} + \beta_{104}\textbf{(AEV*ALC)} + \beta_{105}\textbf{(AKA*ALC)} + \beta_{106}\textbf{(ITR*ALC)} + \beta_{107}\textbf{(SEX*ALC)} + \beta_{108}\textbf{GEN} + \beta_{109}\textbf{EXP} + \varepsilon_{16}$$

The investigation of the role of the moderator, namely audit learning capability, which moderates the relationships among five antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation), and audit practice monitoring is presented in Equation 17 as shown:

$$\textbf{Equation 17: APM} = \alpha_{17} + \beta_{110}\textbf{MAV} + \beta_{111}\textbf{AEV} + \beta_{112}\textbf{AKA} + \beta_{113}\textbf{ITR} + \beta_{114}\textbf{SEX} + \beta_{115}\textbf{ALC} + \beta_{116}\textbf{(MAV*ALC)} + \beta_{117}\textbf{(AEV*ALC)} + \beta_{118}\textbf{(AKA*ALC)} + \beta_{119}\textbf{(ITR*ALC)} + \beta_{120}\textbf{(SEX*ALC)} + \beta_{121}\textbf{GEN} + \beta_{122}\textbf{EXP} + \varepsilon_{17}$$

The investigation of the role of the moderator, namely audit learning capability, which moderates the relationships among five antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation), and audit evidence-checking is presented in Equation 18 as shown:

$$\textbf{Equation 18: } AEC = \alpha_{18} + \beta_{123}MAV + \beta_{124}AEV + \beta_{125}AKA + \beta_{126}ITR + \beta_{127}SEX + \beta_{128}ALC + \beta_{129}(MAV*ALC) + \beta_{130}(AEV*ALC) + \beta_{131}(AKA*ALC) + \beta_{132}(ITR*ALC) + \beta_{133}(SEX*ALC) + \beta_{134}GEN + \beta_{135}EXP + \varepsilon_{18}$$

The investigation of the role of the moderator, namely, audit learning capability, which moderates the relationships among five antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation), and audit problem-solving is presented in Equation 19 as shown:

$$\textbf{Equation 19: } APS = \alpha_{19} + \beta_{136}MAV + \beta_{137}AEV + \beta_{138}AKA + \beta_{139}ITR + \beta_{140}SEX + \beta_{141}ALC + \beta_{142}(MAV*ALC) + \beta_{143}(AEV*ALC) + \beta_{144}(AKA*ALC) + \beta_{145}(ITR*ALC) + \beta_{146}(SEX*ALC) + \beta_{147}GEN + \beta_{148}EXP + \varepsilon_{19}$$

The investigation of the role of the moderator, namely, audit learning capability, which moderates the relationships among five antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation), and audit process renewal is presented in Equation 20 as shown:

$$\textbf{Equation 20: } APR = \alpha_{20} + \beta_{149}MAV + \beta_{150}AEV + \beta_{151}AKA + \beta_{152}ITR + \beta_{153}SEX + \beta_{154}ALC + \beta_{155}(MAV*ALC) + \beta_{156}(AEV*ALC) + \beta_{157}(AKA*ALC) + \beta_{158}(ITR*ALC) + \beta_{159}(SEX*ALC) + \beta_{160}GEN + \beta_{161}EXP + \varepsilon_{20}$$

Where,

API	=	Audit planning investigation
APM	=	Audit practice monitoring
AEC	=	Audit evidence-checking
APS	=	Audit problem-solving
APR	=	Audit process renewal
ATR	=	Audit transparency
AEX	=	Audit excellence
APF	=	Audit proficiency
AAC	=	Audit achievement
AQU	=	Audit quality
ARE	=	Audit report efficiency
ASU	=	Audit success
MAV	=	Modern audit vision
AEV	=	Audit experience value
AKA	=	Audit knowledge achievement
ITR	=	Information technology readiness
SEX	=	Stakeholder expectation
ALC	=	Audit learning capability
GEN	=	Auditor gender
EXP	=	Working experience
ε	=	Error
α	=	Constant
β	=	Coefficient

Summary

This chapter explains the research methods used in this investigation for collecting the data and examining the relationships among the constructs in the conceptual model to answer the research questions. The 1,925 CPAs in Thailand are chosen as the sample. The sample is chosen from the database of the Federation of Accounting Professions, Thailand, which is drawn in June 2015. The data collection procedure is a questionnaire, mailed survey to the CPAs in Thailand, who are proposed to be the key informants. The data is collected from self-administered questionnaires and the non-response bias was tested, as well as the validity and reliability measurements. In addition, this chapter presents the variable measurements of each construct and summarizes them as shown in Table 6. Finally, nineteen statistical equations for hypothesis testing are also included.

In the next chapter, the descriptive statistics and correlation analysis that shows the respondent characteristics and the main characteristics of the CPAs in Thailand are discussed. Then, the results of the hypothesis testing, which include the important points, and the twenty proposed hypotheses, are tested and fully discussed to be clearly understood.

Table 6: Definitions and Operational Variables of Constructs

Constructs	Definition	Operational Variables	Scale Sources
Dependent variable ***Audit Success (ASU)***	A trust from those who are involved in the audit task. It increases new customers, and retains existing customers, which leads to survival in the audit market, the satisfaction of stakeholders, confident users of financial statements; and an auditor who can practice the audit like a professional who is distinctive and visible (Craswell, Francis and Taylor, 1995; Wittayapoom and Ussahawanitchakit, 2009).	Achievement of the audit is on target, quickly, on time, creates reliability and trust.	Wittayapoom and Ussahawanitchakit (2009)
Independent Variables ***Audit Planning Investigation (API)***	The consideration and diagnosis of the audit planning capabilities to cover all activities in the audit task. The audit practitioner must complete the audit risk assessment, allocation of audit resources is excellent, and uses an integrated audit method and range of the audit covered (Bedard, Graham and Jackson, 2005).	Ability to perform under the knowledge, skills, ability to consider of audit planning on the comprehensive audit activity.	New scale

Table 6: Definitions and Operational Variables of Constructs (continued)

Constructs	Definition	Operational Variables	Scale Sources
Audit Practice Monitoring (APM)	The process in continuous consideration and evaluation of the quality control system, including the selection of a service provider to complete a review on a regular basis. Such a process is designed to provide reasonable assurance as to the quality of the control system that operates effectively (Junlasri and Ussahawanitchakit, 2013; Lin, Fraser and Hatherly, 2003; Mearns and Toit, 2008; Owhoso and Weickgenannt, 2009).	Ability to follow up audit closely and selects the completed audit to regularly review that is consistent with the purpose and planned of monitoring.	New scale
Audit evidence-checking (AEC)	The ability to analyze and confirm the appropriateness and adequacy of information and evidence, the period of document storage appropriate, and the confirmation that the conclusion is consistent with the information and evidence to be detected (Hurtt, 2010; Nelson, 2009).	Ability to confirm the adequacy and appropriateness of audit evidence, analysis, relating data from various resources, examination and seeking method and in accordance with auditing standards.	New scale

Table 6: Definitions and Operational Variables of Constructs (continued)

Constructs	Definition	Operational Variables	Scale Sources
Audit Problem Solving (APS)	The ability to use the process and method to identify (search) barriers that determine the cause of a problem; and find alternative solutions. Recommendations, and follow-up solutions (Barnes, 1980) occur in the audit task. Performing is systematic way, and appropriate to the circumstances (Miller, 1998; Petchjul and Ussahawanitchakit, 2013).	Ability to perform under the knowledge, skills, ability to use the process and method to understand and solve audit problem.	New scale
Audit Process Renewal (APR)	The ability to develop the audit process in three steps (audit planning, audit practice and audit reporting and monitoring), which allows one to continuously create new audits and that are consistently appropriate to the client's business and changing situations (Pennekamp and Vlasveld, 2006; Schulz and Booth, 1995).	Ability to perform under the knowledge, skills, ability to develop audit process, which allows to create new audit process, a shorter and increased audit quality.	New scale

Table 6: Definitions and Operational Variables of Constructs (continued)

Constructs	Definition	Operational Variables	Scale Sources
Consequent variables ***Audit Transparency (ATR)***	The audit processes, procedures and practices that are clear and verifiable (Tidd and Izumimoto, 2002), is strictly according to relevant regulations, the audit practice is unreservedly without bias (Awad and Krishnan, 2006), and the audit information is fully gathered and from a clear source (Bushman and Smith, 2003).	The disclosure and perceptions of the audit information between auditors and among stakeholders, which actual information, clearly a source, traceability.	Awad and Krishnan (2006)
Audit Excellence (AEX)	The audit practice beyond expectations by a better-defined target, under limited resources, openly, in accordance with the relevant standards and maximum efficiency, applies innovation and technology, is appropriate and in compliance with the environmental of audit (Hui and Fatt, 2007).	The ability to evaluate excellent both audit performance and stakeholder satisfaction.	Hui and Fatt (2007)

Table 6: Definitions and Operational Variables of Constructs (continued)

Constructs	Definition	Operational Variables	Scale Sources
Audit Proficiency (APF)	The audit practices that are according to the plan (Musig and Ussahawanitchakit, 2011), under the lowest audit resources, have most value, takes the time to perform with the most value, and has the lowest cost (Palmrose, 2006).	The audit practice base on knowledge, skills and experience to perform a specific and complex audit task.	Palmrose (2006)
Audit Achievement (AAC)	The audit practice according to the audit criteria is related to audit: the audit plan, audit scope, and gathering of audit evidence obtained. It is sufficient and appropriate to get audit opinion on the financial statements in accordance with auditing standards (Musig and Ussahawanitchakit., 2011).	To achieve the timeliness performance that is consistent with planning, risk assessment, audit process and report presentation.	Musig and Ussahawanitchakit (2011)

Table 6: Definitions and Operational Variables of Constructs (continued)

Constructs	Definition	Operational Variables	Scale Sources
Audit Quality (AQU)	The detection reporting irregularities and errors in financial reporting that have occurred (DeAngelo, 1981). The information in the audit report is accurate (Davidson and Neu, 1993) and the probability is that the financial statements are free of errors (Palmrose, 1988).	The information in audit report is accurate, reliable; reflects data actual under audit by the principles of fairness, honestly and without bias.	Behn et al. (2008)
Audit Report Efficiency (ARE)	The issue an audit report by using invaluable resources, effectively monitoring, and being in accordance with generally accepted auditing standards (Arens, Elder and Beaslsy, 2005). The audit report shown in the subject matter and the auditor's opinion are reliable and useful for decisions (Al-Ajmi, 2009).	The using invaluable resources and the reliable, creditable, accurate, complete, objective and timely auditor's opinions to assure users that the financial statements are free from material misstatements.	Al-Ajmi (2009)

Table 6: Definitions and Operational Variables of Constructs (continued)

Constructs	Definition	Operational Variables	Scale Sources
Antecedent variables			
Modern Audit Vision (MAV)	The ability to determine the direction and goals of audit the appropriate and catch up with the changes that occur (modern) toward success, with a focus on leading the audit, aware of the audit efficiency, emphasis on comprehensive monitoring mechanism, continuous potential development to achieve long-term success (Altiok, 2011).	The direction and goals of the audit aimed for success, focusing on auditing, leadership and development continued.	Altiok (2011)
Audit Experience Value (AEV)	The audit practice by accumulation of the things that benefit the accounting profession (value) whether it is the knowledge, know-how or expertise. The cause of experience is the difference in audit tasks based on different environments. The audit experience value depends on stakeholders; in particular, the acceptance of creditors and investors under the independence and fairness of the auditor (Kaplan, O'Donell and Arel, 2008; Wong and Cheung, 2008).	The stakeholder recognized and featured in accumulate knowledge, know-how and expertise of audit task, understanding of past audit task as a guideline in practice today.	Wong and Cheung (2008)

Table 6: Definitions and Operational Variables of Constructs (continued)

Constructs	Definition	Operational Variables	Scale Sources
Audit Knowledge Achievement (AKA)	The insights understanding and successfully in regards to audit consist of auditing standards, accounting standards, audit process, audit technique, regulations and accounting information technology and assessment of clients, which affects the audit performance. The using knowledge is expressing an opinion on these financial statements effectively (Kent and Weber, 1998).	The study, memorize and understanding on checking to develop the practice effective.	Wangraj, Ussahawanitchakit and Muenthaisong (2014)
Information Technology Readiness (ITR)	The repletion, complete and adequacy of the information technology is developed by the consistent and appropriate audit. Which provides facilities to perform the audit to be effective and contribute to achieving the goal of monitoring is ongoing and outstanding (Parasuraman, 2000; Raduan et al., 2009).	The information technology is appropriate to the task, even more technology is ready leading to more efficient operations.	New scale

Table 6: Definitions and Operational Variables of Constructs (continued)

Constructs	Definition	Operational Variables	Scale Sources
Stakeholder Expectation (SEX)	The stakeholder expectations of honesty, responsibility and morality in the audit (Dillard, Brown and Marshall, 2005; Taylor et al., 2003), and they expect that the financial statements is verified to be a reliable agent of financial position, performance and cash flow. In addition, stakeholders determine whether to monitor effectively, if they determine that the auditor's opinion is objective in order to make the financial statements reliable (Taylor et al., 2003).	The perception of the accounting profession is concerned with honesty, responsibility, and accountability for a moral responsibility to act in the public interest.	Dillard, Brown and Marshall (2005)
Moderating variable ***Audit Learning Capability (ALC)***	The personal skills and behaviors that promote self-development, integration (ability) knowledge, and attitudes about diverse knowledge, mostly from the education and training in accounting and auditing (Hurtt, Einin and Plmlee, 2010). This is associated with the announced news such an announcement about accounting standards and auditing, regulatory changes, and economic changes that enhance the audit (Nelson, 2009).	Continue learning from education, seminar, training, communication and interaction with environment, to transfer and exchange knowledge, news agencies, and other professionals invariably.	Beck and Wu (2006)

Table 6: Definitions and Operational Variables of Constructs (continued)

Constructs	Definition	Operational Variables	Scale Sources
Control variables			
Gender (GEN)	Auditors gender	Auditors' gender which (Dummy variables) 0 = male and 1 = female.	O'Donnell and Johnson (2000)
Working experience (EXP)	Number of years that an auditor performs auditing.	The number of CPAs tenure which (Dummy variables) 0 ≤ 10 years and 1 > 10 years.	Ghosh and Moon (2005)

CHAPTER IV

RESULTS AND DISCUSSION

This chapter presents the analyses of the survey and the results of hypotheses testing which are organized as follows. The first section presents the unit of analysis in this research which is the response characteristics of CPAs in Thailand. Secondly, the hypothesis testing uses the ordinary least squares regression analysis and reports the results. Additionally, descriptive statistics and correlation analysis are also included in this section. Finally, critical points of the results are discussed to truly understand how each dimension of audit review integration competency (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal) has an influence on its consequences and how the antecedents of audit review integration competency (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, stakeholder expectation and audit learning capability) have an influence on each dimension of audit review integration competency. The summary of all hypotheses testing is included in Table 18.

Respondent Characteristics and Descriptive Statistics

In this research, CPAs in Thailand are the key informants. They are also called respondents because they represented their work and they completed the questionnaire of this research. A mail-survey questionnaire is used in this research with a cover letter, and a self-addressed envelope is mailed to CPAs in Thailand under the Federation of Accounting Professions which offers certified independent professionals as CPAs. The response characteristics are described by the demographic characteristics as follows.

Respondent Characteristics

In this research, respondent characteristics are CPAs who have an important direct influence on the audit process. Thus, the respondent characteristics are described by the demographic characteristics of CPAs including gender, age, marital status, education level, working experience, length of CPAs tenure, average revenues per

month, audit work place, average number of audited financial statements per year, types of clients and type of audit business.

The results present demographic characteristics of 398 key participants that show 52.26% of participants are female and 47.74% are male. The range of age of most respondent participants is more than 40 years old (46.48%). Most participants are single (46.23%) and their education level is higher than undergraduate (62.81%). Most of the participants have working experience of 5 - 10 years (28.64%) and the length of CPAs tenure is 5 - 10 years (30.15%). Moreover, most participants receive average revenue per month is less than150,000 baht (42.46%). The average number of audited financial statements per year of most respondent participants is less than 50 statements (33.92%). The types of clients of respondent participants are non-listed firms (95.23%). Most participants are independent auditor (55.53%). Finally, for more details, see also Appendix E.

Results of Descriptive Statistics

Descriptive statistics use for analyze the basic features of the data in this research. Table 7 demonstrates the descriptive statistics include the means and standard deviation of all variables of 398 usable respondent demonstrations. For this research, all of the variables are obtained from the survey and are measured by a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), according to Chapter 3.

The descriptive statistics of all variables are presented in Table 7. Overall, the range of mean scores for all constructs is 3.943-4.135. Especially, the results show that the mean scores for the measure of audit review integration competency are namely, audit planning investigation (4.007), audit practice monitoring (4.084), audit evidence-checking (4.007), audit problem-solving (4.032), and audit process renewal (3.950). These results show that CPAs in Thailand recognize the significance of audit review integration competency in five dimensions. In addition, audit review integration competency has a standard deviation value of 0.558 - 0.613. Moreover, the results likewise present that the mean score of audit review integration competency consequences consists of audit transparency (4.135), audit excellence (3.953), audit proficiency (3.943), audit achievement (4.072), audit quality (4.063), audit report

efficiency (4.018), and audit success (4.116), which are rather high. The standard deviation value of consequences of audit review integration competency is 0.556 - 0.663.

Furthermore, the result is show that the mean score for audit review integration competency antecedents consists of modern audit vision (4.092), audit experience value (4.118), audit knowledge achievement (4.152), information technology readiness (3.943), and stakeholder expectation (4.049). Finally, the standard deviation value of the consequences of audit review integration competency is 0.511-0.668. The mean of moderating effects is audit learning capability (4.050), and the standard deviation value of the moderating effects is 0.619.

Results of Correlation Analysis

The Pearson correlation for bivariate analysis of each variable pair is conducted in this research. The correlation analysis results show a multicollinearity problem and explore the relationships among the variables. Table 7 shows the results of the correlation analysis of all constructs. The bivariate correlation procedure is subject to a two-tailed test of statistical significance at two levels as $p < 0.05$ and $p < 0.01$.

Thus, the correlation matrix can prove the correlation between two variables and verify the multicollinearity problems by the intercorrelations among the independent variables. The results indicate no multicollinearity problems in this research because the result is lower at 0.80 (Hair et al., 2010). Accordingly, the evidence suggests that they are significantly related among the five dimensions of audit review integration competency between, 0.269 and 0.681, $p < 0.01$. The correlation matrix reveals a correlation between the consequences of the dimensions of audit review integration competency. The result indicates the dimensions of audit review integration competency has an influence on audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, audit report efficiency, and audit success, which have a significant positive correlation between 0.150 and 0.638, $p< 0.01$. Most definitely, the antecedent constructs, including modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation are significantly related to the dimensions of audit review integration

competency ($r = 0.315 - 0.717$, $p < 0.01$). Finally, the moderating effect of audit learning capability has correlation with all variables between 0.344 and 0.720, $p < 0.01$.

This research test variance inflation factor (VIF) for testing the correlation of variables. The results indicate the maximum value of VIF is below the cutoff value of 10 (Hair et al., 2010). Overall, the results indicate no multicollinearity problems in this research.

Table 7: Descriptive Statistics and Correlation Matrix of All Constructs

Variables	ASU	ATR	AEX	APF	AAC	AQU	ARE	API	APM	AEC	APS	APR	MAV	AEV	AKA	ITR	SEX	ALC	GEN	EXP
MEAN	4.116	4.135	3.953	3.943	4.072	4.063	4.018	4.007	4.084	4.007	4.032	3.950	4.092	4.118	4.152	3.943	4.049	4.050	n/a	n/a
S.D.	0.572	0.556	0.591	0.663	0.578	0.624	0.610	0.586	0.577	0.586	0.558	0.613	0.511	0.573	0.529	0.668	0.651	0.619	n/a	n/a
ASU	1																			
ATR	.240***	1																		
AEX	.270***	.720***	1																	
APF	.356***	.585***	.663***	1																
AAC	.325***	.659***	.663***	.669***	1															
AQU	.262***	.463***	.548***	.477***	.582***	1														
ARE	.577***	.288***	.298***	.392***	.356***	.282***	1													
API	.236***	.450***	.418***	.499***	.534***	.336***	.410***	1												
APM	.223***	.568***	.573***	.495***	.607***	.452***	.274***	.578***	1											
AEC	.224***	.638***	.593***	.545***	.596***	.444***	.284***	.559***	.658***	1										
APS	.201***	.579***	.578***	.522***	.569***	.469***	.270***	.496***	.541***	.681***	1									
APR	.150**	.588***	.628***	.426***	.473***	.468***	.204***	.269***	.501***	.565***	.605***	1								
MAV	.595***	.231***	.270***	.235***	.285***	.199***	.505***	.246***	.228**	.258***	.210***	.244***	1							
AEV	.505***	.205***	.239***	.265***	.258***	.187***	.478***	.219***	.193***	.272***	.228***	.255***	.717***	1						
AKA	.475***	.290***	.338***	.266***	.275***	.223***	.447***	.123**	.244***	.279***	.271***	.361***	.636***	.590***	1					
ITR	.334***	.013	.063	.052	.090*	.093*	.275***	.064	.138**	.128**	.159***	.066	.393***	.347***	.315***	1				
SEX	.257***	.038	.105**	.059	.102**	.087*	.365***	.101	.145**	.128**	.163***	.110**	.392***	.384***	.349***	.641***	1			
ALC	.245***	.056	.114**	.066	.063	.091*	.232***	.045	.124**	.121**	.173***	.142**	.359***	.344***	.385***	.720***	.672***	1		
GEN	-.053	.047	.015	.010	.002	.002	-.019	.032	-.001	.051	.081	.024	-.029	.008	.037	.020	.005	.020	1	
EXP	.007	.032	.023	.061	.041	-.052	-.048	.046	.070	.028	-.006	-.084*	.024	-.032	-.067	.008	.051	-.003	-.087*	1

* p < .10, ** p < .05, *** p < .01

Hypotheses Testing and Results

The Ordinary Least Squares (OLS) regression analysis is conducted in the research. The regression equation is generated a linear combination of the independent variables that best explains and predicts the dependent variable (Aulakh, Masaaki and Hildy, 2000). Therefore, OLS is an appropriate method for examining the hypothesized relationships. In this research, all hypotheses are transformed into twenty equations. Furthermore, there are two dummy variables of gender and working experience which is consistent with the data collection included in those equations for testing as follows.

The Impacts of Each Dimension of Audit Review Integration Competency on Its Consequences

With respect to the associations, this research suggests audit review integration competency as the antecedents. Audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency are the consequences of audit review integration competency. Table 8 demonstrates the correlation between the independent and dependent variables. For the independent variables, five dimensions of audit review integration competency are audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal. The dependent variables consist of audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency as demonstrated in Figure 8.

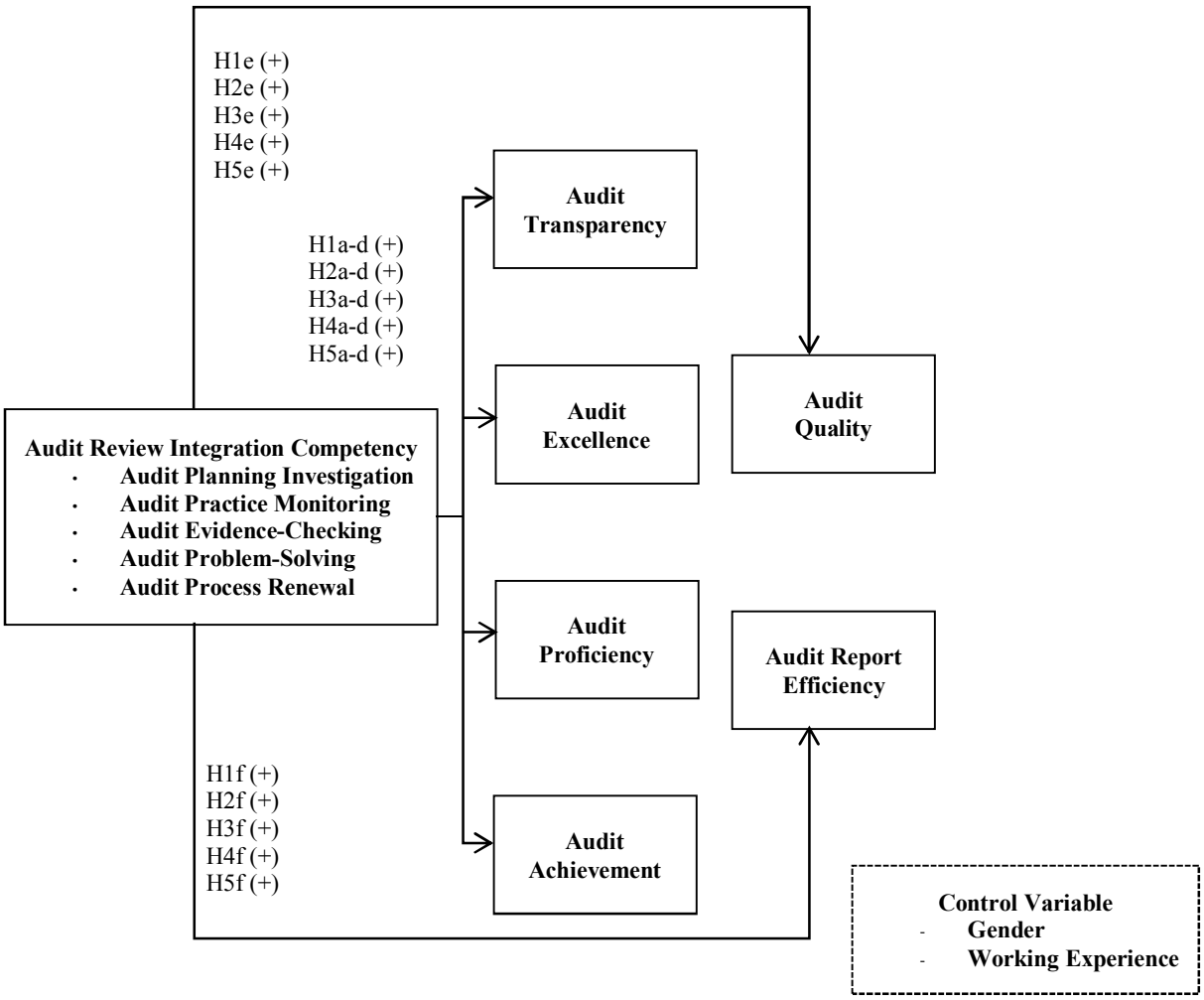


Figure 8: The Relationships Between Audit Review Integration Competency and Its Consequences

The correlation among independent and dependent variables are exposed in Table 8. The results show that audit planning investigation is significantly and positively correlated audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency ($r = .450$, $p < .01$; $r = .418$, $p < .01$; $r = .499$, $p < .01$; $r = .534$, $p < .01$; $r = .336$, $p < .01$; $r = .410$, $p < .01$), respectively. Then, audit practice monitoring has a significant and positive correlation with audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency ($r = .550$, $p < .01$; $r = .538$, $p < .01$; $r = .440$, $p < .01$; $r = .575$, $p < .01$; $r = .421$, $p < .01$; $r = .274$, $p < .01$), respectively. Additionally, audit

evidence-checking has a significant and positive correlation with audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency ($r = .578$, $p < .01$; $r = .529$, $p < .01$; $r = .502$, $p < .01$; $r = .527$, $p < .01$; $r = .396$, $p < .01$; $r = .298$, $p < .01$), respectively. Likewise, audit problem-solving has a significant and positive correlation with audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency ($r = .523$, $p< .01$; $r = .532$, $p < .01$; $r = .485$, $p < .01$; $r = .505$, $p < .01$; $r = .393$, $p < .01$; $r = .278$, $p < .01$), respectively. Finally, audit process renewal has a significant and positive correlation with audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency ($r = .550$, $p < .01$; $r = .588$, $p < .01$; $r = .442$, $p < .01$; $r = .424$, $p < .01$; $r = .444$, $p < .01$; $r = .235$, $p < .01$), respectively.

For the correlation among independent variables, the results from Table 8 also illustrate that audit planning investigation is significantly and positively correlated with audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal ($r = .578$, $p < .01$; $r = .559$, $p < .01$; $r = .496$, $p < .01$; $r = .296$, $p< .01$), respectively. Then, audit practice monitoring is significantly and positively correlated with audit evidence-checking, audit problem-solving, and audit process renewal ($r = .604$, $p < .01$; $r = .505$, $p < .01$; $r = .478$, $p < .01$), respectively. Similarly, audit evidence-checking has a significant and positive correlation with audit problem-solving, and audit process renewal ($r = .630$, $p < .01$; $r = .517$, $p < .01$), respectively, and audit problem-solving has a significant and positive correlation with audit process renewal ($r = .573$, $p < .01$). However, these correlation coefficients are less than 0.80. Therefore, Berry and Feldman (1985) suggest that the multicollinearity problems are not a concern for this analysis.

With regard to potential problems relating to multicollinearity in this research, test variance inflation factor (VIF) is used for test the correlations among five dimensions of audit review integration competency and its four consequences. In this case, the maximum value of VIF is 2.466 (see also Table 9), which is well below the cut-off value of 10 (Hair et al., 2010), meaning that each variable is not correlated with

each other. Accordingly, there are no significant multicollinearity problems confronted in this research.

Table 8: Descriptive Statistics and Correlation Matrix of Audit review integration competency on Its Consequences

Variables	ATR	AEX	APF	AAC	AQU	ARE	API	APM	AEC	APS	APR	GEX	EXP
Mean	4.135	3.953	3.943	4.072	4.063	4.018	4.007	4.084	4.007	4.032	3.950	n/a	n/a
S.D.	0.556	0.591	0.663	0.578	0.624	0.610	0.586	0.577	0.586	0.558	0.613	n/a	n/a
ATR	1												
AEX	.681***	1											
APF	.582***	.645***	1										
AAC	.626***	.604***	.629***	1									
AQU	.434***	.517***	.489***	.558***	1								
ARE	.316***	.284***	.381***	.361***	.293***	1							
API	.450***	.418***	.499***	.534***	.336***	.410***	1						
APM	.550***	.538***	.440***	.575***	.421***	.274***	.578***	1					
AEC	.578***	.529***	.502***	.527***	.396***	.298***	.559***	.604***	1				
APS	.523***	.532***	.485***	.505***	.393***	.278***	.496***	.505***	.630***	1			
APR	.550***	.588***	.442***	.424***	.444***	.235***	.269***	.478***	.517***	.573***	1		
GEX	.059	.019	.002	.013	.008	-.029	0.032	.014	.044	.085	.046	1	
EXP	.006	.010	.046	.063	-.097*	-.060	0.046	.019	.003	-.024	-.116**	-.112**	1

** $p < .05$, *** $p < .01$

Table 9 demonstrates the results of OLS regression analysis of the effects of each dimension of audit review integration competency (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal) on its consequences (audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency), which are followed by Hypotheses 1 – 5.

Firstly, the evidence in Table 9 relates to audit planning investigation (Hypotheses 1a – 1f). The findings show that audit planning investigation has positive influences on audit excellence (H1b: $\beta_8 = .059$, $p < .10$), audit proficiency (H1c: $\beta_{15} = .176$, $p < .01$), and audit achievement (H1d: $\beta_{22} = .111$, $p < .01$). This is

consistent with prior researches which suggest that there is a relationship of corruption with risk assessment and audit planning decisions, demonstrating that there is a significant risk with fraud affecting the planning of the investigation (Blay, Sneathenand and Kizirian, 2007; Graham and Bedard, 2003; Junlasri and Ussahawanitchakit, 2013; Newman, Evelyn and Reed, 2001). Also, if the auditor does not plan the audit, it affects performance.

Based on the importance of audit planning, it affects audit success. The audit process determines and monitors the performance according to audit planning, so it is also important to monitor the operating results at each stage to be more accurate. The reviewer must have a clear understanding of the planning process, and not only follow-up on the planned examination. They are also sure to follow all the steps that compliant with audit planning. In addition, an important goal of the examination and audit planning is to track the performance of the audit evidence obtained, that it is sufficient and appropriate according to auditing standards. This results in the quality of the work that leads to the presentation of an accurate and more reliable report (Carnaghan, 2006; Nelson and Tan, 2005).

As mentioned above, this research demonstrates that the association of audit planning investigation enhances audit excellence, audit proficiency and audit achievement. ***Hence, Hypotheses 1b, 1c and 1d are supported.***

However, audit planning investigation also has no significant effects on audit transparency (H1a*:* β_1= .021, p > .10), audit quality (H1e*:* β_{29}= -.013, p > .10), and audit report efficiency (H1f: β_{36} = -.019, p >.10). The possible reason for this result the audit planning investigation is an audit review process that monitors the implementation of the audit and the auditor's evidence search process, which based on the define of audit plan. Although the reviewer is to check and monitor the continuous performance of the auditor and auditing is the appearance of evidence sampling to be considered consistent with the financial statements. However, the data presented reflects the reality of the client's operations auditor who can present as much as the evidence shows (Bedard, Graham and Jackson, 2005; Bell, Doogar and Solomon, 2008; Blay, Sneathen and Kizirian, 2007). These are factors related to the audit transparency, audit quality and efficiency of the audit report. Although the report is based on the reality of the public's

perception, it does not cover all aspects. This is because some issues that a manager has not disclosed to the auditor perceptions such as a trend to discontinue operations or the changing trends of the executive. Moreover, an event that the auditor cannot predict in advance, such as a company in the process of being prosecuted, is not a clear result. These reasons affect public expectations towards the opinion of the auditor in the audit report. Importantly, the audit review process is not just one factor that directly affects the quality of the audit. However, in the quality of the audit report, several factors must be added as components that include a report on the reality of the financial statements in accordance with standards. In addition, prior research shows that audit planning is a practical guide for auditors. Meanwhile, the auditors use other guidelines to determine that it is appropriate to consider whether the facts lead to the presentation of audit report efficiency (Bani-Ahmed and Al-Sharairi, 2014). Therefore, audit planning investigation does not affect audit transparency, audit quality, and audit report efficiency (Bell, Doogar and Solomon, 2008; Sikka, 2008).

Consequently, audit planning investigation does not support audit transparency, audit quality, and audit report efficiency. ***Thus, Hypotheses 1a, 1e and 1f are not supported.***

Secondly, the results in Table 9 show that the findings of audit practice monitoring (Hypotheses 2a – 2f) has a significant influence on audit transparency (H2a*:* $\beta_2 = .176$, $p < .01$), audit excellence (H2b*:* $\beta_9 = .212$, $p < .01$), audit proficiency (H2c*:* $\beta_{16} = .121$, $p < .10$), audit achievement (H2d*:* $\beta_{23} = .314$, $p < .01$), audit quality (H2e*:* $\beta_{30} = .206$, $p < .01$) and audit report efficiency (H2f*:* $\beta_{37} = .141$, $p < .01$). This is consistent with prior research which suggests that audit practices monitoring is explained by the auditor's perception of audit work to provide audit experience with respect, trust, commitment, ethics, continuous improvement, and understanding of a client (Kaplan, O'Donnell and Arel, 2008). The working standard leads to the client's respect and trust in the audit task (Weis and Schank, 2000). The auditors have implemented accurate judgment to increase audit performance (Hui and Fatt, 2007). Audit practices monitoring have become an audit management tool for the auditor that can lead to a decision or choice among alternative good actions (Solomon and Trotman, 2003). Therefore, audit practice monitoring focus has an effect on audit value increase,

audit report efficiency, financial information usefulness and audit survival, by which the auditors wish to survive in a professional audit.

As mentioned above, this research demonstrates that the association of audit practice monitoring enhances audit transparency, audit report efficiency and audit goal achievement. ***Hence, Hypotheses 2a, 2b, 2c, 2d, 2e and 2f are supported.***

Thirdly, the results relate to audit evidence-checking (Hypotheses 3a – 3f). The evidence exposes that audit evidence-checking has the positive effects on audit transparency (H3a*:* $\beta_3 = .283$, $p < .01$), audit excellence (H3b*:* $\beta_{10} = .158$, $p < .01$), audit proficiency (H3c*:* $\beta_{17} = .262$, $p < .01$), and audit achievement (H3d*:* $\beta_{24} = .201$, $p < .01$). Likewise, prior research shows that the auditor needs to gather sufficient, appropriate evidence relevant to the financial statements to get evidence of reliability and relevance, which can use for comment on the report of the auditors which is correctly concluded (Sinchuen and Ussahawanitchakit, 2009). Moreover, in the evidence search, the auditor must design and use several methods of monitoring, including analyzing and integrating multiple data sources that are appropriate to the situation for the consideration of consistency in the evidence-based facts, and appropriate and sufficient audit evidence. In addition to the design and methodology of auditing, the auditor must consider the relevance and reliability of information and audit evidence for the level of confidence. As a result, the risk of audit is low and acceptable (Chang et al., 2008; Kent, Munro and Gambling, 2006; Leventis, Weetman and Caramanis, 2005).

Therefore, in the review process, the reviewer needs to monitor and track the performance of the auditors on the application of the detection method with an achievement of analysis and collection of documents for leading to this information in order to express an opinion on the financial statements (Sinchuen and Ussahawanitchakit, 2009). In addition, trend analysis and information links from within and outside of a customer's firm have resulted in increasing the reliability of the audit report.

From the overall reasons, there is an appropriate explanation for the reason why there is an association between the relationship of audit evidence-checking, audit transparency, audit excellence, audit proficiency and audit achievement. ***Therefore, Hypotheses 3a, 3b, 3c and 3d are supported.***

Conversely, audit evidence-checking has no significant influences on audit quality (H3e: β_{31} = .062, p > .10) and audit report efficiency (H3f: β_{38} = .118, p > .10). Previous research explains that audit evidence-checking enhances audit quality and audit report efficiency. The possible explanation is the appropriateness and sufficiency of monitoring audit evidence that focuses on the review of the audit procedures to analyze and document collection, including linking information for use in the assessment as an opinion on the financial statements. The reviewer does focus only on checking the evidence successfully, but the auditor regards the appropriateness and adequacy for comment on the audit report (Agoglia, Hatfield and Brazel, 2009; Favere-Marchesi, 2006; Miller, Feder and Ramsay, 2006). In addition, the reviewer does focus on only how to find audit evidence not examined. Therefore, monitoring the appropriateness and sufficiency of audit evidence is not a factor affecting audit practice. Similarly, a review of the evidence alone does not result in achieving the objectives of the audit, because achieving the audit objective is to be composed of several factors that can lead to acceptance by customers and the public (Bani-mahd, Poorzamani and Ahmadi, 2013; Brown, Wong and Baldwin, 2007).

Therefore, audit evidence-checking does not influence audit quality and audit report efficiency. ***Therefore, Hypotheses 3e and 3f are not supported.***

Fourthly, the results that relate to audit problem-solving (Hypotheses 4a – 4f), indicate that audit problem-solving has significant effects on audit transparency (H4a: β_4 = .129, p < .05), audit excellence (H4b: β_{11} = .142, p < .01), audit proficiency (H4c: β_{18} = .154, p < .05), audit achievement (H4d: β_{25} = .214, p < .01), audit quality (H4e: β_{32} = .190, p < .01) and audit report efficiency (H4f: β_{39} = .126, p < .10). This is consistent with prior research show that audit problem-solving is related to performance audits (Kreutzfeldt and Wallace, 1986; Wright and Ashton, 1989). Similarly, DeZoort, Houston and Peters (2001) suggest that an external auditor budgets more hours when they believe that auditors are less reliable (because they know that auditors receive incentive pay and have a consulting role). Audit problem-solving can use by firms who desire to reduce incentive problems, when auditors interact with clients on a long-term basis. Of course, a concern is that a more frequent auditor rotation reduces client-specific knowledge that allows the auditor to anticipate audit problems. Reviewers need

to focus on solving the audit problem of the auditor to verify the accuracy of information in the financial statements of the firm. The system of records about the facts has been detected so that important purposes of the review are recorded of the major issues relevant to the financial statements, based on facts and evidence that are sufficient and appropriate (Pongsatitpat and Ussahawanitchakit, 2012). In addition, the reviewers also need to focus on ensuring the audit problem-solving that has a positive influence on audit outcome (Petchjul and Ussahawanitchakit, 2013).

As mentioned above, this research demonstrates that the association of audit practice monitoring enhances audit transparency, audit report efficiency and audit goal achievement. ***Hence, Hypotheses 4a, 4b, 4c, 4d, 4e and 4f are supported.***

Finally, there are the results relating to audit process renewal (Hypotheses 5a – 5f). The results indicate that audit process renewal positively relates to audit transparency (H5a*:* $\beta_5 = .263$, $p < .05$), audit excellence (H5b*:* $\beta_{12} = .346$, $p < .05$), audit proficiency (H5c*:* $\beta_{19} = .098$, $p < .10$) and audit quality (H5e*:* $\beta_{33} = .212$, $p < .10$). Likewise, prior research shows that audit process renewal helps with the ability to objectively evaluate the quality of audit work (Tan and Jamal, 2001). Additionally, audit process renewal is an important source that increases audit efforts and improves audit performance (Payne, Ramsay, and Bamber, 2010). Moreover, Bota-Avram, Popa and Stefanescu (2010) suggest that audit process renewal increase audit performance, because audit process renewal can identify weaknesses, can make changes, and can reform the audit firm. According to Gramling et al. (2004), it is the nature of audit activity that increases the effectiveness and quality in audit work. Moreover, audit process renewal is an important tool in audit review (Castanheira, Rodrigues and Craig, 2010). Appropriate audit techniques lead to audit effectiveness (Dittenhofer, 2001) and effective evaluation (Li, 2010). Further, in the renewal review process, the reviewer needs to monitor and track the performance of the auditors as to the application of the detection method with an achievement of analysis and collection of documents for leading to this information in order to express an opinion on the financial statements (Sinchuen and Ussahawanitchakit, 2009). In addition, trend analysis and information links from within and outside of a customer's firm that have resulted in increasing the reliability of the audit report.

Therefore, the result in this research confirms the previous argument that audit process renewal enhances audit transparency, audit excellence, audit proficiency and audit quality. ***Thus, Hypotheses 5a, 5b, 5c and 5e are supported.***

However, audit process renewal has no significant effect on audit achievement (H5d: β_{26} = .069, p > .10) and audit report efficiency (H5f: β_{40} = -.012, p > .10). In fact, only audit process renewal not sufficient for audit achievement and audit report efficiency, because audit process renewal must recognize that the new idea can solve problems (Kalmanek, 2012). Bielinska-Dusza (2011) present that audit process is the selection of the appropriate methods and techniques for particular case. Another possible reason is that audit process renewal does not develop under specific situational conditions of their audit firm and that it cannot have a success in a goal. A firm fails if it incorrectly designs audit processes, has poor projects, and has insufficient information for management or decision-making (KPMG, 2013a). Similarly, IIA (2014) notes that an auditor wants to develop new audit methods, and they must learn strategic auditing that wants to remain a relevant idea for continuous improvement. These results have an effect on audit outcome. Consequently, audit process renewal has no relationships with audit achievement and audit report efficiency.

Hence, audit process renewal does not play a significant role in explaining audit achievement and audit report efficiency. ***Thus, Hypotheses 5d and 5f are not supported.***

Table 9: The Results of the Regression Analysis for Effects of Each Dimension of Audit Review Integration Competency on Its Consequences

Independent Variables	Dependent Variables[a]					
	ATR	AEX	APF	AAC	AQU	ARE
	Model 1 H1a-H5a	Model 2 H1b-H5b	Model 3 H1c-H5c	Model 4 H1d-H5d	Model 5 H1e-H5e	Model 6 H1f-H5f
Audit planning investigation (API: H1a-1f)	0.021 (0.036)	**0.059* (0.035)**	**0.176*** (0.054)**	**0.111*** (0.037)**	-0.013 (0.042)	-0.019 (0.048)
Audit practice monitoring (APM: H2a-2f)	**0.176*** (0.049)**	**0.212*** (0.048)**	**0.121** (0.059)**	**0.314*** (0.050)**	**0.206*** (0.058)**	**0.141** (0.066)**
Audit evidence-checking (AEC: H3a-3f)	**0.283*** (0.055)**	**0.158*** (0.055)**	**0.262*** (0.067)**	**0.201*** (0.057)**	0.062 (0.066)	0.118 (0.075)
Audit problem-solving (APS: H4a-4f)	**0.129** (0.052)**	**0.142*** (0.052)**	**0.154** (0.061)**	**0.214*** (0.054)**	**0.190*** (0.062)**	**0.126* (0.071)**
Audit process renewal (APR: H5a-5f)	**0.263*** (0.047)**	**0.346*** (0.047)**	**0.098* (0.054)**	0.069 (0.048)	**0.212*** (0.056)**	-0.012 (0.064)
Gender (GEN)	0.038 (0.071)	-0.023 (0.071)	0.008 (0.082)	-0.057 (0.073)	-0.050 (0.085)	-0.079 (0.097)
Working experience (EXP)	0.035 (0.034)	0.033 (0.033)	**0.170** (0.083)**	0.021 (0.35)	-0.049 (0.040)	-0.062 (0.046)
Adjusted R^2	0.505	0.514	0.431	0.512	0.299	0.160
Maximum VIF	2.466	2.466	2.466	2.466	2.466	2.466

* $p < .10$, ** $p < .05$, *** $p < .01$

In summary, these findings reveal that most of the five dimensions of audit review integration competency (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal) have a direct influence on its consequence variables. ***Therefore, Hypotheses 1, 3 and 5 are partially supported, while Hypotheses 2 and 4 are strongly supported.***

As to the control variables, results indicate that gender does not affect audit transparency ($\beta_6 = .038$, p >.10), audit excellence ($\beta_{13} = -.023$, p >.10), audit proficiency ($\beta_{20} = .008$, p >.10), audit achievement ($\beta_{27} = -.057$, p >.10), audit quality ($\beta_{34} = -.050$, p >.10) and audit report efficiency ($\beta_{41} = -.079$, p >.10), meaning that auditor gender

does not impact audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency.

Working experience has significant and positive effects on audit proficiency (β_{21} = .170, p < .05). Consistent with prior research shows that the auditor's experience of monitoring more than others to be careful in inspection increases and uses professional standards as a guide in making decisions about the audit and expresses an opinion on the report of the auditor. (Ghosh and Moon, 2005; Sinchuen and Ussahawanitchakit, 2009).

Meanwhile, working experience has no significant effects on the relationships among the audit transparency (β_7 = 0.035, p > .10), audit excellence (β_{14} = 0.033, p > .10), audit achievement (β_{28} = 0.021, p > .10), audit quality (β_{35} = -.049, p > .10), and audit report efficiency (β_{42} = -.062, p > .10). This means that working experience does not influence audit transparency, audit excellence, audit achievement, audit quality, and audit report efficiency. As a result, the relationships between the five dimensions of audit review integration competency (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal), and audit transparency, audit excellence, audit achievement, audit quality, and audit report efficiency do not impact the influences of these control variables.

The Relationships Between Audit Transparency, Audit Excellence, Audit Proficiency, Audit Achievement, Audit Quality, and Audit Report Efficiency

As described in Chapter 2, the consequences of audit review integration competency is audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, audit report efficiency, and audit success. This path assigns to investigate the effect of audit transparency, audit excellence, audit proficiency and audit achievement on audit quality and audit report efficiency. This research proposes that audit transparency, audit excellence, audit proficiency and audit achievement are positively related to audit quality and audit report efficiency as show in Hypotheses 6a, 6b, 7a, 7b, 8a, 8b, 9a and 9b, respectively. All of them are depicted in Figure 9. These hypotheses are analyzed from the regression equations 7 and 8 according to Chapter 3.

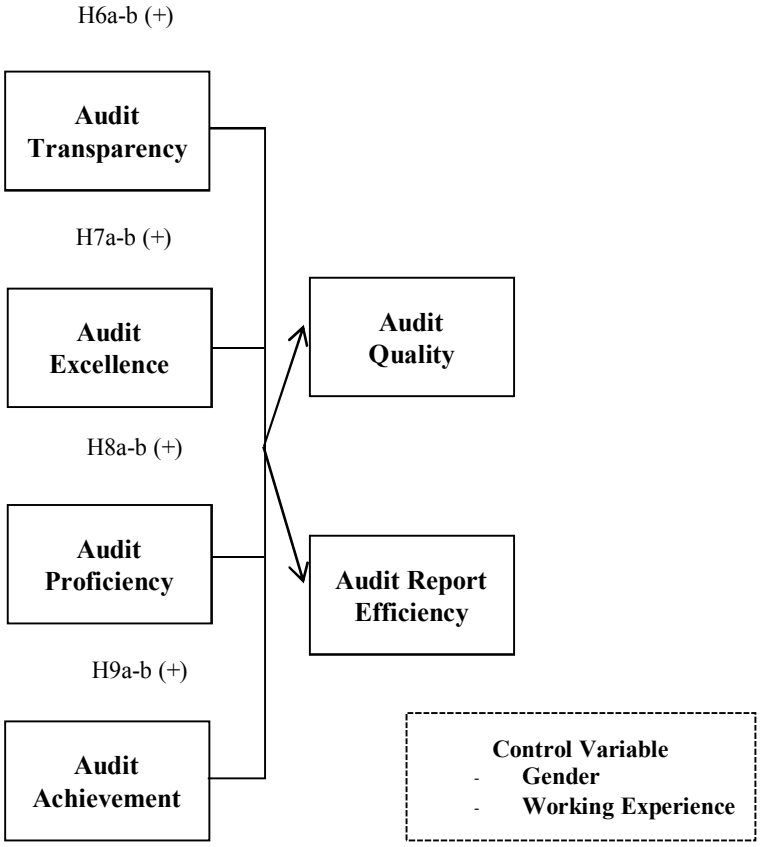


Figure 9: The Relationships Between Audit Transparency, Audit Excellence, Audit Proficiency, Audit Achievement, Audit Quality, and Audit Report Efficiency

The correlations among audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency are presented in Table 10. The results demonstrate that audit quality is significantly and positively correlated with audit report efficiency ($r = 0.282$; $p < 0.01$). Audit transparency is significantly and positively correlated with audit report efficiency ($r = 0.288$; $p < 0.01$) and audit quality ($r = 0.463$; $p < 0.01$). Audit excellence is significantly and positively correlated with audit report efficiency ($r = 0.298$; $p < 0.01$), audit quality ($r = 0.548$; $p < 0.01$) and audit transparency ($r = 0.720$; $p < 0.01$). Likewise, audit proficiency is significantly and positively correlated with audit report efficiency ($r = 0.392$; $p < 0.01$), audit quality

($r = 0.477$; $p < 0.01$), audit transparency ($r = 0.585$; $p < 0.01$), and audit excellence ($r = 0.663$; $p < 0.01$).

Moreover, Table 10 demonstrates the results of correlation analysis which indicate that audit achievement is significantly and positively correlated with audit report efficiency ($r = 0.356$; $p < 0.01$), audit quality ($r = 0.582$; $p < 0.01$), audit transparency ($r = 0.659$; $p < 0.01$), audit excellence ($r = 0.663$; $p < 0.01$), and audit proficiency ($r = 0.669$; $p < 0.01$).

Table 10: Descriptive Statistics and Correlation Matrix of Relationships Between Audit Transparency, Audit Excellence, Audit Proficiency, Audit Achievement, Audit Quality, Audit Report Efficiency, and Audit Success

Variables	ARE	AQU	ATR	AEX	APF	AAC	GEN	EXP
Mean	4.018	4.063	4.135	3.953	3.943	4.072	n/a	n/a
S.D.	0.610	0.624	0.556	0.591	0.663	0.578	n/a	n/a
ARE	1							
AQU	.282***	1						
ATR	.288***	.463***	1					
AEX	.298***	.548***	.720***	1				
APF	.392***	.477***	.585***	.663***	1			
AAC	.356***	.582***	.659***	.663***	.669***	1		
GEN	-.019	.002	.047	.015	.010	.002	1	
EXP	-.048	-.052	.032	.023	.061	.041	-.087	1

*** p< .01

Most of these correlation coefficients are less than 0.80 as recommended by Hair et al. (2010). Consequently, overall, the multicollinearity problems are not a concern for this analysis (Berry and Feldman, 1985).

Furthermore, with regard to the multicollinearity problem, VIF is used to test the correlation among independent variables (see Table 11). In this investigation, the maximum value of VIF is 2.660 being less than10, indicating that there are no significant multicollinearity problems confronted (Hair et al., 2010).

Table 11 presents the results of OLS regression analysis of the relationships among audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, audit report efficiency, and audit success which are followed by Hypotheses 6 through 9. The impact of audit transparency, audit excellence, audit proficiency and audit achievement on audit quality and audit report efficiency are followed by Hypotheses 6a, 6b, 7a, 7b, 8a, 8b, 9a and 9b, respectively.

The evidence in Table 11 indicates that audit transparency does not significantly affect audit quality (H6a: β_{43} = -.009, p >.10) and audit report efficiency (H6b: β_{49} = .035, p >.10). In fact, the transparency of the audit focuses on the audit processes, procedures and practices that are clear and verifiable (Tidd and Izumimoto, 2002), according to relevant, strict regulations, audit practice is unreserved and without bias (Awad and Krishnan, 2006), and the audit information is fully gathered, and clearly sourced (Bushman and Smith, 2003). However, audit transparency is not significantly related to audit quality and audit report efficiency. It implies that audit transparency must be transparent in all audit processes and can be checked. Also, the auditor needs third party to monitor and ensure the transparency (Ninlaphay and Ussahawanitchakit, 2011). Furthermore, audit transparency also affects the capital market (Yu, 2005), because transparency rules intend to underpin investor confidence. Therefore, it is essential for firms to make their financial and non-financial information available and easily accessible to the public in order that everyone can make informed decisions. As a result, audit transparency does not influence audit performance. Therefore, audit transparency does not enhance audit quality and audit report efficiency. ***Hence, Hypotheses 6a and 6b are not supported.***

Furthermore, the results also indicate that audit excellence has significant and positive relationships to audit quality (H7a: β_{44} = .272, p < .01). This is consistent with prior researchers, Hui and Fatt (2007) who show the auditors' use of knowledge, skill, and their full potential help them find fraud of material with corrected misstatements (Kachelmeier and Messier, 1990; Mansouri, Pirayesh, and Salehi, 2009). The important reasons of audit excellence are one of the cornerstones that play an important auditor's role in explaining audit quality as acceptance in an auditor's performance by someone who uses financial statements for decision-making (Mock and Wright, 1999; Obaidat,

2007). Likewise, Ninlaphay and Ussahawanitchakit (2011) find that audit excellence has a positive relationship to audit firm survival. Therefore, audit excellence has an effect on audit quality, by which the auditors wish to have audit success in the profession. ***Therefore, Hypothesis 7a is supported.***

On the other side, audit excellence does not significantly affect audit report efficiency (H7b: β_{50} = -.016, p >.10). In fact, the excellence of an audit focuses on audit practice as beyond expectations by better defining a target, under limited resources, openly, in accordance with the relevant standards and maximum efficiency, implicating of innovation and technology as appropriate, and is compliant with the audit environment (Hui and Fatt, 2007). However, if an auditor is highly excellent, the advice or opinion of another excellent auditor does not influence them (Chambers and Penman, 1984). Similarity, audit excellence is not significantly related to audit report efficiency. The findings support that an auditor who has only audit excellence has no influence on audit report efficiency because the audit opinion requires other excellence (Evans and Lindsay, 2011; Slack, Chambers and Johnston, 2009). In addition, audit excellence helps auditors to achieve their goals, and increases the audit performance (Badri and Davis, 1999; Gordon, Loeb and Tseng, 2009). As a result, audit excellence does not influence audit performance. Therefore, audit excellence does not enhance audit report efficiency. ***Hence, Hypothesis 7b is not supported.***

Additionally, audit proficiency does not significantly affect audit quality (H8a: β_{45} = .059, p >.10). In fact, the ability of the auditor is about the analysis of complex systems in the customer's firm. As a result, that auditor can determine the audit approach consistent with the features and type of business, including effectively reducing the potential risk. However, if an auditor is highly proficient, the advice or opinion of another expert does not influence them. Meanwhile, industries that require special monitoring techniques often employ an auditor of a large audit firm (Murphy, 2014). Meanwhile, most of the audit business often checks as the businesses do not require technical proficiency or other special monitoring (Zhau and Wong, 2008). As a result, audit proficiency does not influence the review about the recommendations of experts. Therefore, audit proficiency does not enhance audit quality. ***Therefore, Hypothesis 8a is not supported.***

Meanwhile, audit proficiency has significant and positive relationships to audit report efficiency (H8b: $\beta_{51} = .281$, $p < .01$). This is consistent with prior research which suggests that proficiency and experience in the audit process result in creating financial statements that audit with correctness according to generally accepted accounting principles. There is little possibility for the financial statements to be corrected later, which demonstrates the quality of the audit. On the other hand, it is the proficiency of the auditor to be related to audit report efficiency. That means the proficiency of the auditor has increased, the auditors check the financial statements by using the experience and proficiency as a result, and the audit process expresses a view concerning the financial statements that are increasingly correct (Stanley and DeZoort, 2007). Furthermore, prior research about the opinions from an auditor's customers finds that customers select an auditor by their specialization, proficiency and reputation in the audit quality, because these auditors have the capability to use knowledge, skills and experience to support the validation process, which affects the efficiency of the audit report (Chen, Elder and Liu, 2005). Consistent with the research of Sands and McPhail (2003) it finds that professional knowledge and proficiency in the customers' business affect the selection of the auditor. Meanwhile, Dickins and Higgs (2006) find that parties need to select auditors who have proficiency and experience in the inspection of complex firms, including the capability to detect specific proficiency to ensure the quality of the examination. Consequently, audit proficiency is a significant factor in increasing the audit report efficiency. Audit report efficiency in audit procedure is a main step for the capability of the reviewer to correctly review comments on the report. The auditors have the expertise to understand and be able to resolve the situation and reduce barriers leading to audit report efficiency (Lowensohn et al., 2007). As mentioned above, this research shows that the association of audit proficiency enhances audit report efficiency. ***Thus, Hypothesis 8b is supported.***

Moreover, audit achievement has significant and positive relationships to audit quality (H9a: $\beta_{46} = .371$, $p < .01$) and audit report efficiency (H9b: $\beta_{52} = .159$, $p < .05$). This is consistent with prior researchers, Jiang, Rupley and Wu (2010) who suggest that audit achievement affects the goals and objectives, and also impacts the ongoing operations of the audit firm. Additionally, the audit achievement affects the global

auditing goal. The audit system becomes inherently dynamic and adaptive to the changes or disturbances in the system environment (Karapetrovic and Willborn, 2000). As an audit professional, the auditor has audit achievement as per audit professionals via the audit elements, and improves their audit competency (Karapetrovic and Willborn, 1998). Moreover, the achievement of an auditor to help create confidence leads to reliable information in terms of meeting the needs of stakeholders, for whom credibility generates audit quality, audit report efficiency and audit success (Al-Qudah, 2011). As mentioned above, this research shows that the association of audit achievement enhances audit quality and audit report efficiency. Therefore, the result in this research confirms the previous argument that audit proficiency enhances audit quality, and audit report efficiency. ***Thus, Hypotheses 9a and 9b are supported.***

Table 11: The Results of the Regression Analysis for Relationships Between Audit Transparency, Audit Excellence, Audit Proficiency, Audit Achievement, Audit Quality, Audit Report Efficiency, and Audit Success

Independent Variables	**Dependent Variables[a]**	
	AQU **Model 7** **H6a-H9a**	**ARE** **Model 8** **H6b-H9b**
Audit transparency (ATR: H6a-6b)	-0.009 (0.061)	0.035 (0.071)
Audit excellence (AEX: H7a-7b)	**0.272***** **(0.064)**	-0.016 (0.075)
Audit proficiency (APF: H8a-8b)	0.059 (0.058)	**0.281***** **(0.068)**
Audit achievement (AAC: H9-9b)	**0.371***** **(0.060)**	**0.159**** **(0.070)**
Gender (GEN)	-0.019 (0.079)	-0.060 (0.092)
Working experience (EXP)	**0.073*** **(0.037)**	-0.071 (0.043)
Adjusted R^2	0.384	0.163
Maximum VIF	2.660	2.660

* p< .10, ** p< .05, *** p< .01

In conclusion, audit excellence has a significant positive association with audit quality. Moreover, audit proficiency has positive relationships with audit report efficiency. Furthermore, audit achievement has positive relationships with audit quality and audit report efficiency. However, audit transparency has no positive relationships with audit quality and audit report efficiency. Additionally, audit excellence has no positive relationships with audit report efficiency. Likewise, audit proficiency has no positive relationships with audit quality. Therefore, ***Hypotheses 7 and 8 are partially supported, while Hypothesis 9 is strongly supported.***

For the control variables, the results indicate that gender does not affect audit quality (β_{47} = -.019, p >.10), or audit report efficiency (β_{53} = -.060, p >.10), meaning that auditor gender does not influence audit quality and audit report efficiency.

Working experience has significant and positive effects on audit quality (β_{48} = .073, p < .10). Consistent with prior research, it shows that the auditor's experience of monitoring more than others, to be careful in inspection, increases and uses professional standards as a guide in making decisions about the audit and expresses an opinion on the report of the auditor. (Ghosh and Moon, 2005; Sinchuen and Ussahawanitchakit, 2009). In contrast, working experience does not affect audit report efficiency (β_{54}= -.071, p >.10), meaning that working experience does not influence audit report efficiency. As a result, the interpretation of the working experience does impact the influences on audit quality. In contrast, auditor gender does not impact the influences on audit quality and audit report efficiency. Likewise, working experience does not impact the influences on audit report efficiency.

<u>The Relationships Between Audit Quality, Audit Report Efficiency, and Audit Success</u>

In Figure10, shows the relationships between audit quality, audit report efficiency, and audit success. This research assigns to investigate the relationship between audit quality, audit report efficiency and audit success. This research proposes that audit quality is positively related to audit report efficiency and audit success as show in Hypotheses 10a. Furthermore, this research posits that audit quality and audit report efficiency affect audit success. This research proposes that audit quality and audit

report efficiency are positively associated with audit success as show in Hypotheses 10b and 11. All of them are depicted in Figure 10. These hypotheses are analyzed from the regression equations 9 and 10 according to Chapter 3.

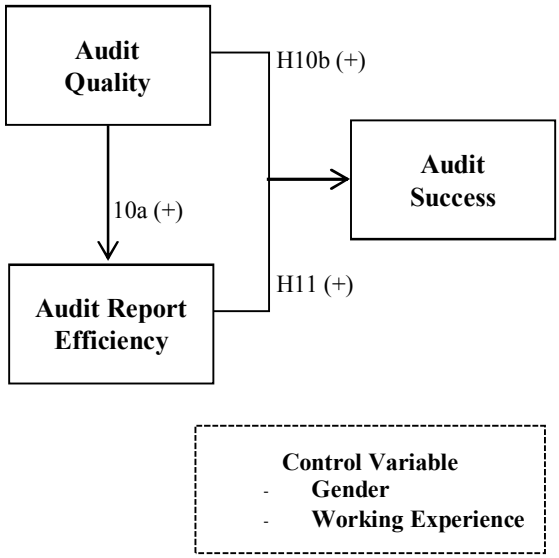


Figure 10: The Relationships Between Audit Quality, Audit Report Efficiency, and Audit Success

The correlations among audit quality, audit report efficiency, and audit success are presented in Table 12. The results demonstrate that audit quality is significantly and positively correlated with audit report efficiency ($r = 0.282$; $p < 0.01$) and audit success ($r = 0.262$; $p < 0.01$). Additionally, audit report efficiency is significantly and positively correlated with audit success ($r = 0.577$; $p < 0.01$).

Table 12: Descriptive Statistics and Correlation Matrix of Relationships Between Audit Quality, Audit Report Efficiency, and Audit Success

Variables	ASU	ARE	AQU	GEN	EXP
Mean	4.116	4.018	4.063	n/a	n/a
S.D.	0.572	0.610	0.624	n/a	n/a
ASU	1				
ARE	.577***	1			
AQU	.262***	.282***	1		
GEN	-.053	-.019	.002	1	
EXP	.007	-.048	-.052	-.087	1

*** p< .01

Most of these correlation coefficients are less than 0.80 as recommended by Hair et al. (2010). Consequently, overall, the multicollinearity problems are not a concern for this analysis (Berry and Feldman, 1985).

Furthermore, with regard to the multicollinearity problem, VIF is used to test the correlation among independent variables (see Table 13). In this investigation, the maximum value of VIF is 1.090, being less than 10, indicating that there are no significant multicollinearity problems confronted (Hair et al., 2010).

Table 13 presents the results of OLS regression analysis of the relationships among audit quality, audit report efficiency, and audit success which are followed by Hypotheses 10 -11. Moreover, the impact of audit quality on audit report efficiency is followed by Hypotheses 10a. Furthermore, the impacts of audit quality and audit report efficiency on audit success are followed by Hypotheses 10a, 10b and 11.

The evidence in Table 13 indicates that audit quality has significant and positive relationships to audit report efficiency (H10a: $\beta_{55} = .280$, $p < .01$) and audit success (H10b: $\beta_{58} = .106$, $p < .05$). Audit quality is the valuable for users on financial statements as well as the owner, investor and client, because they are used in audited financial statements as the basis for the decision-making of investors. Stakeholders are looking for data that has reliability and quality in the financial reporting. The attempts seek the composition for audit report efficiency and practice for audit success (Watkins, Hillison, and Morecroft, 2004). It finds that auditors affect audit quality in a positive

way, depending on the quality of the audit report, and a high financial quality based on operational efficiency and appropriate practices. These cause the operation to be more efficient and successful (Feroz, Park and Pastena, 1991; McKnight and Wright, 2011).

Likewise, audit report efficiency has significant and positive relationships to audit success (H11: β_{59} = .912, p < .01). This is consistent with prior research that the auditor has audited the financial statement in accordance with auditing standards. The objective of the audit increases the confidence of the users or stakeholders about the financial statements (Bhattacharjee, Moreno and Yardley, 2005). This objective achievement is the result of the auditor's opinion of the financial statements that are correct and error-free (Bhattacharjee, Moreno and Yardley, 2005; Chanruang and Ussahawanitchakit, 2011; Davidson and Neu, 1993). The opinion of the auditor about the accuracy of financial statements is examined for demonstrating the audit nature, scope and responsibilities of the auditor, including the audit performance in accordance with auditing standards and ethical terms that are a result of the auditor who can express an opinion on the audit report with much higher efficiency (Garcia-Benau and Zorio-Grima, 2004). Consistently, prior research demonstrates the efficiency of an auditor's report that reflects the importance of audit performance consistent with auditing standards, and that has an influence on the confidence of the users or stakeholders (Baotham and Ussahawanitchaket, 2009; Lim-u-sanno and Ussahawanitchakit, 2008; Sudsomboon and Ussahawanitchakit, 2009).

Furthermore, the research of Bhattacharjee, Moreno and Yardley (2005) and Chanruang and Ussahawanitchakit (2011) have similarly proposed that the most important aspect of an audit performance of the auditor is to provide reasonable assurance to the users of financial statements as to the accuracy and reliability of the information. The accuracy and reliability of the information has presented in the financial statements of the firm are confirmed in the feature of critique on the financial statements that is exposed in the audit report (Lowensohn et al., 2007). Consequently, the opinion that the auditor has presented in the audit reports significantly employs the economic decisions of users or stakeholders of financial statements. Additionally, prior researches suggest corresponding features of audit report efficiency, which can create satisfaction to the user of financial statements when applied to decision-making,

including leading to achieve the objectives of the audit (IFAC, 2009; Miller, Fedor and Ramsay, 2006; Wilk, 2002).

Therefore, the result in this research confirms the previous argument that audit quality enhances audit report efficiency. Moreover, audit quality and audit report efficiency enhances audit success. ***Thus, Hypotheses 10a, 10b and 11 are supported.***

Table 13: The Results of the Regression Analysis for Relationships Between Audit Quality, Audit Report Efficiency, and Audit Success

Independent Variables	**Dependent Variables**[a]	
	ARE **Model 9** **H10a**	**ASU** **Model 10** **H10b, H11**
Audit Quality (AQU: H10a-10b)	**0.280***** **(0.048)**	**0.106**** **(0.042)**
Audit Report Efficiency (ARE: H11)		**0.912***** **(0.069)**
Gender (GEN)	-0.045 (0.097)	-0.083 (0.081)
Working experience (EXP)	-0.034 (0.046)	0.033 (0.038)
Adjusted R^2	0.086	0.349
Maximum VIF	1.010	1.090

** p< .05, *** p< .01

In conclusion, audit quality has positive relationships with audit report efficiency. Moreover, audit quality and audit report efficiency have positive relationships with audit success. Therefore, ***Hypotheses 10 and 11 are strongly supported.***

For the control variables, the results indicate that gender does not affect audit report efficiency (β_{56} = -.045, p >.10), or audit success (β_{60} = -.083, p >.10), meaning that auditor gender does not influence audit report efficiency and audit success.

Likewise, working experience does not affect audit report efficiency (β_{57} = -.034, p >.10) and audit success (β_{61} = .033, p >.10), meaning that working experience does not influence audit report efficiency and audit success. As a result, gender and working experience does not affect audit report efficiency and audit success.

The Impacts of Modern Audit Vision, Audit Experience Value, Audit Knowledge Achievement, Information Technology Readiness, Stakeholder Expectation on Each Dimension of Audit Review Integration Competency

As show in Figure11, this research explains among modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation as the antecedents of audit review integration competency. To test the antecedents of audit review integration competency, that are the effect of modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation on audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal are show in Hypotheses 12 - 16 as provided in Figure 11. These hypotheses are analyzed from the regression equations 11, 12, 13, 14, and 15 according to Chapter 3.

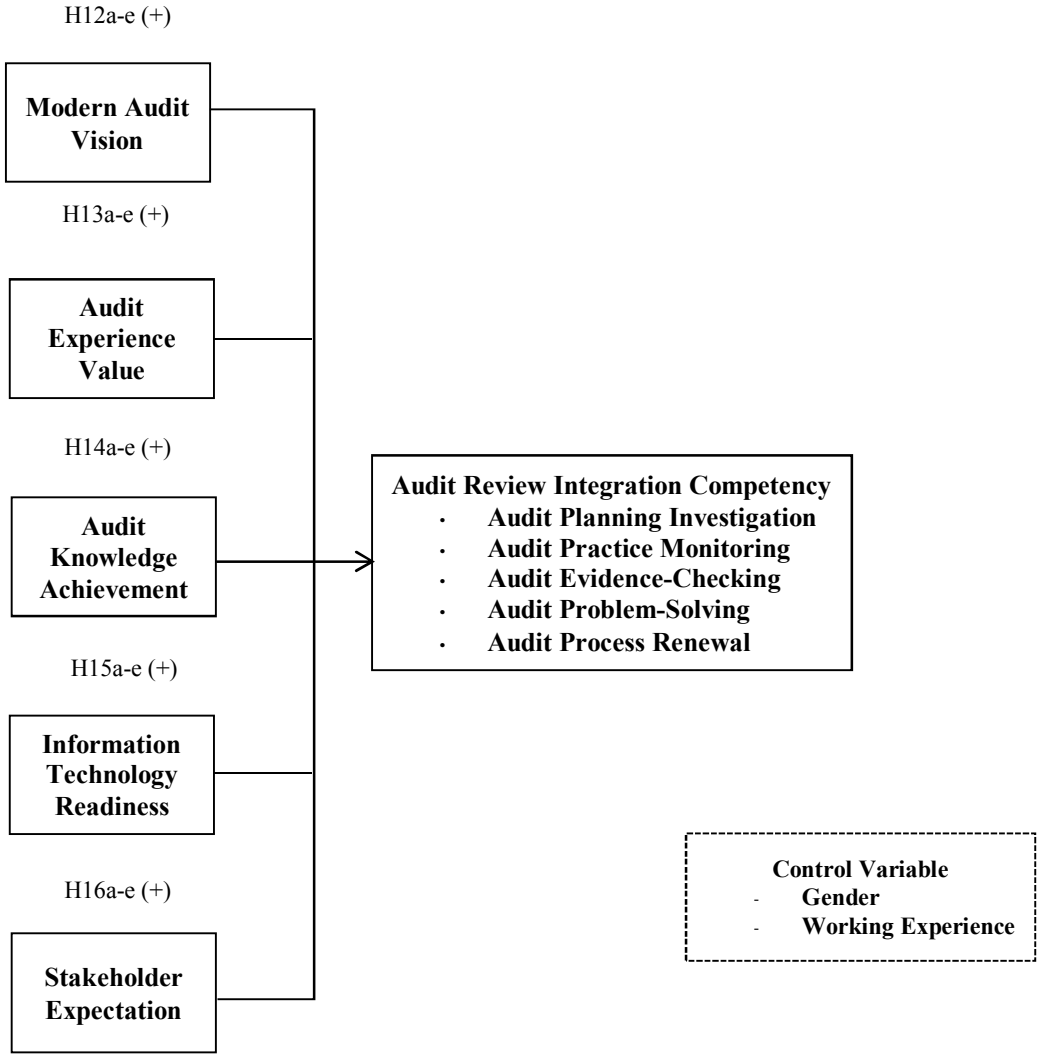


Figure 11: The Relationships Between Modern Audit Vision, Audit Experience Value, Audit Knowledge Achievement, Information Technology Readiness, and Stakeholder Expectation on Each Dimension of Audit Review Integration Competency

The correlation among independent and dependent variables are exposed in Table 14. The results show that modern audit vision is significantly and positively correlated with audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal ($r = .246$, $p < .01$; $r = .228$, $p < .01$; $r = .258$, $p < .01$; $r = .210$, $p < .01$; $r = .244$, $p < .01$), respectively.

Furthermore, audit experience value is significantly and positively correlated audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal ($r = .219$, $p < .01$; $r = .193$, $p < .01$; $r = .272$, $p < .01$; $r = .228$, $p < .01$; $r = .225$, $p < .01$), respectively.

Moreover, audit knowledge achievement is significantly and positively correlated audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal ($r = .123$, $p < .05$; $r = .244$, $p < .05$; $r = .279$, $p < .01$; $r = .271$, $p < .01$; $r = .361$, $p < .01$), respectively.

Likewise, information technology readiness is significantly and positively correlated audit practice monitoring, audit evidence-checking and audit problem-solving ($r = .138$, $p < .01$; $r = .128$, $p < .01$; $r = .159$, $p < .01$), respectively.

Additionally, stakeholder expectation is significantly and positively correlated audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal ($r = .145$, $p < .01$; $r = .128$, $p < .01$; $r = .163$, $p < .01$; $r = .110$, $p < .05$), respectively.

For the correlation among independent variables, the results show that modern audit vision is significantly and positively correlated to audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation ($r = .717$, $p < .01$; $r = .636$, $p < .01$; $r = .393$, $p < .01$; $r = .392$, $p < .01$; $r = .349$, $p < .01$), respectively. Then, audit experience value is significantly and positively correlated to audit knowledge achievement, information technology readiness and stakeholder expectation ($r = .590$, $p < .01$; $r = .347$, $p < .01$; $r = .384$, $p < .01$), respectively. Additionally, audit knowledge achievement is significantly and positively correlated to information technology readiness and stakeholder expectation ($r = .315$, $p < .01$; $r = .349$, $p < .01$), respectively. Moreover, information technology readiness is significantly and positively correlated to stakeholder expectation ($r = .641$, $p < .01$).

Most of these correlation coefficients are less than 0.80 as recommended by Hair et al. (2010). Consequently, overall, the multicollinearity problems are not a concern for this analysis (Berry and Feldman, 1985). Furthermore, with regard to the multicollinearity problem, VIF is used to test the correlation among independent variables (see Table 15). In this analysis, the maximum value of VIF is 2.517, being less

than10 indicating that there are no significant multicollinearity problems confronted (Hair et al., 2010).

Table 14: Descriptive Statistics and Correlation Matrix of Effects of Modern Audit Vision, Audit Experience Value, Audit Knowledge Achievement, Information Technology Readiness, and Stakeholder Expectation on Each Dimension of Audit Review Integration Competency

Variables	API	APM	AEC	APS	APR	MAV	AEV	AKA	ITR	SEX	GEN	EXP
MEAN	4.007	4.084	4.007	4.032	3.950	4.092	4.118	4.152	3.943	4.049	n/a	n/a
S.D.	0.586	0.577	0.586	0.558	0.613	0.511	0.573	0.529	0.668	0.651	n/a	n/a
API	1											
APM	.578***	1										
AEC	.559***	.658***	1									
APS	.496***	.541***	.681***	1								
APR	.269***	.501***	.565***	.605***	1							
MAV	.246***	.228***	.258***	.210***	.244***	1						
AEV	.219***	.193***	.272***	.228***	.255***	.717***	1					
AKA	.123**	.244**	.279***	.271***	.361***	.636***	.590***	1				
ITR	0.064	.138***	.128***	.159***	.066	.393***	.347***	.315***	1			
SEX	0.101	.145***	.128***	.163***	.110**	.392***	.384***	.349***	.641***	1		
GEN	0.032	-.001	.051	.081	.024	-.029	.008	.037	.020	.005	1	
EXP	0.046	.070	.028	-.006	-.084*	.024	-.032	-.067	.008	.051	-.087*	1

*p < 0.1, **p< 0.05, ***p < .01

Table 15 presents the results of OLS regression analysis of Hypotheses 11 - 15 that propose the effects of modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation on each dimension of audit review integration competency.

Firstly, the evidence in Table 15 relates to modern audit vision (Hypotheses 12a – 12e). The findings show that modern audit vision has positive influences on audit planning investigation (*H12a:* β_{62}= .243, p < .01), and audit practice monitoring (H12b: β_{69}= .054, p < .10). This is consistent with prior researches of modern audit vision that express in the terms that audit activities are a practitioner's views of new audit

developments that follow a common script. Nonetheless, the keyword is changed; many environmental processes are developing, evolving into new and increasingly complex organizations (Robson et al., 2007). Additionally, modern audit vision develops an understanding of how the pursuit of practice changes in auditing, especially in relation to audit methodologies that are conveyed, presented, reflected in, and enabled through discursive, textual constructions by audit firms (Khalifa et al., 2007). Robson et al. (2007) argue that changes in auditing technologies are linked to transformations within the field of audit. With regard to modern audit vision, some have addressed changes to audit methods, methodologies, and processes through which audit methods change (Humphrey and Moizer, 1990; Power, 1995).

In this research, modern audit vision focuses on the ability to determine the direction and goals of audit that are appropriate, and catch up with the changes that occur toward success, with a focus on leading the audit, being aware of audit efficiency, an emphasis on comprehensive monitoring mechanisms, and a continuous potential development to achieve long-term success (Altiok, 2011). Therefore, modern audit vision can be provided to influence audit planning investigation and audit practice monitoring.

As mentioned above, this research reveals that association with modern audit vision enhances audit planning investigation and audit practice monitoring. ***Hence, Hypotheses 12a and 12b are supported.***

However, modern audit vision also has no significant effects on audit evidence-checking (H12c*:* β_{76}= .054, p > .10), audit problem-solving (H12d: β_{83}= -.008, p > .10), and audit process renewal (H12e*:* β_{90} = .009, p > .10). This is because the vision of the auditor has been show in the management or operation of the auditor. This is a process that leads to changing the conditions or changes to the efforts of an auditor by a higher-than-expected effort. The modern audit vision of an auditor often appears in the form of an overview of the entire process more than detail. Consequently, guidelines of the audit are in the form of cause awareness, mission and vision of the audit firm (McHugh, Marion and Polinski, 2012). Moreover, the results find that modern audit vision also has no significant effects on audit evidence-checking, audit problem-solving and audit process renewal, meaning that if modern audit vision has new audit methods and

methodologies, including new accounting standards and new auditing standards (Humphrey and Moizer, 1990; Khalifa et al., 2007; Power, 1995; Robson et al., 2007), it does not impact the auditors' reliability.

Consequently, modern audit vision does not support audit evidence-checking, audit problem-solving, and audit process renewal. ***Thus, Hypotheses 12c, 12d and 12e are not supported.***

Secondly, the results in Table 13 show that the findings of audit experience value (Hypotheses 13a – 13e) have significant influence on audit evidence-checking (H13c*:* β_{77}= .138, p < .10). This is consistent with prior researches which suggest that an auditor with higher audit experience value has greater audit practice effectiveness, audit failure reduction, and stakeholder reliability (Kaplan, O'Donnell and Arel, 2008). Likewise, Kueppers and Sullivan (2010) suggest that auditors have continued to focus on improving performance, which is essential to effective execution of quality audits that contribute to reliability, are timelier, and are more useful for financial information. Also, Meschi and Metais (2006) state that the value of an audit, especially to investors, consists of the increased formativeness of the financial report and audit value as the user's perceived measurement relevance, reliability, and trustworthiness, of which all attempt to resolve these concerns. Consequently, audit experience value affects greater audit practice effectiveness, audit failure reduction and stakeholder reliability. Thus, from these overall reasons, there is an appropriate explanation for the reason why there is an association between audit experience value and audit evidence-checking.

As mentioned above, this research shows that the association of audit experience value enhances audit evidence-checking. ***Hence, Hypothesis 13d is supported.***

On the other hand, audit experience value has no significant impact on audit planning investigation (H13a*:* β_{63}= .114, p > .10), audit practice monitoring (H13b*:* β_{70}= .012, p > .10), audit problem-solving (H13d*:* β_{84}= .091, p > .10) and audit process renewal (H13e*:* β_{91}= .075, p > .10). In fact, audit experience value is the recognition of stakeholders in auditors' individualized learning from successes and mistakes, based on their prior experience (Zhau and Wong, 2008). Audit experience value is the stakeholder recognizing skill which is obtained from audit tasks concerning relevant

audit standards and accounting guidance, critical analysis, demonstrating professional skepticism, and financial misstatements, which affect audit practice and audit performance. This stakeholder recognizes the basis of individual recognitions of stakeholders. Audit experience value leads to acceptance of stakeholders and audit performance (Wong and Cheung, 2008). As a result, audit experience value does not influence audit planning investigation, audit practice monitoring, audit problem-solving and audit process renewal.

Consequently, audit experience value does not support audit planning investigation, audit practice monitoring, audit problem-solving and audit process renewal. ***Thus, Hypotheses 13a, 13b, 13d and 13e are not supported***.

Thirdly, the results relate to audit knowledge achievement (Hypotheses 14a – 14e). The findings show that audit knowledge achievement significantly and positively affects audit practice monitoring (H14b: β_{71}= .167, p < .05), audit evidence-checking (H14c: β_{78}= .165, p < .05), audit problem-solving (H14d: β_{85}= .194, p < .01) and audit process renewal (H14e: β_{92}= .325, p < .01). Similarly, prior evidence shows that an auditor has an achievement of knowledge as to the framework and standards of an audit. An audit practice must be in accordance with the circumstances of the auditor by understanding how to check. Standards and regulations are related to all aspects of the business situation and knowledge help the auditor to analyze problems and link to systematic work in the audit. It allows the auditor to practice under professional judgment as to the right to bring evidence to monitor, by using of audit skepticism in the work; and reporting the audit quality, contributing to success in the workplace. However, an auditor analysis is applied if the situation is with an efficient effect. The auditor has knowledge achievement and can perform various tasks in all situations (Choo, 2007; IFAC, 2005; Low, 2004). The knowledge is accumulated in memory which is used in practice to succeed in quality and efficiency (Ashton and Ashton, 1988; Gibbins and Jamal, 1993; Salthouse, 1991). Moreover, knowledge, confidence, and communication skills are important for audit expertise in audit work. The knowledge of the auditor helps to improve working papers and gives priority to linked evidence which can help increase audit judgments and efficient decision-making in the audit process (Agoglia, Hatfield and Brazel, 2009; Shelton, 1999). Besides, it finds that auditors with

different levels of knowledge have the capability to audit a wide range, which affects the results in different audit judgments and supports audit quality (DeZoort and Salterio, 2001). Nonetheless, CPAs indicate that both knowledge and ability have positive associations with audit quality (Shoommuangpak and Ussahawanitchakit, 2007).

As mentioned above, this research validates that the association of audit knowledge achievement enhances audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal. ***Hence, Hypotheses 14b, 14c, 14d and 14e are supported.***

In contrast, audit knowledge achievement does not significantly impact audit planning investigation (H14a: β_{64} = -.110, p > .10). The possible reason for this is that the participation in training and professional development of knowledge and skills continuously as a guide to seek verification techniques includes the recognition of professional standards that alter to be used properly. Consequently, awareness and knowledge development continues, resulting in the auditor who significantly reduces the detection and monitoring compliance with the audit plan (Favere-Marchesi, 2006; Miller, Fedor and Ramsay, 2006). In contrast, the auditor has a focus on how to monitor compliance with the guidelines of the auditing standards. Additionally, the auditor believes that the audit complies with professional standards and guideline that are correct and are a means of quality control, auditing, and most effective (Holm and Steenholdt, 2014; Murphy, 2014). Therefore, audit knowledge achievement has influence in the opposite direction to the detection and follow-up on audit planning. Also, commitments about seeking solutions and new techniques are constantly to appropriately enhance information searching and audit evidence seeking that has been used in the audit process. In fact a review about how to search for evidence, including a review of the evidence, is to focus on the process of the overall of audit that is consistent with auditing standards, including how to search for evidence that is not recorded or has appeared to be in detail for the reviewer who has reviewed. Therefore, audit knowledge achievement does not directly affect the monitoring of the adequacy of audit evidence (Agoglia, Hatfield and Brazel, 2009; Favere-Marchesi, 2006). From the overall reasons, audit knowledge achievement does not influence audit planning investigation. ***Thus, Hypothesis 14a is not supported***.

Fourth, the results relate to information technology readiness (Hypotheses 15a – 15e). The findings show that information technology readiness does not significantly impact audit planning investigation (H15a: β_{65} = .081, p > .10), audit practice monitoring (H15b: β_{72}= .030, p < .05), audit evidence-checking (H15c: β_{79}= .016, p < .05), audit problem-solving (H15d: β_{86}= .048, p < .01) and audit process renewal (H15e: β_{93}= -.076, p < .01). The possible reason for this is that information technology readiness is not compatible for use with auditors and does not meet with the audit target. It is not going to obtain audit competency (Perrott, 2007). Whereas, Fahy et al. (2006) describe that the auditor has a distinct business operation in audit competitions and it possible that some information technology has more or less important inputs into the value-adding process along with time and volume that are appropriate to be more attractive.

Consequently, information technology readiness does not support audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal. ***Thus, Hypotheses 15a, 15b, 15c, 15d and 15e are not supported***.

Lastly, the results relate to stakeholder expectation (Hypotheses 16a – 16e). The findings show that stakeholder expectation does not significantly impact audit planning investigation (H16a: β_{66} = .054, p > .10), audit practice monitoring (H16b: β_{73}= .023, p < .05), audit evidence-checking (H16c: β_{80}= -.017, p < .05), audit problem-solving (H16d: β_{87}= .032, p < .01), and audit process renewal (H16e: β_{94}= .016, p < .01). The possible explanation is that the auditor with strong corporate governance must rely heavily on outside capital without recognition of stakeholders (Schweitzer et al., 2004). Furthermore, Boesso and Kumar (2009) show that stakeholders have different expectation for audit outcome such as some stakeholders pay attention to return on investment, creditors are interested in ability for paying more than audit responsibility. Moreover, Morin and Jarrell, 2001 show that stakeholders mostly do not pay attention to the operations or activities of the auditor in a situation where there is economic decline. They mainly focus on life and the existence of benefits from investments. Also, there is indication that in situations of economic decline, stakeholders' expectations do

not focus on the benefits. Instead, they focus on how to perform the audit in order to survive as a sustainable organization.

Therefore, stakeholder expectation is not important to audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal. ***Thus, Hypotheses 16a, 16b, 16c, 16d and 16e are not supported***.

Table 15: The Results of the Regression Analysis for Effects of Modern Audit Vision, Audit Experience Value, Audit Knowledge Achievement, Information Technology Readiness, and Stakeholder Expectation on Each Dimension of Audit Review Integration Competency

Independent Variables	**Dependent Variables[a]**				
	API	**PPM**	**AEC**	**APS**	**APR**
	Model 11 H12a-H16a	**Model 12 H12b-H16b**	**Model 13 H12c-H16c**	**Model 14 H12d-H16d**	**Model 15 H12e-H16e**
Modern Audit Vision (MAV: H12a-12e)	**0.243*** (0.083)**	**0.144* (0.084)**	0.054 (0.076)	-0.008 (0.077)	0.009 (0.074)
Audit Experience Value (AEX: H13a-13e)	0.114 (0.076)	0.012 (0.073)	**0.138* (0.072)**	0.091 (0.072)	0.075 (0.070)
Audit Knowledge Achievement (AKA: H14a-14e)	-0.101 (0.072)	**0.167** (0.066)**	**0.165** (0.065)**	**0.194*** (0.065)**	**0.325*** (0.064)**
Information Technology Readiness (ITR: H15a-15e)	-0.081 (0.074)	0.030 (0.65)	0.016 (0.064)	0.048 (0.064)	-0.076 (0.062)
Stakeholder Expectation (SEX: H16a-16e)	0.054 (0.074)	0.023 (0.066)	-0.017 (0.065)	0.032 (0.065)	0.016 (0.063)
Gender (GEN)	0.117 (0.106)	0.002 (0.098)	0.098 (0.097)	0.145 (0.097)	0.015 (0.094)
Working experience (EXP)	0.068 (0.106)	0.074 (0.046)	0.044 (0.046)	0.014 (0.046)	-0.056 (0.045)
Adjusted R^2	0.058	0.060	0.085	0.074	0.125
Maximum VIF	2.517	2.517	2.517	2.517	2.517

* $p < .10$, ** $p < .05$, *** $p < .01$

In summary, audit planning investigation, audit practice monitoring and audit evidence-checking become important factors of driving audit review integration

competency in the context of CPAs in Thailand. Consequently, Hypotheses 12, 13 and 14 are partially supported.

For the two control variables, gender has no significant effects on the relationships among the antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation) and each dimension of audit review integration competency which are audit planning investigation (β_{67} = .117, p > .10), audit practice monitoring (β_{74} = .002, p > .10), audit evidence-checking (β_{81} = .098, p > .10), audit problem-solving (β_{88} = .145, p > .10), and audit process renewal (β_{95} = .015, p > .10); meaning that gender does not impact audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal.

Likewise, working experience has no significant effects on the relationships among the antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation) and each dimension of audit review integration competency which are audit planning investigation (β_{68} = .068, p > .10), audit practice monitoring (β_{75} = .074, p > .10), audit evidence-checking (β_{82} = .044, p > .10), audit problem-solving (β_{89} = .014, p > .10), and audit process renewal (β_{96} = -.056, p > .10); meaning that gender does not impact audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal.

The Impacts of Modern Audit Vision, Audit Experience Value, Audit Knowledge Achievement, Information Technology Readiness, and Stakeholder Expectation on Each Dimension of Audit Review Integration Competency and Moderating Role of Audit Learning Capability

With respect to relationships, this research posits audit learning capability as the moderating effect of the relationships among the antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation) on each dimension of audit review integration competency (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal) as show in Figure 12.

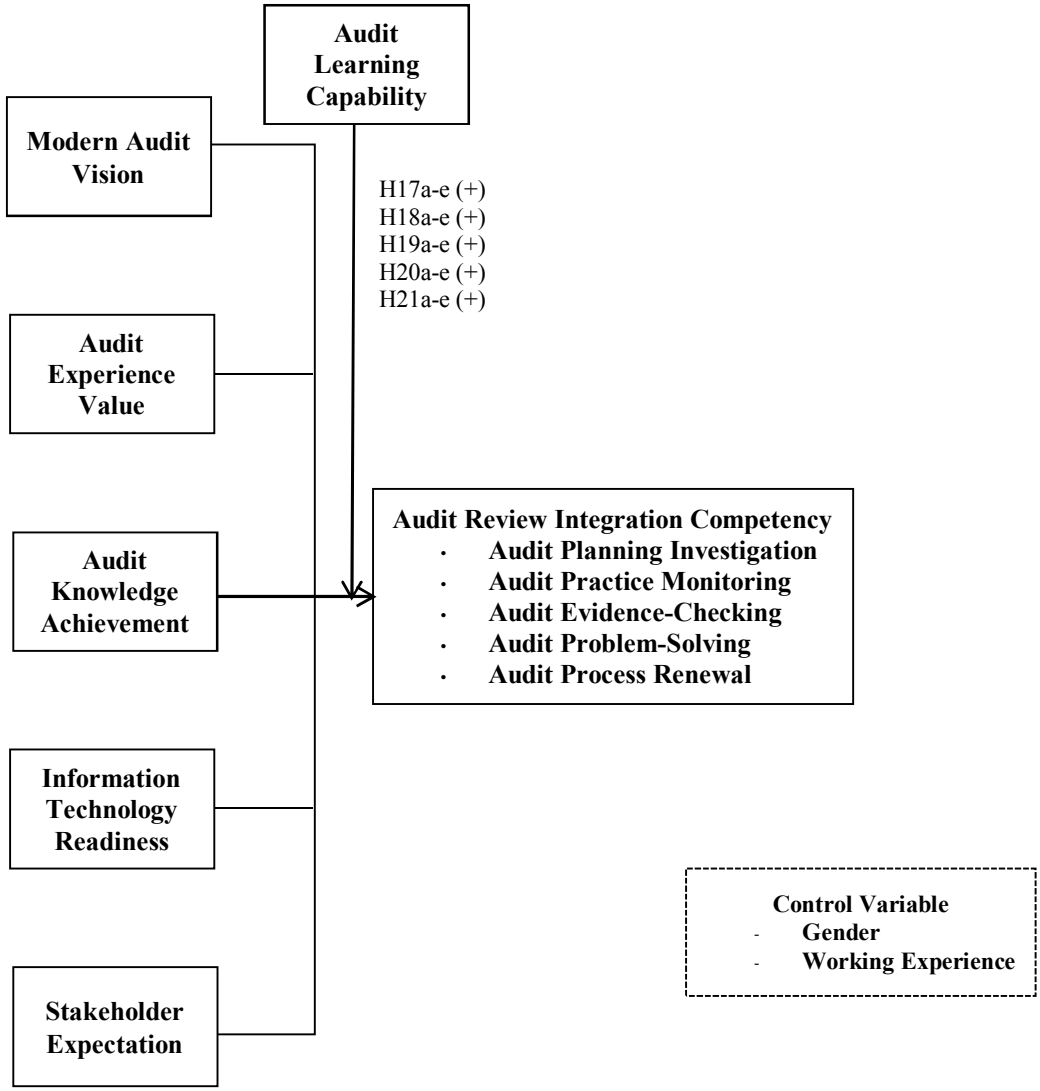


Figure 12: The Relationships Between Five Antecedent Variables, Each Dimension of Audit Review Integration Competency, and Moderating Role of Audit Learning Capability

The correlation among audit learning capability and independent and dependent variables are exposed in Table 16. The results show that audit learning capability is significantly and positively correlated with audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal ($r = .124$, $p < .05$; $r = .121$, $p < .05$; $r = .173$, $p < .01$; $r = .142$, $p < .01$), respectively.

Meanwhile, the results show that audit learning capability is significantly and positively correlated with modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation ($r = .359$, $p < .01$; $r = .344$, $p < .01$; $r = .385$, $p < .01$; $r = .720$, $p < .01$; $r = .672$, $p < .01$), respectively.

With regard to the multicollinearity problem, VIF is used to test the correlation among independent variables (see Table 17). In this analysis, the maximum value of VIF is 4.362 which is less than 10 indicating that there are no significant multicollinearity problems confronted (Hair et al., 2010).

Table 16: Descriptive Statistics and Correlation Matrix of Effect of Modern Audit Vision, Audit Experience Value, Audit Knowledge Achievement, Information Technology Readiness, and Stakeholder Expectation on Each Dimension of Audit Review Integration Competency and Moderating Role of Audit Learning Capability

Variables	API	APM	AEC	APS	APR	MAV	AEV	AKA	ITR	SEX	ALC	GEN	EXP
MEAN	4.007	4.084	4.007	4.032	3.950	4.092	4.118	4.152	3.943	4.049	4.050	n/a	n/a
S.D.	0.586	0.577	0.586	0.558	0.613	0.511	0.573	0.529	0.668	0.651	0.619	n/a	n/a
API	1												
APM	.578***	1											
AEC	.559***	.658***	1										
APS	.496***	.541***	.681***	1									
APR	.269***	.501***	.565***	.605***	1								
MAV	.246***	.228***	.258***	.210***	.244***	1							
AEV	.219***	.193***	.272***	.228***	.255***	.717***	1						
AKA	.123**	.244**	.279***	.271***	.361***	.636***	.590***	1					
ITR	0.064	.138***	.128***	.159***	.066	.393***	.347***	.315***	1				
SEX	0.101	.145***	.128***	.163***	.110**	.392***	.384***	.349***	.641***	1			
ALC	0.045	.124**	.121**	.173***	.142***	.359***	.344***	.385***	.720***	.672***	1		
GEN	0.032	-.001	.051	.081	.024	-.029	.008	.037	.020	.005	.020	1	
EXP	0.046	.070	.028	-.006	-.084*	.024	-.032	-.067	.008	.051	-.003	-.087*	1

**p< 0.05, ***p < .01

Table 15 presents the results of OLS regression analysis of Hypotheses 16 - 21. The results reveal that audit learning capability positively moderates the relationships between audit experience value and audit practice monitoring (H18b: β_{117} = .133, p < .10). Likewise, audit learning capability positively moderates the relationships between audit knowledge achievement and audit planning investigation (H19a: β_{105} = .208, p < .01). In fact, when competition increases, the auditor is empowered to monitor, to improve, and learn new techniques in order to respond to the increasing competition in the audit industry. Meanwhile, audit learning capability increases, resulting in auditors who maintain capability, skills and expertise in their task. This is because the auditor is required to apply the understanding, principles and performance of accounting to be employed in their task (Lim-U-Sanno and Ussahawanitchakit, 2008; Wiroterat, Ussahawanitchakit and Muenthisong, 2014).

Under competitive conditions, expectations of stakeholders, such as auditors, are confident about the use of reason to make the right decisions about the accuracy of the data and the completeness and adequacy of audit evidence. Meanwhile, requirements for the auditors create an incentive to focus on advice of counsel to correctly guide them in the comments according to the expectations of more stakeholders (Dedoulis, 2006; Norman, Rose and Rose, 2010). Similarly, Pongsatitpat and Ussahawanitchakit (2012) have investigate the relationship and interaction between audit learning capability and audit review, which have an influence of the efficiency of the audit report efficiency. Audit learning capability positively moderates the relationship between audit review efficiency and audit report efficiency through the quality of the audit process, including the adequacy and appropriateness of data and audit evidence (IFAC, 2009; Pongsatitpat and Ussahawanitchakit, 2012; Vaitip and Ussahawanitchakit, 2013).

Therefore, the result in this research confirms the previous argument that audit learning capability positively moderates the relationships between audit experience value and audit practice monitoring. Likewise, audit learning capability positively moderates the relationships between audit knowledge achievement and audit planning investigation. ***Hence, Hypotheses 18b and 19a are supported.***

On the other hand, audit learning capability does not significantly moderate modern audit vision and audit planning investigation (H17a: β_{103} =.030, p > .10), audit practice monitoring (H17b: β_{116} =.098, p > .10), audit evidence-checking (H17c: β_{129} = -.015, p > .10), audit problem-solving (H17d: β_{142} = -.024, p > .10), and audit process renewal (H17e: β_{155} =.000, p > .10). Furthermore, audit learning capability does not significantly moderate audit experience value and audit planning investigation (H18a: β_{104} = -.023, p > .10), audit evidence-checking (H18c: β_{130} = -.023, p > .10), audit problem-solving (H18d: β_{143} = -.029, p > .10), and audit process renewal (H18e: β_{156} =.082, p > .10). Likewise, audit learning capability does not significantly moderate audit knowledge achievement and audit practice monitoring (H19b: β_{118} =.013, p > .10), audit evidence-checking (H19c: β_{131} = .000, p > .10), audit problem-solving (H19d: β_{144} = -.042, p > .10), and audit process renewal (H19e: β_{157} = -.019, p > .10). Additionally, audit learning capability does not significantly moderate information technology readiness and audit planning investigation (H20a: β_{106} = .060, p > .10), audit practice monitoring (H20b: β_{119} = .015, p > .10), audit evidence-checking (H20c: β_{132} = .083, p > .10), audit problem-solving (H20d: β_{145} = .048, p > .10), and audit process renewal (H20e: β_{158} =.015, p > .10). Moreover, audit learning capability does not significantly moderate stakeholder expectation and audit planning investigation (H21a: β_{107} = .001, p > .10), audit practice monitoring (H21b: β_{120} = -.041, p > .10), audit evidence-checking (H21c: β_{133} = -.030, p > .10), audit problem-solving (H21d: β_{146} = -.039, p > .10), and audit process renewal (H21e: β_{159} = -.029, p > .10).

The possible reason for this is that audit learning capability is a factor that is an audit review process, and an important part of audit quality control system that a regulator provides for important and clear procedures. Usually, the audit review process is a procedure that is performed after the auditor's audit practice from the customer's firm. Audit learning capability performance occurs when it is applied in the auditing process. Audit learning capability has important characteristics that are observed and suspired by the auditor by assessing carefully and cautiously about searching for evidence to support a more effective audit. Auditors focus on the analysis and diagnosis of the system at all stages of the review process (Carpenter, Durtschi and Gaynor, 2011; Crawford, 2010). Meanwhile, the audit learning capability leads to new and higher

levels of knowledge, in both internal and external audits for individual knowledge (Wong and Chueng, 2008). Auditors are updated at any time after the audit plan to get more information from the auditing. In addition, the reviewer reviews the audit results and audit evidence that the auditor has presented. Therefore, the use of a reviewer is not effective enough in the audit review process. In summary, audit learning capability can be very effective when applied during the audit process in a client's firm. If the auditor does not apply this, it does not lead to audit review integration competency (Crawford, 2010).

Therefore, audit learning capability can be very effective when applied during the inspection process (Gonzalez, Sharma and Galletta, 2012). Therefore, audit learning capability does not significantly and positively moderate the relationships between the antecedents of audit review integration competency (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation) and each dimension of audit review integration competency (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal) ***Thus, Hypotheses 17a-17e, 18a, 18c-18e, 19b-19e, 20a-20e,and 21a-21e are not supported.***

Table 17: The Results of the Regression Analysis for Effect of Modern Audit Vision, Audit Experience Value, Audit Knowledge Achievement, Information Technology Readiness, and Stakeholder Expectation on Each Dimension of Audit Review Integration Competency and Moderating Role of Audit Learning Capability

Independent Variables	Dependent Variables[a]									
	API	API	APM	APM	AEC	AEC	APS	APS	APR	APR
	Model 11 H12a-H16a	Model 16 H17a-H21a	Model 12 H12b-H16b	Model 17 H17b-H21b	Model 13 H12c-H16c	Model 18 H17c-H21c	Model 14 H12d-H16d	Model 19 H117d-H21d	Model 15 H12e-H16e	Model 20 H17e-H21e
Modern Audit Vision (MAV)	**0.243*** (0.083)**	**0.212*** (0.081)**	**0.144* (0.084)**	0.091 (0.078)	0.054 (0.076)	0.052 (0.077)	-0.008 (0.077)	-0.015 (0.077)	0.009 (0.074)	0.020 (0.083)
Audit Experience Value (AEX)	0.114 (0.076)	0.119 (0.074)	0.012 (0.073)	0.015 (0.073)	**0.138* (0.072)**	**0.132* (0.073)**	0.091 (0.072)	0.099 (0.073)	0.075 (0.070)	0.044 (0.076)
Audit Knowledge Achievement (AKA)	-0.110 (0.072)	-0.033 (0.071)	**0.167** (0.066)**	**0.171** (0.067)**	**0.165** (0.065)**	**0.168** (0.066)**	**0.194*** (0.065)**	**0.182*** (0.067)**	**0.325*** (0.064)**	**0.225*** (0.074)**
Information Technology Readiness (ITR)	0.081 (0.074)	0.066 (0.082)	0.030 (0.065)	0.047 (0.075)	0.016 (0.064)	0.029 (0.074)	0.048 (0.064)	0.030 (0.075)	-0.076 (0.062)	**0.143* (0.085)**
Stakeholder Expectation (SEX)	0.054 (0.074)	**0.139* (0.076)**	0.023 (0.066)	0.033 (0.071)	-0.017 (0.065)	-0.008 (0.070)	0.032 (0.065)	0.012 (0.070)	0.016 (0.063)	0.005 (0.078)
Audit Learning Capability (ALC)		**0.298*** (0.084)**		-0.030 (0.080)		-0.008 (0.079)		0.043 (0.079)		0.065 (0.086)
MAV* ALC (H17a-17e)		0.030 (0.078)		0.098 (0.076)		-0.015 (0.075)		-0.024 (0.076)		0.000 (0.081)
AEV* ALC (H18a-18e)		-0.023 (0.077)		**0.133* (0.076)**		-0.023 (0.075)		-0.029 (0.076)		0.082 (0.079)
AKA* ALC (H19a-19e)		**0.208*** (0.072)**		0.013 (0.068)		0.000 (0.067)		-0.042 (0.067)		-0.019 (0.074)
ITR* ALC (H20a-20e)		0.060 (0.072)		0.015 (0.067)		0.083 (0.067)		0.048 (0.067)		0.015 (0.074)
SEX* ALC (H21a-21e)		0.001 (0.075)		-0.041 (0.069)		-0.030 (0.068)		-0.039 (0.068)		-0.029 (0.077)
Gender (GEN)	0.117 (0.106)	0.093 (0.103)	0.002 (0.098)	-0.009 (0.099)	0.098 (0.097)	0.097 (0.097)	0.145 (0.097)	0.143 (0.098)	0.015 (0.094)	0.038 (0.106)
Working experience (EXP)	0.068 (0.106)	-0.017 (0.105)	0.074 (0.046)	0.071 (0.047)	0.044 (0.046)	0.046 (0.047)	0.014 (0.046)	0.004 (0.047)	-0.056 (0.045)	-0.141 (0.108)
Adjusted R^2	0.058	0.120	0.060	0.056	0.085	0.078	0.074	0.069	0.125	0.126
Maximum VIF	2.517	4.362	2.517	4.362	2.517	4.362	2.517	4.362	2.517	4.362

* $p < .10$, ** $p < .05$, *** $p < .01$

In summary, audit learning capability has a moderating effect on the relationships among modern audit vision, audit practice monitoring, audit knowledge achievement, and audit planning investigation. Thus, Hypotheses 17 and 19 are partially supported while Hypotheses 18, 20 and 21 are not supported.

For the control variables, the results indicate that gender does not affect audit planning investigation (β_{108}= .093, p >.10), audit practice monitoring (β_{121}= -.009, p >.10), audit evidence-checking (β_{134}= .097, p >.10), audit problem-solving (β_{147}= .143, p >.10) and audit process renewal (β_{160}= .038, p >.10).

Meanwhile, working experience does not affect audit planning investigation (β_{109}= -.017, p >.10), audit practice monitoring (β_{122}= .071, p >.10), audit evidence-checking (β_{135}= .046, p >.10), audit problem-solving (β_{148}= .004, p >.10) and audit process renewal (β_{161}= -.141, p >.10).

Summary

This section presents the results of each statistic including descriptive statistics, and the main statistics to answer the hypotheses using the Ordinary Least Squares (OLS) regression analysis. The overall results indicate that audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal have a significant positive effect on audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, audit report efficiency, and audit success. Meanwhile, audit transparency, audit excellence, and audit report efficiency have a positive effect on audit quality and audit report efficiency. Furthermore, audit quality has a positive effect on audit report efficiency. Moreover, audit quality and audit report efficiency have a positive effect on audit success. For the influences of the antecedents, this research find that modern audit vision, and audit knowledge achievement have a positive effect on the five dimensions of audit review integration competency (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal).

Furthermore, audit learning capability positively moderates the relationships between audit experience value and audit practice monitoring. Moreover, audit learning capability positively moderates the relationships between audit knowledge achievement and audit planning investigation.

The next chapter describes the conclusions, contributions, limitations, and future research directions.

Table 18: The Summary of Hypothesized Relationships

Hypothesis	Description of Hypothesized Relationships	Results
H1a	The audit planning investigation has a positive influence on audit transparency.	Not Supported
H1b	The audit planning investigation has a positive influence on audit excellence.	Supported
H1c	The audit planning investigation has a positive influence on audit proficiency.	Supported
H1d	The audit planning investigation has a positive influence on audit achievement.	Supported
H1e	The audit planning investigation has a positive influence on audit quality.	Not Supported
H1f	The audit planning investigation has a positive influence on audit report efficiency.	Not Supported
H2a	The audit practice monitoring has a positive influence on audit transparency.	Supported
H2b	The audit practice monitoring has a positive influence on audit excellence.	Supported
H2c	The audit practice monitoring has a positive influence on audit proficiency.	Supported
H2d	The audit practice monitoring has a positive influence on audit achievement.	Supported
H2e	The audit practice monitoring has a positive influence on audit quality.	Supported
H2f	The audit practice monitoring has a positive influence on audit report efficiency.	Supported
H3a	The audit evidence-checking has a positive influence on audit transparency.	Supported

Table 18: The Summary of Hypothesized Relationships (continued)

Hypothesis	Description of Hypothesized Relationships	Results
H3b	The audit evidence-checking has a positive influence on audit excellence.	Supported
H3c	The audit evidence-checking has a positive influence on audit proficiency.	Supported
H3d	The audit evidence-checking has a positive influence on audit achievement.	Supported
H3e	The audit evidence-checking has a positive influence on audit quality.	Not Supported
H3f	The audit evidence-checking has a positive influence on audit report efficiency.	Not Supported
H4a	The audit problem-solving has a positive influence on audit transparency.	Supported
H4b	The audit problem-solving has a positive influence on audit excellence.	Supported
H4c	The audit problem-solving has a positive influence on audit proficiency.	Supported
H4d	The audit problem-solving has a positive influence on audit achievement.	Supported
H4e	The audit problem-solving has a positive influence on audit quality.	Supported
H4f	The audit problem-solving has a positive influence on audit report efficiency.	Supported
H5a	The audit process renewal has a positive influence on audit transparency.	Supported
H5b	The audit process renewal has a positive influence on audit excellence.	Supported

Table 18: The Summary of Hypothesized Relationships (continued)

Hypothesis	Description of Hypothesized Relationships	Results
H5c	The audit process renewal has a positive influence on audit proficiency.	Supported
H5d	The audit process renewal has a positive influence on audit achievement.	Not Supported
H5e	The audit process renewal has a positive influence on audit quality.	Supported
H5f	The audit process renewal has a positive influence on audit report efficiency.	Not Supported
H6a	The audit transparency has a positive influence on audit quality.	Not Supported
H6b	The audit transparency has a positive influence on audit report efficiency.	Not Supported
H7a	The audit excellence has a positive influence on audit quality.	Supported
H7b	The audit transparency has a positive influence on audit report efficiency.	Not Supported
H8a	The audit proficiency has a positive influence on audit quality.	Not Supported
H8b	The audit proficiency has a positive influence on audit report efficiency.	Supported
H9a	The audit achievement has a positive influence on audit quality.	Supported
H9b	The audit achievement has a positive influence on audit report efficiency.	Supported
H10a	The audit quality has a positive influence on audit report efficiency.	Supported

Table 18: The Summary of Hypothesized Relationships (continued)

Hypothesis	Description of Hypothesized Relationships	Results
H10b	The audit quality has a positive influence on audit success.	Supported
H11	The audit report efficiency has a positive influence on audit success.	Supported
H12a	The modern audit vision has a positive influence on audit planning investigation.	Supported
H12b	The modern audit vision has a positive influence on audit practice monitoring.	Supported
H12c	The modern audit vision has a positive influence on audit evidence-checking.	Not Supported
H12d	The modern audit vision has a positive influence on audit problem-solving.	Not Supported
H12e	The modern audit vision has a positive influence on audit process renewal.	Not Supported
H13a	The audit experience value has a positive influence on audit planning investigation.	Not Supported
H13b	The audit experience value has a positive influence on audit practice monitoring.	Not Supported
H13c	The audit experience value has a positive influence on audit evidence-checking.	Supported
H13d	The audit experience value has a positive influence on audit problem-solving.	Not Supported
H13e	The audit experience value has a positive influence on audit process renewal.	Not Supported
H14a	The audit knowledge achievement has a positive influence on audit planning investigation.	Not Supported
H14b	The audit knowledge achievement has a positive influence on audit practice monitoring.	Supported

Table 18: The Summary of Hypothesized Relationships (continued)

Hypothesis	Description of Hypothesized Relationships	Results
H14c	The audit knowledge achievement has a positive influence on audit evidence-checking.	Supported
H14d	The audit knowledge achievement has a positive influence on audit problem-solving.	Supported
H14e	The audit knowledge achievement has a positive influence on audit process renewal.	Supported
H15a	The information technology readiness has a positive influence on audit planning investigation.	Not Supported
H15b	The information technology readiness has a positive influence on audit practice monitoring.	Not Supported
H15c	The information technology readiness has a positive influence on audit evidence-checking.	Not Supported
H15d	The information technology readiness has a positive influence on audit problem-solving.	Not Supported
H15e	The information technology readiness has a positive influence on audit process renewal.	Not Supported
H16a	The stakeholder expectation has a positive influence on audit planning investigation.	Not Supported
H16b	The stakeholder expectation has a positive influence on audit practice monitoring.	Not Supported
H16c	The stakeholder expectation has a positive influence on audit evidence-checking.	Not Supported
H16d	The stakeholder expectation has a positive influence on audit problem-solving.	Not Supported
H16e	The stakeholder expectation has a positive influence on audit process renewal.	Not Supported

Table 18: The Summary of Hypothesized Relationships (continued)

Hypothesis	Description of Hypothesized Relationships	Results
H17a	Audit learning capability positively moderates the relationship between modern audit vision and audit planning investigation.	Not Supported
H17b	Audit learning capability positively moderates the relationship between modern audit vision and audit practice monitoring.	Not Supported
H17c	Audit learning capability positively moderates the relationship between modern audit vision and audit evidence-checking.	Not Supported
H17d	Audit learning capability positively moderates the relationship between modern audit vision and audit problem-solving.	Not Supported
H17e	Audit learning capability positively moderates the relationship between modern audit vision and audit process renewal.	Not Supported
H18a	Audit learning capability positively moderates the relationship between audit experience value and audit planning investigation.	Not Supported
H18b	Audit learning capability positively moderates the relationship between audit experience value and audit practice monitoring.	Supported
H18c	Audit learning capability positively moderates the relationship between audit experience value and audit evidence-checking.	Not Supported
H18d	Audit learning capability positively moderates the relationship between audit experience value and audit problem-solving.	Not Supported

Table 18: The Summary of Hypothesized Relationships (continued)

Hypothesis	Description of Hypothesized Relationships	Results
H18e	Audit learning capability positively moderates the relationship between audit experience value and audit process renewal.	Not Supported
H19a	Audit learning capability positively moderates the relationship between audit knowledge achievement and audit planning investigation.	Supported
H19b	Audit learning capability positively moderates the relationship between audit knowledge achievement and audit practice monitoring.	Not Supported
H19c	Audit learning capability positively moderates the relationship between audit knowledge achievement and audit evidence-checking.	Not Supported
H19d	Audit learning capability positively moderates the relationship between audit knowledge achievement and audit problem-solving.	Not Supported
H19e	Audit learning capability positively moderates the relationship between audit knowledge achievement and audit process renewal.	Not Supported
H20a	Audit learning capability positively moderates the relationship between information technology readiness and audit planning investigation.	Not Supported
H20b	Audit learning capability positively moderates the relationship between information technology readiness and audit practice monitoring.	Not Supported
H20c	Audit learning capability positively moderates the relationship between information technology readiness and audit evidence-checking.	Not Supported

Table 18: The Summary of Hypothesized Relationships (continued)

Hypothesis	Description of Hypothesized Relationships	Results
H20d	Audit learning capability positively moderates the relationship between information technology readiness and audit problem-solving.	Not Supported
H20e	Audit learning capability positively moderates the relationship between information technology readiness and audit process renewal.	Not Supported
H21a	Audit learning capability positively moderates the relationship between stakeholder expectation and audit planning investigation.	Not Supported
H21b	Audit learning capability positively moderates the relationship between stakeholder expectation and audit practice monitoring.	Not Supported
H21c	Audit learning capability positively moderates the relationship between stakeholder expectation and audit evidence-checking.	Not Supported
H21d	Audit learning capability positively moderates the relationship between stakeholder expectation and audit problem-solving.	Not Supported
H21e	Audit learning capability positively moderates the relationship between stakeholder expectation and audit process renewal.	Not Supported

CHAPTER V

CONCLUSION

This research investigates the influences of audit review integration competency on its consequences. Additionally, this research assigns modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation as the antecedents. Moreover, this research attempts to examine the moderating effect of audit learning capability on the relationships among antecedent variables and audit review integration competency.

The main question of this research is, "How does audit review integration competency, including audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving, and audit process renewal have an influence on audit success?" For the specific research questions are as follows: (1) How does each dimension of audit review integration competency have an influence on audit transparency, audit excellence, audit proficiency and audit achievement? (2) How do audit transparency, audit excellence, audit proficiency and audit achievement relate to audit quality and audit report efficiency? (3) How does audit quality have an influence on audit report efficiency? (4) How do audit quality and audit report efficiency have an influence on audit success? (5) How do modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation have an influence on each dimension of audit review integration competency? (6) How does audit learning capability moderate the relationships among modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation, and each dimension of audit review integration competency?

Two theoretical perspectives – the dynamic capability theory and contingency theory are integrated to explain the effect of audit review integration competency on audit success. The dynamic capability theory is applied to describe the audit phenomena in this research. Therefore, this theory is applied to explain the relationship between audit review integration competency and its consequences. Meanwhile, the contingency theory is applied to explain the relationships among the antecedents and the dimensions

of audit review integration competency. In addition, this theory is applied to explain the moderating variable of this research, which refers to the relationship between audit learning capability that has aroused the antecedents and the dimensions of audit review integration competency. Consequently, two theories are combined to explain the relationships among five dimensions of audit review integration competency, their consequences, antecedents and moderators to answer the research questions and objectives.

With respect to the research objectives and research questions, there are 18 variables in this research. This research generates and develops the concepts in the audit review integration competency construct which has five dimensions, namely, audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal. Similarly, the antecedent constructs of audit review integration competency consist of modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation. Additionally, the consequences of audit review integration competency are audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, and audit report efficiency. Furthermore, audit success is a dependent variable. Finally, audit learning capability is a moderator of the above-mentioned associations.

The population of this research selects CPAs in Thailand because this research investigates the relationships between audit review integration competency on audit success in that audit quality control in Thailand hardly to examine or investigate. Moreover, CPAs can define the scope of the audit work and responsibilities to investigate partnership enterprises' financial statements and reporting. The sample of this research is chosen from the online database of the Federation of Accounting Professions under the Royal Patronage of His Majesty the King's database as of June 21, 2015. The questionnaires are directly distributed to 2,075 CPAs of Thailand; the number of successful questionnaire mailed is 1,919 surveys, and 156 is the number of undelivered caused by changes of address or close being down. After four weeks, a total of 398 responses are received. Of these, one response is returned and unusable. The effective response rate is approximately 20.74 %.

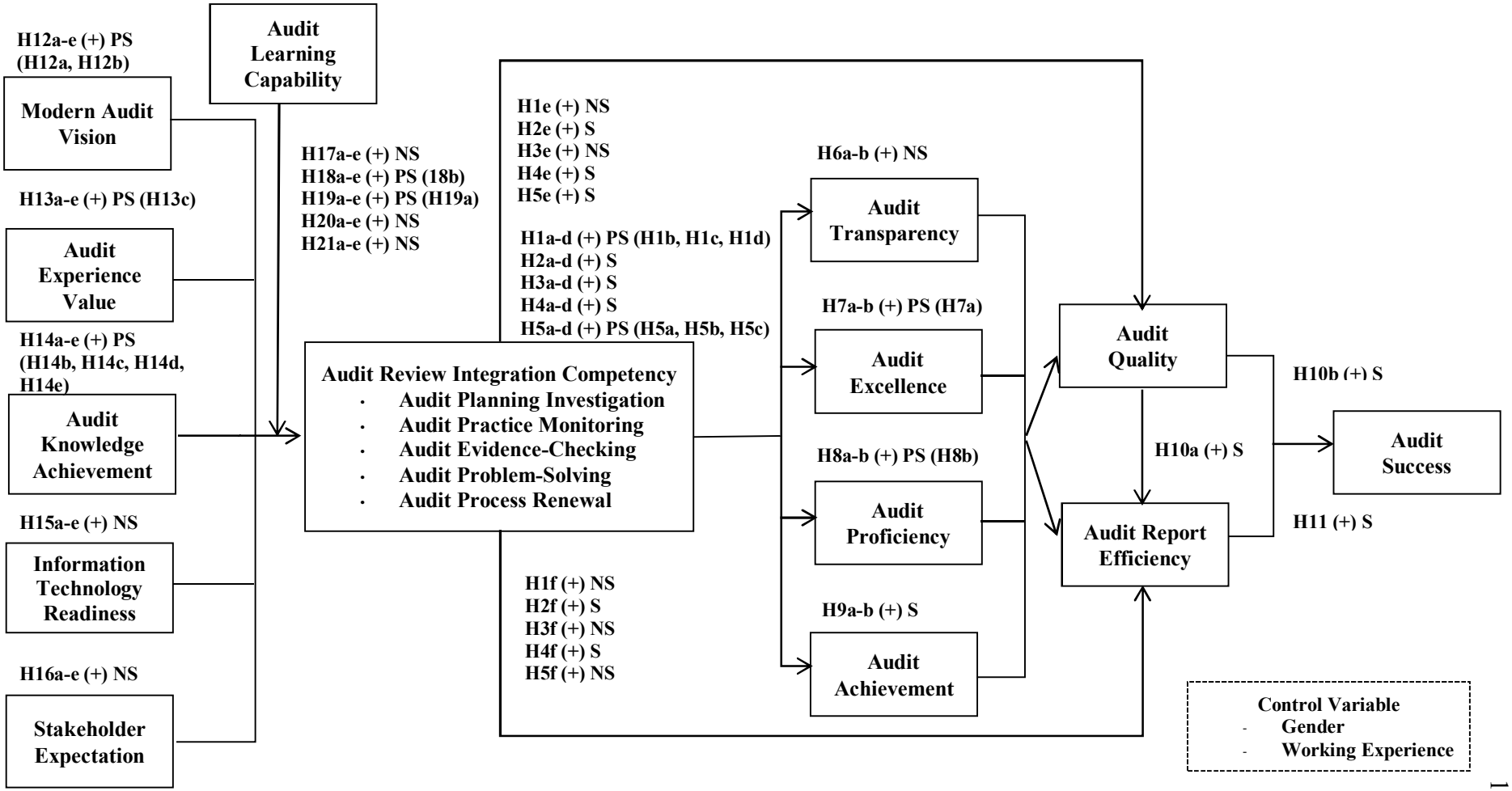
The overall results show that audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal

have a significant positive effect on audit transparency, audit excellence, audit proficiency, audit achievement, audit quality and audit report efficiency. Whereas, audit excellence, audit proficiency and audit achievement have a positive effect on audit quality and audit report efficiency. Likewise, audit quality has a positive effect on audit report efficiency. Similarly, audit quality and audit report efficiency have a positive effect on audit success. Finally, modern audit vision, audit experience value and audit knowledge achievement have a positive effect on the five dimensions of audit review integration competency.

Furthermore, audit learning capability positively moderates the relationships between audit experience value and audit practice monitoring. Likewise, audit learning capability positively moderates the relationships between audit knowledge achievement and audit planning investigation.

As earlier describe the summary of all research questions, support by the empirical evidence, are included in Table 19, and are also provided in Figure 13.

Figure 13: Summary of the Results of the Hypotheses Testing



Note: S = Hypothesis is supported,
PS = Hypothesis is partially supported and supported hypotheses are show in parentheses,
NS = Hypothesis is not supported.

Summary of Results

In conclusion, audit review integration competency, including audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal, positively influence their consequences which are audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, audit report efficiency. Similarly, audit quality has positive relationships with audit report efficiency. Likewise, audit quality and audit report efficiency have positive relationships with audit success.

For the influences of the antecedents, this research finds that modern audit vision and audit knowledge achievement positively affect each dimension of audit review integration competency (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal).

Finally, for the moderating effect, audit learning capability is the important factor to encourage the relationships between modern audit vision and audit practice monitoring. Moreover, audit learning capability is the important factor to encourage the relationships between audit knowledge achievement and audit planning investigation.

Table 19: Summary of Results in All Hypotheses Testing

Research Questions	Hypotheses	Results	Conclusions
(1) How does each dimension of audit review integration competency have an influence on audit transparency, audit excellence, audit proficiency and audit achievement?	1a-d, 2a-d, 3a-d, 4a-d, 5a-d	Audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal have a positive influence on audit transparency, audit excellence, audit proficiency, audit achievement, audit quality and audit report efficiency.	Partially Supported
(2) How do audit transparency, audit excellence, audit proficiency and audit achievement relate to audit quality and audit report efficiency?	6a-b, 7a-b, 8a-b, 9a-b	Audit excellence, audit proficiency and audit achievement have a positive influence on audit quality and audit report efficiency.	Partially Supported
(3) How does audit quality have an influence on audit report efficiency?	10a	Audit quality positively affects audit report efficiency.	Supported
(4) How do audit quality and audit report efficiency have an influence on audit success?	10b, 11	Audit quality and audit report efficiency positively affect audit success.	Supported

Table 19: Summary of Results in All Hypotheses Testing (continued)

Research Questions	Hypotheses	Results	Conclusions
(5) How do modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation have an influence on each dimension of audit review integration competency?	12a-e, 13a-e, 14a-e, 15a-e, 16a-e	Modern audit vision, audit experience value and audit knowledge achievement positively affect audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal.	Partially Supported
(6) How does audit learning capability moderate the relationships among modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation, and each dimension of audit review integration competency?	17a-e, 18a-e, 19a-e, 20a-e, 21a-e	Audit learning capability has positive moderating effects of the relationships among audit experience value and audit knowledge achievement on audit practice monitoring and audit planning investigation, but it does not moderate effects of the relationships among modern audit vision, information technology readiness and stakeholder expectation on audit evidence-checking, audit problem-solving and audit process renewal.	Partially Supported

Theoretical and Managerial Contributions

Theoretical Contribution

This research attempts to provide an insight into the understanding of the relationships among audit review integration competency, audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, audit report efficiency, and audit success. Moreover, this research also provides an insight of the influence of five antecedents (modern audit vision, audit experience value, audit knowledge achievement, information technology readiness, and stakeholder expectation) on each dimension of audit review integration competency via the moderating influence of audit learning capability. Additionally, two theories, namely, the dynamic capability theory and the contingency theory are explaining audit competency to use review integration competency for audit quality control to improve audit performance. This research provides three contributions to expand the theoretical contributions and the previous literature of audit review integration competency.

Interestingly, the results of this research are confirmed to the dynamic capability theory and the contingency which support the overall association of variables in this model. The dynamic capability theory explains an auditor's behavioral orientation constantly to integrate, reconfigure, renew, recreate or develop its capabilities in response to the environment dynamism to attain sustainable audit performance. In this research, the result indicated that audit review integration competency (as dynamic capabilities in dynamic capability theory) encourages audit transparency, audit excellence, audit proficiency, and audit achievement, leads to audit quality, and audit report efficiency, and ultimately gains audit success (superior performance) within the changing of modern audit vision, audit experience value, audit knowledge achievement, information technology readiness and stakeholder expectation (environments). These relationships are potentially supported by the dynamic capability theory which focuses on dynamic capability can enhance audit performance.

Moreover, the contingency theory describes that audit process of an auditor that must fit internal and external environments for enhancing audit competency, if the auditor wants to success or survive. The findings suggest that modern audit vision, audit experience value, and audit knowledge achievement affect five dimensions of audit

review integration competency. Likewise, the findings indicate that audit learning capability positively moderates the relationships between audit experience value and audit practice monitoring and between audit knowledge achievement and audit planning investigation. These findings confirm the concept of the contingency theory which implies that the audit process is more fit with changing in internal and external environments (including modern audit vision, audit experience value, and audit knowledge achievement) will enhance audit competency (as audit review integration competency in this research). Therefore, the contingency theory, which argues that the audit process depends on the contingent factors, is confirmed by these results.

Managerial Contribution

The research results have managerial contribution for practitioners. This research contributes to the auditing practitioners and regulators. Especially, the international standard on quality control 1 (ISQC1) requires audit firms, must have policies, practices, and quality control system audits in accordance with auditing standards, ethical requirements, and involved legal requirements. The audit review process is a part of major audit quality control procedures for which this research provides guidelines for the audit firm about the planning and development of the reviewer in order to have confidence. Moreover, the executives who are responsible for need concern with audit review integration competency, especially the audit review process of audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal. In addition, audit review integration competency helps lead one to enhance the efficiency of audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, audit report efficiency, and audit success.

Consequently, the auditor of the firm can perform the audit in accordance with auditing standards and legal requirements, including the preparation of reports that are accurate, complete and timely. In addition, this research also provides guidelines about the human resource management system of administrators, and about appropriately determining what reviewers and auditors are responsible for in each task.

In summary, audit review integration competency is important for audit success. CPAs must thoroughly understand, grow, and then apply audit review

integration competency (audit planning investigation, audit practice monitoring, audit evidence-checking, audit problem-solving and audit process renewal) by developing knowledge and audit practice within the audit work for audit success. Thus, CPAs can generate audit review integration competency, lead to audit transparency, audit excellence, audit proficiency, audit achievement, audit quality, audit report efficiency, and audit success.

Limitations and Future Research Directions

Although, this empirical research attempts to provide a significant conceptualization and measure of audit review integration competency, the research still has some limitations. However, the limitations lead to opportunities for future research.

Limitations

This research has some limitations which must be aware of interpreting the results. However, the limitation leads to the opportunities for future research direction that mention. Firstly, the period when this research is conducted, during June and July, the CPAs are busy to complete firm's financial reports. Only a few mails, though considered acceptable theoretically, are returned. Finally, the results of this research are derived only from the data collected from certified public accountants in Thailand. The results in this research might be unable to explain other types of auditor in Thailand. Therefore, the results should be interpreted carefully.

Future Research Directions

According to the results of this research, some of the research hypotheses are not statistically significant. The result shows that antecedents of audit review integration competency have no association with some its dimensions. For example, information technology readiness and stakeholder expectation do not affect each dimensions of audit review integration competency. Future research may reinvestigate other antecedent such as information technology usefulness, audit profession well-roundedness and audit market driving force because these variables can create an audit capability to increase better audit performance (Chakraborty, 2009; Sarkis, Gonzalez-Torre and Adenso-Diaz,

2010). Also, technology growth and contingency variable emphasizes on more audit capability, when the auditor has and uses adaptation technology fit environment change.

Furthermore, audit learning capability can moderate only the relationship between audit experience value and audit practice monitoring, and audit knowledge achievement and audit planning investigation. Future research may consider additional moderating variables such as audit judgment and audit skepticism. For the reason that these variables are the discretion of auditors that enables auditor understands of a business context to achieve audit performance (Carpenter and Reimers, 2013) because these variables are discretion of auditors that enables auditor's understanding of a business context to achieve auditing task. Moreover, audit transparency does not affect audit quality and audit report efficiency. Future research may investigate additional variable such as efficient audit practice. This variable is the audit engagement of auditors who are also required to provide reasonable assurance about financial statements. The audit procedures are designed to focus auditors' attention on the amount of resources spent to perform a given task at a specific effectiveness level. Therefore, efficient audit practice may result in audit quality and audit report efficiency (Ferrisa et al., 2007).

Additionally, only CPAs are examined in this research; thus, future research might consider other types of auditor such as tax auditors, governmental auditors, and co-operative auditors in Thailand to extend the generalizability of the results.

BIBLIOGRAPHY

BIBLIOGRAPHY

Aaker, D.A. Kumar, V. and Day, G.S. Marketing Research, 7 Th edition. New York : John Wilery and sons, 2001.

Abdolmohammadi, M. J. and Boss, S. R. "Factors Associated with IT Audits by the Internal Audit Function," International Journal of Accounting Information Systems. 11 : 140-151, 2010.

————. Searfoss, D. G. and Shanteau, J. "An Investigation of the Attributes of Top Industry Audit Specialists," Behavioral Research in Accounting. 16(1) : 1-17, 2004.

Agarwal, R. and Prasad, J., "Are individual differences germane to the acceptance of new technologies?," Decision Sciences. 30(2), 361-391, 1999.

Agoglia, C.P., Hatfield, R.C., and Brazel, J.F. "The Effects of Audit Review Format on Review Team Judgments," Auditing: A Journal of Practice and Theory. 28(1) : 95-111, 2009.

————. Beaudoin, C. and Tsakumis, G. T. "The Effect of Documentation Structure and Task-Specific Experience on Auditors' Ability to Identify Control Weaknesses," Behavioral Research in Accounting. 21(1) : 1-17, 2009

Agoglia , K.T., and Hanno, D. M. "The Effect of Alternative Justification Memos on the Judgments of Audit Reviewees and Reviewers," Journal of Accounting Research. 41 : 33-46, 2003.

Al-Ajmi, J. "Audit Firm, Corporate Governance, and Audit Quality: Evidence from Bahrain," Advance in Accounting, incorporating Advances in International Accounting. 25 : 64-74, 2009.

Al-Qudah, C. A. "The impact of accounting information systems on effectiveness of internal control in Jordanian commercial banks "field study"," Journal of Contemporary Research in Business. 2 : 365-377, 2011.

Alegre, J. and Chiva, R. "Assessing the Impact of Organizational Learning Capability on product innovation performance: An empirical test," Technovation, 28(6) : 315-326, 2008.

Allahawiah, S., Al-Mobaideen, H. and NaWaiseh, K. A. "The Impact of Information Technology on Knowledge Management Processes," International Business Research. 6(1) : 235-253, 2013.

Allred, B. B. and Swan, K. S. "Contextual Influences on International Subsidiaries Product Technology Strategy," Journal of International Management. 10 : 259-286, 2004.

Altiok, P. "Applicable Vision, Mission and the Effects of Strategic Management on Crisis Resolve," Procedia Social and Behavioral Sciences. 24 : 61-71, 2011.

Armstrong, J.S. and Overton, T.S. "Estimating Non-Response Bias in Mail Surveys," Journal of Marketing Research. 14(3) : 396-402, 1977.

Anderson, S. W. and Lanen, W. N. "Economic transition, strategy and the evolution of management accounting practices: the case of India," Accounting, Organizations and Society. 24 : 379, 1999.

Archambeault, DeZoort and Holt. "The Need for an Internal Auditor Report to External Stakeholders to Improve Governance Transparency," American Accounting Association. 22(4) : 375-388, 2008.

Arens, A.A., Elder, R.J., and Beaslsy, M.S. "Auditing and Assurance Services: An Integrated Approach," New Jersey : Prentice Hall, 2005.

Asare, S.K., Haynes, C. M. and Jenkins, J. G. "The Effects of Client and Preparer Risk Factors on Workpaper Review Effectiveness," Behavioral Research in Accounting. 19 : 1-17, 2007.

Asare and McDaniel, L. S. "The Effects of Familiarity with the Preparer and Task Complexity on the Effectiveness of the Audit Review Process," The Accounting Review. 71(2) : 139-159, 1996.

Ashton, A. H. "Experience and Error Frequency Knowledge as Potential Determinants of Audit Expertise," The Accounting Review. BB(2) : 218-239, 1991.

Askary, S and Ashton, R. H. "Sequential belief revision in auditing," The Accounting Review. 63 : 623–641, 1988.

Askary, S. "Accounting professionalism-a cultural perspective of developing countries," Managerial Auditing Journal. 21(1) : 102-111, 2006.

Aulakh, P. S., Masaaki, K. and Hildy, T. “Export Strategies and Performance of Firm from Emerging Economies: Evidence from Brazil, Chile, and Mexico,” Academy of management Journal. 43(3) : 342-361, 2000.

Awad N. F. and Krishnan, M.S. "The Personalization Privacy Paradox: An Empirical Evaluation of Information Transparency and the Willingness to be Profiled Online for Personalization," MIS Quarterly. 30(1) : 13-28, 2006.

Badri, M.A. and Davis, D. “Operations strategy, environmental uncertainty and performance: A path analytic model of industries in developing countries,” Omega. 28(2) : 155-173, 1999.

Baines, A. and Langfield-Smith, K. “Antecedents to Management Accounting Change: A Structural Equation Approach,” Accounting, Organizations and Society. 28 : 675-698, 2003.

Bamber, E.M., and Stratton, R. “The Information Content of the Uncertainty Modified Audit Report: Evidence from Bank Loan Officers,” Accounting Horizons. 11(2) : 1-11, 1997.

Bamber, E.M. and Bylinski, J.H. “The Audit Team and the Audit Review Process: An Organizational Approach,” Joumal of Accounting Literature. 1 : 33-58, 1982.

Bamber, E.M. and Ramsay, R.J. “An Investigation of the Effects of Specialization in Audit Workpaper Review,” Contemporary Accounting Research. 14(3) : 501- 513, 1997.

Bamber, E.M. and Ramsay R. J. “The Effects of Specialization in Audit Workpaper Review on Review Efficiency and Reviewers’ Confidence,” Auditing: A Journal of Practice & Theory. 19 (2): 147-157, 2000.

Bani-mahd, B., Poorzamani, Z., and Ahmadi, S.A. “The value relevance of audit report, auditor type and auditor tenure: Evidence from iran,” Asian Journal of Finance and Accounting. 5(1) : 89-103, 2013.

Bani-Ahmed, A., and Al-Sharairi, J. “The relationship between planning of audit process and total quality management,” International Journal of Business and Management. 9(5) : 96-108, 2014.

Baotham, S. and Ussahawanitchakit, P. “Audit Independence, Quality, and Credibility: Effects on Reputation and Sustainable Success of CPAs in Thailand,” International Journal of Business Research. 9(1) : 1-25, 2009.

Barnes, R.M. Motion and Time Study: Design and Measurement of Work. Wiley, New York : 1980.

Baron, R.A. and Henry, R.A. The Role of Expert Performance in Entrepreneurship: How Entrepreneurships Acquire the Capacity to Excel India. Indian. University, 2006.

Baroni, R. and Araújo, M. "Using Information Technology to Support Knowledge Conversion Process," Information Research. 7(1) : 55-85, 2001.

Basu, P. and Wright, A. "An Exploratory Study of Control Environment Risk Factors: Client Contingency Considerations and Audit Testing Strategy," International Journal of Auditing. 1(2) : 77-96, 1997.

Beck, P. J. and Wu, M. G. H. "Learning by Doing and Audit Quality," Contemporary Accounting Research. 23(1) : 1-30, 2006.

Beckett, R. and Murray, P. "Learning by Auditing: a Knowledge Creating Approach," TheTQM Magazine. 12(2) : 125-136, 2000.

Bedard, J. C. and Gendron, Y. "Strengthening the Financial Reporting System: Can Audit Committees Deliver?," International Journal of Auditing, 14(2), 174–210, 2010.

Bedard, J. C. and Graham, Lynford E. Jr. "Auditors' knowledge organization: Observations from audit practice and their implications," Auditing. 13(1) : 73, 1994.

Bedard, J. C. and Mock, T., and Wright, A. "Evidential planning in auditing: A review of the empirical research," Journal of Accounting Literature. University of Florida, Fisher School of Accounting, pp. 96- 96-142, 1999.

Bedard, J. C. and Graham L., and Jackson, C. "Information Systems Risk and Audit Planning," International Journal of Auditing. 9 : 147-163, 2005.

Behn, B. K., Carcello, J. V., Hermanson, D. R. and Hermanson, R. H. "The Determinants of Audit Client Satisfaction Among Clients of Big 6 Firms," Accounting Horizons. 11(1) : 7-24, 2008.

Belasco, J.A. Teaching the Elephant to Dance: The Manager's Guide to Empowering Change. New York: Plum, 1990.

Bell, T.B., Doogar, R. and Solomon, L. "Audit Labor Usage and Fees under Business Risk Auditing," Journal of Accounting Research. 46(4) : 729-760, 2008.

Bernardo, Casadesus, Karapetrovic and Heras. “An Empirical Study on the Integration of Management System Audits,” Journal of Cleaner Production. 18 : 486-495, 2010.

Berry, W.D. and S. Feldman. Multiple Regressions in Practice. Newbury Park (CA) : Sang Publications, 1985.

Bharadwaj, A. S. “A Resourced-Based Perspective on Information Technology Capability and Firm Performance: An Empirical Investigation,” MIS Quarterly. 24(1) : 169-198, 2000.

Bhattacharjee, S., Moreno, K. and J. Yardley. “Auditors as Underwriters: An Alternative Framework,” International Journal of Auditing. 9 : 1-19, 2005.

Biddle, G.C., Hilary, G., and Verdi, R.S. “How does financial reporting quality relate to investment efficiency?,” Journal of Accounting and Economics. 48 : 112-131, 2009.

Bielinska-Dusza, E. “Analysis of Internal Audit Functioning in Poland-Empirical Research Findings,” Business, Management and Ecucation. 9(2) : 236-247, 2011.

Blay, A., Sneathen, L. Jr., and Kizirian, T. “The Effects of Fraud and Going-concern Risk on Auditors' Assessments of the Risk of Material Misstatement and Resulting Audit Procedures,” International Journal of Auditing. (3) : 149, 2007.

Boatsman, J. R., Moeckel, C. and Pei, B.K.W. “The Effects of Decision Consequences on Auditors’ Reliance on Decision Aids in Audit Planning,” Organizational Behavior and Human Decision Processes. 71(2) : 211-247, 1997.

Boesso, G. and Kumar, K. “Stakeholder prioritization and reporting: Evidence from Italy and the US,” Accounting Forum. Vol. 33 No. 2, pp. 162-175, 2009.

Bonner, s. and Levis, B. “Determinants of auditor expertise,” Journal of Accounting Research. (28) : 1-28, 1990.

Bonner, s. and Walker, P. “The Effects of Instruction and Experience on the Acquisition of Auditing Knowledge,” The Accounting Review. 69(1) : 157- 178, 1994.

Bonson-Ponte, E., Escobar-Rodriguez, T. and Borrero-Dominguez, C. “Empirical Analysis of Delays in the Signing of Audit Reports in Spain,” International Journal of Auditing. 12 : 129-140, 2008.

Bota-Avram, C., Popa, I. and Stefanescu, C. "Methods of Measuring the Performance of Internal Audit," The Annals of the Stefan Cel Mare (University of Suceava). 10 : 137-146, 2010.

Bradford, M. and Florin, J. "Examining the role of innovation diffusion factors on the implementation success of the enterprise resource planning systems," International Journal of Accounting Information Systems. 4, 205-225, 2003.

Bridal, J. "The well-rounded professional," The Canadian Appraiser. 48(2) : 30-31, 2004.

Bushman, R. M. and Smith, A.J. "Transparency financial reporting and corporate Governance," Economic Policy Review. 9 (1) : 65-87, 2003.

Brazel, J. F., Agoglia, C. P. and Hatfield, R. C. "Electronic versus face-to-face review: The effects of alternative forms of review on auditors' performance," The Accounting Review. 79(4): 949-966, 2004.

Brown, C.E., Wong, J.A., and Baldwin, A.A. "A Review and Analysis of the Existing Research Stream in Continuous Auditing," Journal of Emerging Technologies in Accounting. 4(1) : 1-28, 2007.

Breuer, K. and Tenneyson, R.D. "Psychological foundations for instructional design theory: cognitive complexity theory," Journal of Structural Learning and Intelligent Systems. 12 : 165 – 178, 1995.

Carcello, J. V., Hermanson, D. R., and Raghunandan, K. "Factors Associated With US Public Companies' Investment in Internal Auditing," Accounting Horizons, 19(2) : 69-84, 2005.

Carmines, E. G. and Zeller ,R. A. Reliability and Validity Assessment. Beverley Hills (CA) : Sage Publications, 1979.

Carnaghan, C. "Business Process Modeling Approaches in the Context of Process Level Audit Risk Assessment: An Analysis and Comparison," International Journal of Accounting Information Systems. 7 : 170-204, 2006.

Carpenter, C. M. "Audit Team Brainstorming, Fraud Risk Detection Identification, and Fraud Risk Detections Assessments: Implications of SAS No.99," The Accounting Review. 82(5) : 1119-1138, 2007.

Carpenter, C. M. and S. Platt. "Professional identity for Clinical Social Workers : Impact of Changes in Health Care delivery System," Clinical Social Work Journal. 25(3) : 337-350, 1997.

Carpenter, T.D., Durtschi, C. and Gaynor, L.M. "Internal Auditors' Fraud Judgments: The Benefits of Brainstorming in Groups," Auditing: A Journal of Practice and Theory. 30(3) : 211 – 224, 2011.

Carpenter, T.D. and Reimers, J. L. "Professional Skepticism: The Effects of a Partner's influence and the Level of Fraud on Auditors' Fraud Judgments and Actions." Behavioral Research in Accounting. 25(2) : 45–69, 2013.

Castanheira, N., Rodrigues, L.L. and Craig, R.. "Factors Associated With the Adopting of Risk-Based Internal Auditing," Managerial Auditing Journal. 25(1) : 79 – 98, 2010.

Casterella, J. R., Jensen, K.L. and Knechel, W. R. "Is self-regulated peer review effective at signaling audit quality?," The accounting review. 84(3): 2009.

Chakraborty, M. " Soft Skills: Essential for Shaping Well-Rounded Individuals," ICFAI Journal of Soft Skills. 3(2), 13-18, 2009.

Chambers, A. and Penman, S. "Timeliness of Reporting and the Stock Price Reaction to Earnings Announcements," Journal of Accounting Research. 21–47, 1984.

Chaney, C. and Kim, G. "The Integrated Auditor," The Internal Auditor. 64(4) : 46-52, 2007.

Chang, S.I., Tsai, C.F., Shih, D.H., and Hwang, C. L. "The Development of Audit Detection Risk Assessment System: Using the Fuzzy Theory and Audit Risk Model," Expert Systems with Applications. 35 : 1053-1067, 2008.

Chanruang, S. and Ussahawanitchakit, P. "Audit Sustainability of CPAs in Thailand : Effects of Audit Planning Competency and Audit Report Quality," International Journal of Business Research. 11(6) : 57-82, 2011.

Chen, S., Sun, S.Y.J. and Wu, D. "Client Importance, Institutional Improvements, and Audit Quality in China: An Office and Individual Auditor Level Analysis," The Accounting Review. 85(1): 127-158, 2010.

Chen, K.Y., Elder, R.J. and Liu, J. "Auditor Independence, Audit Quality and Auditor - Client Negotiation Outcomes : Some Evidence from Taiwan," Journal of Contemporary Accounting and Economics. 1(2) : 119 – 146, 2005.

Chenhall, R.H. "Management Control Systems Design Within Its Organizational Context: Findings From Contingency-Based Research and Directions for The Future," Accounting, Organizations and Society. 28(2) : 127-168, 2003.

Chi, W., Myers, L. A., Omer, T. C. and Xie, H. The Effects of Audit Partner Pre-Client and Client-Specific Experience on Audit Quality and on Perceptions of Audit Quality. Rochester : Social Science Research Network, 2013.

Chiesa, V., Coughlan, P. and Voss, C.A. "Development of a Technical Innovation Audit," Journal of Product Innovation Management. 13 : 105-36, 1996.

Choe, J. "The Relationships Among Management Accounting Information, Organizational Learning and Production Performance," Journal of Strategic Information Systems. 13 : 61-85, 2004.

Choo, A. S. "Method and Psychological Effects on Learning Behaviors and Knowledge Creation in Quality Improvement Projects," Management Science. 53(3) : 437-450, 2007.

Churchill, G.A. Jr. A. " Paradigm for Developing Better Measures of Marketing Constructs," Journal of Marketing Research. 16 : 64-73, 1979.

Church, B., S. Davis and S. McCracken. "The Auditors' Reporting Model : A literature Overview and Research Synthesis," Accounting Horizons. 22(1) : 69-90, 2008.

Cinquini, L. and Tenucci, A. "Strategic management accounting: Exploring distinctive, features and links with strategy," Munich Personal RePec Archive. 212(7) : 1-26, 2007.

————. "Is the adoption of strategic management accounting techniques really "Strategy-Driven"? Evidence from a survey," Munich Personal Research Papers in Economics. 1189(29) : 1-27, 2008.

————. "Strategic Management Accounting and Business Strategy: A Loose Coupling," Journal of Accounting Organizational Change. 6(2), 228-259, 2010.

Cohen, A. and Kol, Y. "Professionalism and Organizational Citizenship Behavior : An Empirical Examination among Israeli Nurses," Journal of Managerial Psychology. 19(4) : 386-405, 2004.

Cohen, J., Krishnamoorthy, G. and Wright, A. “The corporate governance mosaic and financial reporting quality,” Journal of Accounting Literature, 23 : 87-152, 2004.

————. “The Impact of Roles of the Board on Auditors’ Risk Assessment and Program Planning Decisions,” Auditing:A Journal of Practice & Theory. 26(1) : 91-112, 2007.

Conger, J. A. The charismatic leader: Behind the mystique of exceptional leadership, San Francisco. Jossey-Bass Publishers, 1989.

Coopers, and Lybrand. “The Coopers and Lybrand Manual of Auditing Bookcraft (Bath) Ltd.,” Midsomer Norton, Avon, 1992.

Cooper, R.B., and Zmud, R.W. “Information Technology Implementation Research: A Technology Diffusion Approach,” Management Science. 36(2) : 123–139, 1990.

Cowton, C.J. “Accounting and the ethics challenge: re-membering the professional Body,” Accounting Business Research. 39(3) : 177-189, 2009.

Craswell A. T., Francis J.R., and Taylor S.L. “Auditor brand name reputations and industry pecialization,” Journal of Accounting & Econimics. 20 : 297-322, 1995.

Crawford, C.J. “Can forensic accounting provide the tools to restore confidence in the financial statement reporting process?,” Journal of Business and Accounting. 3(1) : 125 - 133, 2010.

Curado, C. “The Knowledge Based-View of the Firm: From Theoretical Origins to Future Implication,” <https://www.repository.utl.pt/bitstream /10400.5/725/1/working%20paper%20 -%20FINAL.pdf> 15 December 2012, 2006.

Daroca, F.P., and Holder, W.W. “The use of analytical procedures in review and audit engagements,” Auditing: A Journal of Practice and Theory. (Spring) : 80-92, 1985.

Davidson, RA. and Neu, D. “A Note on the Association between Audit Firm Size and Audit Quality,” Contemporary Accounting Research. 9(2) : 479-488, 1993.

Davis, F.D. “Preceived Usefulness, Perceived Ease of Use, and User Acceptance of Informantion Technology,” MIS Quarterly. 319-340, 1989.

DeAngelo, L. "Audit Size and Audit Quality," Journal of Accounting and Economic. (3) : 183-199, 1981.

Dedoulis, E. "The Code of Ethics and the Development of the Auditing Profession in Greece, The Period 1992-2002," Accounting Forum. 30 : 155-178, 2006.

Deepen, J. M., Goldsby, T., Knemeyer, A. M. and Wallenburg, C. M. "Beyond expectations: An examination of logistics outsourcing goal achievement and goal exceedance," Journal of Business Logistics. 29(2): 75-105, 2008.

DeZoort, F. T., Houston, R. W. and Peters, M. "The impact of internal auditor compensation and role on external auditors' planning judgments and decisions," Contemporary Accounting Research. 18 (2) : 257–281, 2001.

DeZoort, F. T. and Salterio, S. "The effects of corporate governance experience, financial-reporting and audit knowledge on audit committee members judgments," Auditing: A Journal of Practice & Theory. 20 : 31-47, 2001.

Dickins, D. and Higgs, J. L. "Shopping for an Auditor," The Journal of Corporate Accounting and Finance. 10(12) : 123-125, 2006.

Dittenhofer, M. "Reengineering the Internal auditing Organization," Managerial Auditing Journal. 16(8) : 458-468, 2001.

Dillard, J., Brown, D. and Marshall, R. S. "An environmentally enlightened Accounting," Accounting Forum. 29: 77-101, 2005.

Dorotta, I., Staszak, J., TaKla, A., and Tetzlaff, J.E. "Teaching and Evaluating Professionalism for Anesthesiology Residents," Journal of Clinical Anesthesia. 18(2) : 148-160, 2006.

Drazin, R. and Van de Ven, A. "Alternative forms of fit in contingency theory," Administrative Science Quarterly. 30 : 514-539, 1985.

Dutta, S., Narasimhan, O. and Rajiv, S. "Research Notes and Commentaries Conceptualizing and Measuring Capabilities: Methodology and Empirical Application," Strategic Management Journal. 26 : 277–285, 2005.

Eisenhardt, K. M. and Martin, J. A. "Dynamic Capabilities; What are They?," Strategic Management Journal. 21 : 1105-1002, 2000.

Elliott, M., Dawson, R. and Edwards, J. "An Improved Process Model for Internal Auditing," Managerial Auditing Journal. 22(6) : 552-565, 2007.

Ensley, M.D., Pearce, C.L., and Hmieleski, K.M. "The Moderating Effect of Environmental Dynamism on the Relationship between Entrepreneur Leadership Behavior and New Venture Performance," Journal of Business Venturing. 21 : 243–263, 2006.

Epps, K.K., and Messier, W.F. Jr. "Engagement Quality Reviews: A Comparison of Audit Firm Practices," Auditing. 26 (2) : 167, 2007.

Evans, J. and Lindsay, W. The Management and Control of Quality, South-Western Cengage Learning. New Jersey, 2011.

Fahy, J., Hooley, G., Greenley, G. and Cadogan, J. "What is a Marketing Resource? A Response to Gibbert, Golfetto and Zerbini," Journal of Business Research. 59 : 152-154, 2006.

Fargher, N. L., Mayorga, D. and Trotman, K.T. "A Field-Based Analysis of Audit Workpaper Review," Auditing: A Journal of Practice and Theory. 24(2) : 85-110, 2005.

Favere-Marchesi, M. "Audit Quality in ASEAN," The International Journal of Accounting. 35(1), 121-149, 2000.

———— . "Audit Review: The Impact of Discussion Timing and Familiarity," Behavioral Research in Accounting. 18(1) : 53-64, 2006.

Fedor, D.B., and Ramsay, R. J. "Effects of Supervisor Power on Preparers' Responses to Audit Review: A Field Study," Behavioral Research in Accounting. 19(1) : 91-105, 2007.

Ferrisa, G. R., Perrewéa, P. L., Ranfta, A. L., Zinkob, R., Jason S., Brouerd, R. L., and Lairda, M.D. "Human Resources Reputation and Effectiveness," Human Resource Management Review. 17(2) : 117-130, 2007.

Feroz, E.H., Park, K. and Pastena, V. S. "The Financial and Market Effects of the SEC's Accounting and Auditing Enforcement Releases," Journal of Accounting Research. 29 : 107-142, 1991.

Khalifa, R., Sharma, N., Humphrey, C. and Robson, K. "Discourse and audit change Transformations in methodology in the professional audit field," Accounting, Auditing and Accountability Journal. 20 (6) : 825-854, 2007.

Fiedler, F.E. "A contingency model of leadership effectiveness," Advanced Experimental Social Psychology. 1 : 149-190, 1964.

Firth, M. "Auditor-Provided Consultancy Services and their Associations with Audit Fees and Audit Opinions," Journal of Business Finance and Accounting. 29(5-6) : 661-693, 2002.

Fleak, S. and E. Wilson. "The Incremental Information Content of the Going-Concern Audit opinion," Journal of Accounting, Auditing and Finance. 9(1) : 149-166, 1994.

Fowler, F.J. "Survey Research Methods," 3rd ed. New York: SAGE Publications. 2002.

Francis G. Introduction to SPSS for Windows. Pearson Education Australia, Sydney, 2001.

Francis, J., and Yu, M. "The effect of Big 4 office size on audit quality," The Accounting Review. 84 (5) : 1521-1552, 2009.

Freeman, R.E Strategic Management: A stakeholder Approach. Boston, MA: Pitman, 1984

Ge, W. and McVay, S. "The Disclosure of Material Weakness in Internal Control After the Sarbanes-Oxley Act," Accounting Horizons. 19 (3) : 137 - 158, 2005.

Garcia-Benau, M.A. and Zorio-Grima, A. "Audit Reports on Financial Statements Prepared According to IASB Standard: Empirical Evidence from the European Union," International Journal of Auditing. 8(3) : 237-252, 2004.

Ghosh, A., and Moon, D. "Auditor Tenure and Perceptions of Audit Quality," The Accounting Review. 80 (2), 585-612, 2005.

Gibbins, M. and Jamal, K. "Problem-Centred Research and Knowledge-Based Theory in the Professional Accounting Setting," Accounting, Organizations and Society. 5: 451-466, 1993.

————. "Audit Review: Managers' Interpersonal Expectations and Conduct of the Review," Contemporary Accounting Research, 19(3): 411-444, 2002.

Gill, G. and Cosserat, G. Modern auditing in Australia. 4th ed. John Wiley & Sons. Australia, 1996.

Goh, S.C. and G. Richards. "Benchmarking the Learning Capacity of Organizations," Journal of European Management. 15(5) : 575-583, 1997.

Gonzalez, G.C., Sharma, P.N. and Galletta, D.F. "The Antecedents of the Use of Continuous Auditing in the Internal Auditing Context," International Journal of Accounting Information Systems. 13 : 248 -262, 2012.

Gordon, L.A., Loeb, M.P. and Tseng, C-Y. "Enterprise Risk Management and Firm Performance: A Contingency Perspective," Journal of Accounting and Public Policy, 28(4):301-327, 2009.

Graham and Bedard. "Fraud risk and audit planning," International Journal of Auditing. 7 : 55-70, 2003.

Gramling, A.A., Maletta, M.J., Schneider, A. and Church, B.K. "The Role of the Internal Audit Function in Corporate Governance: A Synthesis of the Extant Internal Auditing Literature and Directions for Future Research," Journal of Accounting Literature. 23 : 194-244, 2004.

Guiral, A., Ruiz, E., and Rodgers, W. "To What Extent are Auditors' Attitudes Toward the Evidence Influenced by The Self-Fulfilling Prophecy?," Auditing: A Journal of Practice and Theory. 30(1) : 173-190, 2011.

Habib, A. and Bhuiyan, B. U. "Audit Firm Industry Specialization and The Audit Report Lag," Journal of International Accounting, Auditing and Taxation. 20(1) 32-44, 2010.

Hair, J.F., Black, W.C., Babin, B.J. and Anderson, R.E. Multivariate Data Analysis: A Global Perspective. 7th ed. Upper Saddle River, New Jersey: Pearson Education, Inc, 2010.

Harding, N. and Trotman, K. T. "Hierarchical Differences in Audit Workpaper Review Performance," Contemporary Accounting Research. 16 (4) : 671-684, 1999.

————. "Improving Assessments of Another Auditor's Competence," Auditing: A Jounal of Practice & Theory. 28 (1) : 53-78, 2009.

Hawtrey, K. "Using experiential learning techniques," Journal of Economic Education. 38(2) : 143-152, 2007.

Helfat , C. E. “Know-how and asset complementarity and dynamic capability accumulation,” Strategic Management Journal. 18(5) : 339-360, 1997.

————. “The Dynamic Resource-Based View: Capability Lifecycles,” Strategic Management Journal. 24 : 997–1010, 2003.

Hermalin, B. E. and Weisbach, M. S. “Transparency and Corporate Governance National Bureau of Economic Research,” Massachusetts Avenue Cambridge. MA 02138 January 2007.

Hermanson, R., Duncan, P. and J. Carcello. “Does the New Audit Report Improve Communication With Investors?,” Ohio CPA Journal. 50(2) : 32-37, 1991.

Holt, T. and DeZoort, T. The Effects of Internal Audit Report Disclosure on Investor Confidence and Decisions. Working paper. The University of Alabama. 2008.

Hilton, S. and Southgate, L. “Professionalism in Medical Education,” Teaching and Teacher Education. 23(3) : 265-279, 2007.

Hirst, D. E., and Koonce, L. “Audit analytical procedures: A field investigation,” Contemporary Accounting Research. (2),457, 1996.

Hoffman, V., and Zimbelman, M. “Do Strategic Reasoning and Brainstorming Help Auditors Change Their Standard Audit Procedures in Response to Fraud Risk?,” The Accounting Review. (3) : 8-11, 2009.

Holm, C. and Steenholdt, N. “Explaining differences in learning outcomes in auditing education - the importance of background factors, prior knowledge and intellectual skills,” Review of European Studies. 6(2) : 63-79, 2014.

Holmes, H. “Changes to auditor requirements,” Intheblack ; ABI/INFORM Complete. 75 (4): 64-65, 2005.

Hongsombud, A., Ussahawanitchakit, P. and Muenthaisong, K. “Accounting Quality Control and Firm Growth: An Empirical Investigation of Corporate Governance Awarded Firms in Thailand,” Journal of Academy of Business and Economics. 12(5) : 97-124, 2012.

Hoque, Z. “The Relations among Competition, Delegation, Management Accounting Systems Change and Performance: A Path Model,” Advances in Accounting, incorporating Advances in international accounting. 1-12, 2011.

Hui, L. and Fatt, Q. "Strategic Organizational Conditions for Risk Reduction and Earning Management: A Combined Strategy and Auditing Paradigm," Accounting Forum. 31(2), 179-201, 2007.

Hull, R.P. and Umansky, P.H. "An Examination of Gender Stereotyping as an Explanation for Vertical Job Integration in Public Accounting," Accounting, Organizations and Society. 22(6) : 507- 528, 1997.

Humphrey, C. and Moizer, P. "From Techniques to Ideologies: An Alternative Perspective on the Audit Function," Critical Perspectives in Accounting. 1(3) : 217-238, 1990.

Hurtt, K. "Development of an instrument to measure professional skepticism," Auditing: A Journal of Practice and Theory. 29(1) : 149-171, 2010.

————. Professional scepticism: A model with implications for research, practice, and education. Working paper, University of Wisconsin, 2010.

IFAC, International Federation of Accountants. Education Committee. Code of Ethics for Professional Accountants. International Federation of Accountants' Ethics Committee. New York, NY. 1-14, 2005.

IFAC, International Federation of Accountants. Framework for International Education Standards for Professional Accountants. Retrieved August 5, 2010, from http://www.ifac.org/sites/default/files/meetings/files/5046.pdf, 2009.

IIA, Institute of Internal Auditors, Available at www.theiia,org/index, (Accessed 3 February, 2014)

International Accounting Education Standards Board (IAESB). International education standard 8, Competence Requirements for Audit Professionals. New York: International Accounting Education Standards Board, International Federation of Accountants, 2008.

Islam, J. and Hu, H. "A Review of Literature on Contingency Theory in Managerial Accounting," African Journal of Business Management. 6(15) : 5159-5164, 2012.

Ismail, Z. and Trotman, K. T. "The Impact of the Review Process in Hypothesis Generation Tasks," Accounting, Organization and Society. 20: 345- 357, 1995.

Jantarajaturapath, P. and Ussahawanitchakit, P. "E-commerce competencies and success of Thai e-commerce firms: A mediating of multi-channel retailing advantage," Journal of Academy of business and Economics. 9 : 1-22, 2009.

Jennex, M. E., Amoroso, D. and Adelakun, O. "E-commerce infrastructure success factors for small companies in development economics," Electronic Commerce Research. 4(3) : 263-286, 2004.

Jiang, W., Rupley, K. H. and Wu, J. "Internal Control Deficiencies and the Issuance of Going Concern Opinions," Research in Accounting Regulation. 22:40–46, 2010.

Johnson, G. and Scholes, K. "Exploring corporate strategy," Prentice hall, Harlow, England. 33 : 1999.

Joshi , M., Kathuria, R. and Porth, S.J. "Alignment of Strategic Priorities and Performance: An Integration of Operations and Strategic Management Perspectives," Journal of Operations Management. 21(3) : 353-369, 2003.

Junlasri, S. and Ussahawanitchakit, P. "Audit Planning Judgment of CPAs in Thailand: An Empirical Investigation of the Antecedents and Consequences," California Business Review. 1(2): 67-84, 2013.

Kachelmeier, S. J. and Messier, W. F. Jr. "An Investigation of The Influence of A Nonstatistical Decis," The Accounting Review. 18(1) : 20-29, 1990.

Kaewprapa, K. and Ussahawanitchakit, P. "Effects of Comprehensive Income Reporting on Decision Making Quality of Listed Companies in Thailand," European Journal of Management. 11(4) : 41-53, 2011.

Kahn, K.B. and Mentzer, J.T. "Marketing's Integration with Other Departments," Journal of Business Research. 42 : 53-62, 1998.

Kalmanek, C. "The Essential Elements of Successful Innovation," ACM SIGCOMM Computer Communication Review. 42(2) : 105-109, 2012.

Kaplan, E.S., O'Donnell, E.F., and Arel, B.M. "The Influence of Auditor Experience on The Persuasiveness of Information Provided by Management," Auditing: A Journal of Practice and Theory. 27(1) : 67-83, 2008.

Karapetrovic, S. and Willborn, W. "Integrated Audit of Management Systems," International Journal of Quality & Reliability Management. 15(7) : 694-711, 1998.

_____. and Willborn, W. "Quality Assurance and Effectiveness of Audit Systems," International Journal of Quality & Reliability Management. 17(6) : 679 – 703, 2000.

Kariuki, S. G. and Lowe, K. "Increasing Human Reliability in the Chemical Process Industry using Human Factor Techniques," Process Safety and Environmental Protection. 84(3) : 200-207, 2006.

Kent, P., Munro, L. and Gambling, T. "Psychological Characteristics Contributing to Expertise in Audit Judgment," International Journal of Auditing. 10 : 125-141, 2006.

Kent, P. and Weber, R. "Auditor Expertise and the Estimation of Dollar Error in Accounts," ABACUS. 34(1) : 75-105, 1998.

Kleis, L., Chwelos, P., Ramirez, R.V., and Cockburn, I. "Information Technology and Intagible Output: The Impact of It Investment on Innovation Productivity," Information Systems Research. 23(1) : 42-59, 2012.

Konishi, T. "Fraud by Certified Public Accountants in Japan and the United States," Asian Criminology. 5 : 99 – 107, 2010.

KPMG, Expectations of Risk Management Outpacing Capabilities-It's Time for Action. Top Eight Risk Management Imperatives for the C-suite in 2013, Economist Intelligence Unit, 2013a.

Kramer, M. L., Seibert, S. E., Wayne, S. J., Liden, C. and Bravo, j. "Antecedents and Outcomes of Organizational Support for Development: The Critical Role of Career Opportunities," Journal of Applied Psychology. 96(3) : 485-500, 2011.

Krejcie, R.V. and Morgan, D.W. "Determining Sample Size for Research Activities," Eductional and Psycholological Measurement. 30 : 607-610, 1970.

Kreutzfeldt, R. W. and Wallace, W. A. "Error characteristics in audit populations – Their profile and relationship to environmental factors," Auditing: A Journal of Practice & Theory. 6 (1) : 20 - 43, 1986.

Kwok, W. C. C. and Sharp, D. J. "A Review of Construct Measurement Issues in Behavioral Accounting Research," Journal of Accounting Literature. 137-174, 1998.

Kueppers, R. J. and Sullivan, K. B. "How and why an independent audit matters," International Journal of Disclosure and Governance. 7 : 286–293, 2010.

Langkhunsaen, S., Ussahawanitchakit, P. and Boonlua, S. "Audit Review Proficiency and Audit Goal Achievement," Journal of International Finance and Economics. 14(3) : 65-85, 2014.

Lee, Chi-Wen J. and Gu, Z. "Low Balling, Legal Liability and Auditor Independence," The Accounting Review. 3(4) : 533-555, 1998.

Lee, J. N. "The Impact of Knowledge sharing, Organizational Capability and Partnership Quality on IS Outsourcing Success," Information & Management. 38 : 323-335, 2001.

Lenard, M. J. "Knowledge Acquisition and Memory Effects Involving an Expert System Designed as a Learning Tool for Internal Control Assessment," Decision Sciences Journal of Innovative Education. 1(1) : 23-40, 2003.

Leung, P. and Chau, G. "The Problematic Relationship between Audit Reporting and Audit Expectations: Some Evidence from Hong Kong," Advances in International Accounting. 14 : 181-200, 2001.

Leventis, S., Weetman, P. and Caramanis, C. "Determinants of Audit Report Lag: Some Evidence from the Athens Stock Exchange," International Journal of Auditing. 9 : 45-58, 2005.

Li, X. "On Performance Audit Methods in Commercial Banks," International Journal of Business and Management. 5(1) : 219-222, 2010.

Libby and Trotman, K. T. "The Review Process as a Control for Differential Recall of Evidence in Auditor Judgments," Accounting, Organizations and Society. 18 : 559-574, 1993.

Liggio, C.D. "The Expectation Gap: The Accountant's Legal Waterloo," Journal of Contemporary Business. 3(3) : 27-44, 1974.

Lin, K.Z., Fraser, I.A.M. and Hatherly, D.J. "Auditor Analytical Review Judgment: A Performance Evaluation," The British Accounting Review. (35)1 : 19-34, 2003.

Lin, Z. J., Tang, Q. and Xiao, J. "An Empirical Study of Users' Responses to Qualified Audit Reports in China," Journal of International Accounting, Auditing & Taxation. 12 : 1-22, 2003.

Loebbecke, J.K., and Steinbart, P.J. "An investigation of the use of preliminary analytical review to provide substantive audit evidence," Auditing-A Journal of Practice and Theory. 6 (2) : 74-89, 1987.

Low, K. Y. "The Effects of Industry Specialization on Audit Risk Assessments and Audit-plan planning Decisions," The Accounting Review. 79(1) : 201-219, 2004.

Lowensohn, S.J., Laurence, E., Randal, J., and Davies, S.P. "Auditor specialization, perceived audit quality, and audit fees in the local government audit market," Journal of Accounting and Public Policy. 26 : 705 – 732, 2007.

Luther, R.G. and Longden, S. "Management accounting in companies adapting to structural change and volatility in transition economics: A south African study," Management Accounting Research. 12 : 299-320, 2001.

Mearns, M.A. and Toit, A.S.A. "Knowledge Audit : Tools of the Trade Transmitted to Tools for Tradition," International Journal of Information Management. 28 : 161-167, 2008.

Manson, S. and Zaman, M. "Auditor Communication in an Evolving Environment: Going Beyond SAS 600 Auditors' Reports on Financial Statements," British Accounting Review. 33 : 113-136, 2001.

Mansouri, A., Pirayesh, R and Salehi, M. "Audit Competence and Audit Quality: Case in Emerging Economy," International Journal of Business and Management. 4(2) : 17 – 25, 2009.

Mard, M. J. "Transparency in collaboration: principles of transparency specific to financial analyses," IP Litigator. 1(2) : 39-41, 2011.

Martin, R.D. "Through The Ethics Looking Glass: Another View of The World Of Auditors and Ethics," Journal of Business Ethics. 70(1) : 5-14, 2007.

McDaniel, L., Martin, R. and Maines, L. "Evaluating Financial Reporting Quality: The Effects of Financial Expertise vs. Financial Literacy / Discussion of Evaluating Financial Reporting Quality: The Effects of Financial Expertise vs. Financial Literacy," The Accounting Review. 77(10) : 139, 2002.

McHugh III, Marion E. and Polinski, P. W. "Audit firm changes post-sarbanes oxley: Impact on the market for public company audits," The CPA Journal. 82(5) : 24-31, 2012.

McKnight, C. A., and Wright, W. F. "Characteristics of Relatively High-Performance Auditors," Auditing: A Journal of Practice and Theory. 30 : 191-206, 2011.

McLelland, A. J. and Giroux, G. "An Empirical Analysis of Auditor Report Timing by Large Municipalities," Journal of Accounting and Public Policy. 19 : 263-281, 2000.

McMillan, J.J. and White, R.A. "Auditors' Belief Revisions and Evidence Search: The Effect of Hypothesis Frame, Confirmation Bias, and Professional Skepticism," The Accounting Review. 68(3) : 443-465, 1993.

McMillan, P.K. "Trust and the Virtues: A Solution to the Accounting Scandals?," Critical Perspectives on Accounting. 15(6-7) : 943-953, 2004.

Meschi, P. X. and Metais, E. "MetaisInternational Acquisition Performance and Experience : A Resource-Based View Evidence from French Acquisitions in the United States (1988-2004)," Journal of International Management. 12 : 430-448, 2006.

Miller, D. "Enhancing Adolescent Competence : Strategies for Classroom Management," Washington : An International Thomson Publishing Company. 1998

Miller, C.L., Fedor, D. B., and Ramsay, R.J. "Effects of discussion of audit reviews on auditors' motivation and performance," Behavioral Research in Accounting. 18: 135–146, 2006.

Mills, A. M. and Smith, T. A. "Knowledge Management and Organizational Performance: A Decomposed view," Journal of Knowledge Management. 15(1) : 156-171, 2011.

Mock, T.J. and Turner, L.J. "Auditor Identification of Fraud Risk Factors and their Impact on Audit Programs," International Journal of Auditing. 9 ; 59, 2005.

————. "Are Audit Program Plans Risk Adjusted?," Auditing:A Journal of Practice & Theory. 18(1) : 55-70, 1999.

Modarresi, S., Newman, DL. And Abolafia, MY. "Academic evaluators versus practitioners: alternative experiences of professionalism," Evaluation & program planning. 24(1) : 1-11, 2001.

Morin, R. and Jarrell, S. Driving Shareholder Value: Value-Building Techniques for Creating Shareholder Wealth. New York, NY: McGraw-Hill, 2001.

Murphy, M. L. "Improving audit quality," The CPA Journal, 84(2) : 24-31, 2014.

Musig, P. and Ussahawanitchakit, P. "Dynamic Audit Competency and the Antecedents and Consequences: Evidence from Tax Auditors in Thailand," International Journal of Business Research. 11(3): 47-75, 2011.

Myers, P.M., and Ziegenfuss, D.E. "Audit committee pre-enron efforts to increase the effectiveness of corporate governance," Corporate Governance. 6(1) : 49-63, 2006.

Nah, F. F., Islam, Z. and Tan, M. "Empirical Assessment of Factors Influencing Success of Enterprise Resource Planning Implementations," Journal of Database Management. 18(4) : 26-50, 2007.

Najafi, M. and Goodsrzi, T. "Information Technology as an Accelerator of Knowledge Management Practice in SMEs Supply Chain," Interdisciplinary Journal of Contemporary Research Business. 4(4) : 571-583 ; August, 2012.

Nath, D. and Sudharshan, D. "Measuring strategic coherence through patterns of strategic choices," Strategic Management Review. 15(1) : 43-61, 1994.

Nelson M.N. and Tan, H. "Judgment and Decision Making Research in Auditing: A Task, Person, and Interpersonal Interaction Perspective," Auditing: A journal of Practice and Theory. 24 : 41-71, 2005.

————. "A Model and Literature Review of Professional Skepticism in Auditing," Auditing: A Journal of Practice and Theory. 28(2) : 1-34, 2009.

————. "The Effect of Ambiguity on Loss Contingency Reporting Judgments," The Accounting Review. 72(2) : 257-274, 1997.

Neuman, W.L. Social research methods qualitative and quantitative approaches. USA: Pearson Education, Inc. 2006.

Newman, D.P., Evelyn, P., and Reed, S. "The influence of potentially fraudulent reports on audit risk assessment and planning," The Accounting Review. 1 : 59, 2001.

Ninlaphay, S. and Ussahawanitchakit, P. "Accounting Professionalism, Financial Reporting Quality and Information Usefulness: Evidence From Exporting Firms in Thailand," Journal of International Business and Economics. 11(4) : 155-166, 2011.

Norman, C.S., Rose, A.M. and Rose, J.M. "Internal Audit Reporting Lines, Fraud Risk Decomposition and Assessments of Fraud Risk," Accounting, Organizations and Society. 35 : 546 – 557, 2010.

Norman, W. and MacDonald, C. Getting to the Bottom of Triple Bottom Line. 2003. <www.businessethics.ca/3bl/triple-bottom-line.pdf> 2014.

Nunnally, J.C. "Introduction to Psychological Measurement," New York: McGraw-Hill, 1970.

————. Psychometric Theory. 3rd ed. New York: McGraw-Hill, 1994.

Obaidat, A. "Accounting Information Qualitative Characteristics Gap: Evidence from Jordan," International Management Review. 3(2) : 26-32, 2007.

O'Donnell, E. and Johnson, E.N. "Gender Effects on Processing Effort During Analytical Procedures," International Journal Auditing. 5, 91-105, 2000.

Owhoso, V.E. and Weickgenannt, A. "Auditors' Self-Perceived Abilities in Conducting Domain Audits," Critical Perspectives on Accounting. 20 : 3-21, 2009.

————. "Error Detection by Industry-Specialized Teams during Sequential Audit Review," Journal of Accounting Research. 40(3) : 883-900, 2002.

Oz, E. "Information technology productivity: in search of a definite observation," Information & Management. 42 : 789-798, 2005.

Paino, H., Thani, A., Iskandar, S., and Syid, Z. "Organisational and Professional Commitment on Dysfunctional Audit Behavior," British Journal of Arts and Social Sciences. 1(2): 94–105, 2011.

Palmer, K. N., Ziegenfuss, D. E. and Pinsker, R. E. "International knowledge, Skills, and abilities of auditors/accountants Evidence from recent competency studies," Managerial Auditing Journal. 19 (7) : 889-896, 2004.

Palmrose, Z. "An Analysis of Auditor Litigation and Audit Service Quality," The Accounting Review. 63(1) : 55-73, 1988.

————. "Improving Audit Effectiveness," AICPA National Conference on Current SEC and PCAOB Developments. 24(2) : 313-326, 2006.

Parasuraman, A. "Technology readiness index (TRI): a multiple-item scale to measure readiness to embrace new technologies," Journal of Service Research. 2(4) : 307-320, 2000.

Payne, E. A., Ramsay, R. J. and Bamber, E. M. "The Effect of Alternative Types of Review on Auditors' Procedures and Performance," A Journal of Practice and Theory. 29 : 207-220, 2010.

Peecher, M., Schwartz, R., and Solomon, I. "It's all about quality: Perspectives on strategic-systems auditing," Accounting Organization and Society. 32(4-5) : 463-486, 2007.

Pennekamp, P., and Vlasveld, P. J. J. "Reforming the audit function," The Internal Auditor. 63(2) : 69-72, 2006

Petchjul, S. and Ussahawanitchakit, P. "Audit Review Strategy on Audit Success of Certified Public Accountant (CPAs) in Thailand," International Journal of Business Research. 13(2) : 41-56, 2013.

Perrott, B. E. "A Strategic Risk Approach to Knowledge Management," Business Horizons. 50 : 523-533, 2007.

Peter, P. J. "Reliability: A Review of Psychometrics Basics and Recent Marketing Practices," Journal of Marketing Research. 16 : 6-17, 1979.

Polanyi, M. The Tacit Dimension. London: Routledge & Kegan Paul, 1966.

Pongsatitpat, S., and Ussahawanitchakit, P. "Audit Review Practice, Audit Report Efficiency, Audit Performance, and Audit Quality of Certified Public Accountants (CPAs) in Thailand," Review of Business Research. 12(4) : 1-15, 2012.

Power, M. "Auditing, Expertise and The Sociology of Technique," Critical Perspectives on Accounting. 6 : 317-339, 1995.

Price,W. H. Vision and Chang: The Relationship between Vision and Change in Organization, A Dissertation, School of Business and Entrepreneurship. Nova Southeastern University, 2001.

Race, P. 500 Tips for Students. Oxford : Blackwell Published, 1994

Radcliffe, V. S. "Efficiency audit: and assembly of rationalities and programmes," Accounting Organizations and Society. 23(4) : 377-410, 1998.

————. "Knowing efficiency: the enactment of efficiency in efficiency auditing," Accounting Organizations and Society. 24(4) : 333-362, 1999.

Raduan,C.R., Jegak,U., Haslinda,A. and Alimin,I. I. "Management, Strategic Management Theories and the Linkage with Organizational Competitive

Advantage from the Resource-based perspective European," journal of Social Sciences. 2(3) : 11-12-13, 2009.

Ramsay, R.J. "Senior/Manager Differences in Audit Workpaper Review Performance," Journal of Accounting Research. 32 : 127-135, 1994.

Real, J. C., Leal, A. and Roldán, J. L.. " Information technology as a determinant of organizational learning and technological distinctive competencies," Industrial Marketing Management. 35(4) : 505-521, 2006.

Reed,T.N. The Effect of Process Accountability on The Evaluation of Audit Evidence: An Examination of the Audit Review Process. Dissertation submitted to the Faculty of the Virginia Polytechnic Institute and State University, 2010.

Rich, J. S., Solomon. I, and Trotman, K. T. "The audit review process: A characterization from the persuasion perspective," Accounting, Organizations and Society. 22 (5) : 481-505, 1997.

Ricks, J. M., Williams, J. A. and Weeks.W.A. "Sales Trainer Roles, Competencies, Skills, and behaviors : A Case Study," Industrial Marketing Management. 37(5) : 593-609, 2008.

Rittenberg, L. and Covaleski, M.A. "Internalization Versus Externalization of the Internal Audit Function : an Examination of Professional and Organizational Imperatives," Accounting, Organizations and Society. 26 : 617-641, 2001.

Robkob, P., Sangboon, K., and Leemanonwarachai, T. "The Influence of Audit Indeoendence, Audit Professionalism, and Audit Quality on Audit Value Creation: an Empirical Study of Tax Auditors in Thailand," Review of Business Research. 12(1) : 54-69, 2012.

Robson, K., Humphreys, C., Khalifa, R. and Jones, J. "Transforming audit technologies: Business risk audit methodologies and the audit field," Accounting Organization and Society. 32(4-5) : 409-439, 2007.

Rogers, E.M., and Shoemaker, F.F. Communication of Innovations. New York: Free Press, 1971.

Rosman, A., Stanley, B., Graham, L., and Lynn, B. "Successful audit workpaper review strategies in electronic environments," Journal of Accounting, Auditing and Finance. 22(1) : 57-83, 2007.

Rouzies, D., Anderson, E., Kohli, A.K., Michaels, R.E., Weitz, B.A. and Zoltners, A. "Sales and Marketing Integration : A Proposed Framework," Journal of Personal Selling & Sales Management. 25 (2) : 113-122, 2005.

Roybark, H. M. "An analysis of audit deficiencies based on PCAOB inspection reports issued during 2005," Journal of Accounting, Ethics & Public Policy. 6 (2) : 125- 154, 2006.

Ruiz-Mercader, J., Merono-Cerdan, A.L. and Sabater-Sanchez, R. "Information Technology and Learning: Their Relationship and Impact on Organisational Performance in Small Businesses," International Journal of Information Management. 26 : 16-29, 2006.

Salem, M. S. M. "An Overview of Research on Auditor's Responsibility to Detect Fraud on Financial Statements," Journal of Global Business Management. 8(2), 218-229, 2012.

Salthouse,T. A. " Mediation of adult aged ifferencesin cognition by reductions in working memory and speed of processing," PsychologicalS cience. 179-183, 1991.

Sands, J., and McPhail, J. "Choice Criteria of Listed Australian Public Companies for Selecting an Auditor: an Exploratory Study," International Journal of Business Studies. 11(1) : 109-133, 2003.

Sarah E. B. "Effects in Auditing: The Role of Task-Specific Knowledge," The Accounting Review. 65 (1) : 72-92, 1990.

Sarkis, J., Gonzalez-Torre, P., and Adenso-Diaz, B. "Stakeholder Pressure and the Adoption of Environmental Practices: The Mediating Effect of Training." Journal of Operations Management. 28 : 163-176, 2010.

Schulz, A. K. D. and Booth, P. "The Effects of Presentation Format on the Effectiveness and Efficiency of Auditors' Analytical Review Judgments," Accounting and Finance. 35(1) : 107, 1995.

Schweitzer, J. A., Bailey, J.K., Rehill, B.J., Martinsen, G.D., Hart, S.C., Lindroth, R.L., Keim, P. and Whitham, T.G. "Genetically based trait in a dominant tree affects ecosystem processes," Ecology Letters. 7 : 127–134, 2004.

Seibert, S.E., and Crant, J. M. "Proactive Personality and Career Success," Journal of Applied Psychology. 84(3) : 416-427, 1999.

Seleim, A. and Khali, O. "Knowledge Management and Organizational Performance in the Eyptian Software Firms," International Journal of Knowledge Management. 3(4) : 37-66, 2007.

Shelton, S. W. "The effect of experience on the use of irrelevant evidence in auditor judgment," The Accounting Review. 74(2) : 217-224, 1999.

Shoommuangpak, P. and Ussahawanitchakit , P. "Auditor expertise, audit quality and client acceptance. Auditor expertise, audit quality and client acceptance," International Journal of Business Research. 7(1) : 123-145, 2007.

————. "Audit strategy of CPAs in Thailand: Audit effectiveness and Stakeholder acceptance," International Journal of Business Strategy. (9) : 136- 258, 2009.

Sikka, P. "Financial crisis and the silence of the auditors," Accounting, Organizations and Society. 34 : 868-873, 2008.

Sinchuen, C. and Ussahawanitchakit, P. "Effects of Strategic Audit Planning on Audit Performance: Mediator Role of Audit Judgment and Quality and Public Auditors in Thailand," Journal of Academy of Business and Economics. 9(2) : 1-15, 2009.

Sisaye, S. "An Organizational Approach for the Study of the Diffusion of Process Innovation Strategies in Internal Auditing and Control Systems," International Journal of Applied Quality Management. 2(2) : 279-293, 1999.

Skinner, D. J., John, P., Lillian, A., and Srinivasan, S. "Audit Quality and Auditor Reputation: Evidence from Japan," The Accounting Review. 87(5) : 2012.

Slack, N., Chambers, S. and Johnston, R. Operations management. fourth edn, Prentice Hall/Financial Times., Harlow, England, 2009.

Smith, G. L. "Medical Professionalism and Generation Gap," The American Journal of Medicine. 118(4) : 439-442, 2005.

Solomon, I. "Multi-auditor judgment/decision making research," Journal of Accounting Literature. 6(2) : 1-25, 1987.

————. "Experimental Judgment and Decision Research in Auditing: The First 25 Years of AOS," Accounting, Organizations and Society. 28 : 395-412, 2003.

Soltani, B. "Timeliness of Corporate and Audit Reports: Some Empirical Evidence in the French Context," The International Journal of Accounting. 37 : 215-246, 2002.

Spiegler, M.D. and Guevremont, D.C. Contemporary Behavior Therapy. 3rd ed. New York : Brooks/Cole., 1998.

Stanley, J.D. and Dezoort, F.T. "Audit firm tenure and financial restatements : An analysis of industry specialization and fee effects," Journal of Accounting and Public Policy. 26 : 131-159, 2007.

Stice, J.D. "Using financial and market information to identify pre-engagements factors associated with lawsuits against auditors," The Accounting Review. (July): 516-533, 1991.

Stone, D.N. and Shelley, M.K. "Educating for Accounting Expertise: A Field Study," Journal of Accounting Research. 35 : 35-61, 1997.

Struweg, L.N. and Meintjes, C. "The Professionalism Debate in South African Public Relations," Public Relations Review. 34(3) : 224-229, 2008.

Sudsomboon, S. and Ussahawanitchakit, P. "Professional audit competencies : The Effects on Thai's CPAs Audit Quality," Reputation ,and Success. Review of Business Research. 9(3) : 66-85, 2009.

Sumritsakun, C. and Ussahawanitchakit, P. "Internal Audit Innovation and Firm Stability of Thai Listed Company: How to Implement in an Organization?," Journal of Academy of Business and Economics. 9(4) : 1-23, 2009.

Tan, H-T. and Jamal, K. "Do Auditors Objectively Evaluate Their Subordinates' Work?," The Accounting Review. 76(2) : 99-110, 2001.

————. "Audit Reviewers' Evaluation of Subordinates' Work Quality," Auditing: A Journal of Practice and Theory. 29(1): 251-266, 2010.

————. "Reviewers' Responses to Anticipated Stylization Attempts by Preparers of Audit Workpapers," The Accounting Review. 78(2) : 581-604, 2003.

Taylor, M. H., DeZoort, F. T., Munn, E. and Thomas, M. W. "A Proposed Framework Emphasizing Auditor Reliability over Auditor Independence," Accounting Horizons. 17 (3) : 257-266, 2003.

Teece, D. J. and Pisano, G. "The Dynamic Capabilities of Firms : An Introduction," Industrial and Corporate Change. 3(3) : 537-556, 1994.

Teece, D. J., Pisano, G. and Shuen, A. "Dynamic capabilities and strategic management," Strategic Management Journal. 18(7) : 509-533, 1997.

Thitiyapramote, N. and Ussahawanitchakit, P. "Social Accounting Practice and Firm Value: An Empirical Investigation of ISO 14000 Firms in Thailand," Review of Business Research. 13(3) : 85-106, 2013.

Tidd, J and Izumimoto, Y. "Knowledge Exchange and Learning Through International Joint Ventures: an Anglo-Japanese Experience," Technovation. 22 : 137–145, 2002.

Trotman, K., Wright, A. and Wright, S. "Auditor Negotiations : An Examination of the Efficacy of Intervention Methods," The Accounting Review. 80(1) : 349-367, 2005.

Uachanachit, D., Ussahawanitchakit, P. and Pratoom, K. "Audit Competency and Audit Survival of CPAs in Thailand: An Empirical Investigation of the Antecedents and Consequences," Review of Business Research. 12(3) : 105-132, 2012.

Ulaga, W. and Chacour, S. "Measuring Customer Perceived Value in Business Markets," Industrial Marketing Management. 30(6) : 525-540, 2001.

Ussahawanitchakit, P. "Audit Expertise and Audit Effectiveness: Evidence from CPAs in Thailand," International Journal of Business of Business Strategy. 12(2) : 1-7, 2012.

Lim-U-Sanno, K . and Ussahawanitchakit, P. "Relationship Quality, Professionalism, and Audit Quality: An Empirical Study of Auditors in Thailand," International Journal of Business Research. 8(4) : 41-49, 2008.

Uwuigbe, U. "An examination of the effects of ownership structure and financial leverage on the dividend policies of listed firms in Nigeria," Journal of Economics, Business, and Accountancy Ventura. 16(2) : 251 – 258, 2013.

Vaitip, S. and Ussahawanitchakit, P. "Decision Making Professionalism and Audit Report Quality of CPAs in Thailand," International Journal of Business Research. 13(2) : 75-92, 2013.

Venkatesh and Morris, M. "Why don't men ever stop to ask for directions? Gender, social influence, and their role in technology acceptance and usage behavior," MIS Quarterly. 24 (March) : 115-139, 2000.

Verschoor, C.C. "Towards a Blueprint for the Internal Audit Profession. Internal Auditing," Innovation. 23(5) : 1-46, 2008.

Wallace, Wanda A. The Economic Role of the Audit in Free and Regulated Markets. Touche Ross& Co, 1980.

Wang, C. L. and Ahmed, P. K. "Dynamic Capabilities: A Review and Research Agenda," International Journal of Management Reviews. 9(1) : 31-51, 2007.

Wangcharoendate, S. and Ussahawanitchakit, P. "Best Audit Practices of CPAs in Thailand: Effects of Audit Independence, Judgment, Performance, and Credibility," International Journal of Business Research. 10(6): 1-23, 2010.

Wangraj, P., Ussahawanitchakit, P. and Muenthaisong, K. "Audit Responsibility Competency and Audit Survival: A Conceptual Model," International Journal of Business Strategy. 14(3) : 73-88, 2014.

Watkins, A. L. Hillison ,W. and Morecroft, S. E. "Audit Quality: A Synthesis of Theory and Empirical Evidence," Journal of Accounting Literature. 23 : 153-193, 2004.

Waweru, N. "Predicting change in management Accounting Systems: The Effects of Competitive Strategy," Global Journal of Business Research. 2 : 25-41, 2008.

Weber, R.M. First graders' use of grammatical context in reading. In H. Levin & J. Williams (Eds.)," Basic studies in reading. New York : Basic Books, 1970.

Wedemeyer, P.D. "A Discussion of Auditor Judgment as the critical component in audit quality –A practitioner's perspective," International Journal of Disclosure and Governance. 7(4) : 320 – 333, 2010.

Weidenmier, M. L. and Ramamoorti, S. "Research Opportunities in Information Technology and Internal Auditing," Journal of Information System. 20 : 205-219, 2006.

Weiner, J. "Financial Data: Transparency & Privecy," Mortgage Banking. 73(7) : 85-86, 2013.

Weis, D. and Schank, M.J. "Instrument to Measure Professional Nursing Values," Journal of Nursing Scholarship. 32(2) : 201- 204, 2000.

Wilk, T.J. "Predecisional Distortion of Evidence as a Consequence of Real-Time Audit Review," The Accounting Review. 7 : 51-71, 2002.

Wiroterat, C., Ussahawanitchakit, P. and Muenthisong, K. “Audit Professional Well-Roundedness and Audit Success,” International Journal of Business Strategy. 14(3) : 7-26, 2014.

Wissner, M. “ICT, Growth and Productivity in The German Energy sector- On the Way to a Smart Grid?,” Utilities Policy. 19 : 14-19, 2011.

Witcher, B. J., Chau, V. S. and Harding, P. “Dynamic Capabilities : Top Executive Audits and Hoshin Kanri at Nissan South Africa,” International Journal of Operations & Production Management. 28(6) : 540-561, 2008.

Wittayapoom, K. and Ussahawanitchakit, P. “ Sustaining Audit Success of CPAs in Thailand: Effects of Audit Professionalism through Job Reliability, Individual Image, and Working Reputation,” European Journal of Management. 9(1) : 23-43, 2009.

Wong, P.S.P. and Cheung , S.O. “An Analysis of Relationship Between Learning Behavior and Performance Improvement of Contracting Organizations,” International Journal of project management. 26(2) : 112-123, 2008.

Wongjinda, C. and Ussahawanitchakit, P. “Accounting Expertise Orientation and Professional Survival: Evidence from Bookkeepers in the Northeastern of Thailand,” Review of Business Research. 14(2) : 11-26, 2014.

Wouters, M. and Wilderom, C. “Developing Performance-Measurement Systems as Enabling Formalization: A Longitudinal Field Study of a Logistics Department,” Accounting, Organizations and Society. 33 : 488-516, 2008.

Wright, A. and Ashton, R. H. “Identifying audit adjustments with attention-directing procedures,” The Accounting Review. 64(4) : 710–728, 1989.

Xue, L., Ray, G. and Sambamurthy, V. “Efficiency or Innovation: How do Industry Environments Moderate the Effects of Firm’s IT Asset Portfolio?,” MIS Quarterly. 36(2) : 509-528 ; June, 2012.

Yu, F. “Accounting Transparency and the Term Structure of Credit Spreads,” Journal of Financial Economics. 75 : 53-84, 2005.

Zaltman, G., Duncan, R. and Holbek, J. Innovations and Organizations. New York: Wiley, 1973.

Zhau, L., and Wong, A. “Exploring the influence of product conspicuousness and social compliance on purchasing motives of young Chinese consumers for foreign brands,” Journal of Consumer Behavior. (6) : 470, 2008.

APPENDICES

APPENDIX A

The Original Items

Original Items in Scales

Constructs	Items
Audit Planning Investigation (API)	
API1	I believe that the audit planning investigation will help make the more effective in auditing.
API2	I focus on analysis the comprehensive mission of audit plan which allows to better audit achievement.
API3	I oriented the consideration the consistent with significant level and risk characteristics of each customer in the audit plan which allows risk management in auditing more effective.
API4	I commitment to have analyze the selection of audit method in audit plan which allows to better audit achievement.
API5	I focus on consideration the activities in audit plan which will help audit to perform as planned at the scheduled time.
Audit Practice Monitoring (APM)	
APM1	I believes that the pursuit of audit practice to provide the more audit quality.
APM2	I focus on the assessment of compliance between audit plans and actual audit practice to performance is on target effectively.
APM3	I give priority to controlling the operation closely for be able to resolve the situation in a timely manner which allows audit achievement better.
APM4	I believes that a random check on implementation of the audit plan help reduces the time and cost of the audit more effectively.
Audit Evidence-Checking (AEC)	
AEC1	I believe that investigating the audit evidence will contribute to more transparency in the audit.
AEC2	I focus on monitor the source of audit evidence that is reliable in accordance with auditing standards which allows more confidence of stakeholder.
AEC3	I give priority to consider how to gather audit evidence that reasonable and reliable will provide for the auditor to be recognized more.
AEC4	I focus on the monitoring the amount of audit evidence is sufficient to show the audit opinion will give a presentation of the more audit report quality.
AEC5	I focus on considering the reasonable discretion to confirm the consistency of the conclusion and audit evidence which allows the auditor to audit objectives effectively.
Audit Problem-Solving (APS)	
APS1	I believe that the audit solution during the operation in a timely manner allows for more effective auditing.
APS2	I focus on analysis the causes of problems in the operations taking place for understand and resolve the problem to the point allows the auditor to achieve better.

Original Items in Scales

Constructs	Items
APS3	I focus on apply the process, method and guidelines to best audit problem solve allow the auditor to have maximum effectiveness.
APS4	I focus on the application of new audit procedures better than planned, which will help to achieve better performance.
APS5	I pay more attention to monitoring solutions by consider the progress and resolving problems success in a systematic and concrete, which will allow for more efficient operations.
Audit Process Renewal (APR)	
APR1	I believe that modifying the new review process will be providing more effective auditing.
APR2	I focus on the development of the audit plan to modify the audit process In accordance with the changing situation allows you to perform the audit monitor the operation.
APR3	I pay more attention to the good adaptation in the performance audit, which will allow auditors to succeed better in both the short and long term.
APR4	I oriented improving the preparation of reports and regular monitoring allows the auditor to perform more efficiently.
APR5	I pay more attention to the application of new technologies in the review process continues enables the auditor to achieve the ultimate goal.
Audit Transparency (ATR)	
ATR1	I have audit process, procedures and practice are clear and verifiable.
ATR2	I have to perform the audit according to professional standards and relevant regulations strictly.
ATR3	I have the audit evidence which reflects the fact those significant and verifiable sources clearly.
ATR4	I have to practice in auditing unreservedly and without bias.
ATR5	I have to crawl to complete the audit and evidence of origin clearly.
Audit Excellence (AEX)	
AEX1	I can practice audit objectives and goals earlier than scheduled.
AEX2	I have to practice the audit unreservedly comply with the relevant standard is the most efficient way.
AEX3	I have an operational audit by assessing evidence and reporting audit results of the audit were targeted based on need.
AEX4	I am applying innovative and appropriate technologies in accordance with the auditing environment as well.
AEX5	I have to practice the audit objectives as well as the resources are limited.

Original Items in Scales

Constructs	Items
Audit Proficiency (APR)	
APR1	I have to practice a quality audit the use of resources, to determine the lowest.
APR2	I have to gather audit evidence properly and is reliable audit evidence can use for gather evidence at the lowest cost.
APR3	I have to practice audit as defined goals. By the time the operation was the most rewarding.
APR4	I have to practice audit as planned by the most cost effective use of resources.
Audit Achievement (AAC)	
AAC1	I have an operational audit to ensure compliance with the stated goal very well and am always beneficial to the accounting profession.
AAC2	I have to practice the audit as the audit plan is scheduled regularly.
AAC3	I have to practice an audit on the scope of the program has placed all times with good intentions.
AAC4	I get the audit evidence and the fact that sufficient and appropriate audit every time.
AAC5	I have commentators rationally that the information contained in the financial statements complies with generally accepted accounting principles strictly.
Audit Quality (AQU)	
AQU1	I have detected and reported the detection of essence defects and weaknesses in accounting system of audit client to honestly verify.
AQU2	I have to report the results of the audit of financial statements that reflect the economic performance of the business accurately and reliably, which demonstrates the enrichment of the audit.
AQU3	I have detected and reported the fraud and error which are material to the financial statements of their clients to achieve the confidence and recognition from customers.
AQU4	I have to send alarm signals to the parties and stakeholders to clearly and timely.
Audit Report Efficiency (ARE)	
ARE1	I presented the audit report, the auditor in accordance with the plan as well, with no overlap in the proposed audit report.
ARE2	I presented data auditing reflect the reality of the business of the public reliably under the available resources to the maximum.
ARE3	I have to present the information in the audit report with fairness without prejudice under the cost-efficient presentation.
ARE4	I presented of the audit report are based on standard accounting and auditing regulators set using resources for maximum benefit.
ARE5	I presented the audit report, which responds to the needs of data users as well. Without activities that do not bring benefits to the audit report.

Original Items in Scales

Constructs	Items
Audit Success (ASU)	
ASU1	I have consistently recognized as an auditor with the performance, transparency and accountability have to practice like a true professional.
ASU2	I have initiative and innovation in the practice of auditing always.
ASU3	I have new and old customers to use the services account increased steadily.
ASU4	I take pride in working in the accounting profession continues.
Modern Audit Vision (MAV)	
MAV1	I believe that the direction and goals of auditing in line with the changes taking place. To help make the operation more efficient and more effective.
MAV2	I always hold that the auditor must comply with rules and regulations to provide for the recognition of stakeholders much more.
MAV3	I pay more attention to the practice by adhering to ethics and ethics in the practice continues to be recognized by those involved.
MAV4	I oriented on the study and analysis of future events, to be used as a framework and guidelines for the performance audit in accordance with the changes that may occur, which allow the performance audit product.
MAV5	I give priority to tracking and understanding the accounting standards and auditing standards always to enables the performance of audit quality greater.
Audit Experience Value (AEV)	
AEV1	I believe that having good experience in auditing allows the practice to achieve even more.
AEV2	I featured on bringing the best experience in the past use as a guide to practice today will help increase the quality of auditing.
AEV3	I focus on bringing the defects detected in the past to develop and improve the quality of practice always allows for more effective auditing.
AEV4	I committed to education, analyzing and learning experiences in the past which will allow auditors to perform the audit of the current and future quality even more.
Audit Knowledge Achievement (AKA)	
AKA1	I believe that having knowledge in auditing as well allows for more effective auditing.
AKA2	I focus on the compliance audit accounts using a knowledge base which will allow the auditor to be recognized even more.
AKA3	I focus on the study and understanding of standards and regulations related to the audit, which will allow for more effective auditing.
AKA4	I committed to bringing awareness to the other side related to the audit comes as support help to achieve better performance.
AKA5	I am aware that the knowledge of the audit will truly help make achieving even better.

Original Items in Scales

Constructs	Items
Information Technology Readiness (ITR)	
ITR1	In the present scenario, technology is constantly evolving and increasingly favorable for the auditor to communicate with customers and stakeholders better.
ITR2	Information technology, with lower costs and easier access to help make the auditor has the potential to learn and understand the use and application efficiency.
ITR3	Technology has made many more auditors can select the appropriate use of information technology in line with the current situation even more.
ITR4	Advances in information technology are developing rapidly, the auditors focused on learning and application to suit the situation and the reality is even more.
Stakeholder Expectation (SEX)	
SEX1	Stakeholders expect greater efficiency and effectiveness in the performance audit make the audit focused on the development of performance audit continues.
SEX2	Various regulatory agencies expectations in quality auditing the auditors made even more focused on learning and understanding and application efficiency.
SEX3	Social auditing and public needs effective and more transparent make the auditors must adhere to the practice of auditing by the relevant auditing standards strictly.
SEX4	Customers want the audit reflects the operating performance of the company make the auditor must commitment to fully utilize the potential and ability to provide quality auditing is more effective.
Audit Learning Capability (ALC)	
ALC1	I believe that learning in the audit continued allows performing the audit more effectively.
ALC2	I focus in attending training seminars and knowledge continuously helps to have talent and potential to perform even more.
ALC3	I have to focus on consultation and exchange knowledge on issues and operational issues related to the audit engagement with colleagues helps auditors achieve operational goals more.
ALC4	I give priority to join a professional association of accounting and are always relevant will help with new knowledge and keep pace with the changes occurring in auditing.

APPENDIX B

Item Factor Loadings and Cronbach's Alpha Analyses

Table 1E Item Factor Loadings and Cronbach's Alpha Analyses

Constructs	Items	n = 30	
		Factor Loadings (0.563 – 0.869)	**Cronbach's Alpha** (0.772 – 0.871)
Audit planning investigation (API)	API1	0.744	0.802
	API2	0.740	
	API3	0.826	
	API4	0.733	
	API5	0.688	
Audit practice monitoring (APM)	APM1	0.730	0.795
	APM2	0.830	
	APM3	0.813	
	APM4	0.778	
Audit evidence-checking (AEC)	AEC1	0.744	0.802
	AEC2	0.740	
	AEC3	0.826	
	AEC4	0.733	
	AEC5	0.688	
Audit problem-solving (APS)	APS1	0.727	0.782
	APS2	0.807	
	APS3	0.768	
	APS4	0.757	
	APS5	0.586	
Audit process renewal (APR)	APR1	0.781	0.871
	APR2	0.828	
	APR3	0.862	
	APR4	0.809	
	APR5	0.781	
Audit transparency (ATR)	ATR1	0.722	0.834
	ATR2	0.742	
	ATR3	0.843	
	ATR4	0.806	
	ATR5	0.762	
Audit excellence (AEX)	AEX1	0.730	0.822
	AEX2	0.845	
	AEX3	0.781	
	AEX4	0.747	
	AEX5	0.730	
Audit proficiency (APF)	APF1	0.846	0.824
	APF2	0.852	
	APF3	0.818	
	APF4	0.718	

Table 1E (Continued)

Constructs	Items	n = 30	
		Factor Loadings	Cronbach's Alpha
Audit Achievement (AAC)	AAC1	0.802	0.819
	AAC2	0.776	
	AAC3	0.808	
	AAC4	0.833	
	AAC5	0.592	
Audit Quality (AQU)	AQU1	0.826	0.823
	AQU2	0.809	
	AQU3	0.846	
	AQU4	0.766	
Audit Report Efficiency (ARE)	ARE1	0.813	0.841
	ARE2	0.857	
	ARE3	0.842	
	ARE4	0.815	
	ARE5	0.563	
Audit Success (ASU)	ASU1	0.734	0.775
	ASU2	0.788	
	ASU3	0.820	
	ASU4	0.749	
Modern Audit Vision (MAV)	MAV1	0.671	0.772
	MAV2	0.779	
	MAV3	0.743	
	MAV4	0.761	
	MAV5	0.667	
Audit experience value (AEV)	ASU1	0.798	0.807
	ASU2	0.821	
	ASU3	0.848	
	ASU4	0.716	
Audit Knowledge Achievement (AKA)	AKA1	0.678	0.838
	AKA2	0.788	
	AKA3	0.818	
	AKA4	0.807	
	AKA5	0.803	
Audit Learning Capability (ALC)	ALC1	0.807	0.854
	ALC2	0.848	
	ALC3	0.863	
	ALC4	0.823	
Information Technology Readiness (ITR)	ALC1	0.826	0.834
	ALC2	0.859	
	ALC3	0.844	
	ALC4	0.736	

Table 1E (Continued)

Constructs	Items	n = 30	
		Factor Loadings	**Cronbach's Alpha**
Stakeholder Expectation (SEX)	SEX1	0.687	0.834
	SEX2	0.869	
	SEX3	0.869	
	SEX4	0.836	

APPENDIX C

Non-Response Bias Tests

Table 1A Non-Response Bias Tests

Comparison	N	Mean	S.D.	t	Significant Level*
Education Level :				-0.412	0.681
• First Group	199	1.62	0.487		
• Second Group	199	1.64	0.482		
Length of CPAs tenure:				-0.084	0.933
• First Group	199	2.42	1.181		
• Second Group	199	2.43	1.121		
Average Revenue per Month:				-0.335	0.738
• First Group	199	2.01	1.078		
• Second Group	199	2.05	1.051		
Type of audit business:				-0.733	0.464
• First Group	199	1.54	0.500		
• Second Group	199	1.57	0.496		

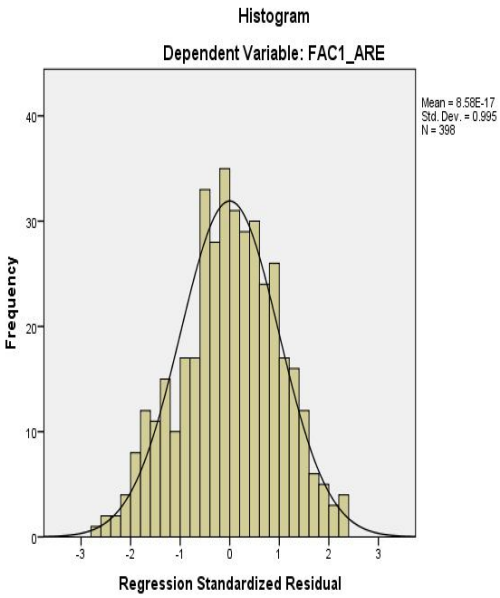
* Represent statistical significance at the 5 % level

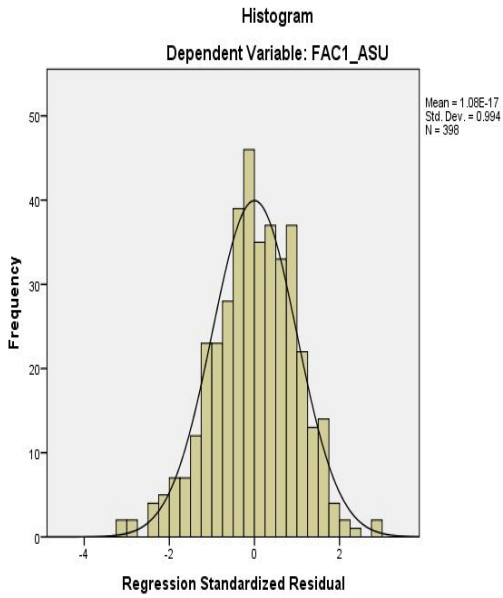
APPENDIX D

The Results of Basic Assumptions Testing

1. Test of Normality

Histogram:





Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
RES_2	.039	398	.149	.995	398	.256

a. Lilliefors Significance Correction

Tests of Normality

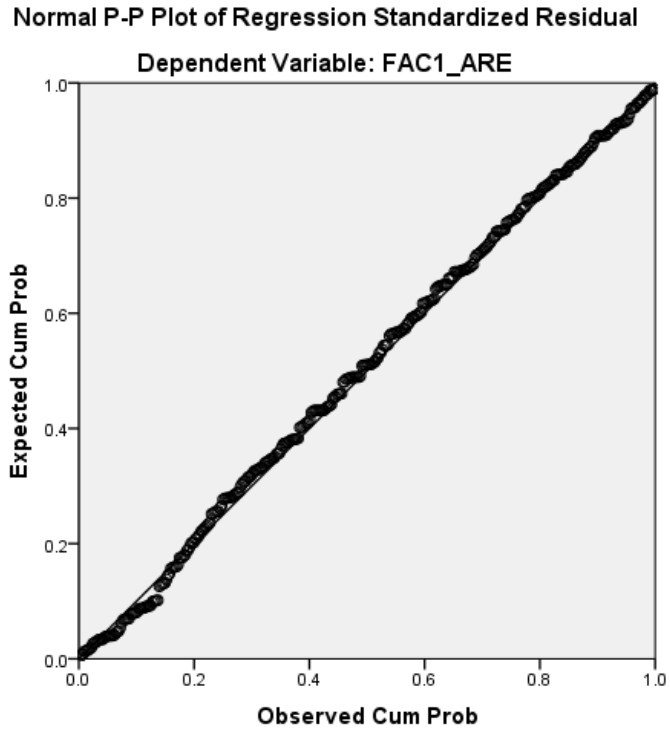
	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
RES_3	.025	398	.200*	.997	398	.724

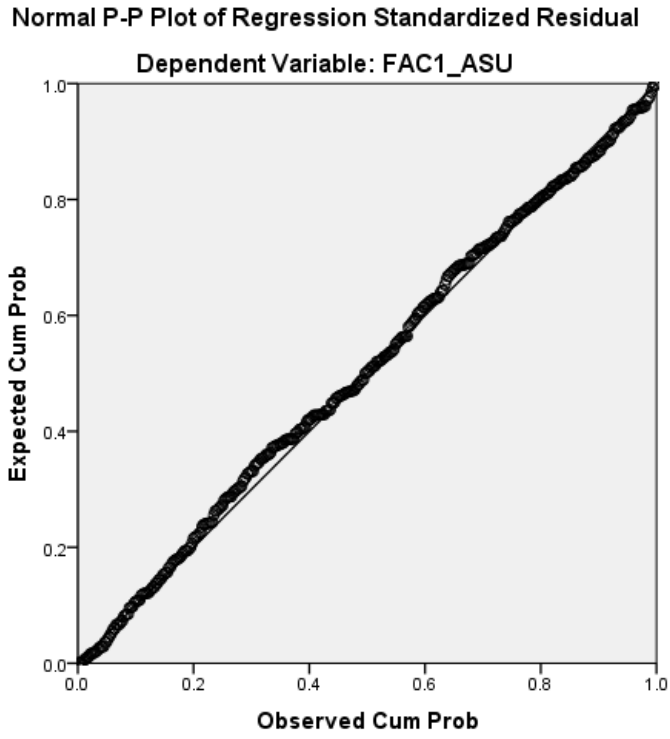
*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

2. Linearity

Normal Probability Plot:





3. Multicollinearity

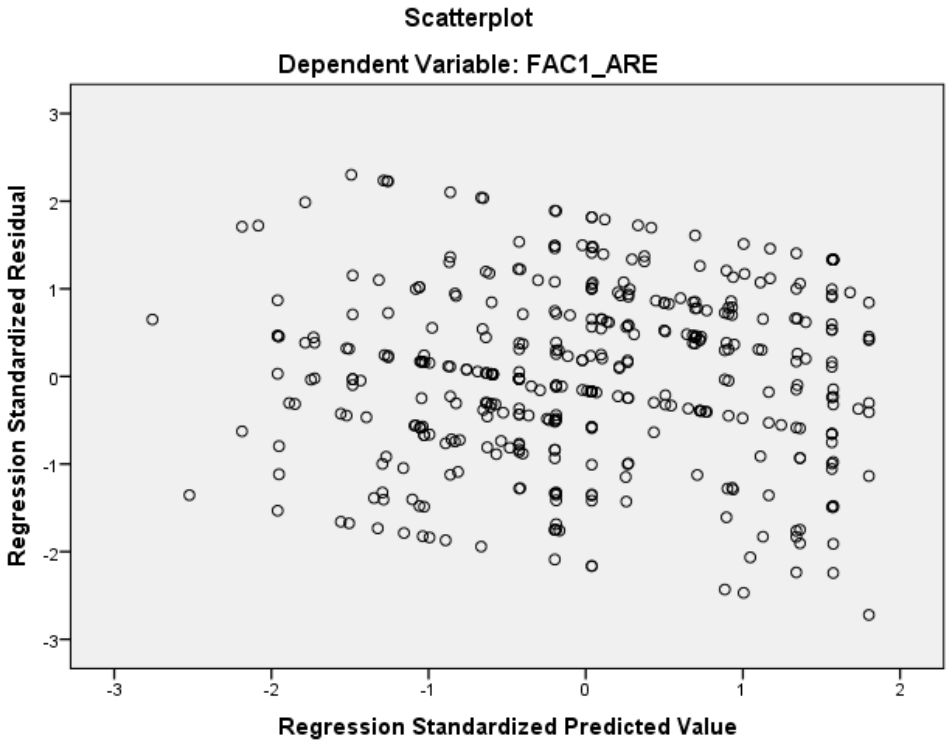
Equation	Dependent Variable	Maximum Variance Inflation Factors (VIF's)
1	ATR	2.466
2	AEX	2.466
3	APF	2.466
4	AAC	2.466
5	AQU	2.466
6	ARE	2.466
7	AQU	2.660
8	ARE	2.660
9	ARE	1.010
10	ASU	1.090
11	API	2.517
12	APM	2.517
13	AEC	2.517
14	APS	2.517
15	APR	2.517
16	API	4.362
17	APM	4.362
18	AEC	4.362
19	APS	4.362
20	APR	4.362

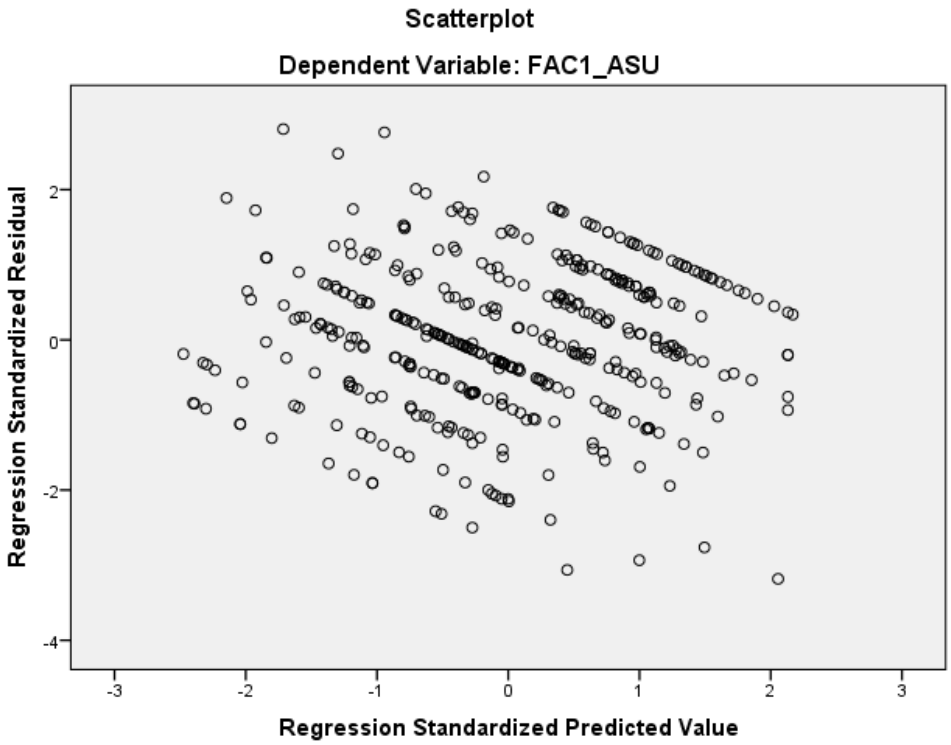
4. Autocorrelation

Equation	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.717	0.513	0.505	0.70381268	1.948
2	0.723	0.522	0.514	0.69747237	1.939
3	0.666	0.443	0.431	0.75407315	1.869
4	0.722	0.522	0.512	0.69883942	1.891
5	0.558	0.311	0.299	0.83731644	1.800
6	0.420	0.177	0.160	0.91669494	1.938
7	0.627	0.393	0.384	0.78511893	1.853
8	0.419	0.176	0.163	0.91470437	1.903
9	0.307	0.094	0.086	0.95588493	1.589
10	0.597	0.356	0.349	0.80655276	2.021
11	0.279	0.078	0.058	0.97035834	1.349
12	0.277	0.077	0.060	0.96943198	2.117
13	0.319	0.102	0.085	0.95634739	1.945
14	0.300	0.090	0.074	0.96241235	1.843
15	0.375	0.141	0.125	0.93529312	1.803
16	0.391	0.153	0.120	0.93827121	1.549
17	0.295	0.087	0.056	0.97160864	2.098
18	0.329	0.109	0.078	0.96002563	1.936
19	0.315	0.099	0.069	0.96497932	1.849
20	0.394	0.155	0.126	0.93467415	1.850

5. Homoscedasticity

Scatter Plot:





APPENDIX E

Respondent Characteristics

Table 1B Demographic Characteristics of Respondents

Descriptions	Categories	Frequency	Percentage
Gender	Male	190	47.74
	Female	208	52.26
	Total	**398**	**100.00**
Age	Less than 30 years old	36	9.04
	30 – 35 years old	85	21.36
	36 – 40 years old	92	23.12
	More than 40 years old	185	46.48
	Total	**398**	**100.00**
Marital Status	Single	184	46.23
	Married	177	44.47
	Divorced	37	9.30
	Total	**398**	**100.00**
Education Level	Bachelor's degree	148	37.19
	Higher than Bachelor's degree	250	62.81
	Total	**398**	**100.00**
Working Experience	Less than 5 years	81	20.35
	5 - 10 years	114	28.64
	11 - 15 years	110	27.64
	More than 15 years	93	23.37
	Total	**398**	**100.00**
Length of CPAs tenure	Less than 5 years	108	27.14
	5 - 10 years	120	30.15
	11 - 15 years	64	16.08
	More than 15 years	106	26.63
	Total	**398**	**100.00**

Table 1B (Continued)

Descriptions	Categories	Frequency	Percentage
Average Revenue per Month	Less than150,000 Baht	169	42.46
	150,000 - 300,000 Baht	99	24.88
	300,001 - 450,000 Baht	80	20.10
	More than 450,000 Baht	50	12.56
Total		**398**	**100.00**
Number of your average audited financial statements per year	Less than 50 statements	135	33.92
	50-100 statements	133	33.42
	101-150 statements	62	15.58
	More than 150 statements	68	17.08
Total		**398**	**100.00**
Types of client	Listed firms	19	4.77
	Non-listed firms	379	95.23
Total		**398**	**100.00**
Type of audit business	Office of auditors	177	44.47
	Freelance	221	55.53
Total		**398**	**100.00**

APPENDIX F

Cover Letter and Questionnaire: English Version

Questionnaire to the Ph. D. Dissertation Research
"Audit review integration competency and Audit Success: An Empirical Evidence from CPAs in Thailand"

Dear Sir,

This research is a part of doctoral dissertation of Miss Nittaya Phosrichan at the Mahasarakham Business School, Mahasarakham University, Thailand. The objective of this research is to examine the effect audit review integration competency and audit success of certified public accountant in Thailand. The questionnaire is divided into 6 parts

Part 1: General information about Certified Public Accountant in Thailand,
Part 2: Opinion on audit review integration competency in Thailand,
Part 3: Opinion on audit success in Thailand,
Part 4: Opinion on internal environmental factors of audit review integration competency in Thailand,
Part 5: Opinion on external environmental factors of audit review integration competency in Thailand, and
Part 6: Recommendations and suggestions in the operation of Certified Public Accountant in Thailand.

Your answer will be kept as confidentiality and your information will not be shared with any outsider party without your permission.

Do you want a summary of the results?

( ) Yes, e-mail …… ( ) No

If you want a summary of this research, please indicate your E-mail address or attach your business card with this questionnaire. The summary will be mailed to you as soon as the analysis is completed.

Thank you for your time answering all questions. I have no doubt that your answer will provide valuable information for academic advancement. If you have any questions with respect to this research, please contact me directly.

Sincerely yours,

(Miss Nittaya Phosrichan)
Ph. D. Student
Mahasarakham Business School
Mahasarakham University, Thailand

Contact Info:
Office No: 043 – 754333 ext. 3431
Fax No: 043 – 754422
Cell phone: 088 – 8515261
E-mail: nittayapho12@gmail.com

Part 1: General information about Certified Public Accountant in Thailand.

1. Gender
   - ☐ Male ☐Female

2. Age
   - ☐ Less than 30 years old ☐ 30– 35 years old
   - ☐ 36 – 40 years old ☐ More than 40 years old

3. Marital status
   - ☐ Single ☐ Married
   - ☐ Divorced

4. Education levels
   - ☐ Bachelor's degree ☐ Higher than Bachelor's degree

5. Working Experience
   - ☐ Less than 5 years ☐ 5 – 10 years
   - ☐ 11 – 15 years ☐ More than 15 years

6. Length of CPAs tenure
   - ☐ Less than 5 years ☐ 5 – 10 years
   - ☐ 11 – 15 years ☐ More than 15 years

7. Average revenue per month
   - ☐ Less than 150,000 Baht ☐ 150,000 – 300,000 Baht
   - ☐ 300,001 – 450,000 Baht ☐ More than 450,000 Baht

8. Number of average audited financial statements per year
   - ☐ Less than50 statements ☐ 50-100 statements
   - ☐ 101-150 statements ☐ More than 150 statements

9. Types of client
   - ☐ Listed firms ☐ Non-listed firms

10. Type of audit business
   - ☐ Office of auditors ☐ Freelance

Part 2 Opinion on audit review integration competency in Thailand

Audit review integration competency	Levels of Agreement				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Audit planning investigation					
1. I believe that the audit planning investigation will help make the more effective in auditing.	5	4	3	2	1
2. I focus on analysis the comprehensive mission of audit plan which allows to better audit achievement.	5	4	3	2	1
3. I oriented the consideration the consistent with significant level and risk characteristics of each customer in the audit plan which allows risk management in auditing more effective.	5	4	3	2	1
4. I strive to analyze the audit methods selection in the audit plan which helps to better audit achievement.	5	4	3	2	1
5. I focus on consideration the activities in audit plan which will help audit to perform as planned at the scheduled time.					
Audit practice monitoring					
6. I believes that the pursuit of audit practice to provide the more audit quality.	5	4	3	2	1
7. I focus on the assessment of compliance between audit plans and actual audit practice to performance is on target effectively.	5	4	3	2	1
8. I give priority to controlling the operation closely for be able to resolve the situation in a timely manner which allows audit achievement better.	5	4	3	2	1
9. I believes that a random check on implementation of the audit plan help reduces the time and cost of the audit more effectively.	5	4	3	2	1

Part 2 (Continued)

Audit review integration competency	Levels of Agreement				
	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
	5	4	3	2	1
Audit evidence-checking					
10. I believe that investigating the audit evidence will contribute to more transparency in the audit.	5	4	3	2	1
11. I focus on monitor the source of audit evidence that is reliable in accordance with auditing standards which allows more confidence of stakeholder.	5	4	3	2	1
12. I give priority to consider how to gather audit evidence that reasonable and reliable will provide for the auditor to be recognized more.	5	4	3	2	1
13. I focus on the monitoring the amount of audit evidence is sufficient to show the audit opinion will give a presentation of the more audit report quality.	5	4	3	2	1
14. I focus on considering the reasonable discretion to confirm the consistency of the conclusion and audit evidence which allows the auditor to audit objectives effectively.	5	4	3	2	1
Audit problem-solving					
15. I believe that the audit solution during the operation in a timely manner allows for more effective auditing.	5	4	3	2	1
16. I focus on analysis the causes of problems in the operations taking place for understand and resolve the problem to the point allows the auditor to achieve better.	5	4	3	2	1
17. I focus on apply the process, method and guidelines to best audit problem solve allow the auditor to have maximum effectiveness.	5	4	3	2	1
18. I focus on the application of new audit procedures better than planned, which will help to achieve better performance.	5	4	3	2	1
19. I pay more attention to monitoring solutions by consider the progress and resolving problems	5	4	3	2	1

success in a systematic and concrete, which will allow for more efficient operations.					

Part 2 (Continued)

Audit review integration competency	**Levels of Agreement**				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Audit process renewal					
20. I believe that modifying the new review process will be providing more effective auditing.	5	4	3	2	1
21. I focus on the development of the audit plan to modify the audit process In accordance with the changing situation allows you to perform the audit monitor the operation.	5	4	3	2	1
22. I pay more attention to the good adaptation in the performance audit, which will allow auditors to succeed better in both the short and long term.	5	4	3	2	1
23. I oriented improving the preparation of reports and regular monitoring allows the auditor to perform more efficiently.	5	4	3	2	1
24. I pay more attention to the application of new technologies in the review process continues enables the auditor to achieve the ultimate goal.	5	4	3	2	1

Part 3 Opinion on audit success in Thailand

audit outcome	**Levels of Agreement**				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Audit transparency					
1. I have audit process, procedures and practice are clear and verifiable.	5	4	3	2	1
2. I have to perform the audit according to professional standards and relevant regulations strictly.	5	4	3	2	1

Part 3 (Continued)

Audit practice outcome	Levels of Agreement				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Audit transparency 3. I have the audit evidence which reflects the fact those significant and verifiable sources clearly.	5	4	3	2	1
4. I have to practice in auditing unreservedly and without bias.	5	4	3	2	1
5. I have to crawl to complete the audit and evidence of origin clearly.	5	4	3	2	1
Audit excellence 6. I can practice audit objectives and goals earlier than scheduled.	5	4	3	2	1
7. I have to practice the audit unreservedly comply with the relevant standard is the most efficient way.	5	4	3	2	1
8. I have an operational audit by assessing evidence and reporting audit results of the audit were targeted based on need.	5	4	3	2	1
9. I am applying innovative and appropriate technologies in accordance with the auditing environment as well.	5	4	3	2	1
10. I have to practice the audit objectives as well as the resources are limited.	5	4	3	2	1
Audit proficiency 11. I have to practice a quality audit the use of resources, to determine the lowest.	5	4	3	2	1
12. I have to gather audit evidence properly and is reliable audit evidence can use for gather evidence at the lowest cost.	5	4	3	2	1
13. I have to practice audit as defined goals. By the time the operation was the most rewarding.	5	4	3	2	1

14. I have to practice audit as planned by the most cost effective use of resources.	5	4	3	2	1

Part 3 (Continued)

audit practice outcome	Levels of Agreement				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Audit Achievement					
15. I have an operational audit to ensure compliance with the stated goal very well and am always beneficial to the accounting profession.	5	4	3	2	1
16. I have to practice the audit as the audit plan is scheduled regularly.	5	4	3	2	1
17. I have to practice an audit on the scope of the program has placed all times with good intentions.	5	4	3	2	1
18. I get the audit evidence and the fact that sufficient and appropriate audit every time.	5	4	3	2	1
19. I have commentators rationally that the information contained in the financial statements complies with generally accepted accounting principles strictly.	5	4	3	2	1
Audit Quality					
20. I have detected and reported the detection of essence defects and weaknesses in accounting system of audit client to honestly verify.	5	4	3	2	1
21. I have to report the results of the audit of financial statements that reflect the economic performance of the business accurately and reliably, which demonstrates the enrichment of the audit.	5	4	3	2	1
22. I have detected and reported the fraud and error which are material to the financial statements of their clients to achieve the confidence and recognition from customers.	5	4	3	2	1
23. I have to send alarm signals to the parties and stakeholders to clearly and timely.	5	4	3	2	1

Part 3 (Continued)

audit outcome	Levels of Agreement				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Audit Report Efficiency					
24. I presented the audit report, the auditor in accordance with the plan as well, with no overlap in the proposed audit report.	5	4	3	2	1
25. I presented data auditing reflect the reality of the business of the public reliably under the available resources to the maximum.	5	4	3	2	1
26. I have to present the information in the audit report with fairness without prejudice under the cost-efficient presentation.	5	4	3	2	1
27. I presented of the audit report are based on standard accounting and auditing regulators set using resources for maximum benefit.	5	4	3	2	1
28. I presented the audit report, which responds to the needs of data users as well. Without activities that do not bring benefits to the audit report.	5	4	3	2	1
Audit Success					
29. I have consistently recognized as an auditor with the performance, transparency and accountability have to practice like a true professional.	5	4	3	2	1
30. I have initiative and innovation in the practice of auditing always.	5	4	3	2	1
31. I have new and old customers to use the services account increased steadily.	5	4	3	2	1
32. I take pride in working in the accounting profession continues.	5	4	3	2	1

Part 4 Opinion on internal factors of audit review integration competency in Thailand

Internal Factorson affect Audit review integration competency.	Levels of Agreement				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Modern Audit Vision 1. I believe that the direction and goals of auditing in line with the changes taking place. To help make the operation more efficient and more effective.	5	4	3	2	1
2. I always hold that the auditor must comply with rules and regulations to provide for the recognition of stakeholders much more.	5	4	3	2	1
3. I pay more attention to the practice by adhering to ethics and ethics in the practice continues to be recognized by those involved.	5	4	3	2	1
4. I oriented on the study and analysis of future events, to be used as a framework and guidelines for the performance audit in accordance with the changes that may occur, which allow the performance audit product.	5	4	3	2	1
5. I give priority to tracking and understanding the accounting standards and auditing standards always to enables the performance of audit quality greater.	5	4	3	2	1
Audit experience value 6. I believe that having good experience in auditing allows the practice to achieve even more.	5	4	3	2	1
7. I featured on bringing the best experience in the past use as a guide to practice today will help increase the quality of auditing.	5	4	3	2	1
8. I focus on bringing the defects detected in the past to develop and improve the quality of practice always allows for more effective auditing.	5	4	3	2	1

9. I committed to education, analyzing and learning experiences in the past which will allow auditors to perform the audit of the current and future quality even more.	5	4	3	2	1

Part 4 (Continued)

Internal Factors on affect audit review integration competency.	**Levels of Agreement**				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Audit Knowledge Achievement 11. I believe that having knowledge in auditing as well allows for more effective auditing.	5	4	3	2	1
12. I focus on the compliance audit accounts using a knowledge base which will allow the auditor to be recognized even more.	5	4	3	2	1
13. I focus on the study and understanding of standards and regulations related to the audit, which will allow for more effective auditing.	5	4	3	2	1
14. I committed to bringing awareness to the other side related to the audit comes as support help to achieve better performance.	5	4	3	2	1
15. I am aware that the knowledge of the audit will truly help make achieving even better.	5	4	3	2	1
Audit Learning Capability 16. I believe that learning in the audit continued allows performing the audit more effectively.	5	4	3	2	1
17. I focus in attending training seminars and knowledge continuously helps to have talent and potential to perform even more.	5	4	3	2	1
18. I have to focus on consultation and exchange knowledge on issues and operational issues related to the audit engagement with colleagues helps auditors achieve operational goals more.	5	4	3	2	1
19. I give priority to join a professional association of accounting and are always relevant will help	5	4	3	2	1

with new knowledge and keep pace with the changes occurring in auditing.					

Part 5 Opinion on external environmental factors of audit review integration competency in Thailand

External Factors on affect audit review integration competency.	**Levels of Agreement**				
	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
Information Technology Readiness 1. In the present scenario, technology is constantly evolving and increasingly favorable for the auditor to communicate with customers and stakeholders better.	5	4	3	2	1
2. Information technology, with lower costs and easier access to help make the auditor has the potential to learn and understand the use and application efficiency.	5	4	3	2	1
3. Technology has made many more auditors can select the appropriate use of information technology in line with the current situation even more.	5	4	3	2	1
4 Advances in information technology are developing rapidly, the auditors focused on learning and application to suit the situation and the reality is even more.	5	4	3	2	1
Stakeholder Expectation 5. Stakeholders expect greater efficiency and effectiveness in the performance audit make the audit focused on the development of performance audit continues.	5	4	3	2	1
6. Various regulatory agencies expectations in quality auditing the auditors made even more focused on learning and understanding and application efficiency.	5	4	3	2	1
7. Social auditing and public needs effective and more transparent make the auditors must adhere to the practice of auditing by the relevant auditing	5	4	3	2	1

standards strictly.					
8. Customers want the audit reflects the operating performance of the company make the auditor must commitment to fully utilize the potential and ability to provide quality auditing is more effective.	5	4	3	2	1

Part 6 Recommendations and suggestions in the operation of Certified Public Accountant in Thailand.

.....
.....
.....

Thank you for your time and attention to this matter. Please fold and return in provided envelope and return to me. If you desire a summary report of this research, please supply with this questionnaire. The summary will be mailed to you upon the completion of data analysis.

APPENDIX G

Cover Letters and Questionnaire: Thai Version

ที่ ศธ 0530.10/ว53

คณะการบัญชีและการจัดการ
มหาวิทยาลัยมหาสารคาม
อำเภอกันทรวิชัย จังหวัดมหาสารคาม
44150

6 มิถุนายน 2558

เรื่อง ขอความอนุเคราะห์กรอกแบบสอบถาม

เรียน ผู้สอบบัญชีรับอนุญาต

ด้วย นางสาวนิตยา โพธิ์ศรีจันทร์ นิสิตระดับปริญญาเอก คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง "การบูรณาการการสอบทานการสอบบัญชีกับความสำเร็จในการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย" ซึ่งเป็นส่วนหนึ่งของการทำวิทยานิพนธ์หลักสูตรปรัชญาดุษฎีบัณฑิต (บร.ด.) และการศึกษาในครั้งนี้ได้เน้นให้นิสิตศึกษาข้อมูลด้วยตนเอง ดังนั้น เพื่อให้การจัดทำวิทยานิพนธ์เป็นไปด้วยความเรียบร้อยและบรรลุวัตถุประสงค์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขออนุญาตให้ นางสาวนิตยา โพธิ์ศรีจันทร์ ศึกษาและเก็บรวบรวมในรายละเอียดตามแบบสอบถามที่แนบมาพร้อมนี้

คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม หวังเป็นอย่างยิ่งว่าคงได้รับความอนุเคราะห์จากท่านในการให้ข้อมูลในครั้งนี้เป็นอย่างยิ่ง และขอขอบคุณมา ณ โอกาสนี้

ขอแสดงความนับถือ

(รองศาสตราจารย์ ดร.ปพฤกษ์บารมี อุตสาหะวาณิชกิจ)
คณบดีคณะการบัญชีและการจัดการ
มหาวิทยาลัยมหาสารคาม

สำนักบริหารหลักสูตรระดับบัณฑิตศึกษาและวิจัย
คณะการบัญชีและการจัดการ โทรศัพท์ (043) 754333 ต่อ 3408

แบบสอบถามเพื่อการวิจัย
เรื่อง สมรรถนะในการบูรณาการการสอบทานการสอบบัญชีกับความสำเร็จในการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

<u>คำชี้แจง</u>

การวิจัยนี้มีวัตถุประสงค์เพื่อศึกษาความสัมพันธ์ระหว่างสมรรถนะในการบูรณาการการสอบทานการสอบบัญชีกับความสำเร็จในการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย เพื่อประกอบการศึกษาวิทยานิพนธ์ระดับปริญญาเอกของผู้วิจัยในหลักสูตรปรัชญาดุษฎีบัณฑิต สาขาวิชาการบัญชี คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จังหวัดมหาสารคาม โทรศัพท์ 043-754333

ข้าพเจ้าใคร่ขอความอนุเคราะห์จากท่านผู้ตอบแบบสอบถาม ได้โปรดให้ข้อเท็จจริงในการตอบแบบสอบถามชุดนี้ โดยมีรายละเอียดของแบบสอบถาม ประกอบด้วยส่วนคำถาม 6 ตอน ดังนี้

ตอนที่ 1 ข้อมูลทั่วไปเกี่ยวกับผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 2 ความคิดเห็นเกี่ยวกับสมรรถนะในการบูรณาการการสอบทานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 3 ความคิดเห็นเกี่ยวกับผลการปฏิบัติงานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 4 ความคิดเห็นเกี่ยวกับปัจจัยภายในที่ส่งผลต่อสมรรถนะการบูรณาการการสอบทานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 5 ความคิดเห็นเกี่ยวกับปัจจัยภายนอกที่ส่งผลต่อสมรรถนะการบูรณาการการสอบทานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 6 ข้อคิดเห็นและข้อเสนอแนะเกี่ยวกับการปฏิบัติงานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ข้าพเจ้าขอขอบพระคุณที่ท่านได้สละเวลาตอบคำถามในแบบสอบถามชุดนี้ทุกข้ออย่างถูกต้องครบถ้วน คำตอบของท่านจะถูกเก็บรักษาไว้เป็นความลับ และไม่มีการใช้ข้อมูลใด ๆ ที่เปิดเผยเกี่ยวกับท่านในการรายงานข้อมูล โดยข้าพเจ้าจะสรุปเป็นภาพรวมเท่านั้น หากท่านมีความประสงค์ที่จะขอรับรายงานสรุปผลเกี่ยวกับการศึกษางานวิจัยครั้งนี้ โปรดแจ้งความประสงค์ตามที่ระบุไว้ข้างล่างนี้พร้อมแนบนามบัตรหรือที่อยู่มาพร้อมกับแบบสอบถามชุดนี้ เพื่อที่จะได้จัดส่งข้อมูลดังกล่าวให้ท่าน

ท่านต้องการรายงานสรุปผลการวิจัยหรือไม่

( ) ต้องการ E-mail ..... ( ) ไม่ต้องการ

หากท่านต้องการรายงานสรุปผลการวิจัย โปรดระบุ E-mail Address ของท่าน หรือแนบนามบัตรของท่านมากับแบบสอบถามชุดนี้

อนึ่ง หากมีข้อสงสัยประการใดโปรดสอบถามได้ที่นางสาวนิตยา โพธิ์ศรีจันทร์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม 44000 โทรศัพท์ 088-8515261 หรือ e-mail: nittayapho12@gmail.com

ขอขอบพระคุณที่ให้ข้อมูลไว้ ณ โอกาสนี้

(นางสาวนิตยา โพธิ์ศรีจันทร์)
นิสิตปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต สาขาวิชาการบัญชี
คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม

<u>ตอนที่ 1</u> ข้อมูลทั่วไปเกี่ยวกับผู้สอบบัญชีรับอนุญาตในประเทศไทย

1. เพศ
   - ❑ ชาย
   - ❑ หญิง

2. อายุ
   - ❑ น้อยกว่า 30 ปี
   - ❑ 30-35 ปี
   - ❑ 36-40 ปี
   - ❑ มากกว่า 40 ปี

3. สถานภาพ
   - ❑ โสด
   - ❑ สมรส
   - ❑ หย่าร้าง/หม้าย

4. ระดับการศึกษา
   - ❑ ปริญญาตรี
   - ❑ สูงกว่าปริญญาตรี

5. ประสบการณ์ในการทำงานด้านการสอบบัญชี
   - ❑ น้อยกว่า 5 ปี
   - ❑ 5-10 ปี
   - ❑ 11-15 ปี
   - ❑ มากกว่า 15 ปี

6. ระยะเวลาที่เป็นผู้สอบบัญชีรับอนุญาต
   - ❑ น้อยกว่า 5 ปี
   - ❑ 5-10 ปี
   - ❑ 11-15 ปี
   - ❑ มากกว่า 15 ปี

7. รายได้จากการบริการสอบบัญชีต่อเดือน
   - ❑ ต่ำกว่า 150,000 บาท
   - ❑ 150,000 – 300,000 บาท
   - ❑ 300,001 – 450,000 บาท
   - ❑ มากกว่า 450,000 บาท

8. จำนวนกิจการที่รับตรวจสอบบัญชี
   - ❑ น้อยกว่า 50 กิจการ
   - ❑ 50-100
   - ❑ 101- 150 กิจการ
   - ❑ มากกว่า 150 กิจการ

9. กิจการส่วนใหญ่ที่รับตรวจสอบบัญชี
   - ❑ กิจการในตลาดหลักทรัพย์
   - ❑ กิจการนอกตลาดหลักทรัพย์

10. สถานที่ทำงาน
    - ❑ สำนักงานสอบบัญชี
    - ❑ ผู้สอบบัญชีอิสระ

<u>ตอนที่ 2</u> ความคิดเห็นเกี่ยวกับสมรรถนะในการบูรณาการการสอบทานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

สมรรถนะในการบูรณาการการสอบทานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
<u>การตรวจสอบการวางแผนการสอบบัญชี</u> **<u>(Audit Planning Investigation)</u>** 1. ท่านเชื่อมั่นว่าการตรวจสอบการวางแผนการสอบบัญชี จะช่วยให้การสอบบัญชีมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
2. ท่านให้ความสำคัญกับการวิเคราะห์การครอบคลุมภารกิจของแผนงานการสอบบัญชี ซึ่งจะช่วยให้การสอบบัญชีบรรลุเป้าหมายได้ดียิ่งขึ้น					
3. ท่านมุ่งเน้นให้มีการพิจารณาถึงความสอดคล้องกับระดับความมีสาระสำคัญและลักษณะความเสี่ยงของลูกค้าแต่ละรายในแผนงานการสอบบัญชี ซึ่งจะช่วยให้การบริหารความเสี่ยงในการสอบบัญชีมีประสิทธิผลมากยิ่งขึ้น	5	4	3	2	1
4. ท่านมุ่งมั่นให้มีการวิเคราะห์การเลือกใช้วิธีการสอบบัญชีในแผนงานการสอบบัญชี ซึ่งจะช่วยให้การสอบบัญชีบรรลุเป้าหมายได้ดียิ่งขึ้น	5	4	3	2	1
5. ท่านมุ่งเน้นให้มีการพิจารณากิจกรรมในแผนงานการสอบบัญชี ซึ่งจะช่วยให้การปฏิบัติงานสอบบัญชีเป็นไปตามแผนงานที่กำหนดอย่างทันเวลา	5	4	3	2	1
<u>การติดตามการปฏิบัติด้านการสอบบัญชี</u> **<u>(Audit Practice Monitoring)</u>** 6. ท่านเชื่อมั่นว่าการติดตามการปฏิบัติงานสอบบัญชี จะช่วยทำให้การสอบบัญชีมีคุณภาพมากยิ่งขึ้น	5	4	3	2	1
7. ท่านมุ่งเน้นให้มีการประเมินความสอดคล้องระหว่างแผนงานการสอบบัญชีกับการปฏิบัติงานสอบบัญชีจริง เพื่อให้การปฏิบัติงานเป็นไปตามเป้าหมายได้อย่างมีประสิทธิภาพ	5	4	3	2	1
8. ท่านให้ความสำคัญกับการควบคุมการปฏิบัติงานอย่างใกล้ชิด เพื่อให้สามารถแก้ไขในสถานการณ์ต่างๆ ได้อย่างทันกาล ซึ่งจะช่วยให้การปฏิบัติงานสอบบัญชีบรรลุเป้าหมายได้ดียิ่งขึ้น	5	4	3	2	1
9. ท่านเชื่อมั่นว่าการสุ่มตรวจการปฏิบัติงานตามแผนการสอบบัญชี จะช่วยลดเวลาและค่าใช้จ่ายในการสอบบัญชีได้อย่างมีประสิทธิภาพมากยิ่งขึ้น					
<u>การตรวจสอบหลักฐานการสอบบัญชี</u> **<u>(Audit Evidence Checking)</u>** 10. ท่านเชื่อมั่นว่าการตรวจสอบหลักฐานการสอบบัญชี จะช่วยให้เกิดความโปร่งใสในการสอบบัญชียิ่งขึ้น	5	4	3	2	1

ตอนที่ 2 (ต่อ)

สมรรถนะในการบูรณาการการสอบทานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
11. ท่านมุ่งเน้นให้มีการตรวจที่มาของหลักฐานการสอบบัญชีว่ามีความน่าเชื่อถือเป็นไปตามมาตรฐานการสอบบัญชี ซึ่งจะช่วยให้ผู้มีส่วนได้เสียเกิดความเชื่อมั่นมากยิ่งขึ้น	5	4	3	2	1
12. ท่านให้ความสำคัญกับการพิจารณาวิธีการรวบรวมหลักฐานการสอบบัญชีว่าเหมาะสมและมีความน่าเชื่อถือ ซึ่งจะช่วยให้การปฏิบัติงานสอบบัญชีได้รับการยอมรับมากยิ่งขึ้น	5	4	3	2	1
13. ท่านมุ่งเน้นให้มีการตรวจสอบปริมาณหลักฐานการสอบบัญชีว่าครบถ้วนเพียงพอในการแสดงความเห็นหรือไม่ ซึ่งจะช่วยให้การนำเสนอรายงานการสอบบัญชีมีคุณภาพมากยิ่งขึ้น	5	4	3	2	1
14. ท่านให้ความสำคัญกับการพิจารณาการใช้ดุลยพินิจอย่างสมเหตุสมผลในการยืนยันถึงความสอดคล้องของข้อสรุปที่ได้กับหลักฐานการสอบบัญชี ซึ่งจะช่วยให้การสอบบัญชีบรรลุเป้าหมายการสอบบัญชีได้อย่างมีประสิทธิภาพ	5	4	3	2	1
การแก้ปัญหาการสอบบัญชี (Audit Problem Solving) 15. ท่านเชื่อมั่นว่าการแก้ปัญหาการสอบบัญชีระหว่างการปฏิบัติงานอย่างทันท่วงที จะช่วยให้การสอบบัญชีมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
16. ท่านให้ความสำคัญกับการวิเคราะห์สาเหตุของปัญหาในการปฏิบัติงานที่เกิดขึ้นเพื่อความเข้าใจและสามารถแก้ไปปัญหาได้ตรงประเด็น จะช่วยให้การดำเนินงานการสอบบัญชีบรรลุเป้าหมายได้ดียิ่งขึ้น	5	4	3	2	1
17. ท่านมุ่งเน้นให้มีการประยุกต์ใช้กระบวนการ วิธีการ และแนวทางในการแก้ปัญหาการสอบบัญชีที่ดีที่สุด ซึ่งจะช่วยให้การสอบบัญชีมีประสิทธิผลสูงสุด	5	4	3	2	1
18. ท่านมุ่งเน้นให้มีการประยุกต์ใช้วิธีการสอบบัญชีใหม่ที่ดีกว่าวิธีการตามแผนงานที่วางไว้ ซึ่งจะช่วยให้การปฏิบัติงานบรรลุเป้าหมายได้ดีขึ้น	5	4	3	2	1
19. ท่านให้ความสำคัญกับการติดตามผลการแก้ปัญหา โดยพิจารณาความคืบหน้าและความสำเร็จในการแก้ไขปัญหา ได้อย่างเป็นระบบและรูปธรรม ซึ่งจะช่วยให้การปฏิบัติงานมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
การปรับเปลี่ยนกระบวนการสอบทานใหม่ (Audit Process Renewal) 20. ท่านเชื่อมั่นว่าการปรับเปลี่ยนกระบวนการสอบทานใหม่ จะช่วยให้การปฏิบัติงานสอบบัญชีมีประสิทธิภาพยิ่งขึ้น	5	4	3	2	1
21. ท่านมุ่งเน้นในการพัฒนาการวางแผนการสอบบัญชี เพื่อปรับเปลี่ยนกระบวนการสอบบัญชี ให้สอดคล้องกับสถานการณ์ที่เปลี่ยนแปลงตลอดเวลา จะช่วยให้ท่านปฏิบัติงานสอบบัญชีได้เหมาะสมกับกิจการที่รับตรวจสอบ	5	4	3	2	1
22. ท่านให้ความสำคัญกับการปรับตัวที่ดีในการปฏิบัติงานสอบบัญชี ซึ่งจะช่วยให้การสอบบัญชีประสบความสำเร็จได้ดียิ่งขึ้นทั้งในระยะสั้นและระยะยาว	5	4	3	2	1

ตอนที่ 2 (ต่อ)

สมรรถนะในการบูรณาการการสอบทานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
23. ท่านมุ่งเน้นให้มีการปรับปรุงการจัดทำรายงานและติดตามผลอย่างสม่ำเสมอ ซึ่งช่วยให้การปฏิบัติงานสอบบัญชีมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
24. ท่านให้ความสำคัญกับการประยุกต์ใช้เทคโนโลยีใหม่ๆ ในกระบวนการสอบทานอย่างต่อเนื่อง ซึ่งจะช่วยให้การสอบบัญชีบรรลุเป้าหมายสูงสุด	5	4	3	2	1

ตอนที่ 3 ความคิดเห็นเกี่ยวกับผลการปฏิบัติงานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ผลการปฏิบัติงานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
ความโปร่งใสในการสอบบัญชี (Audit Transparency)					
1. ท่านมีกระบวนการ ขั้นตอน และการปฏิบัติงานสอบบัญชีที่ชัดเจนและตรวจสอบได้	5	4	3	2	1
2. ท่านมีการปฏิบัติงานการสอบบัญชีที่เป็นไปตามมาตรฐานวิชาชีพ และกฎระเบียบที่เกี่ยวข้องอย่างเคร่งครัด	5	4	3	2	1
3. ท่านมีหลักฐานการสอบบัญชีที่สะท้อนให้เห็นถึงข้อเท็จจริงอันมีสาระสำคัญและสามารถตรวจสอบแหล่งที่มาได้อย่างชัดเจน	5	4	3	2	1
4. ท่านมีการปฏิบัติงานในการสอบบัญชีอย่างตรงไปตรงมาและปราศจากความลำเอียง	5	4	3	2	1
5. ท่านมีการรวบรวมข้อมูลในการสอบบัญชีอย่างครบถ้วนและมีหลักฐานของแหล่งที่มาอย่างชัดเจน	5	4	3	2	1
ความเป็นเลิศในการสอบบัญชี (Audit Excellence)					
6. ท่านสามารถปฏิบัติงานสอบบัญชีบรรลุตามวัตถุประสงค์และเร็วกว่าเป้าหมายที่กำหนดไว้	5	4	3	2	1
7. ท่านมีการปฏิบัติงานการสอบบัญชีอย่างตรงไปตรงมาสอดคล้องกับมาตรฐานที่เกี่ยวข้องได้เป็นอย่างมีประสิทธิภาพสูงสุด	5	4	3	2	1
8. ท่านมีการปฏิบัติงานการสอบบัญชี โดยมีการประเมินหลักฐานและการรายงานผลการตรวจสอบของการสอบบัญชีได้ตรงเป้าหมายตามความต้องการ	5	4	3	2	1
9. ท่านมีการประยุกต์ใช้นวัตกรรมและเทคโนโลยีที่เหมาะสม สอดคล้องกับสภาพแวดล้อมทางการสอบบัญชีได้เป็นอย่างดี	5	4	3	2	1

ตอนที่ 3 (ต่อ)

ผลการปฏิบัติงานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
10. ท่านมีการปฏิบัติงานการสอบบัญชีบรรลุตามวัตถุประสงค์ได้เป็นอย่างดีภายใต้ทรัพยากรที่มีอยู่อย่างจำกัด	5	4	3	2	1
ประสิทธิภาพการสอบบัญชี (Audit Proficiency) 11. ท่านมีการปฏิบัติงานสอบบัญชีได้อย่างมีคุณภาพภายใต้การใช้ทรัพยากรในการตรวจสอบต่ำที่สุด	5	4	3	2	1
12. ท่านมีการรวบรวมหลักฐานการสอบบัญชีได้อย่างเหมาะสมและหลักฐานการสอบมีความน่าเชื่อถือ โดยสามารถเลือกใช้วิธีการรวบรวมหลักฐานที่ต้นทุนต่ำสุด	5	4	3	2	1
13. ท่านมีการปฏิบัติงานสอบบัญชีตามเป้าหมายที่กำหนดไว้ โดยมีการใช้เวลาในการปฏิบัติงานได้คุ้มค่ามากที่สุด	5	4	3	2	1
14. ท่านมีการปฏิบัติงานสอบบัญชีตามแผนงานที่กำหนดไว้โดยใช้ทรัพยากรคุ้มค่ามากที่สุด	5	4	3	2	1
การบรรลุการสอบบัญชี (Audit Achievement) 15. ท่านมีการปฏิบัติงานสอบบัญชีให้เป็นไปตามเป้าหมายที่กำหนดไว้ได้อย่างดีและเกิดประโยชน์ต่อวงการวิชาชีพบัญชีอยู่เสมอ	5	4	3	2	1
16. ท่านมีการปฏิบัติงานการสอบบัญชีตามแผนการสอบบัญชีที่กำหนดไว้ได้อย่างสม่ำเสมอ	5	4	3	2	1
17. ท่านมีการปฏิบัติงานการสอบบัญชีตามขอบเขตของแผนงานที่ได้วางไว้ทุกครั้งด้วยความตั้งใจ	5	4	3	2	1
18. ท่านได้รับหลักฐานการสอบบัญชีและข้อเท็จจริงที่เพียงพอและเหมาะสมในการตรวจสอบบัญชีทุกครั้ง					
19. ท่านมีการแสดงความเห็นอย่างมีเหตุผลว่าข้อมูลที่ปรากฏอยู่ในรายงานทางการเงินได้ปฏิบัติตามหลักการบัญชีที่รับรองโดยทั่วไปอย่างเคร่งครัด	5	4	3	2	1
คุณภาพการสอบบัญชี (Audit Quality) 20. ท่านมีการตรวจพบและรายงานผลการตรวจพบข้อบกพร่องตลอดถึงจุดอ่อนที่เป็นสาระสำคัญของระบบบัญชีของกิจการที่ตรวจสอบได้อย่างตรงไปตรงมา	5	4	3	2	1
21. ท่านมีการรายงานผลการตรวจสอบงบการเงินที่สะท้อนให้เห็นถึงผลการดำเนินงานเชิงเศรษฐกิจที่แท้จริงของกิจการได้อย่างถูกต้องและเชื่อถือได้ซึ่งแสดงให้เห็นถึงการเพิ่มคุณค่าของการสอบบัญชี	5	4	3	2	1
22. ท่านมีการตรวจพบและรายงานให้ทราบถึงการทุจริตและข้อผิดพลาดอันเป็นสาระสำคัญต่องบการเงินของลูกค้าได้เพื่อให้เกิดความเชื่อมั่นและยอมรับจากลูกค้ามากขึ้น	5	4	3	2	1

ตอนที่ 3 (ต่อ)

ผลการปฏิบัติงานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
23. ท่านมีการส่งสัญญาณเตือนภัย ให้กับกิจการและผู้มีส่วนได้เสียได้อย่างชัดเจน และทันเวลา	5	4	3	2	1
ประสิทธิภาพของรายงานการสอบบัญชี (Audit Report Efficiency) 24. ท่านมีการนำเสนอรายงานการสอบบัญชีที่สอดคล้องกับแผนการสอบบัญชีได้เป็นอย่างดี โดยไม่มีความซ้ำซ้อนในกระบวนการนำเสนอรายงานการสอบบัญชี	5	4	3	2	1
25. ท่านมีการนำเสนอข้อมูลการสอบบัญชีที่สะท้อนให้เห็นถึงสภาพความเป็นจริงของการดำเนินธุรกิจของลูกค้าต่อสาธารณชนได้อย่างน่าเชื่อถือ ภายใต้การใช้ทรัพยากรที่มีอยู่ให้เกิดประโยชน์สูงสุด	5	4	3	2	1
26. ท่านมีการนำเสนอข้อมูลในรายงานการสอบบัญชีด้วยความเป็นธรรมปราศจากอคติ ภายใต้การใช้ต้นทุนในการนำเสนอรายงานอย่างคุ้มค่า	5	4	3	2	1
27. ท่านมีการนำเสนอรายงานการการสอบบัญชีเป็นไปตามมาตรฐานการบัญชีและการสอบบัญชีที่หน่วยงานกำกับดูแลกำหนดไว้ โดยใช้ทรัพยากรได้อย่างเกิดประโยชน์สูงสุด	5	4	3	2	1
28. ท่านมีการนำเสนอรายงานการสอบบัญชีที่ตอบสนองต่อความต้องการของผู้ใช้ข้อมูลได้อย่างดี โดยปราศจากกิจกรรมที่ไม่ก่อให้เกิดประโยชน์ในการออกรายงานการสอบบัญชี	5	4	3	2	1
ความสำเร็จในการสอบบัญชี (Audit Success) 29. ท่านได้รับการยอมรับอย่างต่อเนื่องว่าเป็นผู้สอบบัญชีที่มีการปฏิบัติงานด้วยความโปร่งใส ตรวจสอบได้ และมีการปฏิบัติงานเยี่ยงผู้ประกอบวิชาชีพที่แท้จริง	5	4	3	2	1
30. ท่านมีความคิดริเริ่มและนวัตกรรมในการปฏิบัติงานการสอบบัญชีอยู่เสมอ	5	4	3	2	1
31. ท่านมีลูกค้าใหม่และเก่าเข้ามาใช้บริการสอบบัญชีเพิ่มขึ้นอย่างต่อเนื่อง	5	4	3	2	1
32. ท่านมีความภาคภูมิใจในการปฏิบัติงานในวิชาชีพบัญชีอย่างต่อเนื่อง	5	4	3	2	1

<u>ตอนที่ 4</u> ความคิดเห็นเกี่ยวกับปัจจัยภายในที่ส่งผลต่อสมรรถนะการบูรณาการการสอบทานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ปัจจัยภายในที่ส่งผลต่อ สมรรถนะในการบูรณาการการสอบทานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
<u>วิสัยทัศน์ในการสอบบัญชีที่ทันสมัย (Modern Audit Vision)</u> 1. ท่านเชื่อมั่นว่าการกำหนดทิศทางและเป้าหมายการสอบบัญชีให้สอดคล้องกับการเปลี่ยนแปลงที่เกิดขึ้น จะช่วยทำให้การปฏิบัติงานมีประสิทธิภาพและประสิทธิผลมากยิ่งขึ้น	5	4	3	2	1
2. ท่านยึดมั่นเสมอว่าการสอบบัญชีต้องสอดคล้องกับกฎระเบียบและข้อบังคับที่เกี่ยวข้อง จะช่วยให้การปฏิบัติงานได้รับการยอมรับจากผู้มีส่วนได้เสียมากยิ่งขึ้น	5	4	3	2	1
3. ท่านให้ความสำคัญกับการปฏิบัติงานโดยยึดมั่นจริยธรรมและจรรยาบรรณในการปฏิบัติงานอย่างต่อเนื่อง เพื่อให้เกิดการยอมรับจากผู้ที่มีส่วนเกี่ยวข้อง	5	4	3	2	1
4. ท่านมุ่งเน้นในการศึกษาและวิเคราะห์ถึงเหตุการณ์ในอนาคตเพื่อนำมาใช้เป็นกรอบและแนวทางในการปฏิบัติงานสอบบัญชี ให้สอดคล้องกับการเปลี่ยนแปลงที่อาจเกิดขึ้น ซึ่งจะช่วยให้การปฏิบัติงานการสอบบัญชีเกิดประสิทธิภาพสูงสุด	5	4	3	2	1
5. ท่านให้ความสำคัญกับการติดตามและทำความเข้าใจ มาตรฐานการบัญชีและมาตรฐานการสอบบัญชีอยู่เสมอ ซึ่งจะช่วยให้การปฏิบัติงานการสอบบัญชีมีคุณภาพมากยิ่งขึ้น	5	4	3	2	1
<u>คุณค่าของประสบการณ์ในการสอบบัญชี</u> **<u>(Audit Experience Value)</u>** 6. ท่านเชื่อมั่นว่าการมีประสบการณ์การสอบบัญชีในอดีตที่ดี จะช่วยให้การปฏิบัติงานบรรลุเป้าหมายได้ยิ่งขึ้น	5	4	3	2	1
7. ท่านให้ความสำคัญกับการนำประสบการณ์ที่ดีในอดีตมาใช้เป็นแนวทางในการปฏิบัติงานในปัจจุบัน จะช่วยให้คุณภาพการสอบบัญชีมีเพิ่มมากขึ้น	5	4	3	2	1
8. ท่านมุ่งเน้นในการนำข้อบกพร่องที่ตรวจพบในอดีตมาพัฒนาและปรับปรุงคุณภาพการปฏิบัติงานอยู่เสมอ จะช่วยให้การสอบบัญชีมีประสิทธิภาพมากขึ้น	5	4	3	2	1
9. ท่านมุ่งมั่นให้มีการศึกษา วิเคราะห์และเรียนรู้ประสบการณ์การสอบบัญชีในอดีต ซึ่งจะช่วยให้การปฏิบัติงานสอบบัญชีในปัจจุบันและอนาคตมีคุณภาพยิ่งขึ้น	5	4	3	2	1
<u>การบรรลุความรู้ในการสอบบัญชี</u> **<u>(Audit Knowledge Achievement)</u>** 10. ท่านเชื่อมั่นว่าการมีความรู้ในการสอบบัญชีเป็นอย่างดี จะช่วยให้การสอบบัญชีมีประสิทธิภาพยิ่งขึ้น	5	4	3	2	1
11. ท่านมุ่งเน้นให้มีการปฏิบัติงานสอบบัญชีบัญชีโดยใช้ความรู้เป็นพื้นฐาน ซึ่งจะช่วยให้การสอบบัญชีได้รับการยอมรับมากยิ่งขึ้น	5	4	3	2	1

ตอนที่ 4 (ต่อ)

ปัจจัยภายในที่ส่งผลต่อ สมรรถนะในการบูรณาการการสอบทานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
12. ท่านให้ความสำคัญกับการศึกษาและทำความเข้าใจมาตรฐาน ระเบียบต่างๆ ที่เกี่ยวข้องกับการสอบบัญชี ซึ่งจะช่วยให้การสอบบัญชีมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
13. ท่านมุ่งมั่นให้มีการนำความรู้ด้านอื่นๆ ที่เกี่ยวข้องกับการสอบบัญชีมาเป็นแรงสนับสนุน ช่วยให้การปฏิบัติงานบรรลุเป้าหมายได้ดียิ่งขึ้น	5	4	3	2	1
14. ท่านตระหนักเสมอว่าการมีความรู้ในการสอบบัญชีอย่างแท้จริง จะช่วยทำให้การบรรลุเป้าหมายได้ดียิ่งขึ้น	5	4	3	2	1
ความสามารถในการเรียนรู้ด้านการสอบบัญชี **(Audit Learning Capability)** 15. ท่านเชื่อมั่นว่าการเรียนรู้ในการสอบบัญชีอย่างต่อเนื่อง จะช่วยให้การปฏิบัติงานสอบบัญชีมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
16. ท่านมุ่งเน้นในการเข้าร่วมการฝึกอบรมและสัมมนาความรู้อย่างต่อเนื่อง จะช่วยให้มีสมรรถนะและศักยภาพในการปฏิบัติงานมากยิ่งขึ้น	5	4	3	2	1
17. ท่านมุ่งเน้นให้มีการปรึกษาหารือและแลกเปลี่ยนเรียนรู้ในประเด็นปัญหาและข้อปฏิบัติงานต่างๆที่เกี่ยวข้องกับงานสอบบัญชีกับเพื่อนร่วมวิชาชีพ ซึ่งจะช่วยให้การปฏิบัติงานสอบบัญชีบรรลุเป้าหมายได้ยิ่งขึ้น	5	4	3	2	1
18. ท่านให้ความสำคัญกับการเข้าร่วมเป็นสมาชิกสภาวิชาชีพทางด้านบัญชีและที่เกี่ยวข้องอยู่เสมอ ซึ่งจะช่วยให้มีความรู้ใหม่ๆ และทันสถานการณ์กับการเปลี่ยนแปลงทางการสอบบัญชีที่เกิดขึ้น	5	4	3	2	1

ตอนที่ 5 ความคิดเห็นเกี่ยวกับปัจจัยภายนอกที่ส่งผลต่อสมรรถนะการบูรณาการการสอบทานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ปัจจัยภายนอกที่ส่งผลต่อ สมรรถนะการบูรณาการการสอบทานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
ความพร้อมด้านเทคโนโลยีสารสนเทศ **(Information Technology Readiness)** 1. ในสถานการณ์ปัจจุบันเทคโนโลยีมีการพัฒนาอย่างต่อเนื่องและเอื้ออำนวยต่อการดำเนินงานมากขึ้น ทำให้ผู้สอบบัญชีมีการติดต่อสื่อสารกับลูกค้าและผู้มีส่วนเกี่ยวข้องได้ดียิ่งขึ้น	5	4	3	2	1

ตอนที่ 5 (ต่อ)

ปัจจัยภายนอกที่ส่งผลต่อ สมรรถนะการบูรณาการการสอบทานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
2. เทคโนโลยีสารสนเทศมีต้นทุนต่ำลงและเข้าถึงได้ง่ายขึ้น ช่วยทำให้ผู้สอบบัญชีมีศักยภาพในการเรียนรู้และทำความเข้าใจและประยุกต์การใช้งานได้อย่างมีประสิทธิภาพ	5	4	3	2	1
3. เทคโนโลยีสารสนเทศมีความหลากหลายมากยิ่งขึ้น ทำให้ผู้สอบบัญชีสามารถเลือกใช้เทคโนโลยีสารสนเทศได้เหมาะสมกับสถานการณ์สอดคล้องกับปัจจุบันมากยิ่งขึ้น	5	4	3	2	1
4. ความก้าวหน้าด้านเทคโนโลยีสารสนเทศมีการพัฒนาอย่างรวดเร็ว ทำให้ผู้สอบบัญชีมุ่งในการเรียนรู้และประยุกต์ใช้ให้เหมาะสมกับสถานการณ์และความเป็นจริงมากยิ่งขึ้น	5	4	3	2	1
ความคาดหวังจากผู้มีส่วนได้เสีย (Stakeholder Expectation) 5. ผู้มีส่วนได้เสียคาดหวังความมีประสิทธิภาพและประสิทธิผลที่สูงขึ้นในการปฏิบัติงานสอบบัญชี ทำให้ผู้สอบบัญชีมุ่งเน้นการพัฒนาการปฏิบัติงานการสอบบัญชีอย่างต่อเนื่อง	5	4	3	2	1
6. หน่วยงานกำกับดูแลต่างๆ คาดหวังในคุณภาพการสอบบัญชีมากยิ่งขึ้น ทำให้ผู้สอบบัญชีมุ่งเน้นในการเรียนรู้และทำความเข้าใจและประยุกต์ใช้ได้อย่างมีประสิทธิภาพ	5	4	3	2	1
7. สังคมและสาธารณะต้องการการสอบบัญชีที่มีประสิทธิภาพและมีความโปร่งใสมากยิ่งขึ้น ทำให้ผู้สอบบัญชีต้องยึดมั่นในการปฏิบัติงานการสอบบัญชีตามมาตรฐานการสอบบัญชีที่เกี่ยวข้องอย่างเคร่งครัด	5	4	3	2	1
8. ลูกค้าต้องการการสอบบัญชีที่สะท้อนให้เห็นถึงประสิทธิภาพในการดำเนินงานของกิจการ ทำให้ผู้สอบบัญชีต้องมุ่งมั่นในการใช้ศักยภาพความสามารถอย่างเต็มที่เพื่อให้คุณภาพการสอบบัญชีมีประสิทธิผลมากยิ่งขึ้น	5	4	3	2	1

ตอนที่ 6 ข้อคิดเห็นและข้อเสนอแนะการปฏิบัติงานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

.....

.....

.....

.....

.....

.....

ขอขอบพระคุณทุกท่านที่สละเวลาในการตอบแบบสอบถามทุกข้อ ได้โปรดพับแบบสอบถามและใส่ซองที่แนบมาพร้อมนี้ ส่งคืนตามที่อยู่ที่ระบุไว้

APPENDIX H

Letters To Experts

บันทึกข้อความ

หน่วยงาน คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม โทรศัพท์ 043-754333-3431 Fax 043- 754422

ที่ ศธ.0530.10/ **วันที่** มิถุนายน 2558

เรื่อง ขอเรียนเชิญเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย

เรียน รองศาสตราจารย์ ดร.ปพฤกษ์บารมี อุตสาหะวาณิชกิจ

ด้วย นางสาวนิตยา โพธิ์ศรีจันทร์ นิสิตระดับปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ด.) คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง "สมรรถนะในการบูรณาการการสอบทานการสอบบัญชีกับความสำเร็จในการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย" ซึ่งเป็นส่วนหนึ่งของการศึกษาตามหลักสูตรปรัชญาดุษฎีบัณฑิต ดังนั้น เพื่อให้การดำเนินการเป็นไปด้วยความเรียบร้อยและบรรลุตามวัตถุประสงค์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขอความอนุเคราะห์จากท่านเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัยและข้อเสนอแนะเพื่อนำข้อมูลที่ได้ไปดำเนินการทำวิทยานิพนธ์ต่อไป ตามเอกสารแนบท้าย

จึงเรียนมาเพื่อโปรดพิจารณา

(รองศาสตราจารย์ ดร.การุณย์ ประทุม)
รองคณบดีฝ่ายบัณฑิตศึกษาและวิจัย

(รองศาสตราจารย์ ดร.ปพฤกษ์บารมี อุตสาหะวาหนิชกิจ)
คณบดีคณะการบัญชีและการจัดการ
มหาวิทยาลัยมหาสารคาม
- 9 มิ.ย. 2558

บันทึกข้อความ

หน่วยงาน คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม โทรศัพท์ 043-754333-3431 Fax 043- 754422

ที่ ศธ.0530.10/ **วันที่** มิถุนายน 2558

เรื่อง ขอเรียนเชิญเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย

เรียน อาจารย์ ดร.เกสินี หมื่นไธสง

ด้วย นางสาวนิตยา โพธิ์ศรีจันทร์ นิสิตระดับปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ด.) คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง “สมรรถนะในการบูรณาการการสอบทานการสอบบัญชีกับความสำเร็จในการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย” ซึ่งเป็นส่วนหนึ่งของการศึกษาตามหลักสูตรปรัชญาดุษฎีบัณฑิต ดังนั้น เพื่อให้การดำเนินการเป็นไปด้วยความเรียบร้อยและบรรลุตามวัตถุประสงค์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขอความอนุเคราะห์จากท่านเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัยและข้อเสนอแนะเพื่อนำข้อมูลที่ได้ไปดำเนินการทำวิทยานิพนธ์ต่อไป ตามเอกสารแนบท้าย

จึงเรียนมาเพื่อโปรดพิจารณา

(รองศาสตราจารย์ ดร.ปพฤกษ์บารมี อุตสาหะวาณิชกิจ)
คณบดีคณะการบัญชีและการจัดการ

VITA

VITA

NAME	Miss Nittaya Phosrichan
DATE OF BIRTH	June 30, 1985
PLACE OF BIRTH	Nong Khai Province
ADDRESS	67 M.3 Bungkhonglong Sub-District, Bungkhonglong District, Bungkan Province 38220, Thailand

EDUCATION BACKGROUND

2008	Bachelor of Business Administration (Accounting) Ramkhamhaeng University, Thailand
2010	Master of Business Administration (Accounting), Ramkhamhaeng University, Thailand
2016	Doctor of Philosophy (Accounting), Mahasarakham University, Thailand

PUBLICATIONS

2013	Phosrichan, Nittaya and Ussahawanitchakit, Phapruke (2013). Audit Creativity, Best Audit Practice and Audit Goal Achievement: Evidence from Tax Auditors in Thailand, Journal of International Finance Studies, 13(3), 83-94.