

**COMPREHENSIVE AUDIT PLANNING PROFICIENCY AND
SUSTAINABLE AUDIT SUCCESS: AN EMPIRICAL
RESEARCH OF CERTIFIED PUBLIC
ACCOUNTANTS (CPAs)
IN THAILAND**

**BY
SUPAWADEE CHOPSET**

**A dissertation submitted in partial fulfillment of the requirements for
the degree of Doctor of Philosophy in Accounting
at Maharakham University
December 2014**

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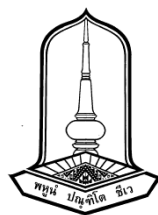
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The examining committee has unanimously approved this thesis, submitted by Miss Supawadee Chopset, as a partial fulfillment of the requirements for the degree of the Doctor of Philosophy in Accounting at Maharakham University.

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Supawadee Chopset



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ABSTRACT

Comprehensive audit planning proficiency is an important factor in the audit and the main activity which auditors have implemented in order to audit performance and audit report efficiency, and enhance audit success. Thus, this research attempts to integrate the key components of comprehensive audit planning proficiency in a new model. The main purpose of this research is to investigate the effects of comprehensive audit planning proficiency on sustainable audit success of CPAs in Thailand.

The resource-advantage theory and the contingency theory are applied to explain the relationships of the variables in this research. This research specifically examined CPAs in Thailand and gathered data from the sample drawn from the Federation of Accounting Professions under the Royal Patronage of His Majesty the King data based online. Mailed questionnaire is operated as data collection instrument. There are 205 returned questionnaires used in this analysis. In addition, ordinary least square regression analysis is operated to test the postulated hypotheses.

The results demonstrate that completed audit risk assessment and diversified audit knowledge implementation are positively related to effective audit judgment, audit value increase, audit risk reduction, and sustainable audit success. In addition, excellent audit resource allocation has a significant positive effect on audit value increase. Moreover, effective audit judgment, audit value increase, and audit risk reduction have positive effects on efficient audit report, and audit reputation. In addition efficient audit report and audit reputation have a strong positive effect on sustainable audit success. For the influences of the antecedents, this research found that long-term audit vision,



audit profession well-roundedness, audit experience, audit learning competency, and business situation dynamism have a significant positive effect on comprehensive audit planning proficiency. However, the results show the partial moderator effect of stakeholder force and professional pressure on the relationships between antecedents and comprehensive audit planning proficiency. Additionally, audit skepticism and auditor-client relationships positively moderates the relationships between extensive audit scope setting and sustainable audit success.

This research provides the directions and suggestions for auditors to identify and justify key components of comprehensive audit planning proficiency that may be more critical in competitive environments that affects the audit success. Therefore, the auditors should promote and comprehensive audit planning proficiency in ways that generate more benefits for both the firm and the stakeholders. Besides, further research is re-investigating the research hypotheses that are not statistically significant and should consider seeking additional study on other potential moderating variables. Additionally, future research may be developing mixed methods designed to observe comprehensive audit planning proficiency in new dimensions that have an effect on sustainable audit success of CPAs in Thailand to generate new dimensions of comprehensive audit planning proficiency include to collect data from a larger population and/or comparative populations, or from other auditing professions to expand the generalizability of the findings.



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CHAPTER I

INTRODUCTION

Overview

During the past two decades, economic growth has resulted in increased competitiveness causing numerous events in relation to corruption or fraud which have threatened financial statement users' trustworthiness. At the start of millennium, these threats also include accounting scandals which has decreased the confidence of stakeholders as the fall of Enron, WorldCom and others, leading to the criticism of audit failure due to the inability to detect and report the fraud and unethical behavior of management. Enron tragedy leads to the social needs regarding definite roles and responsibilities of the audit performance (Munter, 2002). The effects of the scandal have spread rapidly and widely, including a decay of regulators' and auditors' reputations, creditability of accounting and auditing standards and the financial market's confidence (Ball, 2009). The audit performances of the external auditor have become important for protecting stakeholders' from financial statement fraud (Peecher et al., 2007). Accordingly, auditors as intermediary confidence providers and information auditors are free from manager-prepared financial statements; audit performance contributes to the trustworthiness and quality of financial reporting.

Furthermore, auditors must be aware of the related regulations for accounting concepts and comply with auditing standards since they are responsible for auditing financial reports being prepared based on generally accepted accounting principles (GAAP) (Martin, 2007). They also have to be concerned with the needs for comprehensive audit planning proficiency, which is a key audit strategy and process for enhancing auditors' abilities to achieve efficient and sustainable audit objectives, audit reports, audit reputation and success.

In the competitive environment, audit planning is currently an important factor. Particularly, the competition in the audit market pressures auditors to gain decent audit proficiency (Mansouri, Pirayesh and Salehi, 2009). They, therefore, should perform audit planning toward effective practice and keep it up-to-date. The, Federation of



Accounting Professions and regulators have created the roles for taking disciplinary action to serve high standard in auditing. Auditors should develop and improve themselves for the sustainability in the current competitive environment. In International Standards on Auditing (ISAs) section 300, planning an Audit of Financial Statements (2012) mentioned the audit planning objective to be effective. Audit planning procedures should not be separate from other audit procedures, but be held throughout the end of the audit.

The auditors need to be concerned with comprehensive audit planning proficiency to continue improving and be aware of the long-term value creation for clients, with an emphasis on extensively monitoring mechanisms and audit practice under the rules to create more value for clients, stakeholders and overall society (Ferreira and Otley, 2009; Figueroa and Cardona, 2013). Furthermore, auditors should practice in accordance with accounting knowledge, auditing standards, relevant laws and with appropriate analysis when providing services to clients (Dando and Swift, 2003; Robertson and Houston, 2010). Therefore, comprehensive audit planning proficiency is the answer for auditors to obtain omniscient and professional proficiency concerning accounting knowledge, accounting standards, audit standards, the knowledge of laws, technology and other knowledge related to the profession of auditing (Garcia-Benau and Zorio, 2004; Wangcharoendate and Ussahawanitchakit, 2010). Also, auditors should apply previous audit experience by accumulating a variety of knowledge and analyzing the audit successes and errors in order to reduce errors in audit planning in the present (Arel, 2010; Chanruang and Ussahawanitchakit, 2011; Wong and Cheung, 2008). They should continuously learn by participating in accounting and auditing training programs to develop skills and knowledge, participating and exchanging opinions in accounting and auditing conferences with accounting professionals and others (Real, Leal and Roldan, 2006; Wong and Cheung, 2008). Moreover, the external environment of business can help auditors to know better about the impact of change and make a good basis for planning which affect the auditor's audit performance (Autore, Billingsley and Schneller, 2009). Hence, auditors improve and are aware of long-term value creation, attainments, expertise, professional proficiency; and learn about past audit experience, audit learning competency, business situation dynamism, which help lead them to be concerned with comprehensive audit planning proficiency.



In this research, comprehensive audit planning proficiency refers to the auditor who uses the knowledge, skills and experience to design the audit plan to enable him or her to perform with the emphasis on the audit plan that thoroughly covers all of the operational audit activities (Bedard, Graham and Jackson, 2005; Blay, Sneathen and Kizirian, 2007). To be more specific, auditors must prepare complete audit risk assessment by analyzing and assessing the risk of material misstatement as well as audit resource allocation. They are supposed to efficiently and effectively plan resources used in the audit to meet with a superior standard under the appropriateness of cost (Cohen, Krishnamoorthy and Wright, 2007). Auditors must be able to integrate audit method used by combining several methods for the overall auditing and auditing development plan as an objective performance, extensive audit scope, material setting for a set, inclusive for both of the financial statements level and item-level (Johnson, 2006). Additionally, audit technology should be adopted by expert auditors who should work intelligently and actively in audit planning to ensure the optimal benefit, specific skills and experience, audit task assignment and tools and advanced techniques, aimed to reduce auditing cost and time (Curtis and Payne, 2008). Diversified audit knowledge implementation combines a variety of knowledge relevant to audit tasks such as business characteristics, international laws, international accounting standards, accounting standards and audit standards (Havelka and Merhout, 2013). Auditors should possess knowledge, skills and experience in designing to enable them to perform audit planning to cover all of the operational audit activities where they can become proficient in comprehensive audit planning.

Additionally, auditors need to perform auditing judgment to verify whether the financial statements of a company are free from material misstatements; and justify them in accordance with GAAP. To achieve audit goals, effective audit judgment results should come from correct judgment and decision making regarding the accounting evidence (Figueroa and Cardona, 2013). The risk assessment is useful for the auditors to reflect an incorrect assertion on the information available based on sufficient and appropriate audit evidence (Hurt, 2010) to be able to reduce the risk, the likelihood of auditor errors and failures to change opinions on financial statements



(Arens, Elder and Beasley, 2005). Moreover, auditors should focus on auditing that is useful and valuable for a firm. By adhering to the principles and methods of auditing, well-organized and efficient firms can establish acceptance and trust in stakeholders (Foster, McClain and Shasti, 2009). Auditors should build up and maintain an audit reputation by presenting audit reports in accordance with accounting and auditing standards (Garcia-Benau and Zorio, 2004), continuing to deliver quality audit reports and maintaining audit quality to protect their own reputation (Mitra, Deis and Hossain, 2009). Thus, auditors are concerned with auditing work by applying comprehensive audit planning to develop higher professional skills (Barrett, Cooper and Karim, 2005). Auditors can be sustainable in the audit market with a high quality of audit work applied from the auditors' skill, competence and experience to respond to client s' needs assuring them with opinions and the audit report disclosure (Bröcheler, Maijoor and Wittelsuijn, 2004; Hilton and Southgate, 2007).

This research is intended to provide a clearer understanding of the relationships between comprehensive audit planning proficiency and sustainable audit success via effective audit judgment, audit value increase, audit risk reduction, efficient audit report and audit reputation. This research provides three contributions to the literature of comprehensive audit planning proficiency. Firstly, it proposes six dimensions of comprehensive audit planning proficiency (completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation) for theoretical and practical investigation. Secondly, this research provides a contribution advancing the literature via categorizing a number of antecedents and consequences of comprehensive audit planning proficiency and develops a model to test the relationships. Comprehensive audit planning proficiency is examined in terms of quantitative variable by the data collected from certified public accountants (CPAs) in Thailand, while previous studies mostly proposed the conceptual relationships.



Purposes of the Research

The key purposes of this research are to examine the relationships between comprehensive audit planning proficiency (completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation), effective audit judgment, audit value increase, audit risk reduction, efficient audit report, audit reputation and sustainable audit success. The specific research objectives are as follows:

1. to investigate the relationships among each dimension of comprehensive audit planning proficiency, effective audit judgment, audit value increase, audit risk reduction and sustainable audit success,
2. to examine the relationships among effective audit judgment, audit value increase, audit risk reduction and efficient audit report and audit reputation,
3. to study the relationships among efficient audit report and audit reputation,
4. to test the relationships among efficient audit report, audit reputation and sustainable audit success,
5. to explore the relationships among long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism and each dimension of comprehensive audit planning proficiency,
6. to verify the moderating effects of audit skepticism on each dimension of comprehensive audit planning proficiency– sustainable audit success and each dimension of comprehensive audit planning proficiency– effective audit judgment, audit value increase and audit risk reduction relationships,
7. to investigate the moderating effects of auditor-client relationships on each dimension of comprehensive audit planning proficiency– sustainable audit success and efficient audit report and audit reputation – sustainable audit success relationships, and



8. to examine the moderating effects of stakeholder force and professional pressure on long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism – each dimension of comprehensive audit planning proficiency relationships.

Research Questions

The key research questions is how comprehensive audit planning proficiency (completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation) has an effect on sustainable audit success. Also, the other specific research questions are presented as follows.

1. How does each dimension of comprehensive audit planning proficiency have an influence on effective audit judgment, audit value increase, audit risk reduction and sustainable audit success?
2. How do effective audit judgment, audit value increase and audit risk reduction have influences on efficient audit report and audit reputation?
3. How does efficient audit report have an influence on audit reputation?
4. How do efficient audit report, audit reputation have influences on sustainable audit success?
5. How do long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism have influences on each dimension of comprehensive audit planning proficiency?
6. How does audit skepticism moderate the relationships among each dimensions of comprehensive audit planning proficiency– sustainable audit success and each dimensions of comprehensive audit planning proficiency–effective audit judgment, audit value increase and audit risk reduction?
7. How does the auditor-client relationship moderate the relationships among comprehensive audit planning proficiency– sustainable audit success and efficient audit report and audit reputation – sustainable audit success?



8. How do stakeholder force and professional pressure moderate the relationships among each dimension of comprehensive audit planning proficiency, long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism?

Scope of the Research

This research aims to examine the effects of comprehensive audit planning proficiency on sustainable audit success of certified public accountants (CPAs) in Thailand. Meanwhile, long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism are assumed to become antecedents of the model. Likewise, the consequences of comprehensive audit planning proficiency comprise effective audit judgment, audit value increase, audit risk reduction, efficient audit report and audit reputation on sustainable audit success. Moreover, stakeholder force, professional pressure, audit skepticism and auditor-client relationships are expected to moderate the effects of the relationships in this model.

With respect to the research objectives and research questions, there are several variables in the research. Comprehensive audit planning proficiency is the independent variable and is defined as the auditor who uses knowledge, skills and experience, which are designed to enable the auditors' performance by emphasizing consideration of audit plans to cover all of the operational activities of the audit. These consist of completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation (Bedard, Graham and Jackson, 2005; Blay, Sneathen and Kizirian, 2007).

Completed audit risk assessment refers to an understanding of situations that may cause the risk able to be identified, analyzed and assessed the risk of material misstatement (Arens, Elder and Beasley, 2005; Nelson and Tan, 2005). Excellent audit resource allocation refers to the ability to apply technical knowledge and skills to efficiently and effectively allocate and plan resources used in the audit with superior standards under the cost appropriateness (Cohen, Krishnamoorthy and Wright, 2007; Pelletier, 2008). Integrative audit method use refers to the ability to apply the



knowledge relevant to audit method to apply to both set strategies and audit techniques as a combination of several methods for the overall auditing and auditing development plan to achieve the auditing performance objectives (Blay, Sneathen and Kizirian, 2007). Extensive audit scope setting refers to the set materials that provide both inclusive financial statements level and item-level activities (Johnson, 2006; O'keefe, Wetzel and Engstrom, 1990). Intelligent audit technology utilization refers to the expertise of auditors, including specific skills and experience to perform audit tasks to use programs, tools and advanced techniques (Curtis and Payne, 2008; Manson et al., 1998). Diversified audit knowledge implementation refers to the ability of the auditor to combine a variety of knowledge relevant to the audit task such as business characteristics, international laws, international accounting standards, accounting standards and audit standards (Backer, 1993; Havelka and Merhout, 2013).

Accordingly, the consequences of comprehensive audit planning proficiency consist of effective audit judgment, audit value increase, audit risk reduction, efficient audit report and audit reputation. The definition of effective audit judgment refers to correct judgment and decision making concerning the accounting evidence to achieve audit goals (Figuerola and Cardona, 2013; Solomon and Trotman, 2003). Audit value increase refers to the focus that well-organized and efficient auditing has been used and valued in a firm and has established stakeholders' acceptance and trust (Foster, McClain and Shasti, 2009; Power, 1999). Audit risk reduction refers to the reduction of auditor error probability in material misstatements and failures in order to adjust opinions in financial statements (Arens, Elder and Beasley, 2005; Chen, Lin and Lin, 2008). Efficient audit report refers to the presentation of the auditing report following the accounting and auditing standards with timely, transparent and clear manner without bias (Al-Ajmi, 2009; Garcia-Benau and Zorio, 2004). Audit reputation refers to the auditor's perception of past performance about audit quality and the professional standard performance that have been praised by customers and stakeholders (Ferrisa et al., 2007; Mazzola, Ravasi and Gabbioneta, 2006).

This research also investigates the antecedents of comprehensive audit planning proficiency and various antecedent factors that affect comprehensive audit planning proficiency including long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation



dynamism. Long-term audit vision refers to an auditor's view of the future toward the desired audit task, with a focus on creating long-term value for clients and providing a comprehensive audit mechanism (Fereira and Otley, 2009; Pongsatitpat, Ussahawanitchakit and Muenthaisong, 2013). Audit profession well-roundedness refers to auditors who are omniscient and have professional proficiency regarding accounting knowledge, accounting standards and audit standards (Garcia-Benau and Zorio, 2004; Wangcharoendate and Ussahawanitchakit, 2010). Audit experience refers to auditor's actions of accumulating a variety of knowledge and analyzing audit successes and errors in the past in order to reduce errors in audit planning in the present (Arel, 2010; Chanruang and Ussahawanitchakit, 2011; Wong and Cheung, 2008). Audit learning competency refers to an auditor's continuous learning that always has an important role in accounting and auditing training programs designed for skills and knowledge development (Real, Leal and Roldan, 2006; Wong and Cheung, 2008). Business situation dynamism refers to the set of environments that can be dynamic and complex with changing of practices that affect audit tasks (Autore, Billingsley and Schneller, 2009; Bell, Doogar and Solomon, 2008).

To complete the relationship, the moderators influence the relationships of the conceptual model based on internal and external factors, consisting of stakeholder force, professional pressure, audit skepticism and auditor-client relationships. Stakeholder force refers to auditors' perception for the role of financial reports users, government agencies, consumers and stakeholders to perceive trustworthiness and audit report accountabilities which can affect useful decision making (Roome and Wijen, 2006; Sarkis, Gonzalez-Torre and Adenso-Diaz, 2010). Professional pressure refers to the increased development of accounting and auditing standards, regulations and penalties, competitive climate in the professional audit market and stakeholder's needs concerning the auditor's effort in audit practice (Dixon, Mousa and Woodhead, 2004; Majid, Gul and Tsui, 2001). Audit skepticism refers to the auditor's behaviors and characteristics of judgments and decision making, which reflect a heightened assessment of the risk. An incorrect assertion is conditional information available for the auditor, based on sufficient and appropriate audit evidence (Hurt, 2010; Nelson, 2009; Payne and Ramsary, 2005). Auditor-client relationships refer to the relationship of auditor-client communication in which a focus of attention is put on errors or significant and deficient



explanations from auditors to customers in order to communicate with customers quickly, systematically and concretely (Bennett and Hatfield, 2013; Geiger and Raghunandan, 2002).

Ultimately, comprehensive audit planning proficiency is an independent variable and is the enhanced quality approach of an auditor's report as well as its reliability for financial users. It supports improvements in decision making and auditors' operations. Comprehensive audit planning proficiency is, therefore, measured by completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation. This research hypothesizes to be positively associated with/among effective audit judgment, audit value increase, audit risk reduction, efficient audit report and audit reputation. Within the relationships, sustainable audit success is the dependent variable of the research which refers to a good client relationship, the increased opportunities to attract new clients, long-term goals achievement, continual auditing service contacts to new customers and expected customers' responses (Chang et al., 2008; Khampichit and Ussahawanitchakit, 2011).

Two theories are applied to explain the phenomena in the research, namely, the resource-advantage theory and the contingency theory. The resource-advantage theory is used to describe the dimensions of comprehensive audit planning proficiency, the consequences and the antecedents. Meanwhile, the contingency theory is used to describe the moderating effects of the external environment that influence the relationships in this research. Moreover, this investigation proposes the theory of interaction to explain the relationships through each variable with attention to investigate and answer the research questions and objectives.

The data are collected from certified public accountants (CPAs) in Thailand as the sample for the reason that they represent the professional accountants whose judgments influence the interest of the public and profession. It includes CPAs performance, which affects various stakeholders' decision making, audit reputation and audit success. Therefore, this research investigates the relationships between comprehensive audit planning proficiency and the sustainable audit success of auditors. Based on comprehensive audit planning proficiency research, each auditor has practiced different dimensions of comprehensive audit planning proficiency and gained various



audit reputations and audit success. Thus, the relationships are necessary to be investigated. From this data, 1,840 auditors are designated as the sample. A mailed questionnaire is used as the data collection instrument. The collected data is analyzed by ordinary least square regression to test the postulated hypotheses.

Organization of the Dissertation

This research is organized into five chapters. Chapter one provides an overview of the research, purposes of the research, research questions, scope of the research and organization of the dissertation. Then, Chapter two reviews the previous researches and the relevant literature on comprehensive audit planning proficiency, explains the theoretical framework to describe the conceptual model and the relationships among the different variables and develops the related hypotheses for testing. Chapter three explains the empirical examination of the research methods, including the sample selection, the data collection procedure, the variable measurements of each construct, the development and verification of the survey instrument, the reliability and validity testing, the statistics and equations for the hypotheses testing and the tables of the definitions and operational variables of the constructs. Chapter four exhibits the results of statistical testing, demonstrates the empirical results and discusses the research results. The chapter also compares and explains between the previous research results and the empirical results. Finally, Chapter five demonstrates the conclusion, the theoretical and managerial contributions, the limitations and the suggestions for future research directions.



CHAPTER II

LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

The previous chapter elaborates an overview of the situation with comprehensive audit planning proficiency which entails research objectives, research questions and the scope of the research. This chapter emphasizes the construct of the conceptual model and a review of relevant literature in the previous studies. This investigation attempts to expand a perspective of comprehensive audit planning proficiency in the context of Thailand. This chapter is divided into three sections. The first section explains theory support, the conceptual model and the definition of all constructs. The second section describes the previous relevant literature; and the last section develops the hypotheses to be tested from the literature,

Theoretical Foundation

The research employs two main theories: the resource-advantage theory (R-A Theory), which explains the relationships between the antecedents and consequences of comprehensive audit planning proficiency; and contingency theory used to explain the moderating effects in this model. Each applied theory is detailed as follows.

The Resource-Advantage Theory (R-A Theory)

The resource-advantage theory (R-A theory) is employed in this research to describe the conceptual model. It is suggested that the source of competitive advantage and sustainable performance begins with the idea that the company's resources are valuable, rare, non-substituted and inimitable (Hunt and Morgan, 1997). The original scope of the R-A theory was developed in a marketing context in which marketing leadership strategy was viewed as a resource that helps a firm to do better than other competitors and yields marketplace positions of competitive advantage (Hunt, 2012).

The resource can be defined as tangible and intangible (Hunt and Davis, 2008). The resources are heterogeneous and immobile; and are focused on their comparative advantages. According to the definition, the resources are financial (e.g., cash resources), physical (e.g., plant and equipment), legal (e.g., trademarks and



license), human (e.g., skills and knowledge of individual employees), organizational (e.g., competences, controls, policies and culture), informational (e.g., knowledge from consumer and competitive intelligence) and relational (e.g., relationships with suppliers and customers) (Hunt and Davis, 2008).

The foundation of the R-A theory comprises: 1) being heterogeneous and dynamic across industries and within industries, 2) imperfect and costly consumer information, 3) constrained self-interest seeking human motivation, 4) superior organization's financial performance objective, 5) imperfect and costly organization's information, 6) financial, physical, legal, human, organizational, informational and relational organization's resource, 7) heterogeneous, imperfect, and mobile resource characteristics, 8) management roles to recognize, understand, create, select, implement and modify strategies and 9) competitive dynamics to imbalance and provoke endogenous innovation (Hunt, 2012; Hunt and Davis, 2008). Hence, the R-A Theory is the strategy to pool the uniqueness and non-transferability of resources, which is the most important aspect of competitive advantage to gain performance applied to explain to an individual. It implies that auditors have the competitive advantage for resources and capabilities and can exploit them to achieve higher performance. Resources are skills, clients' past experience knowledge, communication with clients, control, audit planning, competences and processes. Comprehensive audit planning proficiency may be a source of long-term competitive advantage in the audit market. Auditors' nature is different in terms of resources and various levels of capabilities (Hunt and Morgan, 1997; Hunt and Arnett, 2001).

Moreover, these resources and capabilities help convert selected strategies in the process of shaping positional advantages by creating comprehensive audit planning proficiency and sustainable audit success (Brewster, 2011; Sudsomboon and Ussahawanitchakit, 2009). This sustainable audit success depends on its ability to create new resources for firms which apply this strategy to create new services or processes for comprehensive audit planning proficiency in order to quickly respond to the environment. As a result, the environmental benefits of the process create value that cannot be replicated by competitors and are difficult to replace in order to achieve a competitive advantage and sustainable development (Barney, 1991). R-A theory has been described as the relationship among comprehensive audit planning proficiency,



effective audit judgment, audit value increase, audit risk reduction, efficient audit report, audit reputation and sustainable audit success (Brewster, 2011; Chanruang and Ussahawanitchakit, 2011; Sudsomboon and Ussahawanitchakit, 2009).

Consequently, during the audit process, auditors should plan audits efficiently and effectively. The audit planning should be prepared to use existing resources in relation to skills, knowledge of individual staff, control, audit method, audit scope or competence, consumers' knowledge and knowledge from previous jobs (Chanruang and Ussahawanitchakit, 2011). The audit resource establishes effective audit judgment, audit value increase and audit risk reduction. This allows auditors to express opinions in order to match the corresponding facts, reputation and the auditors' sustainable audit success.

Contingency Theory

Contingency theory is applied to describe how comprehensive audit planning proficiency achieves audit success in a dynamic situation. Based on contingency theory, organizational structure is a function of context, which is simultaneously determined by the external environment, history and other organizational factors (Anderson and Lanen, 1999). Moreover, contingency theory is similar to situational theory in that there is an assumption of no simple one right way. Situational theory tends to focus more on the behaviors that the leader should adopt the given situational factors while contingency theory takes a broader view that includes contingent factors concerning leader capability and other variables within the situation (Otley, 1980).

Furthermore, contingency theory has four important principles as follows. Firstly, there is no universal or one best way to perform. Secondly, the design of audit planning and its subsystems must fit with the environment. Thirdly, effective audits not only have a proper fit with the environment but also between its subsystems. Finally, the auditors' needs are more satisfying when it is appropriately designed for both the tasks undertaken and the nature of the work group (Fiedler, 1964).

In the audit context, prior research has employed the contingency theory to investigate between contingency characteristics and the audit function, for example, strategic management accounting (Cadez and Guilding, 2008), management accounting system (Tillema, 2005; Jermias and Gani, 2004), accounting information systems



(Nicolaou, 2000), financial disclosure (Lopes and Rodringues, 2007) and auditing (Curtis and Payne, 2008). In addition, Pongsatitpat, Ussahawanitchakit and Muenthaisong (2013) examined the moderating effects of valuable audit experience in the relationships among long-term audit vision, audit morality mindset, audit learning competency, regulatory force, stakeholder pressure and audit intelligence. The results of study indicated that valuable audit experience is viewed as the exogenous factors in auditing, affecting competitive advantage with an effect on the increasing number of auditors and audit performances.

This research implements contingency theory to explain the moderating effects of exogenous factors such as stakeholder force, professional pressure; and endogenous factors including audit skepticism and auditor-client relationships in the antecedents-consequences of comprehensive audit planning proficiency relationships. When these exogenous factors are fit or consistent with endogenous factors of auditors, they tend to increase dependent variables.

In summary, the contingency theory describes stakeholder force, professional pressure, audit skepticism and auditor-client relationships as the moderating variables in this research that enhance the positive influence of comprehensive audit planning proficiency on comprehensive audit planning proficiency outcomes (i.e., effective audit judgment, audit value increase and audit risk reduction) and the audit outcomes (i.e., efficient audit report and audit reputation). The resource-advantage theory is applied to explain the relationships of comprehensive audit planning proficiency between its antecedents (i.e., long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism) and its consequences (i.e., the comprehensive audit planning proficiency outcomes – effective audit judgment, audit value increase, audit risk reduction, the audit outcomes – efficient audit report, audit reputation and sustainable audit success). The two theories in this research, namely, the resource-advantage theory and the contingency theory are integrated to explain the phenomenon in this research for the complete explanation and support the dimensions of comprehensive audit planning proficiency. Hence, these theories illustrate the relationships of comprehensive audit planning proficiency between its antecedents, consequences and its moderating



variables as shown in Figure 1. The next section elaborates the literature review and the hypotheses of comprehensive audit planning proficiency as discussed below.

Relevant Literature Reviews and Research Hypotheses

Comprehensive audit planning proficiency has employed two theories to support the resource-advantage theory and contingency theory. This research processes a conceptual model for empirical investigation of the effect of comprehensive audit planning proficiency on sustainable audit success via effective audit judgment, audit value increase, audit risk reduction, efficient audit report, audit reputation and sustainable audit success. Moreover, long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism are designed as the antecedents of comprehensive audit planning proficiency. In addition, stakeholder force, professional pressure, audit skepticism and auditor-client relationship variables are determined as the moderators affecting comprehensive audit planning proficiency. The conceptual model for empirical investigation is purposed to investigate the relationships its effect on sustainable audit success via effective audit judgment, audit value increase, audit risk reduction, efficient audit report, audit reputation and sustainable audit success of the variables classified into three sections as detailed below.

Firstly, focuses are put on the test of the main effect of comprehensive audit planning proficiency concerning effective audit judgment, audit value increase and audit risk reduction. In this study, six dimensions of the proficiency comprises audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation. The mediating effect between comprehensive audit planning proficiency and efficient audit report, audit reputation and sustainable audit success consists of effective audit judgment, audit value increase and audit risk reduction. Additionally, this study purposes that all dimensions of comprehensive audit planning proficiency are positively related to those consequence variables.

Secondly, this study relates to antecedent variable of comprehensive audit planning proficiency which has five factors. This research attempts to propose

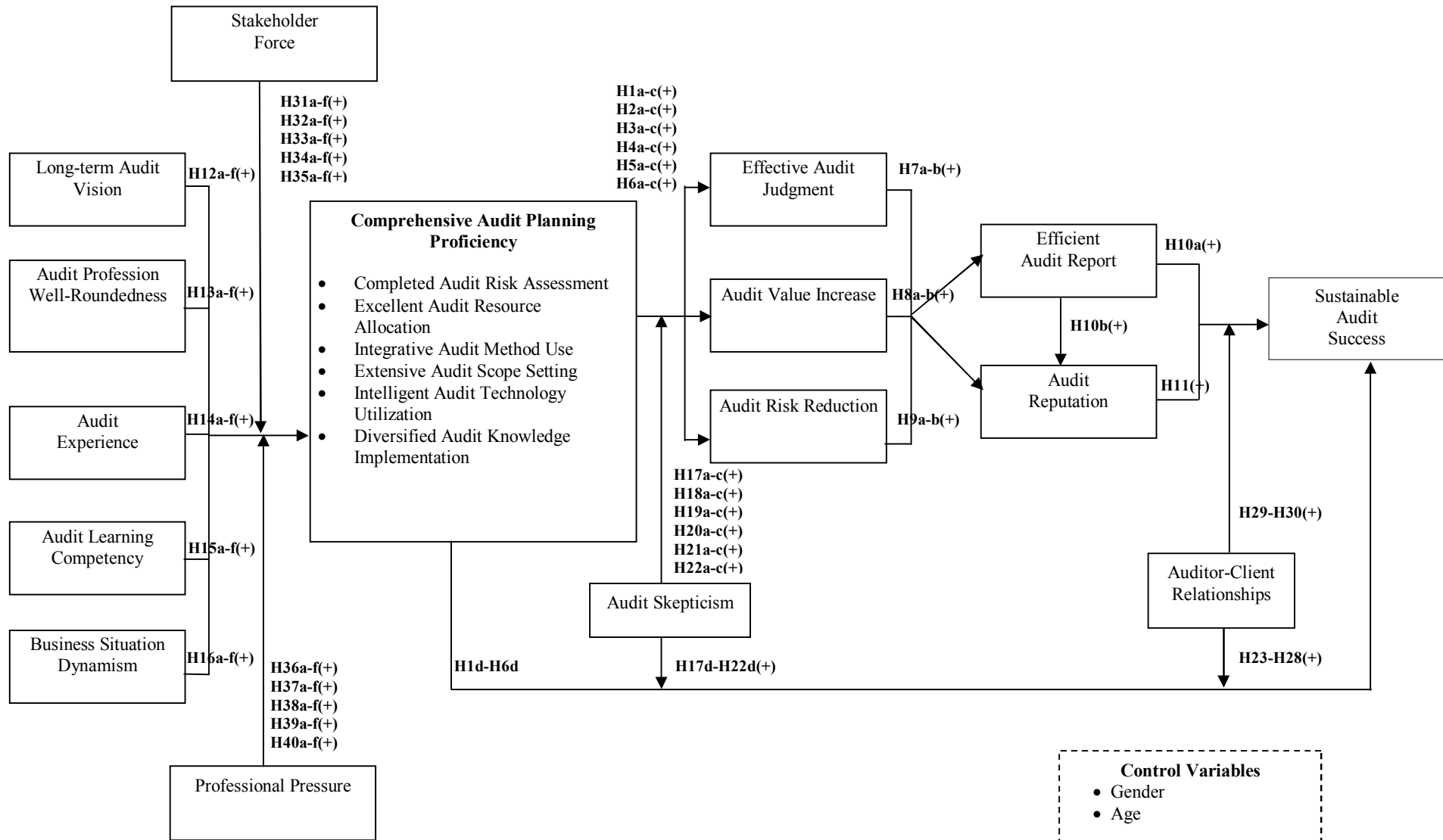


environmental factors that cause the effect of comprehensive audit planning proficiency which includes long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism as antecedent variables. These are examined and expected to have a positive relationship with comprehensive audit planning proficiency.

Finally, this study also examines four moderating effects; namely, stakeholder force, professional pressure, audit skepticism and auditor-client relationships. The stakeholder force and professional pressure increases the relationship between antecedences and comprehensive audit planning proficiency. In addition, audit skepticism increases the relationships between comprehensive audit planning proficiency and effective audit judgment; audit planning proficiency and audit value increase; and audit planning proficiency and audit risk reduction. Moreover, the strength of the auditor-client relationship increases the relationship among efficient audit report, audit reputation and sustainable audit success. Accordingly, the developed conceptual model of this study is illustrated in Figure 1.



Figure 1 Conceptual Model of Comprehensive Audit Planning Proficiency and Sustainable Audit Success: An Empirical Research of CPAs in Thailand



Comprehensive Audit Planning Proficiency

Comprehensive audit planning proficiency is the core construct in this research. In audit environments, audit planning is the main activity which auditors have conducted to achieve the goal to gain audit performance, audit report effectiveness and greater audit success which explicitly reflect the proficiency of audit practices. Earlier research on audit planning was mostly experimental and focused on the auditor's ability to make decisions for appropriate audit program plans and adequate audit resource allocations under different audit risk situations (Mock and Wright, 1999; Wright and Bedard, 2000). In addition, the focus of the research was on audit planning concerning five categories including extent, audit method, timing and staffing. The result showed that an audit method and resource depended on inherent risk, control risk, the environment, clients' industries and audit experience (Bedard, Gopi and Vijayalakshmi, 1991; Bedard, Mock and Wright, 1999). Moreover, the audit planning determines the audit procedure, audit scope and audit resources, which an auditor should consider developing the risk audit planning (ISA 300, 2012). The evidence extent, staffing and nature of audit tests are associated with fraud risk and overall client risk assessments (Bedard, Graham and Jackson, 2005; Mock and Turner, 2005). However, empirical studies that focus on comprehensive audit planning proficiency are inadequate. This research develops a construct of comprehensive audit planning proficiency and its measurement and attempts to define how comprehensive audit planning proficiency has effects on sustainable audit success.

In this research, comprehensive audit planning proficiency is defined as the auditor who uses the knowledge, skills and experience designed to enable the auditors to perform emphasizing on the audit plan considered to cover all of the operational activities of the audit. Previous research suggests that the decision help orientate audit planning including risk identification, task expectations, information use, engagement experience and audit program design (Bedard and Graham, 2002). Auditors' abilities to perform the audit planning sufficiently and appropriately comprise of nature, timing and the extent. Also, allocation of audit resources is consistent with the level of risk audit assessment (Bedard, Graham and Jackson, 2005; Blay, Sneathen and Kizirian, 2007). In additional, audit planning competency is composed of four factors, namely, audit method efficiency, audit resource allocation quality, audit scope setting effectiveness



and audit knowledge utilization (Chanruang and Ussahawanitchakit, 2011). Likewise, strategic audit planning consists of four factors, namely, internal control system evaluation, business risk assessment, fraud risk analysis and technology intensity (Sinchuen and Ussahawanitchakit, 2009). This research was designed by the auditor to cover all activities; and comprehensive audit planning proficiency focused on six dimensions, namely, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation (Bedard, Graham and Jackson, 2005; Blay, Sneathen and Kizirian, 2007). The results indicated that auditors with higher comprehensive audit planning proficiency can enhance their audit abilities such as those of effective audit judgment, audit value increase and audit risk reduction. Then, they can achieve an efficient audit report, audit reputation and achieve sustainable audit success. Thus, a summary of key literature reviews on comprehensive audit planning proficiency is presented in Table 1.



Table 1 Summary of Key Literature Reviews on Comprehensive Audit Planning Proficiency

Authors	Title	Independent Variables	Dependent Variables	Results
O'keefe, Wetzel and Engstrom (1990)	An examination of the relations between audit scope and procedures in audits of municipalities	Audit scope	Audit Planning	The relationship between audit scope and procedure in auditor of municipality and the transaction risk were related to audit procedure and more costly full scope.
Basu and Wright (1997)	An exploratory study of control environment risk factors: client contingency considerations and audit testing strategy	Control environment risk assessment	Audit planning and audit performance	The control environment risk assessment significantly impacts the planned audit testing strategy and audit performance.
Houston, Peters and Pratt (1999)	The audit risk model, business risk and audit-planning decisions	Audit risk model	Audit planning decisions	The auditor behaviors depend on the nature of the present audit risk and the presence of errors. The audit risk model can effectively describe audit planning decisions.

Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
Newman, Patterson and Smith (2001)	The influence of potentially fraudulent reports on audit risk assessment and planning	Fraud risk assessment	Audit planning	Underlying the fraudulent audit financial reporting, the auditor's reported earnings increase as well as the auditors' audit effort.
Majid, Gul and Tsui (2001)	An analysis of Hong Kong auditors' perceptions of the importance of selected red flag factors in risk assessment	Red flag factors assessment	Audit planning, decision making and audit performance	Red flag factors including misstatements of audits and indicators of going-concern problems have the significant on alerting auditors to the risk of fraud and irregularities.
Bedard and Graham (2002)	The effects of decision aid orientation of risk factor identification and audit test planning	Auditors' identification of risk factors	Audit planning	Auditors' decision aid orientations identify more risk factors and decisions to apply substantive tests which linked more directly to specific risk factors being identified.

Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
Bedard, Graham and Jackson (2005)	Information systems risk and audit planning	Control risk assessment	Audit planning	Information systems risk, for example, security and management information quality, is related to risk factors for controlling activities, environment and information/communication risk factors.
Mock and Turner (2005)	Auditor identification of fraud risk factors and their impact on audit programs	Fraud risk assessment	Audit planning	The decisions of audit team in relation to staffing, adding or deleting procedures, which are statistically connected to a number of documents, overall of fraud risks and client risks.

Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
Fukukawa, Mock and Wright (2006)	Audit programs and audit risk: a study of Japanese practice	Audit risk assessment	Audit planning	Client risks consist of business risk and fraud risk influencing on four characteristics of audit planning including nature, extent, timing and staffing.
Johnson (2006)	The effect of audit scope and auditor tenure on resource allocation decisions in local government audit engagements	Audit scope, Auditor tenure	Audit planning, internal control evaluation and substantive test	Audit scope, auditor tenure and audit activities (such as planning, internal control evaluation and testing) which suggest that audit resources are consistent with expectations derived from GAAS.

Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
Blay, Sneathen and Kizirian (2007)	The effects of fraud and going-concern risk on auditors' assessments of the risk of material misstatement and resulting audit procedures	Fraud and going-concern risk assessment	Audit planning, decision making and audit performance	Going-concern and fraud risk assessments have impacts on the persuasiveness, timing, extent of audit evidence, decision making and audit performance.
Cohen, Krishnamoorthy and Wright (2007)	The impact of roles of the board on auditors' risk assessments and program planning decisions	Board role; resource dependence role and agency role	Audit planning judgment and auditors' risk assessment	Audit program planning judgments have significant effect on the agency and the resource dependence including the lowest risk assessments control and the auditors' decreased planned audit effort.

Table 1 (Continued)

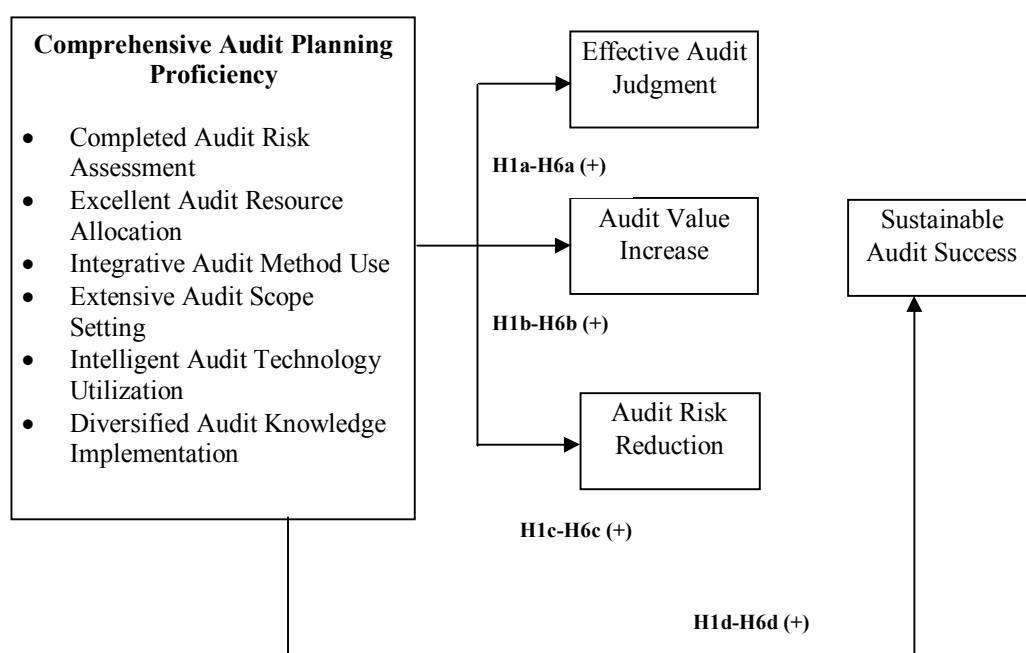
Authors	Title	Independent Variables	Dependent Variables	Results
Curtis and Payne (2008)	An examination of contextual factors and individual characteristics affecting technology implementation decisions in auditing	Individual characteristics	Implement audit technology	The firms' ability has influence on the new technology implementation through using longer-term budget and evaluation periods. It also refers to communication of the approval remote superiors regarding the software.
Hoffman and Zimbelman (2009)	Do Strategic Reasoning and Brainstorming Help Auditors Change Their Standard audit procedures in response to fraud risk?	Intervention leads	Modifications to standard audit procedures	Each intervention leads (prompted to reason strategically and engage in brainstorming) to more modifications of standard audit procedures and the more effective combination of their interventions.

Table 1 (Continued)

Authors	Title	Independent Variables	Dependent Variables	Results
Martinis, Fukukawa and Mock (2011)	Exploring the role of country and client type on the auditors' client risk assessment and audit planning decisions	Country and client-type	Audit planning and auditor's client risk	Those country and client types have influence on the client risk assessments and total audit hours being planned.
Budescu, Peecher and Solomon (2012)	The joint influence of the extent and nature of audit evidence, materiality thresholds and misstatement type of achieved audit risk	Quantitative materiality, evidence extent, evidence nature and misstatement type	Achieved audit risk	The elevation of the testing extent decreases audit risk achievement under certain conditions. Reducing materials can either enhance or decrease audit effectiveness. It includes learning about the quality of internal controls and intentionally biased financial statements due to fraud.

For the construct of comprehensive audit planning proficiency, there are six dimensions comprising complete audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation; which are presented in a model as follows.

Figure 2 The Relationships between Comprehensive Audit Planning Proficiency and the Consequences



Completed Audit Risk Assessment

Complete audit risk assessment is the first dimension of comprehensive audit planning proficiency. The International Standards on Auditing (ISAs) section 300, (Planning an Audit of Financial Statements, 2012), requires audit planning to respond to the inherent and control risk through business risk assessment and audit standard operations. The International Auditing and Assurance Standards Board (IAASB) has set risk assessment according to ISAs from the start to finish of audit work. The risk potential or change are due to situations like changes in the operating environment, new personnel, new information systems, rapid growth, new technologies, new business models, products, organizational restructuring, new accounting announcements and



changes in economic conditions. Furthermore, the factors that influence the assessment of audit risk are comprised of the clients' scale and complexity, the audit personnel understands in relation to the audit business and audit staff who are influenced by knowledge of the corporate operations (AICPA, 1983). In addition, the risk related to reliability of financial reporting also associated with specific events or transactions. Whether the process of risk assessment is appropriate to the situations or not is a matter of auditor's judgment (Nelson and Tan, 2005).

The initiation stage of audit planning and improper audit risk assessment would lead to incorrect resource allocation and inefficient or ineffective audit results (Helliard, Monk and Stevenson, 2009; Low, 2004). Currently, the common basic methods of audit risk assessment consist of audit risk model, risk factor analysis, analytical audit, risk assessment, internal control assessment and qualitative risk assessment (Arens, Elder and Beasley, 2005; Low, 2004). How the audit risk model describes auditor behavior depends on the audit risk nature, the presence of errors; and how the audit risk model is adequately able to describe audit planning decisions (Houston, Peters and Pratt, 1999).

In this research, completed audit risk assessment refers the attained situation understanding that may cause the risk entity, environment and the internal control entity to effectively identify, analyze and assess the risk of material misstatement regarding either fraud or error at the financial statement (Arens, Elder and Beasley, 2005; Nelson and Tan, 2005). Previous research indicates that the auditors with audit planning proficiency tend to know well about industry factors such as the competitive environment, supplier and customer relationships. Technological development may contribute rise to specific risk of material misstatements emerging from the nature of the business or the degree of regulation (Bedard, Graham and Jackson, 2005; Martinis, Fukukawa and Mock, 2011; Nelson and Tan, 2005). Moreover, types and level of risks are emphasized in each approach and what affects that selection might be the type, quantity of collected evidence and substantive testing (Abdullatif and Al-Khadash, 2010). In addition, the resource-advantage theory asserts that resource can create competitive advantage and sustainable performance (Hunt, 2012). In this research, completed audit risk assessment is one component of comprehensive audit planning proficiency, which is referred to auditors' competence. If auditors can be creative and



competitive, it will result in higher audit performance such as audit value increase, audit risk reduction and sustainable audit success. Thus, from the aforementioned literature on completed audit risk assessment, the first hypothesis can be stated as follows.

Hypothesis 1: Completed audit risk assessment has a positive effect on (a) effective audit judgment, (b) audit value increase, (c) audit risk reduction and (d) sustainable audit success.

Excellent Audit Resource Allocation

Excellent audit resource allocation is the second dimension of comprehensive audit planning proficiency. Audit resource consists of time spent in auditing, as well as staff and tools of the audit, such as a computer or any device that reduces audit cost. The audit planning procedure and audit planning development are included in audit resource allocation. Furthermore, the allocation of personnel should be considered on the basis of experience, education, knowledge, specialization and competence of personnel (Cohen, Krishnamoorthy and Wright, 2007). Then, auditors should consider time allocation for personnel because audit work often has time constraints; and time is an important resource valuable for the consideration.

In this research, excellent audit resource allocation refers to the ability to apply technical knowledge and skills to allocate and plan of resources used in the audit efficiently and effectively. In addition to that, time, qualifications, number of assistants, tools for coordination and a superior standard should be considered under the appropriateness of cost (Cohen, Krishnamoorthy and Wright, 2007; Pelletier, 2008). Earlier research indicates that the audit resource allocation based on risk assessment can help to ensure that limited audit resources are used effectively and effective (Pelletier, 2008). More importantly, audit resources are related to inherent risk because it is the first risk one must know when an auditor has been appointed as a first-time auditor (Bedard, Mock and Wright, 1999). Additionally, audit resource allocation is the auditor's strategy to allocate resources appropriately and accordingly balance with the efficient and effective audit work (Holter, 1992; Newman, Park and Smith, 1998). This leads to reducing audit risk as well (Bedard, Graham and Jackson, 2005). Additionally, the auditors with competitive advantage in audit have different nature of resources and



capability levels (Hunt and Arnett, 2001). In this research, excellent audit resource allocation is the ability to apply technical knowledge and skills the allocation and plan of resources used in the audit under the cost appropriateness (Cohen, Krishnamoorthy and Wright, 2007). Auditors can have creatively competitive advantage, which are caused by higher and sustainable audit performance such as effective audit judgment and audit value increase. From the aforementioned literature on excellent audit resource allocation, the second hypothesis can be, therefore, stated as follows.

Hypothesis 2: Excellent audit resource allocation has a positive effect on (a) effective audit judgment, (b) audit value increase, (c) audit risk reduction and (d) sustainable audit success.

Integrative Audit Method Use

Integrative audit method use is the third dimension of comprehensive audit planning proficiency. The audit method should respond to the objective of auditing engagement, risk and internal control. The auditors should respond to the objectives of engagement to understand and confirm the discrepancies between the auditor and management, who oversee an agreement in the audit agreement indicating the responsibility of the management and auditors. In this research, integrative audit method is used to refer to the ability to apply knowledge of audit methods in both setting strategy and audit techniques as the combination of several methods for the overall auditing and auditing development plan toward the objectives of auditing performance (Blay, Sneathen and Kizirian, 2007). Previous research indicates that the type of audit tests selected to gather the accounting evidence suggesting that the risk assessment of material misstatement within the revenue cycle, going-concern and fraud risk assessments have related to the extent of audit evidence, decision-making and audit performance (Bedard, Graham and Jackson, 2005; Blay, Sneathen and Kizirian, 2007).

Furthermore, the auditors obtain an understanding of internal control sufficient to determine the audit procedures for the method of audit evidence, the timing of the collection of audit evidence and the extent of audit evidence collected (Lenard, 2003). This has an important effect on the planned audit strategy and audit performance (Basu and Wright, 1997). Moreover, the different elicitation of audit methods affects the



audit planning and audit judgment (Boritz, 1986). Thus, the auditor should focus on using a variety of audit methods in analysis and collect evidence to be used for information in the opinion on the financial statements and audit risk reduction (Budescu, Peecher and Solomon, 2012). In addition, the auditors have competitive advantages in audit using different natures of resources and varying levels of capabilities (Hunt and Arnett, 2001). This research, integrative audit method use is the ability to apply knowledge of audit methods in both setting strategy and audit techniques (Blay, Sneathen and Kizirian, 2007). If auditors can be creative competitive advantage, which are caused by have higher audit performance and sustainable performance such as audit value increase and sustainable audit success. Thus, from the aforementioned literature on integrative audit method use, the third hypothesis can be stated as follows.

Hypothesis 3: Integrative audit method use has a positive effect on has a positive effect on (a) effective audit judgment, (b) audit value increase, (c) audit risk reduction and (d) sustainable audit success.

Extensive Audit Scope Setting

Extensive audit scope setting is the fourth dimension of comprehensive audit planning proficiency. This is because several functional areas of the audit should be influenced by the audit scope developed by audit planning auditors during preliminary assessment of materiality (Johnson, 2006). The audit scope is important and affects the opinion in the financial statement (Blay, Sneathen and Kizirian, 2007). The auditor should clearly set the scope of the audit and cover all audit activities to help reduce the time and costs in audits (Holter, 1992). The full scope of auditing can result in more cost than the sampling scope of auditing (O'keefe, Wetzel and Engstrom, 1990).

In this research, extensive audit scope setting refers to setting the material providing cover for both of the financial statements level and item-level activities in accordance with appropriate inherent risk and cost to be able to discover errors or material misstatements (Johnson, 2006; O'keefe, Wetzel and Engstrom, 1990). Prior research indicates that client risks which comprise business risk and fraud risk affect



four aspects of audit planning, including method (nature), extent, timing and staffing (Fukukawa, Mock and Wright, 2006; Newman, Patterson and Smith, 2001). The relationship between audit scope and audit procedures in the municipality is the transaction risk related to the audit procedure and the full scope, which has more cost (O'keefe, Wetzel and Engstrom, 1990). Furthermore, auditors who use financial information to set audit scope should consider materiality and the audit should focus on the inherent risk. Thus, factors that are important in determining audit scope include inherent risk, materiality and other factors. In addition, the resource-advantage theory explains that resource which can create competitive advantage and sustainable performance (Hunt, 2012). In this research, extensive audit scope is set as the material providing cover for both activities in the financial statement level and item level (Johnson, 2006). If auditors can be creative competitive advantaged, which are caused by higher audit performance such as audit value and audit risk reduction. Thus, from the aforementioned literature on extensive audit scope setting, the fourth hypothesis can be stated as follows:

Hypothesis 4: Extensive audit scope setting has a positive effect on (a) effective audit judgment, (b) audit value increase, (c) audit risk reduction and (d) sustainable audit success.

Intelligent Audit Technology Utilization

Intelligent audit technology utilization is the fifth dimension of comprehensive audit planning proficiency. Nowadays, the audit environment is one of increased responsibility and workload for audit teams. Several recent standards codification is one of increased responsibility and workload for auditors, including the increased role for technology in audit practice, which can directly impact audit judgment and audit performance. In addition, users of accounting and auditing services have an increasing need of technology for reliable, relevant and timely information (Elliott, 2002). The computer-aided audit techniques are used in performing various auditing procedures, including a test of the details of transactions and balances, analytical procedures and sample programs to extract data for audit testing. This approach to meet these increased demands through the use of audit technology can



greatly improve the efficiency and effectiveness (Curtis and Payne, 2008). Audit technology encompasses the full set of tools available to the auditor for gathering and evaluating evidential matter (McAllister, 1993).

In this research, intelligent audit technology utilization refers to the expertise of auditors, including specific skills and experience to use programs, tools and advanced techniques. Also, it pursues knowledge and understanding of the implementation of modern technology and efficiency appropriate to the type of a client's business (Curtis and Payne, 2008; Manson et al., 1998). Related technology research has influence on the audit profession, including technology that impacts the behavior and attitudes of individuals working with in the structure and processes of the firm (Coombs, Knights and Willmott, 1992). Technology use allows the time reduction auditors spend on performing computation and improvement on the quality of audit judgments by structuring audit decision processes (Manson et al., 1998). Also, large firms are developing computerized decision aids, including going concern decisions, client acceptance issues and analytical procedures (Bell and Carcello, 2000; Dowling and Leech, 2007; O'Donnell and Schultz, 2005). Furthermore, firms are increasingly using electronic work papers to facilitate documentation with extensible business reporting language (XBRL) (Gray and Miller, 2009). Moreover, technology appears to increase reputation impacted by audit quality and productivity via audit automation, eliminating certain audit procedures and enhancing information and knowledge sharing capabilities (Vera-Munoz, Ho and Chow, 2006). Additionally, the auditors have competitive advantage in audit by using a different nature of resources and varying levels of capabilities (Hunt and Arnett, 2001). This research, intelligent audit technology utilization refers to the auditors' expertise, including specific skills and experience to use programs, tools and advanced techniques (Curtis and Payne, 2008). Auditors can be creative competitive advantage, which are caused by higher audit performance and sustainable performance such as audit value increase, audit risk reduction and sustainable audit success. Thus, from the aforementioned literature on intelligent audit technology utilization, the fifth hypothesis can be stated as follows.



Hypothesis 5: Intelligent audit technology utilization has a positive effect on (a) effective audit judgment, (b) audit value increase, (c) audit risk reduction and (d) sustainable audit success.

Diversified Audit Knowledge Implementation

Diversified audit knowledge implementation is the sixth dimension of comprehensive audit planning proficiency. Auditors should develop the knowledge and capability in audit practice to follow new technological knowledge and modern auditing techniques and should also integrate past experience to guide the current auditing plan. The main reasons are continuous improvement and development of audit practice, which always help create new knowledge. Moreover, an auditor should learn about diversified and comprehensive knowledge associated with auditing standards, accounting standards, regulations and accounting information, which affect the increase of the audit performance efficiency and effectiveness (Bonner, Libby and Nelson, 1997). Additionally, to reduce the auditing cost and auditing risk, the guidelines and techniques in various disciplines are necessary to be applied into the audit practice providing attention to on-the-job learning for the application of the audit plan. Also, the commitment to appropriate knowledge and understanding of technology implementation suitable for the client's business type is required to effectively develop systems of risk assessment, believing that knowledge and experience in auditing will make it a more efficient, systematic and methodical audit (Wright, Jindanuwat and Todd, 2004).

In this research, diversified audit knowledge implementation refers to the auditor's ability to combine a variety of knowledge relevant to audit tasks such as business characteristics, international laws, international accounting standards, accounting standards and audit standards. It includes applying additional knowledge of accounting and auditing that will increase audit efficiency and audit effectiveness (Backer, 1993; Havelka and Merhout, 2013). Prior research indicates that the relevant knowledge of audit tasks are, for example, business characteristics, international laws, international accounting standards and technology (Backer, 1993). The auditors with well-developed knowledge tend to perform better than those with less-well developed



knowledge (Bonner, Libby and Nelson, 1997). Also, the audit knowledge of self-assessment concerning knowledge acquisition improves performance on skills tests of relevant audit materials and increases self-perceptions of knowledge gained (Sanchez, Agoglia and Brown, 2012). The auditor's knowledge of client industry or experience with business units and business process understanding lead to knowing about how to implement the process or system in a different client industry and has the ability to increase audit performance (Havelka and Merhout, 2013). Thus, an auditor's attempts to improve review performance and understand deeper knowledge to superior audit work paper review performance, practitioners and researchers towards means by which effectiveness and efficiency may be improved by auditors to comparative advantage (Harding, 2010). In addition, the resource-advantage theory explains about resources which can create competitive advantage and sustainable performance (Hunt, 2012). In this research, diversified audit knowledge implementation is the ability of the auditor to combine a variety of knowledge that is relevant to audit tasks (Havelka and Merhout, 2013). If auditors can be creative competitive advantage, which are caused by higher audit performance and sustainable performance such as effective audit judgment, audit risk reduction and sustainable audit success, therefore, from the aforementioned literature on diversified audit knowledge implementation, the sixth hypothesis can be stated as follows.

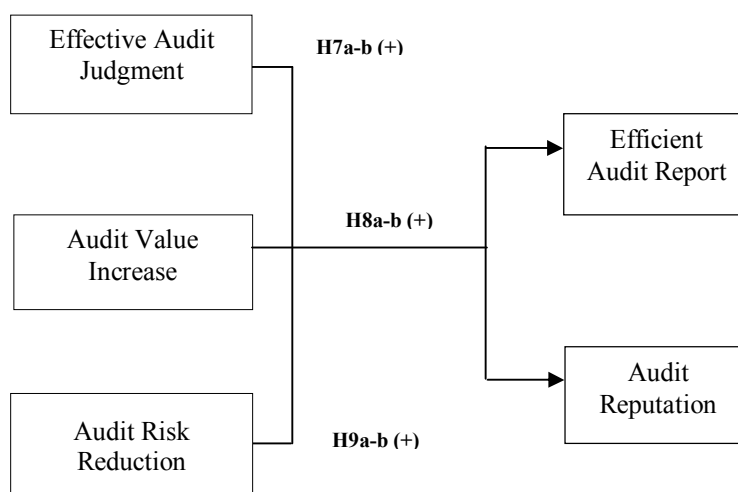
Hypothesis 6: Diversified audit knowledge implementation has a positive effect on (a) effective audit judgment, (b) audit value increase, (c) audit risk reduction and (d) sustainable audit success.



Effective Audit Judgment, Audit Value Increase and Audit Risk Reduction

This section examines the influences of effective audit judgment, audit value increase and audit risk reduction on efficient audit report and audit reputation. It is assumed that there are positive relationships among all of them as shown in Figure 3.

Figure 3 The Relationships between Comprehensive Audit Planning Proficiency Consequences on Efficient Audit Report and Audit Reputation



Effective Audit Judgment

Generally, auditors tend to perform judgment in auditing to assign whether the financial statements are without material misstatements and are justly presented in accordance with the GAAP, or another appropriate disclosed basis of accounting (Figueroa and Cardona, 2013). Specifically, professional standards indicate that best audit practices are a matter of judgment in auditing and auditors use judgment to consider and evaluate numerous factors affecting the level of audit risk in the preliminary planning stage, beginning after the acceptance of the engagement (Low, 2004). The fundamental aims of judgment and decision-making research in auditing is to improve the auditors' judgments (Solomon and Trotman, 2003). In addition, professional guidance instructs auditors how to perform the going-concern task, which is useful for understanding how experienced auditors make such judgments (Gul and Tsui, 1993; Patel and Psaros, 2000).



In this research, effective audit judgment refers to correct judging and decision making on the accounting evidence to achieve audit goals and opinions in straightforward auditing report, which uses judgments according to accounting standards and auditing standards (Figueroa and Cardona, 2013; Solomon and Trotman, 2003). Judgment is exercised to be in each phase of audit orientation and planning, systems evaluation and testing, substantive testing, evidence aggregation and opinion formulation (Blay, Sneathen and Kizirian, 2007). As a result, auditors' opinion on audit report is straightforward, resulting from the effective judgment under the rules of accounting standards and auditing standards (Figueroa and Cardona, 2013). The auditors need to improve audit performance by creating competitive advantage (Hunt, 2012). In this research, effective audit judgment is the auditors' correct judgment and decision makings on the accounting evidence to achieve audit goals (Solomon and Trotman, 2003). From the aforementioned literature on effective audit judgment, auditors can be creative competitive advantage caused by higher audit performance, efficient audit report and audit reputation. Therefore, the seventh hypothesis can be stated as follows:

Hypothesis 7: Effective audit judgment has a positive effect on (a) efficient audit report and (b) audit reputation.

Audit Value Increase

Audit value increase are the resources which can be used to exploit external circumstances likely to bring in organizational revenues, or used to counterbalance negative external situations (Coulter, 2002). From an economic perspective, the organization must be responsible for their shareholders to own resources by providing its profitability as a return on their investment (Watts and Zimmerman, 1983). This audit value increase creates the reliability and creditability assurance regarding the auditor performance leading to usefulness for financial users' and stakeholders' decision making. Audit value is verified by the auditors, investors and other stakeholders who must trust the auditors to increase value of the audit reports (Power, 1999). Moreover, audit value increases include avoiding litigation and limiting the damage to reputation and linking all the audit procedures into the audit system to audit goal achieve.



In this research, audit value increase refers to a focus on auditing useful and valuable to a firm, which makes it acceptable and trustworthy for stakeholders. By adhering to the principles and methods of auditing, audit value increase is well-organized and efficient. Also, the audit performance demonstrates practice in accordance to the principles and audit standards (Foster, McClain and Shasti, 2009; Power, 1999). Prior research indicates that financial statement users expect some confidence that the financial statements are without material misstatements due to fraud or errors, or the effect on the audit reports of auditor (Foster, McClain and Shasti, 2009). Moreover, the audit report, confirmed by the independent and objective opinion of an auditor in the financial statement, is truthful and is given complete information, equally useful for users' decision-making. This is because confidence in audit reports can better reflect the accuracy and reliability of the financial position and operational performance, including objectivity, transparency and creditability in the audit report which, in turn, correctly follows accounting standards and auditing standards to the user's benefit (Dando and Swift, 2003; Robertson and Houston, 2010). Furthermore, Auditing has firm value which makes it acceptable and trustworthy to stakeholders. Good organization and efficiency by the firm leads to improvement and audit services that have a high audit quality useful for the users' decision making. Additionally, the auditors have competitive advantage in audit through different natures of resources and capabilities (Hunt and Arnett, 2001). In this research, audit value increase is the focus on auditing useful and valuable to a firm, which makes it acceptable and trustworthy for stakeholders (Foster, McClain and Shasti, 2009). From the aforementioned literature on audit value increase, auditors can be creative competitive advantage caused by higher audit performance, efficient audit report and audit reputation; therefore, the eighth hypothesis can be stated as follows.

Hypothesis 8: Audit value increase has a positive effect on (a) efficient audit reports and (b) audit reputation.

Audit Risk Reduction

The audit risk of auditor evidence is a segment that will fail to detect materiality misstatements (Arens, Elder and Beasley, 2005) and risk will be reduced



when the company has an internal control system. The auditor's opinion in financial statements presents materially correctness in accordance with GAAP and the audit opinion is based on the audit risk where the opportunity of financial statement presentations may fail. In addition, the risk associated with reliable financial reporting, whether the entity's risk assessment process is appropriate or not to the circumstances, is a matter of judgment (Nelson and Tan, 2005). In this research, audit risk reduction refers to the reduction of the auditor's error likelihood regarding material misstatement and failure to modify an opinion in financial statements (Arens, Elder and Beasley, 2005; Chen, Lin and Lin, 2008).

Prior research suggests that audit risks have a relationship with audit planning due to the proficiency of audit planning, which can detect the control risk of audit risk. Especially, determining the level of materiality and the audit method can help auditors to find misstatements of audit information (Chanruang and Ussahawanitchakit, 2011; Chen, Lin and Lin, 2008). Also, the audit risk arises from an auditor who unknowingly fails to modify the opinion in financial statement (Colbert, 1988). Likewise, audit risk is caused by the likelihood of the auditor missing a material misstatement (Woodhead, 1997). The auditors with audit planning proficiency are likely to know about industry factor, for example, competitive environment, supplier and customer relationships and technological development, which may give rise to risk of material misstatement arising from the nature of the business or the regulation to able audit risk reduction (Bedard, Graham and Jackson, 2005; Martinis, Fukukawa and Mock, 2011; Nelson and Tan, 2005). In addition, the auditors needed improve audit performance by creating competitive advantage (Hunt, 2012). In this research, audit risk reduction is the reduced likelihood of auditor error in a material misstatement and failure to modify an opinion in financial statements (Chen, Lin and Lin, 2008). From the aforementioned literature on audit risk reduction, higher audit performance, efficient audit report and audit reputation are caused by auditors 'creative competitive advantage. Thus, the ninth hypothesis can be stated as follows.

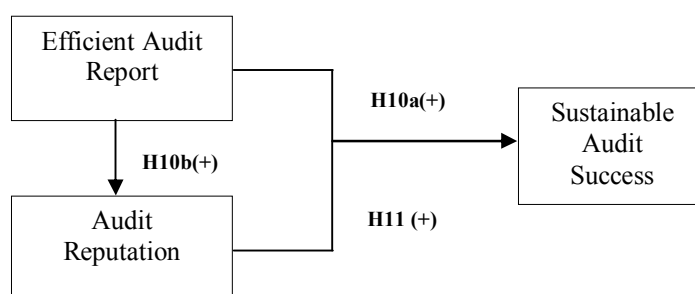
Hypothesis 9: Audit risk reduction has a positive effect on (a) efficient audit reports and (b) audit reputation.



Efficient Audit Report and Audit Reputation on Sustainable Audit Success

This section examines the influence of efficient audit report and audit reputation on sustainable audit success. It is assumed that there are positive relationships among all of them as shown in Figure 4.

Figure 4 The Relationships among Efficient Audit Report, Audit Reputation, and Sustainable Audit Success



Efficient Audit Report

The objectives of an audit report communicate the outcomes of financial statements from the auditors' review (Geiger and Raghunandan, 2002). In this regard, the auditors should examine client's financial statements in compliance with Generally Accepted Auditing Standards (GAAS) and provide an audit opinion to assure investors that the financial statements are without material misstatements (Bhattacharjee, Moreno and Yardley, 2005). Therefore, the auditing standards provide guidelines for the evaluation of inherent risk and control risks and present several types of cues and red flags considered to increase the accuracy of audit reports (Majid, Gul and Jsui, 2001). This implements audit quality and leads to the reputation of the auditor and sustainable audit success (Sinchuen and Ussahawanitchakit, 2010).

In this research, efficient audit report refers to the present auditing reports that follow the accounting and auditing standard timely, transparently and clearly presented without bias, reflecting the real conditions of the client's operation to the public (Al-Ajmi, 2009; Garcia-Benau and Zorio, 2004). This is enabled to respond to the needs of users with well-timed information. Also, financial statement users have trust for more effective decision use. Prior research indicates that the presentation of



audit reports that are punctually, fairly honest and without bias, corresponds to the realities of the business operation of clients with transparency and that the financial statements are free from material misstatements (Al-Ajmi, 2009; Garcia-Benau and Zorio, 2004). These include an auditor's opinion regarding to the accuracy of the financial statements in that the audit report must conform to GAAPs (DeFond and Francis, 2005). Thus, this provides reasonable assurance that auditors' opinions are under the recognition of materiality disclosures in the financial report (Carcello and Palmrose, 1994). In addition, efficient audit report is the present auditing reports that follow the accounting standard and auditing standard and that are presented timely (Al-Ajmi, 2009). From the aforementioned literature on efficient audit report, auditors can be creative competitive advantage by having different natures of resources and capabilities (Hunt and Arnett, 2001), which are caused by higher audit performance sustainable for audit success and audit reputation. Thus, the tenth hypothesis can be stated as follows.

Hypothesis 10: Efficient audit report has a positive effect on (a) sustainable audit success and (b) audit reputation.

Audit Reputation

After the corporate scandals, Enron and Worldcom have affected the reliability and credibility of audit performance due to audit failure. The Enron debacle leads to the social needs for a clearer role and responsibilities of auditors (Munter, 2002). The effects of the scandal include the decay of regulators and auditors' reputations, the creditability of accounting, auditing standards and the financial market's confidence (Ball, 2009). Thus, auditors or audit firms with sustainable audit success in audit markets should have good performance because of the audit reputation (Khampichit and Ussahawanitchakit, 2011). The clients and stakeholders are confident in auditors' ability with the audit outcome credibility, advice and trustworthiness in the audit report (Ferrisa et al., 2007).

Prior research indicates that audit reputation is related to audit service and is influenced by clients or stakeholders (Mazzola, Ravasi and Gabbioneta, 2006). Likewise, the audit reputation can represent the audit quality and audit performance of



the professional standard in favor of clients and the public (Buchheit, Pasewark and Strawser, 2009). Also, audit reputation serves as an endogenous mechanism that generates high audit effort and high audit quality when the demand for an auditor's services depends on audit reputation (Mayhew, 2001). Therefore, auditors should develop and maintain an audit reputation by continuing to deliver qualified audit report and maintain audit quality to protect their own reputation (Mitra, Deis and Hossain, 2009).

In this research, audit reputation refers to the auditor's perception of past performance about audit quality and performance of the professional standards having been praised by customers and stakeholders and known by professionals and other entrepreneurs to have good and efficient audit practices committed to accuracy and integrity (Ferrisa et al., 2007; Mazzola, Ravasi and Gabbioneta, 2006). The auditors try to detect audit reputation for sustainable audit success to protect their reputation from mistakes in financial decisions by creating high audit performance. Hence, audit reputation is likely to have a positive relationship with sustainable audit success.

Hypothesis 11: Audit reputation has a positive influence on sustainable audit success.

Sustainable Audit Success

After the impact of Enron audit failure on auditor reputation, its effect was evidenced by the stock prices of the other clients of Enron auditors (Chaney and Philipich, 2002). The performance of external auditing becomes a crucial role because of stakeholders' demands for greater protection from financial-statement fraud (Peecher, Schwartz and Solomon, 2007). Thus, an auditors' ability to be sustainable in the auditing profession with proficiency is known by professionals and other entrepreneurs with good and efficient audit practices having enabled auditors to achieve objectives or goals for a long time (Bröcheler, Maijoor and Witteloostuijn, 2004; Khampichit and Ussahawanitchakit, 2011).

Previous research indicates that developing comprehensive audit planning proficiency is audit quality enhancement. Auditors believe that enhancing audit quality is the only sustainable way to achieve the audit goal (Peecher, Schwartz and Solomon,



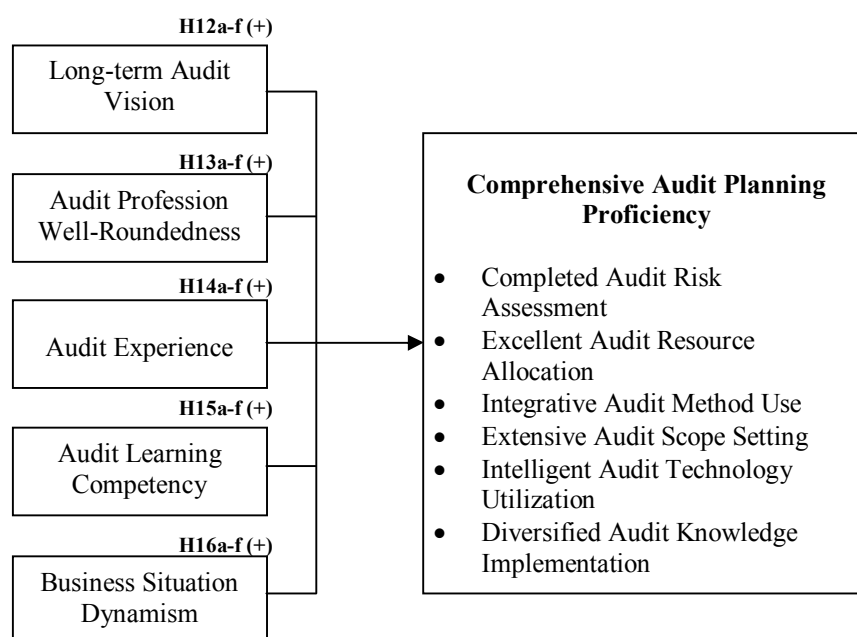
2007). Likewise, audit sustainability makes an auditor who has a chance to get a job and the opportunity to have been appointed as an auditor for new and existing clients (Chanruang and Ussahawanitchakit, 2011). Also, auditors should use sustainability to enhance their audit success. Then, the sustainable audit success is a continuous audit operation with target clients that gain from audit quality through audit reputation (Chang et al., 2008).

In this research, sustainable audit success refers to the good client relationship, the enhancement of opportunities to get new clients and the long-term objectives or goals achievement. They have also been regularly contacted to offer auditing services from new customers and expected to get a response from the customer (Chang et al., 2008; Khampichit and Ussahawanitchakit, 2011).

Antecedents of Comprehensive Audit Planning Proficiency

This research designates the antecedents of comprehensive audit planning proficiency as having five attributes via long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism which are addressed as determinants shown in Figure 5.

Figure 5 The Relationships among Comprehensive Audit Planning Proficiency and the Antecedents



Long-term Audit Vision

The auditors should continue improvement and be aware of the long-term value creation for clients with an emphasis on extensively monitoring mechanisms. It includes holding the audit practice under the rules to create more value for clients, stakeholders and overall society (Ferreira and Otley, 2009; Figueroa and Cardona, 2013). Vision is a key or successful factors, strategies, plans and organizational structures that inspire looking to the future. Then, the auditors must build the confidence and trust in clients using their efforts in a professional audit, a rigorous audit process and independent attitude application (Rennie, Kopp and Lemon, 2010). It includes vision that shows the organizational values and expectations of stakeholders (Ferreira and Otley, 2009).

In this research, long-term audit vision refers to an auditor's view of the future toward the desired audit task, with a focus on creating long-term value for clients and providing a comprehensive audit mechanism, including intention and consideration to achieve audit survival in the long-term (Ferreira and Otley, 2009; Pongsatitpat, Ussahawanitchakit and Muenthaisong, 2013). Prior research suggests that the goal will be achieved in the long term by introducing the planning system, or foreseeing the future. It indicates that long-term audit vision associates with audit planning orientation and audit planning comprising audit method, audit resource allocation and audit scope in order to provide achievement in a strategy increase for the overall auditing and effective auditing development plan (Bedard, Graham and Jackson, 2005; Pongsatitpat, Ussahawanitchakit and Muenthaisong, 2013). Moreover, long-term audit vision has an influence on operational risk assessment identification, analysis and risk management relevant to the preparation of financial statements presented fairly and accordingly with GAAP (O'Donnell and Schultz, 2005; Pongsatitpat, Ussahawanitchakit and Muenthaisong, 2013). Thus, auditors should have vision on how to give the opportunity to compete effectively with future business, in which their practice can be expanded (Fogarty, Radcliffe and Campbell, 2006).

Thus, long-term audit vision has been more important for the past time as a key element of comprehensive audit planning proficiency in each dimension. According to the aforementioned literature, the twelfth hypothesis can be stated as follows.



Hypothesis 12: Long-term audit vision has a positive influence on (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.

Audit Profession Well-Roundedness

The auditors' development in the audit task is made successful via continuing professional learning in relation to modern business activities for the development of the audit professional. This is because it is required by clients to maintain the necessary level of audit profession well-roundedness in a changing and competitive business environment. Especially, as the competence requirement for audit professionals is regulated and the guidance for auditors to improve, those under their authority in a professional capacity, with proficient and appropriate supervision, can undertake the work they perform. Thus, auditors should actively practice and work in accordance with applicable accounting knowledge, auditing standards, relevant laws or rule, pertinent information and with appropriate analysis when providing services to clients (Dando and Swift, 2003; Robertson and Houston, 2010).

In this research, audit profession well-roundedness refers to auditors who have omniscient and professional proficiency concerning accounting knowledge, accounting standards, audit standards, the knowledge of laws, technology and other knowledge related to the auditing profession (Garcia-Benau and Zorio, 2004; Wangcharoendate and Ussahawanitchakit, 2010). Prior research suggests that an auditors, who have knowledge regarding clients and the business of clients, will understand the risk assessments in their clients' businesses, able to audit planning and reduce these risks (Vinze, Karan and Murthy, 1991). Likewise, the knowledge of a client's business in relation to industry, organizations, business units, which understand auditors supporting business processes and business rules, is the subject matter (Havelka and Merhout, 2013). In addition, it indicates that audit well-roundedness is a variety of accounting knowledge, accounting standards, audit standards, the knowledge of laws or rules, technology, clients and other knowledge related to professional auditing (Wangcharoendate and Ussahawanitchakit, 2010). Moreover, an auditor's learning on diversified and comprehensive information associated with auditing



standards, accounting standards, regulations and accounting information affects the increase of the audit performance efficiency and effectiveness, including knowledge, skills and other competencies (Bonner, Libby and Nelson, 1997; Garcia-Benau and Zorio, 2004; Haurani et al., 2007). Then, the auditors achieve audit practices, comprehensive audit planning proficiency, the ability to complete audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation (Bedard, Graham and Jackson, 2005; Blay, Sneathen and Kizirian, 2007). The results have potential to forecast the problems and risk that will affect clients' business and are capable to analyze weaknesses, strengths, problems, threats and opportunities, which affect various industry systems.

Thus, audit profession well-roundedness has been important in the past as a key element of comprehensive audit planning proficiency in each dimension. According to the aforementioned literature, the thirteenth hypothesis can be stated as follows.

Hypothesis 13: Audit profession well-roundedness has a positive influence on (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.

Audit Experience

Audit experience is auditor's individual learning from successes and mistakes based on their prior experience (Wong and Cheung, 2008). By this experience, auditors' evaluations of audit competency are affected by measures of education, training, professional certification, continuing education, audit experience and the knowledge about company operations (Arel, 2010). Therefore, auditors should use audit experience for audit planning and audit tasks development in all stages of the audit process to design and develop through audit method, audit resource allocation and audit scope of audit (Bedard, Graham and Jackson, 2005; Chanruang and Ussahawanitchakit, 2011).

In this research, audit experience refers to an auditor's actions that accumulate a variety of knowledge and analyze audit successes and errors in the past so



as to reduce errors in audit planning in the present. It includes error investigation of prior financial statements to increase prudent examinations of the same transaction characteristics that impact accurate audit opinion (Arel, 2010; Chanruang and Ussahawanitchakit, 2011; Wong and Cheung, 2008). Previous research suggests that audit experience relates to audit task, including risk assessment embedded in audit process where ability is used in all stages of the audit (Kaplan, O'Donnell and Arel, 2008). Likewise, it indicates that experienced auditors can better rely on the information to effectively integrate business risk assessments with their risk assessment of material misstatement, including higher competence assessment in a high inherent risk environment than those non-experienced (Desai, Gerard and Tripathy, 2011; Schultz, Bierstaker and O'Donnell, 2010). Additionally, comprehensive audit experience has influenced excellent audit planning strategy, which is auditor's action to accumulate a variety of knowledge, various direct and indirect experiences and expertise in work experience that transmits from a difference audit under the different of client's industry (Sinchuen and Ussahawanitchakit, 2010; Wong and Cheung, 2008). This research believes that audit experience can increase the proficiency of comprehensive audit planning.

Thus, audit experience has been important for the past years as a key element of comprehensive audit planning proficiency in each dimension. According to the aforementioned literature, the fourteenth hypothesis can be stated as follows.

Hypothesis 14a: Audit experience has a positive influence on (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.

Audit Learning Competency

Nowadays, audit competency is a key factor in the competition, especially the environment of competition in the audit market, which is the force to auditors to gain audit proficiency (Mansour, Pirayesh and Salehi, 2009). Competency is an outcome of the knowledge, skills and ability to perform professional responsibilities (Palmer, 2004). In addition, when the auditors are knowledgeable with audit learning,



this can lead to new and higher levels of knowledge for individual both internal and external audits, (Wong and Chueng, 2008). Hence, auditors should develop and improve themselves for the sustainability in the current competitive environment through audit learning developed via education, training and learning experience in terms of accounting.

In this research, audit learning competency refers to an auditor's continuous learning always participated in accounting and auditing training programs to develop skills and knowledge. It includes participating and exchanging opinions in accounting and auditing conferences with accounting professionals and others (Real, Leal and Roldan, 2006; Wong and Cheung, 2008). Prior research indicates that audit learning competency is a continuous learning attitude where a variety of knowledge is acquired mainly through education and training in accounting and auditing programs which pursue relevant news (Musig and Ussahawanitchakit, 2011; Wong and Chueng, 2008). Continual professional learning leads to audit skills, beliefs, schemas and behaviors that can be modified or changed to the better (Real, Leal and Roldan, 2006). Moreover, auditors with audit learning competency can result in excellent audit planning contributing comprehensive and intelligent designs to enable the auditors to perform, complete assessment of client's business risk, excellently allocate audit resources, develop new or higher audit approaches to reduce costs and chargeable time and fully scope to test audit procedures (Carnaghan, 2006; Nelson and Tan, 2005; Sinchuen and Ussahawanitchakit, 2010). This research believes that audit learning competency can increase the proficiency of comprehensive audit planning. Moreover, the auditor has more knowledge to demonstrate the ability obtained from learning.

Thus, audit learning competency has been more important in the past as a key element of comprehensive audit planning proficiency in each dimension. According to the aforementioned literature, the fifteenth hypothesis can be stated as follows.

Hypothesis 15: Audit learning competency has a positive influence on (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.



Business Situation Dynamism

The dynamism of business has been carefully examined to create knowledge according to the firm's requirements. It motivates auditors to develop new audit approaches to enhance audit efficiency and effectiveness (Bell, Doogar and Solomon, 2008). It also provides the auditors ability of audit planning proficiency to reduce audit costs by risk assessment, audit resource allocation and developed new audit approaches (Carnaghan, 2006; Sinchuen and Ussahawanitchakit, 2010).

In this research, business situation dynamism refers to the determine of environments that are the dynamic, complex and changing through practices affecting audit tasks, which include the intensity of business risk, structure and a changed accounting system of clients (Autore, Billingsley and Schneller, 2009; Bell, Doogar and Solomon, 2008). Past research shows that business situation dynamism determines the nature of client, which is dynamic, complex and changing for audit judgment. It include the intensity of the business risk, structure and change accounting system of client (Autore, Billingsley and Schneller, 2009; Prawitt, 1995). The clients' business risk may arise from change or complexity; therefore, to perform an audit requires an understanding of risk and an ability to assess systems and controls within a client's firm (Helliard, Monk and Stevenson, 2009). Moreover, the external environment of a business can help understand more about the impact of change and decent basis for planning, which will affect auditing performance (Mock and Turner, 2005). Thus, this research believes that business situation dynamism can increase the proficiency of comprehensive audit planning.

Accordingly, business situation dynamism has been more important in the past years as a key element of comprehensive audit planning proficiency in each dimension. According to the aforementioned literature, the sixteenth hypothesis can be stated as follows.

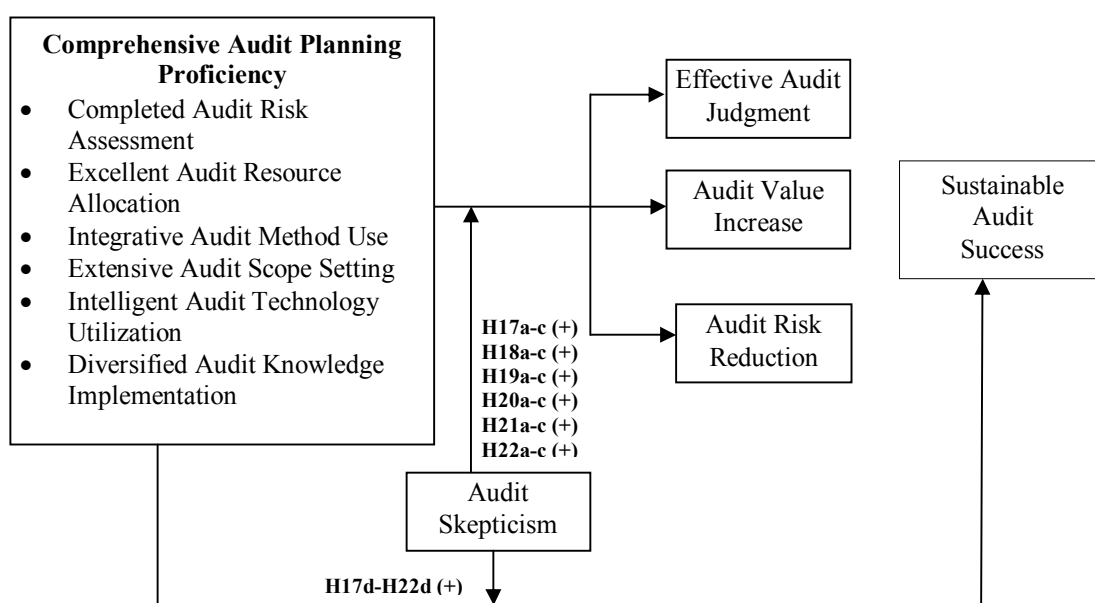
Hypothesis 16: Business situation dynamism has a positive influence on (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.



Moderating Effects

In this research, the moderator of the relationships among the dimensions of comprehensive audit planning proficiency comprises four constructs as follows. Firstly, audit skepticism is purposed to be the moderator of comprehensive audit planning proficiency and consequential relationships. Secondly, auditor-client relationships are the moderating effects of comprehensive audit planning proficiency and consequences which influence sustainable success relationships. Thirdly, stakeholder force and lastly, professional pressure are the moderator of antecedents and comprehensive audit planning proficiency relationships.

Figure 6 The Moderating Effects of Audit Skepticism



Audit Skepticism

Audit skepticism has important roles in the planning, performing and evaluating the accuracy and reliability of financial statements (Nelson, 2009). The substantial literature review at an individual level indicates that an auditor who performs with declarative form or skepticism is more likely to frequently detect error or fraud risk (Carpenter and Reimers, 2013; Kerler III and Killough, 2009). In addition, audit skepticism is an important concept in audit practice, as evidenced by its prominence throughout the auditing standards. An individual auditor's audit skepticism is at the



foundation of the auditing profession (Hurt, 2010). Thus, audit skepticism is behaviors and characteristics that reflect careful judgment of the auditor's decisions, based on sufficient, appropriate audit evidence by regarding what is reasonable and ethical (Carpenter and Reimers, 2013; Nelson, 2009).

In this research, audit skepticism is referred to as the behaviors and characteristics of auditor judgments and decisions that reflect risk assessment, an incorrect and conditional assertion of the available information, which is based on sufficient and appropriate audit evidence regarding what is reasonable and without material misstatements (Hurt, 2010; Nelson, 2009; Payne and Ramsary, 2005). Previous research suggests that audit skepticism is an auditors' indication that reflects a risk assessment illustrating that an assertion is incorrect, judging from the auditor judgments and decisions for conditional on the information available (Nelson, 2009). Moreover, risk assessments indicate an association with the auditors' level of skepticism. Such skeptical auditors will recognize and weigh the relevance of any additional fraud-risk factors they encounter during the audit and continually revise their risk assessments (AICPA 2002; Nelson, 2009). This includes benefit fraud detection to induce a skeptical mindset for evaluations of financial representations (Lee and Welker, 2007). Likewise, auditors who have developed a more complex mental model of the client's environment will exhibit improved information processing and more accurate risk assessment judgments (Knechel, Salterio and Kochetova-Kozloski, 2010). In addition, prior research indicates that professional skepticism is measured as the auditors' assessment of client truthfulness (Payne and Ramsary, 2005); and greater skepticism is created regarding the performance of audit duties (Boyle and Canning, 2005). Hence, the auditor should perform audit performance with strenuous, neutral and presumptive doubt without material misstatement in the financial statements (Hurt, 2010; Nelson, 2009). However nowadays, no evidence indicates the role of audit skepticism as a moderator on any relationship. This study hypothesis is examined by a higher level of audit skepticism, which will positively moderate the relationship among each dimension of comprehensive audit planning proficiency and audit outcome (i.e. effective audit judgment, audit value increase, audit risk reduction and sustainable audit success. Thus, the hypotheses are proposed as follows:



Hypothesis 17: Audit skepticism will positively moderate the relationships between completed audit risk assessment and (a) effective audit judgment, (b) audit value increase, (c) audit risk reduction, (d) sustainable audit success.

Hypothesis 18: Audit skepticism will positively moderate the relationships between excellent audit resource allocation and (a) effective audit judgment, (b) audit value increase, (c) audit risk reduction, (d) sustainable audit success.

Hypothesis 19: Audit skepticism will positively moderate the relationships between integrative audit method use and (a) effective audit judgment, (b) audit value increase, (c) audit risk reduction, (d) sustainable audit success.

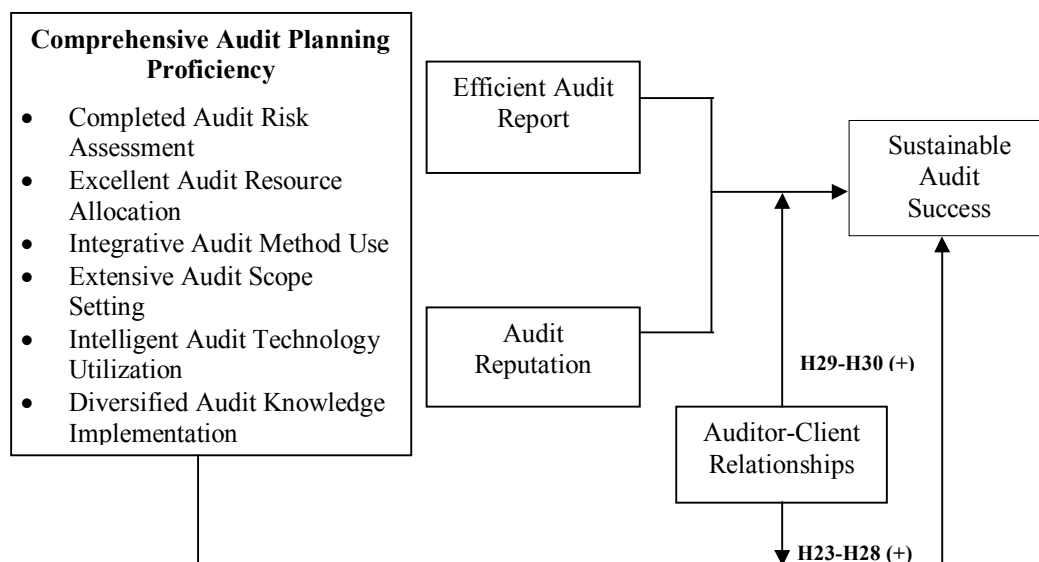
Hypothesis 20: Audit skepticism will positively moderate the relationships between extensive audit scope setting and (a) effective audit judgment, (b) audit value increase, (c) audit risk reduction, (d) sustainable audit success.

Hypothesis 21: Audit skepticism will positively moderate the relationships between intelligent audit technology utilization and (a) effective audit judgment, (b) audit value increase, (c) audit risk reduction, (d) sustainable audit success.

Hypothesis 22: Audit skepticism will positively moderate the relationships between diversified audit knowledge implementation and (a) effective audit judgment, (b) audit value increase, (c) audit risk reduction, (d) sustainable audit success.



Figure 7 The Moderating Effects of Auditor-Client Relationships



Auditor-client relationships

Auditor-client relationships are the effectiveness of audit practice between auditor and client for evidence and information assistance. It is also cooperation that impact on independence and greater quality in audit perform (Geiger and Raghunandan, 2002; Musig and Ussahawanitchakit, 2011; Nasser et al., 2006). The relationships between client and auditor are useful as evidence and material information of audit practice. An auditor who has straight communication with their client is able to accept collaboration for evidence and information (Bennett and Hatfield, 2013). Also, when the auditors have a good relationship with clients via communication, it affects the auditor's proficiency in comprehensive audit planning.

In this research, an auditor-client relationship is defined as the auditors' focus on the error explanation of significant auditing deficiency to customers for timely, systematic and concrete communication with customers. It included providing information that is important to clients with helps to build good relationships with customers and the accounting development (Bennett and Hatfield, 2013; Geiger and Raghunandan, 2002). Prior research has indicated evidence used to consider how social interactions between staff-level auditors and client management have an influence on staff auditors' for decisions to collection audit evidence (Bennett and Hatfield, 2013).



Additionally, the length of relationships between the client and auditor is associated with audit quality. It is the duration of time during which an auditor can continue with a client (Geiger and Raghunandan, 2002). Likewise, it also indicates aspect of auditor-client relationship; lengthy audit tenure with the client affects auditors' independence (Nasser et al., 2006). Moreover, convincing clients that a business risk approaches make sense resulting in some interesting challenges and emphasizing the need for good communication between auditors and their clients (Knechel and Vanstraelen, 2007). However nowadays, no evidence indicate the role of auditor-client relationships as a moderator on any relationship, hypothesis of this study is examined by a higher level of auditor-client relationships will positively moderate the relationship among each dimension of comprehensive audit planning proficiency, efficient audit report and audit reputation on sustainable audit success. Thus, the hypotheses are proposed as follows:

Hypothesis 23: Auditor-client relationships will positively moderate the relationships between completed audit risk assessment and sustainable audit success.

Hypothesis 24: Auditor-client relationships will positively moderate the relationships between excellent audit resource allocation and sustainable audit success.

Hypothesis 25: Auditor-client relationships will positively moderate the relationships between integrative audit method use and sustainable audit success.

Hypothesis 26: Auditor-client relationships will positively moderate the relationships between extensive audit scope setting and sustainable audit success.

Hypothesis 27: Auditor-client relationships will positively moderate the relationships between intelligent audit technology utilization and sustainable audit success.

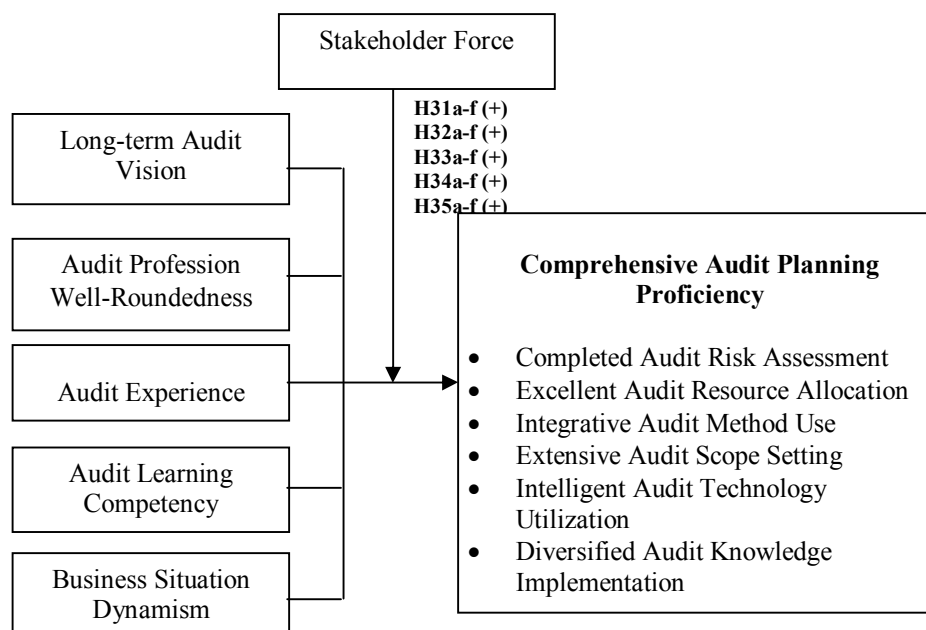


Hypothesis 28: Auditor-client relationships will positively moderate the relationships between diversified audit knowledge implementation and sustainable audit success.

Hypothesis 29: Auditor-client relationships will positively moderate the relationships between efficient audit report and sustainable audit success.

Hypothesis 30: Auditor-client relationships will positively moderate the relationships between audit reputation and sustainable audit success

Figure 8 The Moderating Effects of Stakeholder Force



Stakeholder Force

Stakeholder requirements are an increasing relevant issue for auditors involving in audit practice. A stakeholder is any group or individual who can affect, or be affected by, a particular organization (Clarkson, 1995). The range of stakeholder interests encountered by most companies describes the range of groups as: government, political groups, shareholders, the financial community, consumer advocate activist groups, union employees, trade associations and competitors and suppliers (Greenley



and Foxall, 1996). Interest is inspired by the increasing recognition that the sustainability challenges of the empirical findings show that stakeholder pressures drive auditors' actions (Henriques and Sadorsky, 1996; Krajnc and Glavic, 2005). Moreover, pressure from different stakeholders correlate with audit performance. Stakeholder force affects audit conduct, which also relates to performance outcomes (Boons and Wagner, 2009; McWilliams, Siegel and Wright, 2006). Thus, high pressure implies that auditors have to ensure more legitimacy of their operation, thus, being forced to define proactive strategies which imply higher levels of performance.

In this research, stakeholder force refers to individual auditor perception of the role of financial users, government agencies, consumers and stakeholders for information reliability and audit report responsibility which affect decision-making usefulness (Roome and Wijen, 2006; Sarkis, Gonzalez-Torre and Adenso-Diaz, 2010). Prior research indicates that stakeholder force has an impact on auditors' actions consistent with social expectations. Also, audit capabilities that foster cooperation and learning, which are a critical part of stakeholder engagement, include conflicting pressures derived from a variety of stakeholders that are related to the level of activities and performance outcomes (Sarkis, Gonzalez-Torre and Adenso-Diaz, 2010). Additionally, the conducted audits are related with broad stakeholder force that they have greater perceived stakeholder influence on internal, regulatory and external stakeholders (Darnall, Seol and Sarkis, 2009). Moreover, they are able to pressure an auditor's work with superior performance (Dando and Swift, 2003; Ferrisa et al, 2007). Thus, the client and stakeholder believe in an auditor's ability is shown by greater trustworthiness of the auditor and is assured the audited financial statement for the credibility of the audit report results in stakeholder acceptance and a client's perceived value toward audit performance (Berman and Wicks, 1999; Boons and Wagner, 2009; McWilliams, Siegel and Wright, 2006). Also, auditors should be concerned with the role intermediary of insurance and information provider of which independent verification manager-prepared financial statements to achieve creditability in the financial statements (Kaifeng and Kathe, 2007). However nowadays, no evidence indicated the role of stakeholder force as a moderator on any relationship, hypothesis of this study is examined by a higher level of stakeholder force will positively moderate the relationship among the antecedents (i.e. long-term audit vision, audit profession



well-roundedness, audit experience, audit learning competency and business situation dynamism) and each dimension of comprehensive audit planning proficiency. Thus, the hypotheses are proposed as follows:

Hypothesis 31: Stakeholder force will positively moderate the relationships between long-term audit vision and (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.

Hypothesis 32: Stakeholder force will positively moderate the relationships between audit profession well-roundedness and (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.

Hypothesis 33: Stakeholder force will positively moderate the relationships between audit experience and (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.

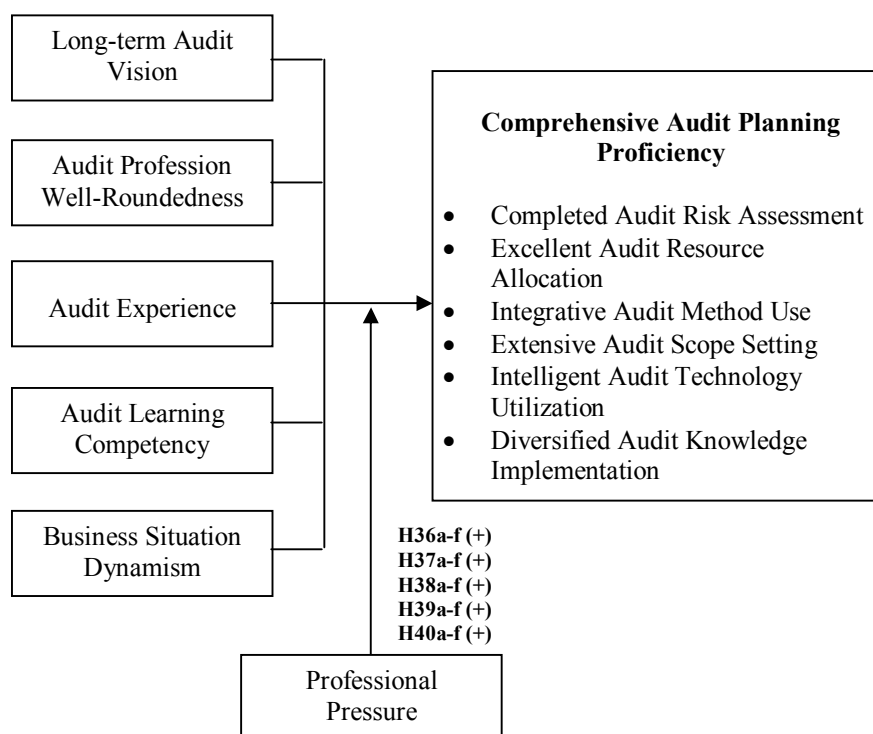
Hypothesis 34: Stakeholder force will positively moderate the relationships between audit learning competency and (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.

Hypothesis 35: Stakeholder force will positively moderate the relationships between business situation dynamism and (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive



audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.

Figure 9 The Moderating Effects of Professional Pressure



Professional Pressure

Currently, audit profession and new standards has increased and developed in both accounting and auditing that include professional competition and stakeholder needs as a guideline to audit practice and professional regulation control development (Dixon, Mousa and Woodhead, 2004). The new regulation may also threaten efficiency by creating additional audit practice (Barrett, Cooper and Karim, 2005). In addition, regulators require assurance regarding audit efficiency which is appropriate in audit procedure and responsibility (Sikka et al., 1998). The audit professions are essential to provide appropriate professional guidance to enhance audit performance. Thus, professional pressure has influence on auditor's practices.

In this research, professional pressure refers to the increased development of accounting and auditing standards, regulations and penalties, the competitive climate in the audit professional market, stakeholder's needs for the auditor's effort in audit work

and expectation with a high quality of audit output (Dixon, Mousa and Woodhead, 2004; Majid, Gul and Tsui, 2001). Prior research indicates that the increase of new regulations is needed for reliability and high quality financial reporting, about which regulators requires assurance for audit efficiency appropriate for the audit procedure and responsibility (Sikka et al., 1998). Moreover, auditors should design and perform procedures to provide reasonable assurance through detecting litigation and violations of provisions or grant agreements that are important in the context of the audit objectives (Majid, Gul and Tsui, 2001). Thus, auditors are concerned with auditing by comprehensive audit planning to develop higher professional skills (Barrett, Cooper and Karim, 2005). Auditors can be sustainable in the audit market with high quality of auditing, which applies to auditors' skills, competence, experience to respond to client's needs and assurance with opinions and disclosure in the audit report (Bröcheler, Maijoor and Wittelsuijn, 2004; Hilton and Southgate, 2007; Whittemore, 2007). However nowadays, no evidence indicates the role of professional pressure as a moderator on any relationship. This study hypothesis is examined by a higher level of professional pressure, which will positively moderate the relationship among the antecedents (i.e. long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism) and each dimension of comprehensive audit planning proficiency. Thus, the hypotheses are proposed as follows:

Hypothesis 36: Professional pressure will positively moderate the relationships between long-term audit vision and (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.

Hypothesis 37: Professional pressure will positively moderate the relationships between audit profession well-roundedness and (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.



Hypothesis 38: Professional pressure will positively moderate the relationships between audit experience and (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.

Hypothesis 39: Professional pressure will positively moderate the relationships between audit learning competency and (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.

Hypothesis 40a: Professional pressure will positively moderate the relationships between business situation dynamism and (a) completed audit risk assessment, (b) excellent audit resource allocation, (c) integrative audit method use, (d) extensive audit scope setting, (e) intelligent audit technology utilization and (f) diversified audit knowledge implementation.

Summary

In conclusion, comprehensive audit planning proficiency is the main concern of this research which focuses on its antecedents and consequences. It also examines the effects of the moderating role of stakeholder force, professional pressure, audit skepticism and auditor-client relationships. This chapter presents the theoretical foundation, relevant literature review and hypothesis development. Consequently, this study derives the conceptual framework from the resource-advantage theory that explains whether comprehensive audit planning proficiency influences effective audit judgment, audit value increase, audit risk reduction, efficient audit report and audit reputation, resulting in the increase of sustainable audit success. Social cognitive theory is used to explain the influence of comprehensive audit planning proficiency antecedents. Moreover, the contingency theory is used to describe the influence of the moderators in this research. Therefore, the 46 related hypotheses are postulated and



presented in the summary of hypothesized relationships in Table 2 below. The next chapter describes the sample selection and data collection procedure, measurements, methods and statistical analysis as shown.

Table 2 Summary of Hypothesized Relationships

Hypotheses	Description of Hypothesized Relationships
H1a	Completed audit risk assessment has a positive influence on effective audit judgment.
H1b	Completed audit risk assessment has a positive influence on audit value increase.
H1c	Completed audit risk assessment has a positive influence on audit risk reduction.
H1d	Completed audit risk assessment has a positive influence on sustainable audit success.
H2a	Excellent audit resource allocation has a positive influence on effective audit judgment.
H2b	Excellent audit resource allocation has a positive influence on audit value increase.
H2c	Excellent audit resource allocation has a positive influence on audit risk reduction.
H2d	Excellent audit resource allocation has a positive influence on sustainable audit success.
H3a	Integrative audit method use has a positive influence on effective audit judgment.
H3b	Integrative audit method use has a positive influence on audit value increase.
H3c	Integrative audit method use has a positive influence on audit risk reduction.



Table 2 (Continued)

Hypotheses	Description of Hypothesized Relationships
H3d	Integrative audit method use has a positive influence on sustainable audit success.
H4a	Extensive audit scope setting has a positive influence on effective audit judgment.
H4b	Extensive audit scope setting has a positive influence on audit value increase.
H4c	Extensive audit scope setting has a positive influence on audit risk reduction.
H4d	Extensive audit scope setting has a positive influence on sustainable audit success.
H5a	Intelligent audit technology utilization has a positive influence on effective audit judgment.
H5b	Intelligent audit technology utilization has a positive influence on audit value increase.
H5c	Intelligent audit technology utilization has a positive influence on audit risk reduction.
H5d	Intelligent audit technology utilization has a positive influence on sustainable audit success.
H6a	Diversified audit knowledge implementation has a positive influence on effective audit judgment.
H6b	Diversified audit knowledge implementation has a positive influence on audit value increase.
H6c	Diversified audit knowledge implementation has a positive influence on audit risk reduction.
H6d	Diversified audit knowledge implementation has a positive influence on sustainable audit success.



Table 2 (Continued)

Hypotheses	Description of Hypothesized Relationships
H7a	Effective audit judgment has a positive influence on efficient audit report.
H7b	Effective audit judgment has a positive influence on audit reputation.
H8a	Audit value increase has a positive influence on efficient audit report.
H8b	Audit value increase has a positive influence on audit reputation.
H9a	Audit risk reduction has a positive influence on efficient audit report.
H9b	Audit risk reduction has a positive influence on audit reputation.
H10a	Efficient audit report has a positive influence on sustainable audit success.
H10b	Efficient audit report has a positive influence on audit reputation.
H11	Audit reputation has a positive influence on sustainable audit success.
H12a	Long-term audit vision has a positive influence on completed audit risk assessment.
H12b	Long-term audit vision has a positive influence on excellent audit resource allocation.
H12c	Long-term audit vision has a positive influence on integrative audit method use.
H12d	Long-term audit vision has a positive influence on extensive audit scope setting.
H12e	Long-term audit vision has a positive influence on intelligent audit technology utilization.
H12f	Long-term audit vision has a positive influence on diversified audit knowledge implementation.
H13a	Audit profession well-roundedness has a positive influence on completed audit risk assessment.



Table 2 (Continued)

Hypotheses	Description of Hypothesized Relationships
H13b	Audit profession well-roundedness has a positive influence on excellent audit resource allocation.
H13c	Audit profession well-roundedness has a positive influence on integrative audit method use.
H13d	Audit profession well-roundedness has a positive influence on extensive audit scope setting.
H13e	Audit profession well-roundedness has a positive influence on intelligent audit technology utilization.
H13f	Audit profession well-roundedness has a positive influence on diversified audit knowledge implementation.
H14a	Audit experience has a positive influence on completed audit risk assessment.
H14b	Audit experience has a positive influence on excellent audit resource allocation.
H14c	Audit experience has a positive influence on integrative audit method use.
H14d	Audit experience has a positive influence on extensive audit scope setting.
H14e	Audit experience has a positive influence on intelligent audit technology utilization.
H14f	Audit experience has a positive influence on diversified audit knowledge implementation.
H15a	Audit learning competency has a positive influence on completed audit risk assessment.
H15b	Audit learning competency has a positive influence on excellent audit resource allocation.



Table 2 (Continued)

Hypotheses	Description of Hypothesized Relationships
H15c	Audit learning competency has a positive influence on integrative audit method use.
H15d	Audit learning competency has a positive influence on extensive audit scope setting.
H15e	Audit learning competency has a positive influence on intelligent audit technology utilization.
H15f	Audit learning competency has a positive influence on diversified audit knowledge implementation.
H16a	Business situation dynamism has a positive influence on completed audit risk assessment.
H16b	Business situation dynamism has a positive influence on excellent audit resource allocation.
H16c	Business situation dynamism has a positive influence on integrative audit method use.
H16d	Business situation dynamism has a positive influence on extensive audit scope setting.
H16e	Business situation dynamism has a positive influence on intelligent audit technology utilization.
H16f	Business situation dynamism has a positive influence on diversified audit knowledge implementation.
H17a	Audit skepticism will positively moderate the relationships between completed audit risk assessment and effective audit judgment.
H17b	Audit skepticism will positively moderate the relationships between completed audit risk assessment and audit value increase.
H17c	Audit skepticism will positively moderate the relationships between completed audit risk assessment and audit risk reduction.
H17d	Audit skepticism will positively moderate the relationships between completed audit risk assessment and sustainable audit success.



Table 2 (Continued)

Hypotheses	Description of Hypothesized Relationships
H18a	Audit skepticism will positively moderate the relationships between excellent audit resource allocation and effective audit judgment.
H18b	Audit skepticism will positively moderate the relationships between excellent audit resource allocation and audit value increase.
H18c	Audit skepticism will positively moderate the relationships between excellent audit resource allocation and audit risk reduction.
H18d	Audit skepticism will positively moderate the relationships between excellent audit resource allocation and sustainable audit success.
H19a	Audit skepticism will positively moderate the relationships between integrative audit method use and effective audit judgment.
H19b	Audit skepticism will positively moderate the relationships between integrative audit method use and audit value increase.
H19c	Audit skepticism will positively moderate the relationships between integrative audit method use and audit risk reduction.
H19d	Audit skepticism will positively moderate the relationships between integrative audit method use and sustainable audit success.
H20a	Audit skepticism will positively moderate the relationships between extensive audit scope setting and effective audit judgment.
H20b	Audit skepticism will positively moderate the relationships between extensive audit scope setting and audit value increase.
H20c	Audit skepticism will positively moderate the relationships between extensive audit scope setting and audit risk reduction.
H20d	Audit skepticism will positively moderate the relationships between extensive audit scope setting and sustainable audit success.
H21a	Audit skepticism will positively moderate the relationships between intelligent audit technology utilization and effective audit judgment.
H21b	Audit skepticism will positively moderate the relationships between intelligent audit technology utilization and audit value increase.



Table 2 (Continued)

Hypotheses	Description of Hypothesized Relationships
H21c	Audit skepticism will positively moderate the relationships between intelligent audit technology utilization and audit risk reduction.
H21d	Audit skepticism will positively moderate the relationships between intelligent audit technology utilization and sustainable audit success.
H22a	Audit skepticism will positively moderate the relationships between diversified audit knowledge implementation and effective audit judgment.
H22b	Audit skepticism will positively moderate the relationships between diversified audit knowledge implementation and audit value increase.
H22c	Audit skepticism will positively moderate the relationships between diversified audit knowledge implementation and audit risk reduction.
H22d	Audit skepticism will positively moderate the relationships between diversified audit knowledge implementation and sustainable audit success.
H23	Auditor-client relationships will positively moderate the relationships between completed audit risk assessment and sustainable audit success.
H24	Auditor-client relationships will positively moderate the relationships between excellent audit resource allocation and sustainable audit success.
H25	Auditor-client relationships will positively moderate the relationships between integrative audit method use and sustainable audit success.
H26	Auditor-client relationships will positively moderate the relationships between extensive audit scope setting and sustainable audit success.
H27	Auditor-client relationships will positively moderate the relationships between intelligent audit technology utilization and sustainable audit success.
H28	Auditor-client relationships will positively moderate the relationships between diversified audit knowledge implementation and sustainable audit success.
H29	Auditor-client relationships will positively moderate the relationships between efficient audit report and sustainable audit success.



Table 2 (Continued)

Hypotheses	Description of Hypothesized Relationships
H30	Auditor-client relationships will positively moderate the relationships between audit reputation and sustainable audit success.
H31a	Stakeholder force will positively moderate the relationships between long-term audit vision and completed audit risk assessment.
H31b	Stakeholder force will positively moderate the relationships between long-term audit vision and excellent audit resource allocation.
H31c	Stakeholder force will positively moderate the relationships between long-term audit vision and integrative audit method use.
H31d	Stakeholder force will positively moderate the relationships between long-term audit vision and extensive audit scope setting.
H31e	Stakeholder force will positively moderate the relationships between long-term audit vision and intelligent audit technology utilization.
H31f	Stakeholder force will positively moderate the relationships between long-term audit vision and diversified audit knowledge implementation.
H32a	Stakeholder force will positively moderate the relationships between audit profession well-roundedness and completed audit risk assessment.
H32b	Stakeholder force will positively moderate the relationships between audit profession well-roundedness and excellent audit resource allocation.
H32c	Stakeholder force will positively moderate the relationships between audit profession well-roundedness and integrative audit method use.
H32d	Stakeholder force will positively moderate the relationships between audit profession well-roundedness and extensive audit scope setting.
H32e	Stakeholder force will positively moderate the relationships between audit profession well-roundedness and intelligent audit technology utilization.
H32f	Stakeholder force will positively moderate the relationships between audit profession well-roundedness and diversified audit knowledge implementation.



Table 2 (Continued)

Hypotheses	Description of Hypothesized Relationships
H33a	Stakeholder force will positively moderate the relationships between audit experience and completed audit risk assessment.
H33b	Stakeholder force will positively moderate the relationships between audit experience and excellent audit resource allocation.
H33c	Stakeholder force will positively moderate the relationships between audit experience and integrative audit method use.
H33d	Stakeholder force will positively moderate the relationships between audit experience and extensive audit scope setting.
H33e	Stakeholder force will positively moderate the relationships between audit experience and intelligent audit technology utilization.
H33f	Stakeholder force will positively moderate the relationships between audit experience and diversified audit knowledge implementation.
H34a	Stakeholder force will positively moderate the relationships between audit learning competency and completed audit risk assessment.
H34b	Stakeholder force will positively moderate the relationships between audit learning competency and excellent audit resource allocation.
H34c	Stakeholder force will positively moderate the relationships between audit learning competency and integrative audit method use.
H34d	Stakeholder force will positively moderate the relationships between audit learning competency and extensive audit scope setting.
H34e	Stakeholder force will positively moderate the relationships between audit learning competency and intelligent audit technology utilization.
H34f	Stakeholder force will positively moderate the relationships between audit learning competency and diversified audit knowledge implementation.
H35a	Stakeholder force will positively moderate the relationships between business situation dynamism and completed audit risk assessment.
H35b	Stakeholder force will positively moderate the relationships between business situation dynamism and excellent audit resource allocation.



Table 2 (Continued)

Hypotheses	Description of Hypothesized Relationships
H35c	Stakeholder force will positively moderate the relationships between business situation dynamism and integrative audit method use.
H35d	Stakeholder force will positively moderate the relationships between business situation dynamism and extensive audit scope setting.
H35e	Stakeholder force will positively moderate the relationships between business situation dynamism and intelligent audit technology utilization.
H35f	Stakeholder force will positively moderate the relationships between business situation dynamism and diversified audit knowledge implementation.
H36a	Professional pressure will positively moderate the relationships between long-term audit vision and completed audit risk assessment.
H36b	Professional pressure will positively moderate the relationships between long-term audit vision and excellent audit resource allocation.
H36c	Professional pressure will positively moderate the relationships between long-term audit vision and integrative audit method use.
H36d	Professional pressure will positively moderate the relationships between long-term audit vision and extensive audit scope setting.
H36e	Professional pressure will positively moderate the relationships between long-term audit vision and intelligent audit technology utilization.
H36f	Professional pressure will positively moderate the relationships between long-term audit vision and diversified audit knowledge implementation.
H37a	Professional pressure will positively moderate the relationships between audit profession well-roundedness and completed audit risk assessment.
H37b	Professional pressure will positively moderate the relationships between audit profession well-roundedness and excellent audit resource allocation.
H37c	Professional pressure will positively moderate the relationships between audit profession well-roundedness and integrative audit method use.



Table 2 (Continued)

Hypotheses	Description of Hypothesized Relationships
H37d	Professional pressure will positively moderate the relationships between audit profession well-roundedness and extensive audit scope setting.
H37e	Professional pressure will positively moderate the relationships between audit profession well-roundedness and intelligent audit technology utilization.
H37f	Professional pressure will positively moderate the relationships between audit profession well-roundedness and diversified audit knowledge implementation.
H38a	Professional pressure will positively moderate the relationships between audit experience and completed audit risk assessment.
H38b	Professional pressure will positively moderate the relationships between audit experience and excellent audit resource allocation.
H38c	Professional pressure will positively moderate the relationships between audit experience and integrative audit method use.
H38d	Professional pressure will positively moderate the relationships between audit experience and extensive audit scope setting.
H38e	Professional pressure will positively moderate the relationships between audit experience and intelligent audit technology utilization.
H38f	Professional pressure will positively moderate the relationships between audit experience and diversified audit knowledge implementation.
H39a	Professional pressure will positively moderate the relationships between audit learning competency and completed audit risk assessment.
H39b	Professional pressure will positively moderate the relationships between audit learning competency and excellent audit resource allocation.
H39c	Professional pressure will positively moderate the relationships between audit learning competency and integrative audit method use.
H39d	Professional pressure will positively moderate the relationships between audit learning competency and extensive audit scope setting.



Table 2 (Continued)

Hypotheses	Description of Hypothesized Relationships
H39e	Professional pressure will positively moderate the relationships between audit learning competency and intelligent audit technology utilization.
H39f	Professional pressure will positively moderate the relationships between audit learning competency and diversified audit knowledge implementation.
H40a	Professional pressure will positively moderate the relationships between business situation dynamism and completed audit risk assessment.
H40b	Professional pressure will positively moderate the relationships between business situation dynamism and excellent audit resource allocation.
H40c	Professional pressure will positively moderate the relationships between business situation dynamism and integrative audit method use.
H40d	Professional pressure will positively moderate the relationships between business situation dynamism and extensive audit scope setting.
H40e	Professional pressure will positively moderate the relationships between business situation dynamism and intelligent audit technology utilization.
H40f	Professional pressure will positively moderate the relationships between business situation dynamism and diversified audit knowledge implementation.



CHAPTER III

RESEARCH METHODS

For intense understanding, the prior chapter describes comprehensive audit planning proficiency with theoretical foundation, literature review, conceptual framework and hypotheses development. Consequently, research methods help to clearly answer with 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

Population and Sample

The population of this research is certified public accountants (CPAs) in Thailand. CPAs are chosen as the population because of three reasons. Firstly, because comprehensive audit planning proficiency is viewed as knowledge, skills and experience designed to perform to emphasize on the audit plan considered to cover all of the operational activities of the audit (Bedard, Graham and Jackson, 2005; Blay, Sneathen and Kizirian, 2007). Therefore, CPAs are chosen as the population. Secondly, CPAs represent the professional accountants whose judgment influences the interest of the public and profession. Lastly, CPAs are both intermediary confidence providers and information auditors free from manager-prepared financial statements; audit performance contributes to the trustworthiness and quality of financial reporting. Then, this research investigates the relationships between comprehensive audit planning proficiency and the sustainable audit success of auditors. Based on comprehensive audit planning proficiency research, each auditor has practiced different dimensions of comprehensive audit planning proficiency and has gained various audit reputations and



audit success. Thus, the relationships needed to be investigated. In addition, there has been no known previous empirical research investigating the influence of comprehensive audit planning proficiency on sustainable audit success in Thailand.

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 8,700 auditors (information drawn in December, 2013). Accordingly, an appropriate sample size is 368 auditors under the 95% confidentiality rule (Krejcie and Morgan, 1970). Based on prior business research, a 20% response rate for a mail survey, without an appropriate follow-up procedure, is deemed sufficient (Aaker, Kumar and Day, 2001). Thus, 1,840 auditors are an appropriate distributed mail survey. Accordingly, the questionnaires are directly distributed to randomly chosen 1,840 auditors in Thailand by using the simple (table of random number by computer) random sampling procedure.

With respect of a questionnaire mailed to respondents, 183 surveys were undeliverable because some of these auditors had moved to unknown locations and some were not in audit work. The undeliverable surveys were deducted from the original 1,840 surveys. As a result, the valid mailing was 1,657 surveys and 208 of them were received. However, three incomplete surveys were found and discarded. Then, there were only 205 surveys which were usable for further analysis. The effective response rate was approximately 12.37 percent. The acceptable criterion for the minimum sample size is that it should never fall below five observations for each interdependent variable (Hair et al., 2010). This research a total of 21 variables, it was $21 \times 5 = 105$. Thus, 205 auditors are acceptable sample size for employing multiple regression analysis. The details of questionnaire mailing are shown in Table 3.



Table 3 Details of Questionnaire Mailing

Details	Numbers
Numbers of questionnaires mailed	1,840
Numbers of undelivered questionnaires	183
Numbers of successful questionnaires mailed	1,657
Received questionnaires	208
Number of questionnaires with missing data or incomplete questionnaires	3
Usable questionnaires	205
Response rate ($205/1,657 \times 100$)	12.37%

Data Collection

The questionnaire is an appropriate tool to be used to collect data in this research because it is a widely-used method for a large-scale data collection in behavioral accounting of which a representative sample can be collected from the chosen population in a variety of locations at a low cost (Kwok and Sharp, 1998). The reasons to use this tool are because a mail survey reaches a greater number of firms at a lower cost and it eliminates or reduce of bias (Dillman, 1991; Snyder and Elliard, 2012).

The questionnaires are directly distributed by mail to each auditor in Thailand. Afterwards, the completed questionnaires are sent directly back to the researcher by the prepaid returned envelopes for ensuring confidentiality. Furthermore, each package of the instrument consists of a cover letter containing an explanation of the research, a questionnaire and a postage pre-paid envelope.

The number questionnaire sent are 1,840 packages mailed on 11 May, 2014. The timeframe for collecting the data was within twelve weeks. At the first stage (May), the questionnaire was answered and sent to each researcher in the first four weeks which 139 mailings were received but 137 mailings were usable. The second stage (June), after four weeks, to increase the response rate, a follow-up was sent by postcard to the auditors which had not yet replied, to remind them to complete the questionnaire and to request them to cooperate in answering the questionnaire. This stage 50 mailing were received but usable 49 mailing. The finally stage (July), after eight weeks, a



follow-up by letter and mail questionnaire to the firms was sent again in order to increase the response rate. This stage 19 mailing were received.

This research employs the instrument for collecting data as the questionnaire-mailed survey. It consists of six parts. Part one asks for the personal information of key informant regarding gender, age, marital status and education level. Parts two through six measure each of constructs in the conceptual model and the total of 98 items are composed. These items are adapted from the previous literature and are designed on a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree).

Part two consists of six dimensions of comprehensive audit planning proficiency perceptions which are completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation. Next, part three asks about the perceptions of the consequences of comprehensive audit planning proficiency, consisting of effective audit judgment, audit value increase and audit risk reduction, efficient audit report, audit reputation and sustainable audit success. Part four enquires about the perceptions of internal factors that influence comprehensive audit planning proficiency comprising long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency, audit skepticism and auditor-client relationships. Respectively, part five asks for the perceptions of external factors which affect comprehensive audit planning proficiency comprising business situation dynamism, stakeholder force and professional pressure. Finally, part six includes an open-ended question for the informant's suggestions and opinions.

Test of Non-Response Bias

The test of non-response bias is examined to ensure that the non-response bias in the mailed surveys is not debatable. The non-response bias testing procedure is evaluated by comparing early and late-returned questionnaires, where the late responses represent the non-respondents (Armstrong and Overton, 1977). A t-test comparison is conducted to examine the demographic significant differences between early and late responses. The first fifty percent of respondents were defined as early respondents and the last fifty percent of respondents were referred to as late respondents. Also, the



respondents and non-respondents are tested to prevent possible response bias of the problems between both groups of respondents and are compared with the demographics. Regarding demographics, this research uses individual demographics such as, gender, age, marital status and education level to test the non-response bias. If the results of the t-test have no significant differences between the two groups, it implies that these returned questionnaires have a non-response bias problem (Armstrong and Overton, 1977).

In this research, all 205 received questionnaires are split into two equal groups. The 102 early respondents are in the first group and the 103 late respondents are in the second. To test the non-response bias, both groups of respondents are compared with demographics information such as the gender ($t = 1.222$, $p > 0.05$), age ($t = .576$, $p > 0.05$), marital status ($t = -.074$, $p > 0.05$) and education level ($t = -.502$, $p > 0.05$). The results shown in Appendix C provide the evidence that there were no significant differences between the two groups at a 95% confidence level. Therefore, the results indicated that there are no significant differences between early and late responses and there is no response bias between respondents and non-respondents in terms of demographics. It implies that the non-response bias is not significant. As a result, non-response bias is not a key problem in this research (Armstrong and Overton, 1977).

Measurements

The measure development procedures involve a multiple-item 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 to the operational variables for true measuring by adapting the relevant literature. 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). Table 3 provides the definition of each construct, operational variables, scale source and sample questions and items. The variable measurements of the dependent variable, independent variables, mediating variables, moderating variables and control variables of this research are elaborated as follows.



Dependent Variable

Sustainable audit success is measured by good client relationship, the enhancement of opportunities to get new clients and achieving their objectives or goals for the long-term. It has always contacted to offer auditing services from new customers and expects to get a response from the customer. This construct is adapted from Khampichit and Ussahawanitchakit (2011), including a six-item scale.

Independent Variables

This research consists of eleven independent variables: comprehensive audit planning proficiency, five antecedents and five outcomes. The first one is a core construct of this research. This variable is measured using six attributes: completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation. These attributes reflect the good characteristics of comprehensive audit planning proficiency. The measure of each attribute depends on its definition that is also detailed.

Completed audit risk assessment is measured by the audit procedures to cover performance obtained from an understanding of situations that may cause the risk entity, environment and the internal control entity. This is in order to identify, analyze and assess the risk of material misstatement. This construct is developed as a new scale from the definition and literature, including a six-item scale.

Excellent audit resource allocation is assessed through the ability to apply technical knowledge and skills in the allocation and planning of resources used in the audits efficiently, effectively and with superior standards under the appropriateness of cost, time resources, qualifications, the number of assistants and tools for coordination. This construct is developed as a new scale from the definition and literature, including a six-item scale.

Integrative audit method use is evaluated via the ability to apply the knowledge of audit methods in both a set strategy and audit technique as the combination of several methods for the overall auditing and auditing development plan for objectives of



auditing performance. This construct is developed as a new scale from the definition and literature, including a six-item scale.

Extensive audit scope setting is assessed through a set of materials that provide cover for both the financial statements level and item-level activities in accordance with appropriate inherent risk and cost. It is able to discover errors or material misstatements. This construct is developed as a new scale from the definition and literature, including a six-item scale.

Intelligent audit technology utilization is evaluated via the expertise of auditors, including specific skills and experience to perform audit tasks to use programs, tools and advanced techniques. Also, the pursuit of knowledge and understanding of modern technology implementation and efficiency is appropriate to the type of client's business. This construct is developed as a new scale from the definition and literature, including a five-item scale.

Diversified audit knowledge implementation is measured by the ability of the auditor to combine a variety of knowledge that is relevant to the audit task such as business characteristics, international laws, international accounting standards, accounting standards and audit standards. Included, are applying additional knowledge of accounting and auditing that will increase audit efficiency and audit effectiveness. This construct is developed as a new scale from the definition and literature, including a six-item scale.

Other independent variables are effective audit judgment, audit value increase, audit risk reduction, efficient audit report and audit reputation, which are treated as consequents of comprehensive audit planning proficiency in this research. The measure of each characteristic conforms to its definition to be discussed as follows.

Effective audit judgment is measured by the judge who makes decisions concerning correct accounting evidence to achieve an audit goal to give an opinion in an effective and straightforward auditing report which relies on judgments according to



accounting and auditing standards. This construct is developed as a new scale from the definition and literature, including a four-item scale.

Audit value increase is evaluated via focusing on that auditing useful and valuable to the firm to make it acceptable and trustworthy for stakeholders. By adhering to the principles and methods of auditing, audit value increase is well-organized and efficient. It includes the audit performance to demonstrate practice in accordance with principles and audit standards. This construct is developed as a new scale from the definition and literature, including a four-item scale.

Audit risk reduction is measured by the reduction of the likelihood of auditor error in material misstatements and failure to modify opinion on financial statements. This construct is adapted from Chanruang and Ussahawanitchakit (2011), including a four-item scale.

Efficient audit report is assessed through the presentation of the auditing report following the accounting and auditing standards and presented as timely, transparent, clear and without bias reflecting the real conditions of the client's operation to the public. This construct is adapted from Sinchuen and Ussahawanitchakit (2010), including a five-item scale.

Audit reputation is evaluated by the auditor perception of past performance about audit quality and performance the professional standard that has been praised from customers and stakeholders, known by professionals and other entrepreneurs who have good and efficient audit practices and are committed to accuracy and integrity. This construct is adapted from Khampichit and Ussahawanitchakit (2011), including a four-item scale.

Other independent variables are long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism treated as antecedents of comprehensive audit planning proficiency in this



research. The measure of each characteristic conforms to its definition to be discussed as follows.

Long-term audit vision is assessed by an auditor's view of the future towards the desired audit task, with a focus on how to create long-term value for clients and provide a comprehensive audit mechanism, including the intention and consideration to achieve audit survival in the long-term. This construct is developed as a new scale from the definition and literature, including a four-item scale.

Audit profession well-roundedness is evaluated by the auditors who have omniscient and professional proficiency about accounting knowledge, accounting standards, audit standards, the knowledge of laws, technology and other knowledge related to the auditing profession. This construct is developed from Wangcharoendate and Ussahawanitchakit (2010), including a four-item scale.

Audit experience is measured by the auditor's actions of accumulating a variety of knowledge and analyzing the audit successes and errors in the past so as to reduce errors in audit planning in the present. It includes investigating errors of prior financial statements to increase prudent examinations in the same transaction characteristics that impact accurate audit opinion. This construct is developed from Chanruang and Ussahawanitchakit (2011), including a four-item scale.

Audit learning competency is measured by the auditors' continuous learning that always participates in accounting and auditing training programs to develop skills and knowledge. It includes, participating and exchanging opinions in accounting and auditing conferences with accounting profession and others. This construct is developed as a new scale from the definition and literature, including a four-item scale.

Business situation dynamism is evaluated by the set of environments that can be dynamic, complex and changing of practices, effecting audit tasks which include the intensity of a client's business risk, client's structure and change of a client's accounting



system. This construct is developed as a new scale from the definition and literature, including a four-item scale.

Moderating Variables

Stakeholder force is evaluated by the individual auditor who perceives the role of financial users, government agencies, consumers and stakeholders for information reliability and audit report responsibility which affect decision-making usefulness. This construct is developed from Khampichit and Ussahawanitchakit (2011), including a four-item scale.

Professional pressure is measured by the increased development of accounting and auditing standards, regulations and penalties, competitive climate in the audit professional market and stakeholders' needs of the auditor's effort in the audit work and has expectation with a high quality of audit output. This construct is developed as a new scale from the definition and literature, including a four-item scale.

Audit skepticism is measured by the behaviors and characteristics of auditor judgments and decisions that reflect a heightened assessment of the risk that an assertion is incorrect and conditional information available for the auditor based on sufficient and appropriate audit evidence regarding what is reasonable and without material misstatements. This construct is developed as a new scale from the definition and literature, including a four-item scale.

Auditor-client relationships are evaluated by the relationships of communication with attention focused on error or significant, deficient audit explanations to communicate to customers quickly, systematically and concretely. It includes providing information important to clients, helping build good relationship with customers and accounting development. This construct is developed from Musig and Ussahawanitchakit (2011), including a four-item scale.



Control Variables

Two control variables are included to account for individual characteristics that may influence the hypothesized relationships, which are gender and age.

Gender affects the relationships among comprehensive audit planning proficiency, audit performance and the audit judgment of auditors. Prior research indicates that gender has influence on the accuracy of audit judgments by females who are believed to be more accurate decision-makers in complex decision tasks (Chung and Monroe, 2001). In addition, it suggests that gender has an impact on audit ethics and audit task. Male auditors tend to use reason to solve problems more than female auditors, which includes skills and reasons for requiring preparation in audit planning (Dalton, John and Robert, 1997; Lawrence and Shaub, 1997). Thus, this research provides that gender has an impact on comprehensive audit planning proficiency and sustainable audit success. In this research, auditors' gender is represented by a dummy variable including 0 is male and 1 is female.

Age affects the relationships between comprehensive audit planning proficiency and the audit performance of auditors. Prior research suggests that the career level of the auditor affects ethical orientation and reasonable influence, which is related with age (Lawrence and Shaub, 1997). Likewise, there is an indication that gender had association with ethical decision making and the perceived ethical intensity of the audit (Pierce and Sweeney, 2010). In addition, age has an effect on the different elicitation of audit methods toward the audit planning and audit judgment (Boritz, 1986). In this research, auditor age is measured by a dummy variable including 0 that is less than or equal to 35 years old and 1 that is more than 35 years old.

Methods

In this research, most constructs in the conceptual model are developed as new scales. Consequently, a pre-test method is appropriate to assess the validity and reliability of the questionnaire. In this case, thirty auditors are simple randomly chosen from the population which is a non-sample by mailing. The rational of the pre-test is to

check for clear and accurate understanding of the questionnaire before using the most reliable one for data collection. After the pre-test, the questionnaire is modified and adjusted to increase effectiveness. In addition, the purpose of conducting the pre-test is to examine the validity and reliability of each of the measures employed in the questionnaire.

Validity and Reliability

Validity in this research examines the validity of the instrument to confirm that a measure or set of measures accurately represents the concept of study. Validity refers to the degree to which the instruments ensure that a measure or set of measures accurately represents what it is supposed to measure (Peter, 1979). Similarly, validity is the accuracy of a measurement concerned with whether the researchers are measuring what they want to measure (Kwok and Sharp, 1998). This research examines the content validity and constructs validity of the questionnaire.

Content validity is based on the extent to which a measurement reflects the specific intended content domain of the theoretical construct (Kwok and Sharp, 1998). Content validity is the rational judgments by academics that evaluate the adequacy of the measurement. In addition, validity is the scales containing items which are adequate to measure what it is intended to measure (Nunnally and Bernstein, 1994). The content validity relies on the subjective interpretation of the appropriateness of the items to the construct under study, the former from the point of the researcher gleaning knowledge from the literature and the latter from professional academics. This research requested two academic experts who have experience in this area to review the instrument in order to ensure that the questionnaire used contain appropriate wording and all constructs are sufficient to cover the contents of the variables. Based on their feedback, some questions were deleted or adjusted accordingly to attain the best measurement.

Construct validity refers to the congruence between a theoretical concept and a specific concept measuring the instrument or procedure which is internally consistent (Trochim, 1999). Construct validity is evaluated by testing both convergent and discriminant validity. Convergent validity refers to the degree to which two measures



are designed to measure the same construct related to that convergence and will be found if the two measures are highly correlated (Kwok and Sharp, 1998). Discriminant validity assesses the degree to which an operation is dissimilar to other operations that should not be theoretically similar (Trochim, 1999). Additionally, the exploratory factor analysis (EFA) is used to test the construct validity in this research (Carlo and Randall, 2002). Construct validity is used to investigate the underlying relationships of a large number of items and determine whether they can be reduced to a smaller set of factors. As the rule-of-thumb, the acceptable cut-off score is 0.40, as a minimum (Nunnally and Bernstein, 1994).

Reliability is an assessment of the degree of consistency between multiple measurements of a variable (Hair et al., 2010). This research tests the reliability of each construct by using Cronbach's alpha for the reason that it is the most popular measure of internal consistency reliability. Cronbach's alpha is the most widely-used measure of internal consistency reliability for two reasons: it is provided by many popular statistical software programs and it is well-understood by most researchers (Kwok and Sharp, 1998). Cronbach's alpha is utilized in this research to test the validity and reliability of the questionnaire as having qualities of good assurance that the internal consistency should be greater than 0.70 (Hair et al., 2010). The instruments are conducted from the pre-test of thirty auditors by factor analysis and Cronbach's alpha, respectively and are used to revise the questionnaire to ensure validity and reliability.

In this research, the pre-test was performed in order to determine the validity and reliability of a questionnaire as qualities of a good instrument. The pre-test was conducted from the test of thirty first internal audit directors or internal audit managers. This was tested by the Exploratory Factor Analysis (EFA) and Cronbach's Alpha respectively to improve the questionnaire so as to ensure validity and reliability. The results were presented as factor loadings and alpha coefficients in Appendix B and in Table 4 below.

Table 4 shows the results for both factor loadings and Cronbach's Alpha for multiple-item scales used in this research. The results reveal that each item of all variables is loaded on only one factor. Also the factor loadings of each item is expressed



between 0.463-0.987, it is greater than the 0.40 cut-off and statistically significant indicating that there is construct validity (Nunnally and Bernstein, 1994). Moreover, the Cronbach's Alpha coefficients for all variables are presented between 0.790 – 0.952, which are greater than 0.70 as recommended by Hair et al. (2010). As a result, all constructs of this research have internal consistency reliability and the reliability of all variables is adopted.

Table 4 Results of Validity and Reliability Testing

Variables	n	Factor Loadings	Cronbach's Alpha
Sustainable Audit Success (SAS)	30	.477 - .859	.813
Completed Audit Risk Assessment (CRA)	30	.713 - .804	.841
Excellent Audit Resource Allocation (ERA)	30	.463 - .899	.790
Integrative Audit Method Use (IMU)	30	.764 - .866	.888
Extensive Audit Scope Setting (ESS)	30	.725 - .883	.893
Intelligent Audit Technology Utilization (ITU)	30	.698 - .798	.826
Diversified Audit Knowledge Implementation (DKI)	30	.704 - .880	.898
Effective Audit Judgment (EAJ)	30	.814 - .890	.881
Audit Value Increase (AVI)	30	.849 - .949	.931
Audit Risk Reduction (ARR)	30	.837 - .940	.925
Efficiency Audit Report (EAR)	30	.849 - .925	.937
Audit Reputation (AR)	30	.818 - .926	.899
Long-Term Audit Vision (LTV)	30	.705 - .921	.867
Audit Profession Well-Roundedness (PWR)	30	.747 - .859	.811
Audit Experience (AE)	30	.782 - .851	.824
Audit Learning Competency (ALC)	30	.724 - .874	.807
Business Situation Dynamism (BSD)	30	.809 - .909	.853
Audit Skepticism (AS)	30	.666 - .882	.835
Auditor-Client Relationships (ACR)	30	.803 - .851	.839
Stakeholder Force (SF)	30	.726 - .881	.853
Professional Pressure (PP)	30	.830 - .987	.952



Statistical Techniques

In this research, before hypotheses testing, all of the raw data was checked, encoded and recorded in a data file. After that, the basic assumption of regression analysis was tested. This process involved checking normality, heteroscedasticity, autocorrelation and linearity. In addition, the outlier problem is concerned. This research used several statistical techniques, including descriptive and inferential statistics techniques such as mean, standard deviation, correlation analysis, variance inflation factor, factor analysis and regression analysis; each of which is fully discussed below.

Correlation analysis

Correlation analysis is the basis which is used to measure the strength of the linear dependence between two variables. The familiar technique is called Pearson's correlation. It is obtained by dividing the covariance of the two variables by the product of their standard deviations, giving a value between +1 and -1, inclusively (Hair et al., 2010). The coefficient values between the independent variables should be smaller than 0.80 (Hair et al., 2010). Correlation analysis is used to test the correlation among all variables and provide a correlation matrix that shows the intercorrelations among all variables for the initial analysis. In this research, Pearson's correlation matrix is used to measure correlation and direction between two variables, of which their coefficient has 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.

Variance inflation factor (VIF) quantifies the severity of multicollinearity in an ordinary least squares regression analysis. It provides an index that measures how much the variance of an estimated regression coefficient is increased as a result of collinearity. Large VIF values indicate a high degree of multicollinearity among



independent variables. All VIF values should be smaller than 10 to be considered that the associations among independent variables are not problematic (Hair et al., 2010). The results of regression analysis provide evidence that VIF of each regression is ranging from 1.001 to 6.753, indicating that this research has not multicollinearity problems.

Regression analysis

The Ordinary Least Squares (OLS) regression analysis is used to test all the hypotheses following the conceptual model. The regression equation is a linear combination of the independent variables that best explains and predicts the dependent variables. Therefore, OLS regression is appropriate for examining the relationships between the dependent variables and independent variables because both dependent and independent variables in this research are categorical and interval data (Hair et al., 2010). Thus, all hypotheses in this research are transformed to thirty-two equations. Each equation consists of the main variables related to the hypothesis testing as described in the previous chapter. Moreover, two control variables, gender and age are included in all of those equations for hypothesis testing. The detail of each equation is presented as follows.

The investigation of the relationships among comprehensive audit planning proficiency (completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation), effective audit judgment, audit value increase, audit risk reduction and sustainable audit success. The study on the comparative variables on six dimensions composed in comprehensive audit planning proficiency as shown in Equations 1-4 as follows:

$$\text{Equation 1: } EAJ = \alpha_{01} + \beta_1 CRA + \beta_2 ERA + \beta_3 IMU + \beta_4 ESS + \beta_5 ITU + \beta_6 DKI + \beta_7 GEN + \beta_8 AGE + \varepsilon_{01}$$

$$\text{Equation 2: } AVI = \alpha_{02} + \beta_9 CRA + \beta_{10} ERA + \beta_{11} IMU + \beta_{12} ESS + \beta_{13} ITU + \beta_{14} DKI + \beta_{15} GEN + \beta_{16} AGE + \varepsilon_{02}$$



$$\text{Equation 3: } ARR = \alpha_{03} + \beta_{17}CRA + \beta_{18}ERA + \beta_{19}IMU + \beta_{20}ESS + \beta_{21}ITU + \beta_{22}DKI + \beta_{23}GEN + \beta_{24}AGE + \varepsilon_{03}$$

$$\text{Equation 4: } SAS = \alpha_{04} + \beta_{25}CRA + \beta_{26}ERA + \beta_{27}IMU + \beta_{28}ESS + \beta_{29}ITU + \beta_{30}DKI + \beta_{31}GEN + \beta_{32}AGE + \varepsilon_{04}$$

The second sub-model equation used to examine the relationships among effective audit judgment, audit value increase, audit risk reduction, efficiency audit report, audit reputation and sustainable audit success is presented in Equations 5-8 below:

$$\text{Equation 5: } EAR = \alpha_{05} + \beta_{33}EAJ + \beta_{34}AVI + \beta_{35}ARR + \beta_{36}GEN + \beta_{37}AGE + \varepsilon_{05}$$

$$\text{Equation 6: } AR = \alpha_{06} + \beta_{38}EAR + \beta_{39}GEN + \beta_{40}AGE + \varepsilon_{06}$$

$$\text{Equation 7: } AR = \alpha_{07} + \beta_{41}EAJ + \beta_{42}AVI + \beta_{43}ARR + \beta_{44}GEN + \beta_{45}AGE + \varepsilon_{07}$$

$$\text{Equation 8: } SAS = \alpha_{08} + \beta_{46}EAR + \beta_{47}AR + \beta_{48}GEN + \beta_{49}AGE + \varepsilon_{08}$$

The third sub-model examination of the role of the moderator, namely audit skepticism, which moderates six dimensions of comprehensive audit planning proficiency – effective audit judgment, audit value increase, audit risk reduction and sustainable audit success is as presented in Equations 9-12 below:

$$\begin{aligned} \text{Equation 9: } EAJ = & \alpha_{09} + \beta_{50}CRA + \beta_{51}ERA + \beta_{52}IMU + \beta_{53}ESS + \beta_{54}ITU + \\ & \beta_{55}DKI + \beta_{56}AS + \beta_{57}(CRA * AS) + \beta_{58}(ERA * AS) + \\ & \beta_{59}(IMU * AS) + \beta_{60}(ESS * AS) + \beta_{61}(ITU * AS) + \\ & \beta_{62}(DKI * AS) + \beta_{63}GEN + \beta_{64}AGE + \varepsilon_{09} \end{aligned}$$



$$\begin{aligned} \text{Equation 10: } AVI = & \alpha_{10} + \beta_{65}CRA + \beta_{66}ERA + \beta_{67}IMU + \beta_{68}ESS + \beta_{69}ITU + \\ & \beta_{70}DKI + \beta_{71}AS + \beta_{72}(CRA*AS) + \beta_{73}(ERA*AS) + \\ & \beta_{74}(IMU*AS) + \beta_{75}(ESS*AS) + \beta_{76}(ITU*AS) + \\ & \beta_{77}(DKI*AS) + \beta_{78}GEN + \beta_{79}AGE + \varepsilon_{10} \end{aligned}$$

$$\begin{aligned} \text{Equation 11: } ARR = & \alpha_{11} + \beta_{80}CRA + \beta_{81}ERA + \beta_{82}IMU + \beta_{83}ESS + \beta_{84}ITU + \\ & \beta_{85}DKI + \beta_{86}AS + \beta_{87}(CRA*AS) + \beta_{88}(ERA*AS) + \\ & \beta_{89}(IMU*AS) + \beta_{90}(ESS*AS) + \beta_{91}(ITU*AS) + \\ & \beta_{92}(DKI*AS) + \beta_{93}GEN + \beta_{94}AGE + \varepsilon_{11} \end{aligned}$$

$$\begin{aligned} \text{Equation 12: } SAS = & \alpha_{12} + \beta_{95}CRA + \beta_{96}ERA + \beta_{97}IMU + \beta_{98}ESS + \beta_{99}ITU + \\ & \beta_{100}DKI + \beta_{101}AS + \beta_{102}(CRA*AS) + \beta_{103}(ERA*AS) + \\ & \beta_{104}(IMU*AS) + \beta_{105}(ESS*AS) + \beta_{106}(ITU*AS) + \\ & \beta_{107}(DKI*AS) + \beta_{108}GEN + \beta_{109}AGE + \varepsilon_{12} \end{aligned}$$

The fourth sub-model examination of the role of the moderator, namely auditor-client relationships, which moderates six dimensions of comprehensive audit planning proficiency – sustainable audit success is as presented in Equation 13 below:

$$\begin{aligned} \text{Equation 13: } SAS = & \alpha_{13} + \beta_{110}CRA + \beta_{111}ERA + \beta_{112}IMU + \beta_{113}ESS + \\ & \beta_{114}ITU + \beta_{115}DKI + \beta_{116}ACR + \beta_{117}(CRA*ACR) + \\ & \beta_{118}(ERA*ACR) + \beta_{119}(IMU*ACR) + \beta_{120}(ESS*ACR) + \\ & \beta_{121}(ITU*ACR) + \beta_{122}(DKI*ACR) + \beta_{123}GEN + \beta_{124}AGE \\ & + \varepsilon_{13} \end{aligned}$$

The fifth sub-model examination of the role of the moderator, namely auditor-client relationships, which moderate efficiency audit report, audit reputation and sustainable audit success is as presented in Equation 14 below:

$$\begin{aligned} \text{Equation 14: } SAS = & \alpha_{14} + \beta_{125}EAR + \beta_{126}AR + \beta_{127}ACR + \beta_{128}(EAR*ACR) + \\ & \beta_{129}(AR*ACR) + \beta_{130}GEN + \beta_{131}AGE + \varepsilon_{14} \end{aligned}$$



The sixth sub-model examination of the relationships among five antecedents, namely long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism and six dimensions composed in comprehensive audit planning proficiency is presented in Equations 15-20 as follows.

$$\text{Equation 15: } CRA = \alpha_{15} + \beta_{132}LTV + \beta_{133}PWR + \beta_{134}AE + \beta_{135}ALC + \beta_{136}BSD + \beta_{137}GEN + \beta_{138}AGE + \varepsilon_{15}$$

$$\text{Equation 16: } ERA = \alpha_{16} + \beta_{139}LTV + \beta_{140}PWR + \beta_{141}AE + \beta_{142}ALC + \beta_{143}BSD + \beta_{144}GEN + \beta_{145}AGE + \varepsilon_{16}$$

$$\text{Equation 17: } IMU = \alpha_{17} + \beta_{146}LTV + \beta_{147}PWR + \beta_{148}AE + \beta_{149}ALC + \beta_{150}BSD + \beta_{151}GEN + \beta_{152}AGE + \varepsilon_{17}$$

$$\text{Equation 18: } ESS = \alpha_{18} + \beta_{153}LTV + \beta_{154}PWR + \beta_{155}AE + \beta_{156}ALC + \beta_{157}BSD + \beta_{158}GEN + \beta_{159}AGE + \varepsilon_{18}$$

$$\text{Equation 19: } ITU = \alpha_{19} + \beta_{160}LTV + \beta_{161}PWR + \beta_{162}AE + \beta_{163}ALC + \beta_{164}BSD + \beta_{165}GEN + \beta_{166}AGE + \varepsilon_{19}$$

$$\text{Equation 20: } DKI = \alpha_{20} + \beta_{167}LTV + \beta_{168}PWR + \beta_{169}AE + \beta_{170}ALC + \beta_{171}BSD + \beta_{172}GEN + \beta_{173}AGE + \varepsilon_{20}$$

The seventh sub-model examination of the role of the moderator, namely stakeholder force which moderates the long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism and six dimensions of comprehensive audit planning proficiency is as presented in Equations 21-26 below:



$$\begin{aligned} \text{Equation 21: CRA} = & \alpha_{21} + \beta_{174}LTV + \beta_{175}PWR + \beta_{176}AE + \beta_{177}ALC + \\ & \beta_{178}BSD + \beta_{179}SF + \beta_{180}(LTV*SF) + \beta_{181}(PWR*SF) + \\ & \beta_{182}(AE*SF) + \beta_{183}(ALC*SF) + \beta_{184}(BSD*SF) + \\ & + \beta_{185}GEN + \beta_{186}AGE + \varepsilon_{21} \end{aligned}$$

$$\begin{aligned} \text{Equation 22: ERA} = & \alpha_{22} + \beta_{187}LTV + \beta_{188}PWR + \beta_{189}AE + \beta_{190}ALC + \\ & \beta_{191}BSD + \beta_{192}SF + \beta_{193}(LTV*SF) + \beta_{194}(PWR*SF) + \\ & \beta_{195}(AE*SF) + \beta_{196}(ALC*SF) + \beta_{197}(BSD*SF) + \\ & + \beta_{198}GEN + \beta_{199}AGE + \varepsilon_{22} \end{aligned}$$

$$\begin{aligned} \text{Equation 23: IMU} = & \alpha_{23} + \beta_{200}LTV + \beta_{201}PWR + \beta_{202}AE + \beta_{203}ALC + \\ & \beta_{204}BSD + \beta_{205}SF + \beta_{206}(LTV*SF) + \beta_{207}(PWR*SF) + \\ & \beta_{208}(AE*SF) + \beta_{209}(ALC*SF) + \beta_{210}(BSD*SF) + \\ & + \beta_{211}GEN + \beta_{212}AGE + \varepsilon_{23} \end{aligned}$$

$$\begin{aligned} \text{Equation 24: ESS} = & \alpha_{24} + \beta_{213}LTV + \beta_{214}PWR + \beta_{215}AE + \beta_{216}ALC + \\ & \beta_{217}BSD + \beta_{218}SF + \beta_{219}(LTV*SF) + \beta_{220}(PWR*SF) + \\ & \beta_{221}(AE*SF) + \beta_{222}(ALC*SF) + \beta_{223}(BSD*SF) + \\ & + \beta_{224}GEN + \beta_{225}AGE + \varepsilon_{24} \end{aligned}$$

$$\begin{aligned} \text{Equation 25: ITU} = & \alpha_{25} + \beta_{226}LTV + \beta_{227}PWR + \beta_{228}AE + \beta_{229}ALC + \\ & \beta_{230}BSD + \beta_{231}SF + \beta_{232}(LTV*SF) + \beta_{233}(PWR*SF) + \\ & \beta_{234}(AE*SF) + \beta_{235}(ALC*SF) + \beta_{236}(BSD*SF) + \\ & + \beta_{237}GEN + \beta_{238}AGE + \varepsilon_{25} \end{aligned}$$

$$\begin{aligned} \text{Equation 26: DKI} = & \alpha_{26} + \beta_{239}LTV + \beta_{240}PWR + \beta_{241}AE + \beta_{242}ALC + \\ & \beta_{243}BSD + \beta_{244}SF + \beta_{245}(LTV*SF) + \beta_{246}(PWR*SF) + \\ & \beta_{247}(AE*SF) + \beta_{248}(ALC*SF) + \beta_{249}(BSD*SF) + \\ & + \beta_{250}GEN + \beta_{251}AGE + \varepsilon_{26} \end{aligned}$$



The eighth sub-model examination of the role of the moderator, namely professional pressure, which moderates long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism and six dimensions of comprehensive audit planning proficiency is as presented in Equations 27-32 below:

$$\begin{aligned} \text{Equation 27: } CRA = & \alpha_{27} + \beta_{252}LTV + \beta_{253}PWR + \beta_{254}AE + \beta_{255}ALC + \\ & \beta_{256}BSD + \beta_{257}PP + \beta_{258}(LTV*PP) + \beta_{259}(PWR*PP) + \\ & \beta_{260}(AE*PP) + \beta_{261}(ALC*PP) + \beta_{262}(BSD*PP) + \\ & + \beta_{263}GEN + \beta_{264}AGE + \varepsilon_{27} \end{aligned}$$

$$\begin{aligned} \text{Equation 28: } ERA = & \alpha_{28} + \beta_{265}LTV + \beta_{266}PWR + \beta_{267}AE + \beta_{268}ALC + \\ & \beta_{269}BSD + \beta_{270}PP + \beta_{271}(LTV*PP) + \beta_{272}(PWR*PP) + \\ & \beta_{273}(AE*PP) + \beta_{274}(ALC*PP) + \beta_{275}(BSD*PP) + \\ & + \beta_{276}GEN + \beta_{277}AGE + \varepsilon_{28} \end{aligned}$$

$$\begin{aligned} \text{Equation 29: } IMU = & \alpha_{29} + \beta_{278}LTV + \beta_{279}PWR + \beta_{280}AE + \beta_{281}ALC + \\ & \beta_{282}BSD + \beta_{283}PP + \beta_{284}(LTV*PP) + \beta_{285}(PWR*PP) + \\ & \beta_{286}(AE*PP) + \beta_{287}(ALC*PP) + \beta_{288}(BSD*PP) + \\ & + \beta_{289}GEN + \beta_{290}AGE + \varepsilon_{29} \end{aligned}$$

$$\begin{aligned} \text{Equation 30: } ESS = & \alpha_{30} + \beta_{291}LTV + \beta_{292}PWR + \beta_{293}AE + \beta_{294}ALC + \\ & \beta_{295}BSD + \beta_{296}PP + \beta_{297}(LTV*PP) + \beta_{298}(PWR*PP) + \\ & \beta_{299}(AE*PP) + \beta_{300}(ALC*PP) + \beta_{301}(BSD*PP) + \\ & + \beta_{302}GEN + \beta_{303}AGE + \varepsilon_{30} \end{aligned}$$

$$\begin{aligned} \text{Equation 31: } ITU = & \alpha_{31} + \beta_{304}LTV + \beta_{305}PWR + \beta_{306}AE + \beta_{307}ALC + \\ & \beta_{308}BSD + \beta_{309}PP + \beta_{310}(LTV*PP) + \beta_{311}(PWR*PP) + \\ & \beta_{312}(AE*PP) + \beta_{313}(ALC*PP) + \beta_{314}(BSD*PP) + \\ & + \beta_{315}GEN + \beta_{316}AGE + \varepsilon_{31} \end{aligned}$$



$$\begin{aligned} \text{Equation 32: } DKI = & \alpha_{32} + \beta_{317}LTV + \beta_{318}PWR + \beta_{319}AE + \beta_{320}ALC + \\ & \beta_{321}BSD + \beta_{322}PP + \beta_{323}(LTV*PP) + \beta_{324}(PWR*PP) + \\ & \beta_{325}(AE*PP) + \beta_{326}(ALC*PP) + \beta_{327}(BSD*PP) + \\ & + \beta_{328}GEN + \beta_{329}AGE + \varepsilon_{32} \end{aligned}$$

Where,

CRA	= Completed audit risk assessment
ERA	= Excellent audit resource allocation
IMU	= Integrative audit method use
ESS	= Extensive audit scope setting
ITU	= Intelligent audit technology utilization
DKI	= Diversified audit knowledge implementation
EAJ	= Effective audit judgment
AVI	= Audit value increase
ARR	= Audit risk reduction
EAR	= Efficiency audit report
AR	= Audit reputation
SAS	= Sustainable audit success
LTV	= Long-term audit vision
PWR	= Audit profession well-roundedness
AE	= Audit experience
ALC	= Audit learning competency
BSD	= Business situation dynamism
SF	= Stakeholder force
PP	= Professional pressure
AS	= Audit skepticism
ACR	= Auditor-client relationships
GEN	= Auditors gender
AGE	= Auditors age
ε	= Error
α	= Alpha
β	= Beta



Summary

This chapter details the research methods in this research for gathering data and examining all constructs in the conceptual model to answer the research questions. The contents involve the sample selection and data collection procedures, including population and sample, data collection and test of non-response bias. Moreover, the variable measurements are followed by variables in the conceptual model. In addition, the instrumental verifications, including test of validity and reliability; and the statistical analysis is presented. Ordinary least squares regression analysis is operated to test the postulated hypotheses. This chapter has also proposed a set of 32 equations for testable hypotheses. Finally, Table 3 concludes the definition of each construct, operational variables, scale source and sample questions and items. The results of hypotheses testing are revealed in next chapter, which will describe respondent characteristics and descriptive statistics as well.



Table 5 Definitions and Operational Variables of Constructs

Constructs	Definition	Operational Variables	Scale Sources	Sample Questions
<u>Main variable</u> <i>Completed audit risk assessment</i>	The cover audit procedures performed to obtain an understanding of the risk's entity and environment, including the entity's internal control to identify, analyze and assess the risk of material misstatement.	The item inquires the perceptions of cover audit procedures performed, which comprise risk identification, risk analysis and risk assessment of material misstatement and entity's internal control.	New scale	I believe that complete audit risk assessment with insight understand of client's situations increase audit performance.
<i>Excellent audit resource allocation</i>	The ability to apply technical knowledge and skills in allocation and resource planning used in the audit standard efficiently and effectively superior under the appropriateness of cost, the resource includes time, qualifications, number of assistants and tools for coordination.	The item inquires the perceptions of the resource allocation comprise of timing, staff and tool.	New scale	I believe that audit resource allocation appropriateness will increase effectiveness and efficiency of auditing.

Table 5 (Continued)

Constructs	Definition	Operational Variables	Scale Sources	Sample Questions
<i>Integrative audit method use</i>	The ability to apply knowledge of audit method both set strategy and audit technique as the combination of several methods for the overall auditing and auditing development plan to as objective of auditing performance.	The items requiring the perceptions of audit method will make the audit practice efficient and effective. It comprises of combination of knowledge and methods for formulating strategies and techniques and audit task on audit engagement.	New scale	I believe that the combination of knowledge and methods for formulating strategies and techniques to examine can increase the capacity and efficiency of the inspection.
<i>Extensive audit scope setting</i>	The material set provides in both the financial statement level and item-activity level in accordance with appropriate inherent risk and cost and able to discover errors or material misstatement.	The items require the perception of setting in level of material, which comprise of in the financial statements level and item-level activities and set the issues and audited entries.	New scale	I give attention to set materiality on financial level and entries level so as to reduce audit risk.

Table 5 (Continued)

Constructs	Definition	Operational Variables	Scale Sources	Sample Questions
<i>Intelligent audit technology utilization</i>	The expertise of auditors includes specific skills and experience to perform audit tasks to use program, tools and advanced techniques. Also, it includes the pursuit of knowledge, understanding of implementation of modern technology and efficiency appropriate for the client's business type.	The items require the perceptions to use program, tools and advanced techniques comprising utilization of modern technology and implementation, the efficient technology to analyze audit procedures to handle audit difficulty and complexity.	New scale	I trust that the best utilization of best technology can increase the convenience and timely search and extensively find audit evidence from various sources.
<i>Diversified audit knowledge implementation</i>	The ability of the auditor is to combine a variety of knowledge that is relevant to audit task such as business characteristics, international laws, international accounting standard, accounting standard and audit standard.	The items require the perception of a variety of knowledge comprising client business knowledge, information technology knowledge and other related audit knowledge.	New scale	I realize that the mixture of auditing knowledge and client's business knowledge will increase audit performance.

Table 5 (Continued)

Constructs	Definition	Operational Variables	Scale Sources	Sample Questions
<u>Consequent variables</u>				
<i>Effective audit judgment</i>	The judge can correctly make decision using the accounting evidence to achieve audit goal, opinion effectiveness, straightforward auditing report, where judgments are used according to accounting standard and auditing standard.	The item inquires the perceptions of auditors who are concerned with judgment and decision making to represent and address the question of how well a given auditing task is performed.	New scale	I can conduct judgment and decision making to obtain audit evidence that is appropriate and sufficient to achieve audit aim.
<i>Audit value increase</i>	The focus on auditing is useful and valuable for the firm which gains stakeholders' acceptance and trust for being well organized and efficient via adhering to the principles and methods of auditing.	The item inquires for the perceptions toward good report result, which can reflect the accurate and reliable financial statements, following the objectives of the financial report and usefulness information for inside and outside users.	New scale	I present objectivity, transparency and creditable audit report which correctly follow accounting and auditing standards for user's benefits.

Table 5 (Continued)

Constructs	Definition	Operational Variables	Scale Sources	Sample Questions
<i>Audit risk reduction</i>	The reduction of the likelihood of auditor error, a material misstatement and failure to modify opinion on financial statement.	The items inquire the perceptions of audit risk comprising the reduction of the material misstatement risk and significant errors in the financial statements.	Adapted from Chanruang and Ussahawanitchakit (2011)	I have discovered significant errors in the financial statements.
<i>Efficient audit report</i>	The present auditing report follows the accounting standard, auditing standard, the present timeliness, transparency, clarity without bias, reflecting the real conditions of operation the client's to public.	The item inquires the perceptions of audit opinion regarding the client's financial statements in accordance with general principle of accounting at an appropriate level of audit risk.	Adapted from Sinchuen and Ussahawanitchakit (2010)	I present timely audit reports and response to information users.

Table 5 (Continued)

Constructs	Definition	Operational Variables	Scale Sources	Sample Questions
<i>Audit reputation</i>	The auditor perception of the past performance about audit quality and professional standard performance has been praised by customers and stakeholders and known in professionals and other entrepreneurs with good and efficient audit practices.	The items require the perceptions of past performance done to make the professional and stakeholder more confident in the report and make other auditors recognize your well done and efficient audit work.	Adapted from Khampichit and Ussahawanitchakit (2011)	I am known among professionals and other entrepreneurs that I have good and efficient audit practices.
<i>Sustainable audit success</i>	The good client relationship, the enhancement of opportunities to get new clients and the long-term objective or goal achievement has always been contacted by new customers for auditing services.	The items require the perceptions of the attainment selected among the alternatives that enables auditors to achieve long-term objectives or goals.	Adapted from Khampichit and Ussahawanitchakit (2011)	I am able to survive in the auditing profession both in the present and future.

Table 5 (Continued)

Constructs	Definition	Operational Variables	Scale Sources	Sample Questions
<u>Antecedent variables</u>				
<i>Long-term audit vision</i>	The auditor's view of the future toward the desired audit task, with a focus to create long-term value for our clients and provide a comprehensive audit mechanism, including intention and consideration to achieve audit survival in the long run.	The item inquires the perspective of the auditors on the audit requirements in the future to achieve the purpose of auditing and considering survives in the audit.	New scale	I emphasize on audit practice in all of activities to create short and long-term stakeholders' wealth to assure audit work consistent with audit objectives.
<i>Audit profession well-roundedness</i>	The auditors have omniscient and professional proficiency about the accounting knowledge, accounting standards, audit standards, the knowledge of laws, technology and other knowledge related to the profession auditing.	The item inquires the perception of the advanced knowledge, skills, competency, proficiency in accounting and auditing standards, laws, technology and characteristics of client's firms.	Adapted from Wangcharoendate and Ussahawanitchakit (2010)	I understand client's business characteristics and can perform appropriate assessment risk.

Table 5 (Continued)

Constructs	Definition	Operational Variables	Scale Sources	Sample Questions
<i>Audit experience</i>	The auditor's actions of accumulating a variety of knowledge, analyzing the audit successes and errors in the past so as to reduce errors in audit planning in the present. Including, investigated errors of prior financial statements to increase prudent examinations in the same transaction characteristics.	The item asks for the perception of audit performance which enables developing and accumulating persuasive knowledge which both direct and indirect experiences.	Adapted from Chanruang and Ussahawanitchakit (2011)	I focus on investigating errors analysis of prior financial statements to guide for current planning in audit work.
<i>Audit learning competency</i>	The auditor's continuous learning that always participate in accounting and auditing training programs to develop skills and knowledge.	The items require the perceptions of training and skill in accounting and auditing programs.	New scale	I focus on training to develop knowledge and skills in accounting and auditing practice for help the audit practice is more effective.

Table 5 (Continued)

Constructs	Definition	Operational Variables	Scale Sources	Sample Questions
<i>Business situation dynamism</i>	The set of environment can be dynamic, complex and changing of practices effect on audit tasks which include the intensity of client's business risk, client's structure and change of client's accounting system.	The item inquires for the perspective of increased dynamic client business environments such as the increasing of industry regulations.	New scale	Economic conditions are volatile and ever changing. Auditors are encouraged to develop a comprehensive auditing strategy.
<u>Moderating variables</u> <i>Stakeholder force</i>	The individual auditor perceives the role of financial users, government agencies, consumers and stakeholder s for information reliability and audit report responsibility which affect decision-making usefulness.	The item inquires the perspective of the item investigating the perception of stakeholder pressure that can affect or is affected by the achievement of the audit objective.	Adapted from Khampichit and Ussahawanitchakit (2011)	Society and the public need for effective and transparency auditing, which can reflect the social responsibility of the auditors.

Table 5 (Continued)

Constructs	Definition	Operational Variables	Scale Sources	Sample Questions
<i>Professional pressure</i>	The increased development of accounting and auditing standards, regulations and penalty, competitive climate in audit professional market and stakeholder's needs of the auditor's effort in audit work and expectation with a high quality of audit output.	The items question for the perceptions of new rule and regulation in term change and increasing stringent penalties, responsibilities to society.	New scale	The auditing institute with strict legislation and regulation results in forcing the auditor to develop knowledge and capability in audit work.
<i>Audit skepticism</i>	The behaviors and characteristics of auditor judgments and decisions that reflect a heightened assessment of the risk that an assertion is incorrect, conditional on the information available to the auditor, based on sufficient, appropriate audit evidence.	The item inquires for the perceptions of auditor judgments and decisions that reflect a heightened assessment and are conditional on the information available to the auditor.	New scale	I believe that auditing assumption query make correct and complete information and greater learning.

Table 5 (Continued)

Constructs	Definition	Operational Variables	Scale Sources	Sample Questions
<i>Auditor-client relationships</i>	The relationship of communication with focus attention to error or significant deficiencies explanation from auditing to customers and to communicate with customers quickly, systematically and concretely. Including, to providing the information that is important to our clients helps build good relationship with customers.	The question items for the perceptions of relationships between client and auditor are helpful evidence and information gained can be used as materials for audit work regarding straight communication with the clients, where collaboration of evidence and information are to accept able.	Adapted from Musig and Ussahawani tchakit (2011)	I believe that good relations between auditors and clients will help audit plan.
<u>Control variables</u> <i>Gender</i>	Auditors gender	Auditors' gender which 0 = male and 1 = female.	Chung and Monroe (2001)	
<i>Age</i>	Auditors age	How old each auditor is which 0 ≤ 35 years old and 1 > 35 years old.	Lawrence and Shaub, (1997)	

CHAPTER IV

RESULTS AND DISCUSSION

The previous chapter describes research methods which help to understand the methods used in data collection, analysis and hypothesis testing. This chapter illustrates the results of hypothesis testing which are organized as follows. Firstly, the respondent's characteristics and descriptive statistics are expressed for increased understanding of sample characteristics. Secondly, the results of correlation analysis and hypotheses testing using multiple regression analysis are detailed. Finally, the summary of all hypotheses testing is also provided.

Respondent Characteristics and Descriptive Statistics

This research used a mail-surveyed questionnaire with a cover letter; pre-paid postage and self-addressed envelope was mailed to the CPAs in Thailand under the Federation of Accounting Professional under the Royal Patronage of His Majesty the King, which is the institution controlling and directing the rule of CPAs in Thailand. The respondent characteristics were described by the demographic characteristics of CPAs, including gender, age, marital status, education, experience in audit field, length of audit tenure, audit revenue, number of audited financial statements, types of client, employment status and number of training per year. Indeed, descriptive statistics describes the mean, standard deviation and correlation between variables, correlation coefficients and direction in correlation matrix forms.

Respondent Characteristics

In this research, the participants were CPAs in Thailand. The details of key participants were defined by gender, age, marital status, education level, experience in audit field, length of audit tenure, audit revenue, number of audited financial statements, type of client, employment status and number of training per year.

The results showed that 40.49% of participants were male and 59.51% were female. Most of participants were more than 40 years old (42.93%) and most of participants were single (58.54%). Approximately, 70.24% of participants obtained



higher than bachelor degree. The majority of participants was 5-10 years and more than 15 years of experience in audit field (32.68%). most of participants were between 5 and 10 years for the length of CPAs tenure (33.17%). Furthermore, most of participants earned the average audit revenue less than 300,000 Baht per year (55.12%). Moreover, most of participants had average number of audited financial statements less than 50 statements per year (69.76%). Most of clients were non-listed firms (95.12%) and most of participants were freelance auditors (64.88%). Finally, most of participants attended training 3-4 times per year (60.00%) (See also Appendix E).

Descriptive Statistics

The analysis of descriptive statistics describes the basic characteristics of variables including mean and standard deviation. In other words, the descriptive statistics are used to analyze the basic features of the data in this research. The descriptive statistics of all variables of 205 usable respondents are demonstrated in Tables 6. For this research, all variables obtained from the survey were 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 is shown in Table 6. The results displayed the mean scores for the measure of comprehensive audit planning proficiency namely, completed audit risk assessment (4.201), excellent audit resource allocation (4.094), integrative audit method use (4.029), extensive audit scope setting (4.035), intelligent audit technology utilization (3.954) and diversified audit knowledge implementation (4.122). These results indicated that CPAs in Thailand recognized the importance of comprehensive audit planning proficiency in six dimensions. Comprehensive audit planning proficiency had standard deviation value as 0.432 - 0.511. The results also presented that the mean score of comprehensive audit planning proficiency consequences consisted of effective audit judgment (4.123), audit value increase (4.267), audit risk reduction (4.098), efficient audit report (4.187), audit reputation (3.907) and sustainable audit success (4.025). The standard deviation value of consequences of comprehensive audit planning proficiency was 0.524 - 0.568.

Additionally, the result indicated that the mean score for comprehensive audit planning proficiency antecedents consisted of long-term audit vision (4.246), audit profession well-roundedness (3.973), audit experience (4.081), audit learning competency (4.134) and business situation dynamism (4.027). The standard deviation value of the



antecedents of comprehensive audit planning proficiency is 0.499 - 0.535. Finally, the mean of moderating effects consists of audit skepticism (4.040), auditor-client relationships (4.038), stakeholder force (4.020) and professional pressure (4.107). The standard deviation value of moderating effects of comprehensive audit planning proficiency was 0.488 – 0.587.

Correlation analysis

The Pearson correlation for bivariate analysis of each variable pair was conducted in this research. The correlation analysis results displayed a multicollinearity problem and explored the relationships among the variables. Table 6 shows the results of the correlation analysis of all constructs. The bivariate correlation procedure was subject to a two-tailed test of statistical significance at 2 levels as $p < 0.05$ and $p < 0.01$.

Therefore, the correlation matrix could prove the correlation between the two variables and verify the multicollinearity problems by the inter-correlations among the independent variables. The results indicated no multicollinearity problems in this research and were lower at 0.80 (Hair et al., 2010). Accordingly, the evidence suggested that there were significantly related among the six dimensions of comprehensive audit planning proficiency between 0.398 - 0.770, $p < 0.01$. The correlation matrix reveals a correlation between the consequences of the dimensions of comprehensive audit planning proficiency. The result suggest that the dimension of comprehensive audit planning proficiency in relation to effective audit judgment, audit value increase, audit risk reduction, efficient audit report, audit reputation and sustainable audit success are significant and positively correlated between 0.449 - 0.798, $p < 0.01$. The antecedent constructs, including long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism are significantly related to the dimensions of comprehensive audit planning proficiency between 0.518 - 0.742, $p < 0.01$. Finally, the moderating effect consists of audit skepticism, auditor-client relationships, stakeholder force and professional pressure has correlations with all variables between 0.614 - 0.774, $p < 0.01$.



Table 6 Descriptive Statistics and Correlation Matrix of Comprehensive Audit Planning Proficiency and All Constructs

Variables	CRA	ERA	IMU	ESS	ITU	DKI	EAJ	AVI	ARR	EAR	AR	SAS	LTV	PWR	AE	ALC	BSD	AS	ACR	SF	PP	GEN	AGE
Mean	4.201	4.094	4.029	4.035	3.954	4.122	4.123	4.267	4.098	4.187	3.907	4.025	4.246	3.973	4.081	4.134	4.027	4.040	4.038	4.020	4.107	N/A	N/A
S.D.	0.432	0.484	0.511	0.502	0.553	0.487	0.524	0.557	0.568	0.524	0.566	0.551	0.525	0.535	0.507	0.519	0.499	0.497	0.488	0.532	0.587	N/A	N/A
CRA	1.000																						
ERA	.652***	1.000																					
IMU	.709***	.739***	1.000																				
ESS	.717***	.690***	.770***	1.000																			
ITU	.460***	.601***	.578***	.605***	1.000																		
DKI	.635***	.658***	.690***	.761***	.610***	1.000																	
EAJ	.596***	.570***	.545***	.583***	.496***	.632***	1.000																
AVI	.552***	.544***	.544***	.567***	.398***	.549***	.769***	1.000															
ARR	.514***	.500***	.549***	.565***	.463***	.551***	.754***	.743***	1.000														
EAR	.536***	.543***	.497***	.520***	.424***	.573***	.763***	.798***	.749***	1.000													
AR	.503***	.516***	.541***	.568***	.502***	.566***	.552***	.523***	.539***	.582***	1.000												
SAS	.470***	.514***	.528***	.497***	.469***	.576***	.583***	.533***	.506***	.630***	.616***	1.000											
LTV	.564***	.542***	.570***	.595***	.487***	.642***	.673***	.602***	.606***	.642***	.544***	.595***	1.000										
PWR	.567***	.604***	.667***	.625***	.509***	.665***	.563***	.511***	.549***	.551***	.608***	.522***	.621***	1.000									
AE	.565***	.569***	.553***	.621***	.463***	.644***	.653***	.607***	.591***	.576***	.593***	.553***	.641***	.666***	1.000								
ALC	.501***	.552***	.578***	.612***	.482***	.688***	.578***	.596***	.562***	.598***	.576***	.568***	.652***	.649***	.670***	1.000							
BSD	.512***	.529***	.553***	.619***	.497***	.642***	.498***	.462***	.490***	.484***	.585***	.491***	.627***	.595***	.518***	.541***	1.000						
AS	.563***	.663***	.660***	.667***	.511***	.672***	.647***	.618***	.621***	.641***	.556***	.564***	.689***	.704***	.666***	.742***	.661***	1.000					
ACR	.495***	.612***	.630***	.584***	.511***	.621***	.520***	.449***	.523***	.548***	.532***	.574***	.648***	.564***	.627***	.662***	.591***	.703***	1.000				
SF	.528***	.545***	.601***	.666***	.552***	.625***	.500***	.502***	.572***	.494***	.493***	.559***	.616***	.570***	.578***	.642***	.647***	.638***	.614***	1.000			
PP	.476***	.583***	.572***	.646***	.514***	.663***	.543***	.513***	.548***	.553***	.573***	.569***	.689***	.586***	.544***	.666***	.671***	.633***	.614***	.770***	1.000		
GEN	.017	-.104	-.114	-.053	-.113	-.002	-.099	-.047	-.142**	-.038	.023	.002	-.039	-.099	.000	.053	-.018	-.105	-.053	-.017	-.100	1.000	
AGE	-.078	-.035	-.079	-.112	-.143	-.140**	.020	-.059	-.009	-.023	-.093	-.079	-.034	-.069	-.058	-.106	-.042	-.073	-.113	-.095	-.096	-.008	1.000

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



Hypotheses Testing and Results

The Effects of Comprehensive Audit Planning Proficiency on Effective Audit Judgment, Audit Value Increase, Audit Risk Reduction and Sustainable Audit Success

The investigation was aimed to study the relationship between comprehensive audit planning proficiency in six dimensions consist of completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation. This research proposed that the six dimensions of comprehensive audit planning proficiency had positive effects on effective audit judgment, audit value increase, audit risk reduction and sustainable audit success as shown in Hypotheses 1- 6. All of them are shown in Figure 10. These hypotheses are analyzed by the regression equations 1, 2, 3 and 4 according to Chapter 3.

Figure 10 Results of the Effects of Comprehensive Audit Planning Proficiency and Its Consequences

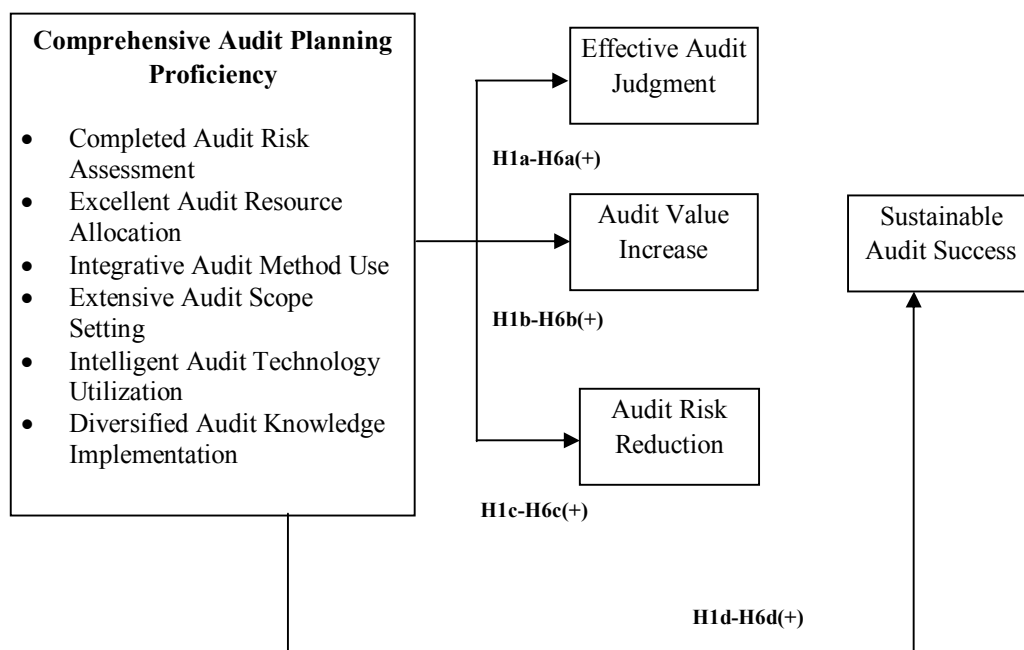


Table 7 Descriptive Statistics and Correlation Matrix of Comprehensive Audit Planning Proficiency and Its Consequences

Variables	EAJ	AVI	ARR	SAS	CRA	ERA	IMU	ESS	ITU	DKI	AS	ACR	GEN	AGE
Mean	4.123	4.267	4.098	4.025	4.201	4.094	4.029	4.035	3.954	4.122	4.040	4.038	N/A	N/A
S.D.	0.524	0.557	0.568	0.551	0.432	0.484	0.511	0.502	0.553	0.487	0.497	0.488	N/A	N/A
EAJ	1.000													
AVI	.769***	1.000												
ARR	.754***	.743***	1.000											
SAS	.583***	.533***	.506***	1.000										
CRA	.596***	.552***	.514***	.470***	1.000									
ERA	.570***	.544***	.500***	.514***	.652***	1.000								
IMU	.545***	.544***	.549***	.528***	.709***	.739***	1.000							
ESS	.583***	.567***	.565***	.497***	.717***	.690***	.770***	1.000						
ITU	.496***	.398***	.463***	.469***	.460***	.601***	.578***	.605***	1.000					
DKI	.632***	.549***	.551***	.576***	.635***	.658***	.690***	.761***	.610***	1.000				
AS	.647***	.618***	.621***	.564***	.563***	.663***	.660***	.667***	.511***	.672***	1.000			
ACR	.520***	.449***	.523***	.574***	.495***	.612***	.630***	.584***	.511***	.621***	.703***	1.000		
GEN	-.099	-.047	-.142**	.002	.017	-.104	-.114	-.053	-.113	.002	-.105	-.053	1.000	
AGE	.020	-.059	-.009	-.079	-.078	-.035	-.079	-.112	-.143**	-.140**	-.042	-.113	-.008	1.000

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



The correlations between comprehensive audit planning proficiency and effective audit judgment, audit value increase, audit risk reduction and sustainable audit success are demonstrated in Table 7. The results displayed the correlation score of comprehensive audit planning proficiency and its four consequences which were completed audit risk assessment ($r = 0.596, r = 0.552, r = 0.514, r = 0.470; p < .01$), excellent audit resource allocation ($r = 0.570, r = 0.544, r = 0.500, r = 0.514; p < .01$), integrative audit method use ($r = 0.545, r = 0.544, r = 0.549, r = 0.528; p < .01$), extensive audit scope setting ($r = 0.583, r = 0.567, r = 0.565, r = 0.497; p < .01$), intelligent audit technology utilization ($r = 0.496, r = 0.398, r = 0.463, r = 0.469; p < .001$) and diversified audit knowledge implementation ($r = 0.632, r = 0.549, r = 0.551, r = 0.576; p < .01$). Therefore, all dimensions of comprehensive audit planning proficiency were significantly and positively correlated to effective audit judgment, audit value increase, audit risk reduction and sustainable audit success. However, these correlations were less than 0.80 as recommended by Hair et al. (2010). As a result, the multicollinearity problems should not be a concern.

With regard to potential problems relating to multicollinearity, variance inflation factors (VIFs) are used to test intercorrelations among the six dimensions of comprehensive audit planning proficiency and its four consequences. In this case, the maximum value of VIF was 3.684, well below the cut-off value of 10 (Kutner, Nachtsheim and Neter, 2008), meaning dimensions of comprehensive audit planning proficiency were not correlated with each other. Therefore, there were no significant multicollinearity problems confronted.

Table 8 presents the results of the OLS regression analysis that affects six dimensions of comprehensive audit planning proficiency, consisting of completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation on effective audit judgment, audit value increase, audit risk reduction and sustainable audit success. The hypotheses predicted positive relationships. The results are as follows.



Table 8 Results of Effects of Comprehensive Audit Planning Proficiency and Its Consequences

Independent Variables	Dependent Variables			
	EAJ Eq.1	AVI Eq.2	ARR Eq.3	SAS Eq.4
Completed Audit Risk Assessment (CRA : H1a-d)	.292*** (.080)	.196** (.088)	.155* (.087)	.073 (.089)
Excellent Audit Resource Allocation (ERA : H2a-d)	.112 (.083)	.170* (.091)	.008 (.091)	.120 (.093)
Integrative Audit Method Use (IMU : H3a-d)	-.074 (.093)	.058 (.102)	.111 (.102)	.156 (.103)
Extensive Audit Scope Setting (ESS : H4a-d)	.024 (.097)	.143 (.106)	.140 (.106)	-.084 (.107)
Intelligent Audit Technology Utilization (ITU : H5a-d)	.114 (.070)	-.026 (.076)	.109 (.076)	.127 (.077)
Diversified Audit Knowledge Implementation (DKI : H6a-d)	.351*** (.085)	.180* (.093)	.208** (.093)	.329*** (.094)
Auditors Gender (GEN)	-.175* (.105)	-.045 (.115)	-.225* (.115)	.082 (.117)
Auditors Age (AGE)	.220** (.104)	.008 (.114)	.144 (.114)	-.003 (.116)
Adjusted R ²	.481	.378	.380	.361
Maximum VIF	3.684	3.684	3.684	3.684

*** p < .01, ** p < .05, * p < .10
Beta coefficients with standard errors in parenthesis.

The first dimension of comprehensive audit planning proficiency and its consequent factors indicated that completed audit risk assessment has a significant positive effect to effective audit judgment (H1a: $\beta_1 = 0.292$, $p < 0.01$), audit value increase (H1b: $\beta_9 = 0.196$, $p < 0.05$) and audit risk reduction, (H1c: $\beta_{17} = 0.155$, $p < 0.10$). This is consistent with Arens, Elder and Beasley (2005) who suggest that auditors have the identify, analyses and assess the risk of material misstatement of the auditors who have performed judgment in auditing to verify whether the financial statements of a company are free from material misstatements and justified to present in accordance with Generally Accepted Accounting Principles (GAAPs). Similarly, Figueroa and Cardona (2013) suggest that the correct judgments and decision making on accounting evidence helps achieve audit goals. The auditors have implemented the judgment to assess audit risk that has a detrimental effect on judgment accuracy and effective audit judgment. In addition, the good characteristics of complete audit risk assessment can



lead to effective audit judgment in the level of clients' audit risks (Carnaghan, 2006). Additionally, these findings reveal that the auditors have judgments and decisions that reflect the risk assessment with incorrect assertion on the information available to the auditor based on sufficient and appropriate audit evidence (Hurt, 2010) to be able to reduce the likelihood of auditor error and a failure to modify opinions on financial statements (Arens, Elder and Beasley, 2005). Moreover, auditors have focus on that auditing which is useful and valuable to a firm which leads to acceptance and trust from stakeholders. This can be well-organized and efficient and can be accomplished by adhering to the principles and methods of auditing (Foster, McClain and Shasti, 2009). ***Thus, Hypotheses 1a, 1b and 1c are supported.***

On the other hand, completed audit risk assessment had no positive effect on sustainable audit success (H1d: $\beta_{25} = 0.073$, $p > 0.10$). These findings indicated that the auditors' ability on audit risk procedure did not relate to sustainable audit success and it is possible that risk assessment complied with the rules and regulations that were set up, but not applied to practices or resolution. Thus, the lack of business knowledge and audit experience of auditors causes them to ignore critical risk activities that make audits effective at assessing the risk of financial statement fraud (Agoglia, Beaudoin and Tsakumis, 2009). In addition, prior research in audit risk assessment suggests that the current climate of more litigious environment in the auditing field has resulted in errors or misstatements in severe penalties for the auditors (Chang et al., 2008). As a result, errors in the audit planning stages are the factors that cause inefficiency in confidence to the customers for the quality of service that are meeting continuously (Karapetrovic and Willborn, 2000). Hence, as a result the audit did not achieve objectives or goals for the long term. ***Thus, Hypothesis 1d is not supported.***

Secondly, the results in Table 8 show that excellent audit resource allocation has a significant positive effect on audit value increase (H2b: $\beta_{10} = 0.170$, $p < 0.10$). According to prior studies these results suggest that the allocation consideration of audit resources based on inherent risk and internal and external business environment information which plans to use resources in auditing, can enhance audit effectiveness that leads to audit value increase. Consistent with the research of Cohen, Krishnamoorthy and Wright (2007) which indicated that the auditors have excellent audit resource allocation by planning of resources used in the audit to efficiently and effectively, with a superior



standard under the appropriateness of cost. Additionally, audit resource allocation is the auditor's strategy to allocate resources appropriately and should balance with the audit work efficiently and effectively (Holter, 1992; Newman, Park and Smith, 1998). **Thus, Hypothesis 2b is supported.**

In contrast, excellent audit resource allocation had no significant positive effect on effective audit judgment (H2a: $\beta_2 = 0.112$, $p > 0.10$), audit risk reduction, (H2c: $\beta_{18} = 0.008$, $p > 0.10$) and sustainable audit success (H2d: $\beta_{26} = 0.120$, $p > 0.10$). This result, according to prior studies, suggests that the audit resource allocation based on risk assessment can help to ensure that limited audit resources are used effectively (Pelletier, 2008). In addition, this is more important for audit resources and related to inherent risk because it is the first risk one must know when an auditor has been appointed as a first-time auditor (Bedard, Mock and Wright, 1999; Cohen, Krishnamoorthy and Wright, 2007). Moreover, quality and adequacy of auditor competency and audit resources are important and related to effective audit judgment (Mihret and Yismaw, 2007). However, the results of this study suggested that it may be due to inadequately resourced, lack of qualified audit staff and concentration on regulation compliance audit rather than performance audit (El-Hawary, Grais and Iqbal, 2007). As a result, it is insufficient to appropriately allocate in each activity and therefore the auditors cannot expose weaknesses. **Thus, Hypotheses 2a, 2c and 2d are not supported.**

Thirdly, the results present that integrative audit method use had no significant positive effect on effective audit judgment (H3a: $\beta_3 = -0.074$, $p > 0.10$), audit value increase (H3b: $\beta_{11} = 0.058$, $p > 0.10$), audit risk reduction, (H3c: $\beta_{19} = 0.111$, $p > 0.10$) and sustainable audit success (H3d: $\beta_{27} = 0.156$, $p > 0.10$). The auditors must be able to integrate audit method used by combining several methods for the overall auditing and auditing development plan as an objective of auditing performance (Blay, Sneathen and Kizirian, 2007). This result, according to prior studies, suggests that the auditors obtain an understanding of internal control sufficient to determine the audit procedures for the method of audit evidence, the timing of the collection of audit evidence and the extent of audit evidence collected (Lenard, 2003). This has an important effect on the planned audit strategy and audit performance (Basu and Wright, 1997). Additionally, integrative audit method is used as the ability to apply the knowledge of audit methods in both setting strategy and audit techniques as the combination of several methods for the



overall auditing and auditing development plan toward the objectives of auditing performance (Blay, Sneathen and Kizirian, 2007). Thus, the auditor should focus on using a variety of audit methods to analyze and collect evidence to be used as information for the opinion on the financial statements and audit risk reduction (Budescu, Peecher and Solomon, 2012). Nevertheless, these findings suggest that integrative audit method use does not relate to effective audit judgment, audit value increase, audit risk reduction and sustainable audit success. The possible reasons for these results may be due to the limitations about scope of authority, responsibility ambiguity, resource, coordination and sufficient information for planning leading to decreased effectiveness of an audit planning. These may also be influenced by environmental factors, such as regulation, litigation, competition, culture and technology, which influence audit decisions (Elder et al., 2013). Moreover, the lack of knowledge, skill and experience necessary for auditors' audit planning may cause ignorance with some critical activities as the material weakness (Ge and McVay, 2005). ***Thus, Hypotheses 3a - 3d are not supported.***

Fourthly, table 8 present the results of extensive audit scope setting, which had no significant positive effect on effective audit judgment (H4a: $\beta_4 = 0.024$, $p > 0.10$), audit value increase (H4b: $\beta_{12} = 0.143$, $p > 0.10$), audit risk reduction, (H4c: $\beta_{20} = 0.140$, $p > 0.10$) and sustainable audit success (H4d: $\beta_{28} = -0.084$, $p > 0.10$). Extensive audit scope setting set as the material providing cover for both the financial statements level and item-level activities in accordance with appropriate inherent risk and cost, which is able to discover errors or material misstatements (Johnson, 2006; O'keefe, Wetzel and Engstrom, 1990). The relationship between audit scope and procedure in the audit of municipality is the transaction risk related to the audit procedure and the full scope which has more cost (O'keefe, Wetzel and Engstrom, 1990). Furthermore, factors that are important in determining audit scope include inherent risk, materiality and other factors, which auditors relying on financial information to set audit scope as material. However, these finding suggest that extensive audit scope setting does not relate to effective audit judgment, audit value increase, audit risk reduction and sustainable audit success. This result, according to prior studies, suggests that the auditors may have good audit practices, but if they lack knowledge and understanding of practice; this can lead to erroneous and unreliable outcomes. It include auditors who may underestimate risks



and required assurance in order to reduce the scope of testing, although some of this research predates current risk assessment standards, as well as recent regulatory changes. As the results, the auditors sometimes fail to project sample errors and are prone to decision biases to extensive audit scope setting (Elder et al., 2013). In addition, the possible reasons for these results may be due to the type of work performed by staff and seniors, or their relative lack of business experience, which may limit their ability to provide insights on more complex business processes or accounting issues (Herda and Lavelle, 2011). **Thus, Hypotheses 4a - 4d are not supported.**

Fifthly, the results in table 8 show that intelligent audit technology utilization had no significant positive effect on effective audit judgment (H5a: $\beta_5 = 0.114$, $p > 0.10$), audit value increase (H5b: $\beta_{13} = -0.026$, $p > 0.10$), audit risk reduction, (H5c: $\beta_{21} = 0.109$, $p > 0.10$) and sustainable audit success (H5d: $\beta_{29} = 0.127$, $p > 0.10$). According to prior studies, these results suggest that the computer-aided audit techniques used in performing various auditing procedures include a test of the details of transactions and balances, analytical procedures and sample programs to extract data for audit testing. This approach to meet these increased demands is through the use of audit technology, which can greatly improve efficiency and effectiveness (Curtis and Payne, 2008). In addition, technology use allows a reduction in the time auditors spend on performing computation and improves the quality of audit judgments by structuring audit decision processes (Manson et al., 1998). Also, large firms are developing computerized decision aids, including ongoing-concern decisions, client acceptance issues and analytical procedures (Bell and Carcello, 2000; Dowling and Leech, 2007; O'Donnell and Schultz, 2005). Moreover, intelligent audit technology utilization includes the expertise of auditors, their specific skills and experience to perform audit tasks to use programs, tools and advanced techniques. Also, it pursues knowledge and understanding of the implementation of modern technology and efficiency, appropriate to the type of a client's business (Curtis and Payne, 2008; Manson et al., 1998). However, these findings suggest that intelligent audit technology utilization did not relate to effective audit judgment, audit value increase, audit risk reduction and sustainable audit success. It is possible that the lack of information technology skill of staff causes to decrease the capacity of modern technology makes providing necessary information for making decisions out of time (O'Donnell and David, 2000). Besides, it is possible that



complexity of operational activity and lack of information technology skills of staff cause decreased audit efficiency and advantages. ***Thus, Hypotheses 5a - 5d are not supported.***

Finally, the results in table 8 show that diversified audit knowledge implementation had significant positive effect on effective audit judgment (H6a: $\beta_6 = 0.351$, $p < 0.01$), audit value increase (H6b: $\beta_{14} = 0.180$, $p < 0.10$), audit risk reduction, (H6c: $\beta_{22} = 0.208$, $p < 0.05$) and sustainable audit success (H6d: $\beta_{30} = 0.329$, $p > 0.01$). The results of this study are consistent with Havelka and Merhout (2013) who suggest that the auditor's knowledge of client industry or experience with business units and understanding of business process lead to knowing about how to implement the process or system in a different client industry and has the ability to increase audit performance. Additionally, the auditor's attempt at improving review performance and the understanding of deeper knowledge is important in a relationship for superior audit work paper review performance and directs practitioners and researchers towards the means by which effectiveness and efficiency may be improved by directing auditors to focus on the errors for which they have a comparative advantage (Harding, 2010). Moreover, the ability of the auditor to combine a variety of knowledge that is relevant to audit tasks such as business characteristics, international laws, international accounting standards, accounting standards and audit standards. Included is applying other knowledge of accounting and auditing that will increase audit efficiency and effectiveness (Backer, 1993; Havelka and Merhout, 2013). ***Thus, Hypotheses 6a, 6b, 6c and 6d are supported.***

For the control variables, the results indicate that auditors gender had negative relationships with effective audit judgment and audit risk reduction ($\beta_7 = -0.175$, $p < 0.10$; $\beta_{23} = -0.225$, $p < 0.10$) meaning that male auditors had more effective audit judgment and audit risk reduction than female auditors (Dalton, John and Robert, 1997; Lawrence and Shaub, 1997). Moreover, the results did not find the relationships among auditors gender with audit value increase and sustainable audit success ($\beta_{15} = -0.045$, $p > 0.10$; $\beta_{31} = 0.082$, $p > 0.10$) meaning that auditors gender did not influence audit value increase and sustainable audit success. Additionally, the results suggested that auditors age had positive relationships with effective audit judgment ($\beta_8 = 0.220$, $p < 0.05$) meaning that older auditors had more effective audit judgment than younger ones

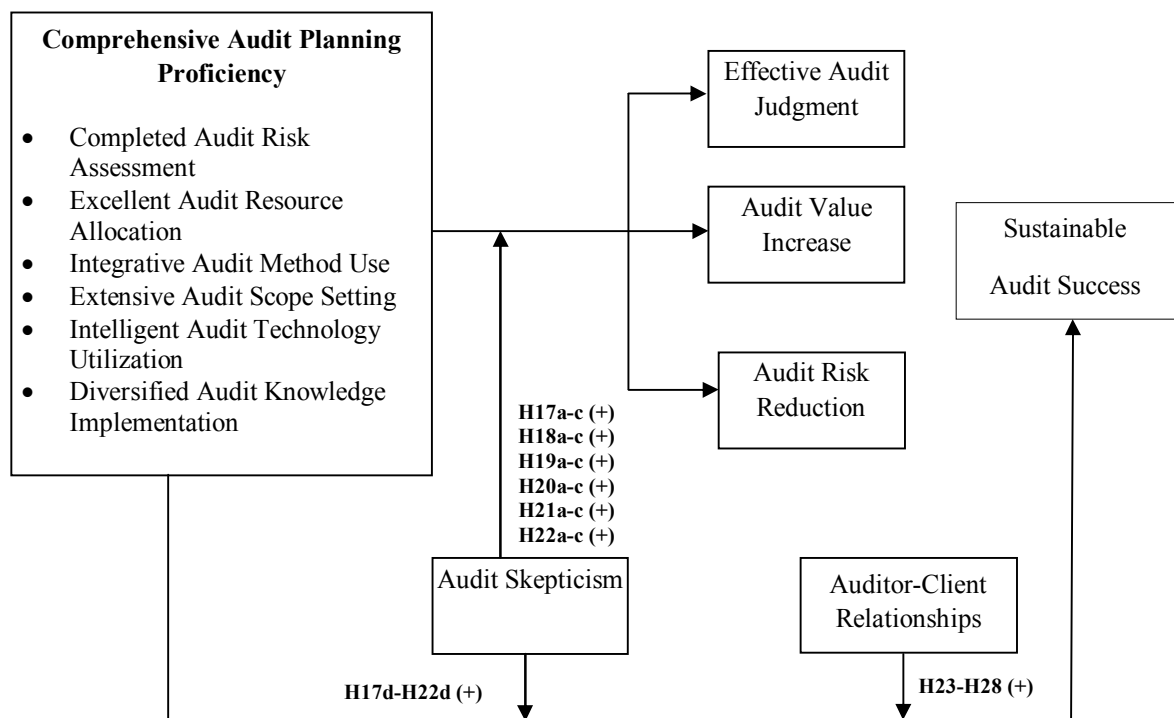


(Pierce and Sweeney, 2010). Furthermore, the results did not find the relationships among auditors age with audit value increase, audit risk reduction and sustainable audit success ($\beta_{16} = 0.008, p > 0.10$; $\beta_{24} = 0.144, p > 0.10$; $\beta_{32} = -0.003, p > 0.10$) meaning that auditors age did not influence audit value increase, audit risk reduction and sustainable audit success.

The Moderating Effects of Audit Skepticism and Auditor-Client Relationships

With respect to the relationships, this research posits audit skepticism and auditor-client relationships as the moderating effects of the relationships among six dimensions of comprehensive audit planning proficiency and its consequence (effective audit judgment, audit value increase, audit risk reduction and sustainable audit success) as shown in Figure 11.

Figure 11 Results of the Effects of the Moderating Effects of Audit Skepticism and Auditor-Client Relationships



Audit Skepticism

The correlations among audit skepticism, comprehensive audit planning proficiency, effective audit judgment, audit value increase, audit risk reduction and sustainable audit success are demonstrated in Table 7. The results exhibited that the correlation between audit skepticism and diversified audit knowledge implementation ($r = 0.672$; $p < 0.01$) was the highest while the correlation between audit skepticism and intelligent audit technology utilization ($r = 0.511$; $p < 0.01$) was the lowest. Moreover, the results indicated that audit skepticism had a positively significant related to all six dimensions of comprehensive audit planning proficiency (completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation) and also had a positive significance related to effective audit judgment, audit value increase, audit risk reduction and sustainable audit success. However, these correlation coefficients were less than 0.80. As suggested by Hair et al. (2010), the multicollinearity problems are not concerned for this analysis.

With regard to potential problems relating to the multicollinearity, variance inflation factor (VIF) was used to test inter-correlations among variables. In this case, the maximum value of VIF was 6.225, well below the cutoff value of 10 (Kutner, Nachtsheim and Neter, 2008), meaning these variables were not correlated with each other. Thus, there were no significant multicollinearity problems confronted. The results of regression analysis of the moderating effect of audit skepticism on the relationship between dimension of comprehensive audit planning proficiency and effective audit judgment, audit value increase, audit risk reduction and sustainable audit success as aforementioned in Hypotheses 17 - 22 are presented in Table 9.



Table 9 Results of Moderating Effect of Audit Skepticism and Auditor-Client Relationships

Independent Variables	Dependent Variables				
	EAJ Eq. 9	AVI Eq. 10	ARR Eq. 11	SAS Eq. 12	SAS Eq. 13
Completed Audit Risk Assessment (CRA)	.236*** (.082)	.137 (.089)	.037 (.088)	.072 (.093)	.041 (.091)
Excellent Audit Resource Allocation (ERA)	.034 (.083)	.114 (.091)	-.053 (.089)	.020 (.094)	.044 (.091)
Integrative Audit Method Use (IMU)	-.123 (.092)	-.007 (.099)	.065 (.098)	.089 (.103)	.075 (.102)
Extensive Audit Scope Setting (ESS)	.025 (.098)	.165 (.107)	.137 (.105)	-.106 (.111)	-.077 (.107)
Intelligent Audit Technology Utilization (ITU)	.115* (.069)	-.029 (.075)	.089 (.073)	.136* (.078)	.122 (.077)
Diversified Audit Knowledge Implementation (DKI)	.255*** (.087)	.067 (.094)	.142 (.093)	.232** (.098)	.233** (.095)
Audit Skepticism (AS)	.333*** (.074)	.363*** (.081)	.370*** (.079)	.289*** (.084)	
CRA*AS (H17a-d)	-.161* (.089)	-.184* (.097)	-.362*** (.095)	.020 (.101)	
ERA*AS (H18a-d)	.044 (.103)	-.068 (.112)	.125 (.110)	-.091 (.116)	
IMU*AS (H19a-d)	-.035 (.090)	.008 (.098)	.066 (.096)	.054 (.102)	
ESS*AS (H20a-d)	.128 (.086)	.073 (.093)	.114 (.091)	.204** (.097)	
ITU*AS (H21a-d)	-.041 (.064)	-.030 (.070)	-.054 (.068)	-.037 (.072)	
DKI*AS (H22a-d)	-.016 (.081)	.065 (.088)	.034 (.086)	-.096 (.091)	
Auditor-Client Relationships (ACR)					.301*** (.076)
CRA*ACR (H23)					-.116 (.098)
ERA*ACR (H24)					.065 (.123)
IMU*ACR (H25)					.059 (.093)
ESS*ACR (H26)					.251*** (.089)
ITU*ACR (H27)					-.033 (.070)
DKI*ACR (H28)					-.218*** (.081)
Auditors Gender (GEN)	-.112 (.103)	.034 (.112)	-.153 (.110)	.119 (.116)	.087 (.113)
Auditors Age (AGE)	.217** (.100)	.021 (.109)	.140 (.107)	-.045 (.113)	.012 (.111)
Adjusted R ²	.527	.442	.462	.396	.419
Maximum VIF	6.225	6.225	6.225	6.225	6.753

*** p<0.01, ** p<0.05, * p<0.10

Beta coefficients with standard errors in parenthesis



The results showed that the moderating effect of audit skepticism on the relationships extensive audit scope setting had a significant positive influence on sustainable audit success (H20d: $\beta_{105} = 0.204$, $p > 0.05$). Audit skepticism had critical roles in the planning, performing and evaluation the accuracy and reliability of financial statements (Nelson, 2009). This is consistent with the evidence of Carpenter and Reimers (2013) suggest that audit skepticism is behaviors and characteristics that reflect the careful judgment of the auditor's decisions based on sufficient, appropriate audit evidence by regarding what is reasonable and ethical. Moreover, audit skepticism is an important concept in audit practice, as evidenced by its prominence throughout the auditing standards. An individual auditor's audit skepticism is at the foundation of the auditing profession (Hurt, 2010). In addition, audit skepticism is foundational to the performance of a high-quality audit. Consistent with the research of Nelson (2009) who suggests that audit skepticism can influence auditor judgment and auditor actions. Thus, the auditor should perform audit performance with strenuous, neutral and presumptive doubt without material misstatement in the financial statements (Hurt, 2010; Nelson, 2009). The results of this study suggested that the auditors had extensive audit scope setting to the material providing cover for both the financial statements level and item-level activities in accordance with appropriate inherent risk and cost and the ability to discover errors or material misstatements (Johnson, 2006; O'keefe, Wetzel and Engstrom, 1990). The results showed good client relationship, the enhancement of opportunities to get new clients and achieving their objectives or long-term goals (Chang et al., 2008; Khampichit and Ussahawanitchakit, 2011). ***Thus, Hypothesis 20d is supported.***

On the other hand, the moderating effect of audit skepticism moderated the negative relationships among completed audit risk assessment, effective audit judgment, (H17a: $\beta_{57} = -0.161$, $p < 0.10$), audit value increase (H17b: $\beta_{72} = -0.184$, $p < 0.10$) and audit risk reduction (H17c: $\beta_{87} = -0.362$, $p < 0.01$). Meanwhile, the results showed that audit skepticism does not significantly moderated the relationships among completed audit risk assessment and sustainable audit success (H17d: $\beta_{102} = 0.020$, $p > 0.10$). Completed audit risk assessment as the audit procedures that cover performance to obtain an understanding of situations may cause the risk's entity, environment and the entity's internal controls; in order to identify, analyzing and assessing the risk of



material misstatement, whether due to fraud or error, are required at the financial statement and relevant assertion levels (Arens, Elder and Beasley, 2005; Nelson and Tan, 2005). These findings indicate that audit risk procedure did not relate to effective audit judgment and it is possible that risk assessment only complies with the rules and regulations that were set up, but not applied to practices or resolution. Consistent with the research of Pelletier (2008) who indicated that many auditors stop risk assessment at the audit plan level and are not involved to perform and consider risk as they plan their audits. In addition, the possible reason for this is that the lack of auditors' knowledge, skills and experience necessary for audit planning, which may be ignored by some critical activities as the material weaknesses (Ge and McVay, 2005). Moreover, the findings may be influenced by environmental factors, such as regulation, litigation, competition, culture and technology, which these environmental factors influence audit decisions resulting in usefulness of financial reporting for making decisions decreases (Elder et al., 2013; Sori, 2009). **Thus, Hypotheses 17a - 17d are not supported.**

In addition, the results showed that the moderating effect of audit skepticism and excellent audit resource allocation did not significantly affect effective audit judgment (H18a: $\beta_{58} = 0.044$, $p > 0.10$), audit value increase (H18b: $\beta_{73} = -0.068$, $p > 0.10$), audit risk reduction (H18c: $\beta_{88} = 0.125$, $p > 0.10$) and sustainable audit success (H18d: $\beta_{103} = -0.091$, $p > 0.10$). Excellent audit resource allocation as the ability to apply technical knowledge and skills in the allocation and planning of resources are used in the audit resources in which time, qualifications, the number of assistants and tools for efficient and effective coordination and a superior standard under the cost appropriateness are included (Cohen, Krishnamoorthy and Wright, 2007; Pelletier, 2008). Moreover, quality and adequacy of auditor competency and audit resources are important and related to effective audit judgment and financial information effectiveness (Mihret and Yismaw, 2007). However, according to the results, it is possible that auditors' competency and other resources are low of quality and insufficient to appropriately allocate in each activity and therefore cannot expose weaknesses in internal controls, showing that the financial information is unreliable and thus not gain a business advantage. **Thus, Hypotheses 18a - 18d are not supported.**

The results showed that the moderating effect of audit skepticism and integrative audit method use were not significant for effective audit judgment (H19a:



$\beta_{59} = -0.035, p > 0.10$), audit value increase (H19b: $\beta_{74} = 0.008, p > 0.10$), audit risk reduction (H19c: $\beta_{89} = 0.066, p > 0.10$) and sustainable audit success (H19d: $\beta_{104} = 0.054, p > 0.10$). Integrative audit method is used as the ability to apply knowledge of audit methods in both setting strategy and audit techniques as the combination of several methods for the overall auditing and auditing development plan toward the objectives of auditing performance (Blay, Sneathen and Kizirian, 2007). Additionally, the auditor focuses on using a variety of audit methods in analysis and collects evidence to be used as information in the opinion on the financial statements and audit risk reduction (Budescu, Peecher and Solomon, 2012). However, the results of this study indicates that it may be due to the type of work performed by staff and seniors, or their relative lack of business experience, which may limit their ability to provide insights on more complex business processes or accounting issues (Herda and Lavelle, 2011).

Thus, Hypotheses 19a - 19d are not supported.

Moreover, the moderating effect of audit skepticism on the relationships between extensive audit scope setting had an insignificant effect on effective audit judgment (H20a: $\beta_{60} = 0.128, p > 0.10$), audit value increase (H20b: $\beta_{75} = 0.073, p > 0.10$) and audit risk reduction (H20c: $\beta_{90} = 0.114, p > 0.10$). Extensive audit scope setting as to setting the material providing cover for both the financial statements level and item-level activities in accordance with appropriate inherent risk and cost and be able to discover errors or material misstatements (Johnson, 2006; O'keefe, Wetzel and Engstrom, 1990). In addition, prior research suggests that the audit scope is important and affects the opinion in the financial statement (Blay, Sneathen and Kizirian, 2007). Nevertheless, the possible reason for this is that the lack of knowledge, skills and experience necessary for auditors' audit planning may be ignored by some critical activities as the material weaknesses (Ge and McVay, 2005). Additionally, the results indicated that the auditors may underestimate risks and required assurance in order to reduce the scope of testing although some of this research predates current risk assessment standards, as well as recent regulatory changes. As the results the auditors sometimes fail to project sample errors and are prone to decision biases to extensive audit scope setting (Elder et al., 2013). ***Thus, Hypotheses 20a - 20c are not supported.***

In addition, the results showed that the moderating effect of audit skepticism and intelligent audit technology utilization were not significant for effective audit



judgment (H21a: $\beta_{61} = -0.041$, $p > 0.10$), audit value increase (H21b: $\beta_{76} = -0.030$, $p > 0.10$), audit risk reduction (H21c: $\beta_{91} = 0.054$, $p > 0.10$) and sustainable audit success (H21d: $\beta_{106} = -0.037$, $p > 0.10$). Intelligent audit technology utilization refers to the expertise of auditors, including specific skills and experience needed for good audit performance to use programs, tools and advanced techniques. Also, it pursues knowledge and understanding of the implementation of modern technology and efficiency appropriate for the client's business type (Curtis and Payne, 2008; Manson et al., 1998). However, these findings indicated that audit skepticism did not moderate and enhance the relationships of intelligent audit technology utilization on effective audit judgment, audit value increase and audit risk reduction in CPAs context. It is possible that the lack of information technology skill of staff decreases the capacity of modern technology, which helps provide necessary information for making decisions out of time (O'Donnell and David, 2000). Moreover, it is possible that complexity of operational activity and lack of information technology skills cause decreased audit efficiency and advantages. Hence, audit skepticism is not a proper moderator on those relationships in this research. ***Thus, Hypotheses 21a - 21d are not supported.***

Furthermore, the results presented that the moderating effect of audit skepticism and diversified audit knowledge implementation were not significant for effective audit judgment (H22a: $\beta_{62} = -0.016$, $p > 0.10$), audit value increase (H22b: $\beta_{77} = 0.065$, $p > 0.10$), audit risk reduction (H22c: $\beta_{92} = 0.034$, $p > 0.10$) and sustainable audit success (H22d: $\beta_{107} = -0.096$, $p > 0.10$). Diversified audit knowledge implementation refers to as the ability of the auditor to combine a variety of knowledge relevant to audit tasks such as business characteristics, international laws, international accounting standards, accounting standards and audit standards. It includes the application of additional knowledge of accounting and auditing that will increase audit efficiency and audit effectiveness (Backer, 1993; Havelka and Merhout, 2013). Nevertheless, these findings suggested that audit skepticism did not moderated and enhance the relationships of diversified audit knowledge implementation on effective audit judgment, audit value increase and audit risk reduction in CPAs context. The possible reasons for these results may be due to the facts such as, the lack of clarity in job description and structure ambiguity in CPAs context. Moreover, the demand of variety information, different levels of task, including knowledge, skills and problem-



solving ability of auditors, (O'Donnell and David, 2000). In addition, this study indicates that it may be due to the type of work performed by staff and seniors, or their relative lack of business experience, may limit their ability to provide insights on more complex business processes or accounting issues (Herda and Lavelle, 2011). Hence, audit skepticism is not a proper moderator on those relationships in this research. ***Thus, Hypotheses 22a - 22d are not supported.***

For the control variables, the results do not reveal the relationships among auditors gender with effective audit judgment, audit value increase, audit risk reduction and sustainable audit success ($\beta_{63} = -0.112$, $p > 0.10$; $\beta_{78} = 0.034$, $p > 0.10$; $\beta_{93} = -0.153$, $p > 0.10$; $\beta_{108} = 0.119$, $p > 0.10$) meaning that auditors gender did not impact effective audit judgment, audit value increase, audit risk reduction and sustainable audit success. Additionally, the results suggested that auditors age had positive relationships with effective audit judgment ($\beta_{64} = 0.217$, $p < 0.05$) meaning that older auditors were more effective in audit judgment than younger auditors (Pierce and Sweeney, 2010). Furthermore, the results did not find the relationships among auditors age with audit value increase, audit risk reduction and sustainable audit success ($\beta_{79} = 0.021$, $p > 0.10$; $\beta_{94} = 0.140$, $p > 0.10$; $\beta_{109} = -0.045$, $p > 0.10$) meaning that auditors age did not influence audit value increase, audit risk reduction and sustainable audit success.

Auditor-Client Relationships

The correlations among auditor-client relationships, comprehensive audit planning proficiency and sustainable audit success are demonstrated in Table 7. The results displayed that the correlation between auditor-client relationships and intelligent audit technology utilization ($r = 0.630$; $p < 0.01$) was the highest while the correlation between auditor-client relationships and completed audit risk assessment ($r = 0.495$; $p < 0.01$) was the lowest. Moreover, the results indicated that auditor-client relationships was positively and significantly related to all six dimensions of comprehensive audit planning proficiency (completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation) and also had a positive significance related to sustainable audit success. However, these correlation coefficients were less than 0.80. As suggested by Hair et al. (2010), the multicollinearity problems are not concerned for this analysis.



With regard to potential problems relating to the multicollinearity, variance inflation factor (VIF) is used to test inter-correlations among variables. In this case, the maximum value of VIF was 6.225, well below the cutoff value of 10 (Kutner, Nachtsheim and Neter, 2008), meaning these variables were not correlated with each other. Thus, there were insignificant multicollinearity problems confronted. The results of regression analysis of the moderating effect of auditor-client relationships on the relationship between dimension of comprehensive audit planning proficiency and sustainable audit success as aforementioned in Hypotheses 23 - 28 are presented in Table 9.

The results disclosed that the moderating effect of auditor-client relationships on the relationships extensive audit scope setting had a significant positive influence on sustainable audit success (H26a: $\beta_{120} = 0.251$, $p < 0.01$). Auditor-Client relationship can help auditor to plan audit method for increasing efficiency and effectiveness. Consistent with the research of Geiger and Raghunandan (2002) and Nasser et al. (2006) who indicate that auditor-client relationships is the effectiveness of audit practice through communication between auditor and client for evidence and information assistance. It is also cooperation that affects independence and high quality in audit work. Additionally, prior research has suggested that the relationship between the client and auditor is helpful for evidence and gains material information for audit work to consider for how social interactions between staff-level auditors and client management have an effect on staff auditors' perceptions and influence their decisions regarding the collection of audit evidence (Bennett and Hatfield, 2013). The results of this study suggested that the auditors had extensive audit scope setting to the material providing cover for both the financial statements level and item-level activities in accordance with appropriate risk (Johnson, 2006; O'keefe, Wetzel and Engstrom, 1990). As the results revealed good client relationship, the enhancement of opportunities to get new clients is possible (Chang et al., 2008). **Thus, Hypothesis 26 is supported.**

On the other hand, the results showed that auditor-client relationships moderated the negative relationships among sustainable audit success and diversified audit knowledge implementation (H28: $\beta_{122} = -0.218$, $p < 0.01$). Meanwhile, the results exhibited that auditor-client relationships did not significantly moderate the



relationships among sustainable audit success and completed audit risk assessment (H23: $\beta_{117} = -0.116$, $p > 0.10$), excellent audit resource allocation (H24: $\beta_{118} = 0.065$, $p > 0.10$), integrative audit method use (H25: $\beta_{119} = 0.059$, $p > 0.10$) and intelligent audit technology utilization (H27: $\beta_{121} = -0.033$, $p > 0.10$). Auditor-client relationships are the effectiveness of audit practice through communication between auditor and client for evidence and information assistance. It is also cooperation that affects independence and high quality in audit work (Geiger and Raghunandan, 2002; Musig and Ussahawanitchakit, 2011; Nasser et al., 2006). In addition, prior studies suggest that long-term auditor-client relationships have been blamed for causing auditors to acquiesce to client demands, resulting from reduced auditor independence (Shafer, 2008). Acquiescence to client requests may result from auditors not wanting to lose the client before recuperating costs invested in the audit process (DeAngelo, 1981), or wanting to please the customer (Shafer, 2008). Nevertheless, the results of this study suggested that it might be due to the type of work performed by staff and seniors, or their relative lack of business experience, which probably limited their ability to provide insights on more complex business processes or accounting issues (Herda and Lavelle, 2011). As a result, errors in the audit planning stages are the factors that cause inefficiency in confidence to the customers for the quality of service that are meeting continuously (Karapetrovic and Willborn, 2000). **Thus, Hypotheses 23, 24, 25, 27 and 28 are not supported.**

For the control variables, the results did not find the relationships among auditors gender with sustainable audit success ($\beta_{123} = 0.087$, $p > 0.10$) meaning that auditors gender did not impact sustainable audit success. Furthermore, the results did not find the relationships among auditors age with sustainable audit success ($\beta_{124} = -0.012$, $p > 0.10$) meaning that auditors age did not impact sustainable audit success.

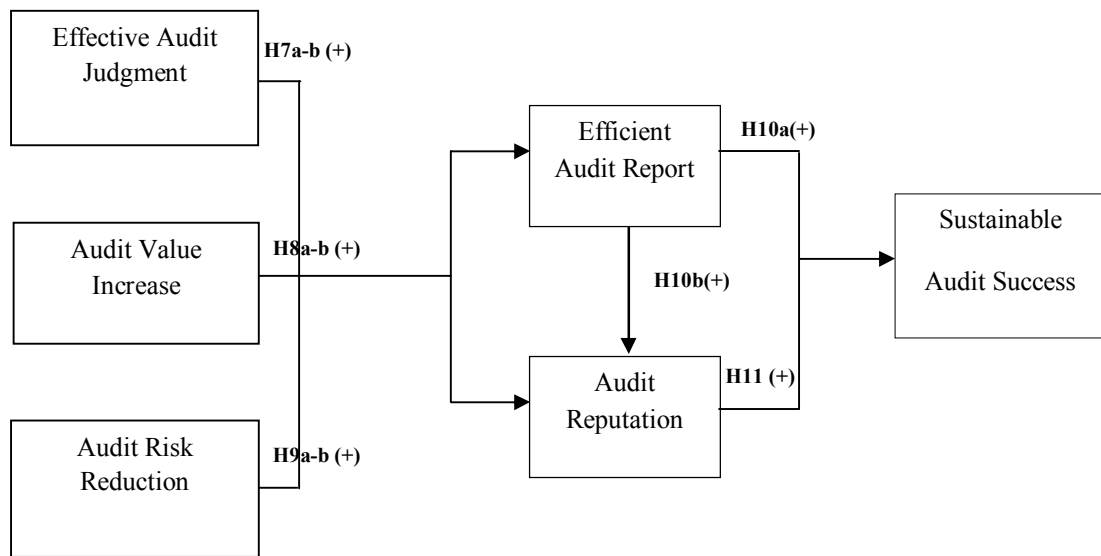
The Effects Comprehensive Audit Planning Proficiency Consequences on Sustainable Audit Success

To investigate the effect consequences of comprehensive audit planning proficiency comprise effective audit judgment, audit value increase, audit risk reduction, efficient audit report and audit reputation on sustainable audit success, this research proposes that effective audit judgment, audit value increase, audit risk



reduction, efficient audit report and audit reputation were positively associated with sustainable audit success as shown in Hypotheses 7-11. All of them are depicted in Figure 12. These hypotheses are analyzed from the regression equations 5-8 according to Chapter 3.

Figure 12 Results of the Effects of Comprehensive Audit Planning Proficiency Consequences on Sustainable Audit Success



The correlations between effective audit judgment, audit value increase, audit risk reduction, efficient audit report, audit reputation and sustainable audit success are demonstrated in Table 10. The results displayed the correlation score of effective audit judgment, audit value increase, audit risk reduction and its two consequences (efficient audit report and audit reputation) which were effective audit judgment ($r = 0.763, p < .01$; $r = 0.552, p < .01$), audit value increase ($r = 0.798, p < .01$; $r = 0.523, p < .01$), audit risk reduction ($r = 0.749, p < .01$; $r = 0.539, p < .01$). In addition, the results show the correlation score of efficient audit report, audit reputation and sustainable audit success which are efficient audit report ($r = 0.582, p < .01$; $r = 0.630, p < .01$), audit reputation ($r = 0.616, p < .01$). Therefore, effective audit judgment, audit value increase and audit risk reduction were significantly and positively correlated to efficient audit report, audit reputation and sustainable audit success. Likewise, efficient audit report and audit reputation were significantly and positively correlated to sustainable



audit success. However, these correlation coefficients were less than 0.80. As suggested by Hair et al. (2010), the multicollinearity problems are not concerned for this analysis.

Table 10 Descriptive Statistics and Correlation Matrix of Comprehensive Audit Planning Proficiency and Its Consequents

Variables	EAR	AR	SAS	EAJ	AVI	ARR	ACR	GEN	AGE
Mean	4.187	3.907	4.025	4.123	4.267	4.098	4.038	N/A	N/A
S.D.	0.524	0.566	0.551	0.524	0.557	0.568	0.488	N/A	N/A
EAR	1.000								
AR	.582***	1.000							
SAS	.630***	.616***	1.000						
EAJ	.763***	.552***	.583***	1.000					
AVI	.798***	.523***	.533***	.769***	1.000				
ARR	.749***	.539***	.506***	.754***	.743***	1.000			
ACR	.548***	.532***	.574***	.520***	.449***	.523***	1.000		
GEN	-.038	.023	.002	-.099	-.047	-.142	-.053	1.000	
AGE	-.023	-.093	-.079	.020	-.059	-.009	-.113	-.008	1.000

p < .01

With regard to potential problems relating to multicollinearity, variance inflation factors (VIFs) are used to test intercorrelations among the consequence of comprehensive audit planning proficiency. In this case, the maximum value of VIF was 3.019, well below the cut-off value of 10 (Kutner, Nachtsheim and Neter, 2008), meaning consequence of comprehensive audit planning proficiency were not correlated with each other. Therefore, there were insignificant multicollinearity problems confronted.

Table 11 presents the results of the OLS regression analysis that affects consequence of comprehensive audit planning proficiency, consisting of effective audit judgment, audit value increase, audit risk reduction on efficient audit report, audit reputation and sustainable audit success. The hypotheses predicted positive relationships. The results are as follows.



Table 11 Results of Effects Comprehensive Audit Planning Proficiency and Its Consequents

Independent Variables	Dependent Variables			
	EAR Eq.5	AR Eq.6	AR Eq.7	SAS Eq.8
Effective Audit Judgment (EAJ : H7a-b)	.259*** (.066)		.283*** (.098)	
Audit Value Increase (AVI : H8a-b)	.411*** (.065)		.119* (.097)	
Audit Risk Reduction (ARR : H9a-b)	.255*** (.063)		.250*** (.094)	
Efficient Audit Report (EAR : H10a-b)		.582*** (.057)		.413*** (.062)
Audit Reputation (AR: H11)				.372*** (.062)
Auditors Gender (GEN)	.087 (.078)	.091 (.116)	.186 (.117)	.018 (.103)
Auditors Age (AGE)	-.003 (.077)	-.160 (.115)	-.180 (.115)	-.070 (.103)
Adjusted R ²	.708	.338	.347	.482
Maximum VIF	3.019	1.002	3.019	1.532

*** p<0.01, ** p<0.05, * p<0.10
Beta coefficients with standard errors in parenthesis

Table 11 demonstrates that effective audit judgment that has a significant positive effect on efficient audit report (H7a: $\beta_{33}=0.259$, $p<.01$) and audit reputation (H7b: $\beta_{41}=0.283$, $p<.01$). This finding indicated that the auditors had audit judgment exercised in each phase of audit orientation and audit planning, systems evaluation and testing, substantive testing, evidence aggregation and opinion formulation (Blay, Sneathen and Kizirian, 2007). Consistent with the research of Figueroa and Cardona (2013) which indicated that an auditor's opinion on the audit report is effectively straightforward using judgment under the rules of accounting standards and auditing standards. Additionally, effective audit judgment in all aspects carried out with their professional responsibilities, including following the independence standards, maintaining objectivity and credibility, assigning competent audit staff to the assignment, defining the scope of work, evaluating and reporting the results of the work and maintaining appropriate quality control over the assignment process, which is essential to performing and reporting on an audit (Majid, Gul and Tsui, 2001; Bierstaker, Janvrin and Lowe, 2008). *Therefore, Hypotheses 7a and 7b are supported.*



In addition, the results in table 11 reveal that audit value increase has a significant positive effect on efficient audit report (H8a: $\beta_{34} = 0.411$, $p < .01$) and audit reputation (H8b: $\beta_{42} = 0.119$, $p < .10$). Consistent with the research of Foster, McClain and Shasti (2009) and Power (1999) indicate that the auditors focusing on auditing useful and valuable to a firm make it acceptable and trustworthy for stakeholders. By adhering to the principles and methods of auditing, auditing is well-organized and efficient; the audit performance also demonstrates practice in accordance with principles and audit standards. Additionally, the audit report confirmed by the independent and objective opinion of an auditor in the financial statement is truthful and gives complete information that is equally useful for users' decision-making. This is because confidence in audit reports can better reflect the accuracy and reliability of the financial position and operational performance, including objectivity, transparency and creditability in the audit report which, in turn, correctly follows accounting standards and auditing standards for the user's benefit (Dando and Swift, 2003; Robertson and Houston, 2010). **Hence, Hypotheses 8a and 8b are supported.**

Additionally, the results in table 11 reveal that audit risk reduction has a significant positive effect on efficient audit report (H9a: $\beta_{35} = 0.255$, $p < .01$) and audit reputation (H9b: $\beta_{43} = 0.250$, $p < .01$). This is consistent with the research of Arens, Elder and Beasley (2005) and Chen, Lin and Lin (2008) who found that the auditors determining the level of materiality and the audit method help find misstatements of audit information and reduce the likelihood of auditor error in a material misstatement and failure to modify an opinion in financial statements to the efficient audit report. Furthermore, the assessment of inherent and control risks and categories of cues and red flags are considered to reduce audit risk and increase the preciseness of efficient audit reports (Bedard, Graham and Jackson, 2005; Majid, Gul and Jsui, 2001). Moreover, audit risk reduction results from the clients and stakeholders' confidence in auditors' ability with the audit outcome of credibility, its advisory benefit and trustworthiness in the audit report and leads to the reputation of audit (Ferrisa et al., 2007). **Thus, Hypotheses 9a and 9b are supported.**

Moreover, the results in table 11 reveal that efficient audit report had a significant positive effect on audit reputation (H10a: $\beta_{38} = 0.582$, $p < .01$) and sustainable audit success (H10b: $\beta_{46} = 0.413$, $p < .01$). This is consistent with the



evidence of the presentation of audit reports that are punctual, fairly honest and without bias, corresponding to the realities of the business operation of clients with transparency so that the financial statements are without material misstatements (Al-Ajmi, 2009; Garcia-Benau and Zorio, 2004). Additionally, an auditors' opinion refers to the accuracy of the financial statements in that the audit report must conform to the GAAP and provides reasonable assurance that auditors' opinions under the recognition of materiality disclosures in the financial report (Carcello and Palmrose, 1994; DeFond and Francis, 2005). As a result, respond to the needs of the user with timely information, users of the financial statements have more trust in them and use them for more effective decisions leading to the reputation of audit and sustainable audit success. ***Thus, Hypotheses 10a and 10b are supported.***

In addition, the results in table 11 reveal that audit reputation had a significant positive effect on sustainable audit success (H11: $\beta_{47} = 0.372$, $p < .01$). These findings confirm that audit reputation serves as an endogenous mechanism that generates high audit effort and high audit quality when the demand for an auditor's services depends on audit reputation (Mayhew, 2001). In addition, auditors develop and maintain an audit reputation by continuing to deliver quality audit reports and maintain audit quality to protect their own reputation (Mitra, Deis and Hossain, 2009). Consistent with the research of Buchheit et al. (2009) and Mazzola et al. (2006) who suggest that audit reputation can represent the audit quality and audit performance according to the professional standard in favor of clients and the public and related to audit service influenced by clients or stakeholders. Moreover, auditors or audit firms with sustainable audit success in audit markets are likely to have good performance because of audit reputation (Khampichit and Ussahawanitchakit, 2011). The clients and stakeholders are confident in auditors' ability by the audit outcome of credibility, its advisory benefit and trustworthiness in the audit report (Ferrisa et al., 2007). ***Thus, Hypothesis 10a is supported.***

For the control variables, the results did not revealed the relationships among auditors gender with efficient audit report, audit reputation and sustainable audit success ($\beta_{36} = 0.087$, $p > 0.10$; $\beta_{39} = 0.091$, $p > 0.10$; $\beta_{44} = 0.186$, $p > 0.10$; $\beta_{48} = 0.018$, $p > 0.10$) meaning that auditors gender did not influence efficient audit report, audit reputation and sustainable audit success. Furthermore, the results did not displayed the

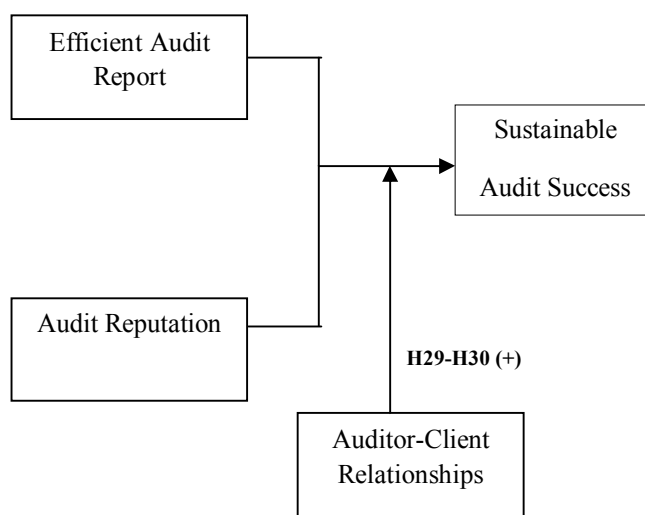


relationships among auditors age with efficient audit report, audit reputation and sustainable audit success ($\beta_{37} = -0.003$, $p > 0.10$; $\beta_{40} = -0.160$, $p > 0.10$; $\beta_{45} = -0.180$, $p > 0.10$; $\beta_{49} = -0.070$, $p > 0.10$) meaning that auditors age did not influence efficient audit report, audit reputation and sustainable audit success.

The Moderating Effects of Auditor-Client Relationships

With respect to the relationships, this research posits auditor-client relationships as the moderating effects of the relationships among efficient audit report, audit reputation and sustainable audit success as shown in Figure 13.

Figure 13 Results of the Moderating Effects of Auditor-Client Relationships



The correlations among auditor-client relationships, efficient audit report, audit reputation and sustainable audit success are demonstrated in Table 10. The results illustrated the correlation between auditor-client relationships with efficient audit report and audit reputation ($r = 0.548$; $p < 0.01$, $r = 0.532$; $p < 0.01$) and auditor-client relationships with sustainable audit success ($r = 0.574$; $p < 0.01$). Moreover, the results indicated that auditor-client relationships had a positive significant relation to efficient audit report, audit reputation and sustainable audit success. However, these correlation coefficients were less than 0.80. As suggested by Hair et al. (2010), the multicollinearity problems are not concerned for this analysis.

With regard to potential problems relating to the multicollinearity, variance inflation factor (VIF) is used to test inter-correlations among variables. In this case, the



maximum value of VIF was 2.513, well below the cutoff value of 10 (Kutner, Nachtsheim and Neter, 2008), meaning these variables were not correlated with each other. Thus, there were no significant multicollinearity problems confronted. The results of regression analysis of the moderating effect of auditor-client relationships on the relationship between efficient audit report, audit reputation and sustainable audit success as aforementioned in Hypotheses 29 - 30 are presented in Table 12.

Table 12 Results of Moderating Effect of Auditor-Client Relationships

Independent Variables	Dependent Variables
	SAS Eq.14
Efficient Audit Report (EAR)	.318*** (.067)
Audit Reputation (AR)	.301*** (.064)
Auditor-Client Relationships (ACL)	.243*** (.064)
EAR*ACL (H29)	-.013 (.064)
AR*ACL (H30)	-.031 (.068)
Auditors Gender (GEN)	.046 (.100)
Auditors Age (AGE)	-.015 (.102)
Adjusted R ²	.512
Maximum VIF	2.513
*** p<0.01	
Beta coefficients with standard errors in parenthesis	

Table 12 demonstrates that moderating effect of auditor-client relationships and efficient audit report are not significant for sustainable audit success (H29: $\beta_{128} = -0.013$, $p > .10$); auditor-client relationships and audit reputation are not significant to sustainable audit success (H30: $\beta_{129} = -0.031$, $p > .10$). The relationship between client and auditor as being helpful for evidence and gains material information for audit work, which is evidence to consider for how social interactions between staff-level auditors and client management have an effect on staff auditors' perceptions and influence their decisions regarding the collection of audit evidence (Bennett and Hatfield, 2013). Moreover, the objectives of an audit report communicate the outcome of financial statements from the auditor's review (Geiger and Raghunandan, 2002). In this regard,

the auditors should examine client's financial statements in compliance with Generally Accepted Auditing Standards and provide an audit opinion to assure investors that the financial statements are free from material misstatements (Bhattacharjee, Moreno and Yardley, 2005). Therefore, the auditing standards provide guidelines for the evaluation of inherent and control risks and present several categories of cues and red flags that are considered to increase the accuracy of auditor's reports (Majid, Gul and Jsui, 2001). This implements audit quality and leads to the reputation of the auditor and sustainable audit success (Sinchuen and Ussahawanitchakit, 2010). In addition, the value of the audit is based on the auditor's reputation for integrity and independent work, yet the auditor is dependent on maintaining good relations with the client to retain the client and the related revenue stream (Brown-Liburd, Cohen and Trompeter, 2013). However, the results of this study suggested that the lack of business knowledge and audit experience of auditor's causes them to ignore critical risk activities that make audits effective at assessing the risk of financial statement fraud (Agoglia, Beaudoin and Tsakumis, 2009). As a result, errors in the audit planning stages are the factors that cause inefficiency in customers' confidence for the service quality to meet continuously (Karapetrovic and Willborn, 2000). **Thus, Hypotheses 29 and 30 are not supported.**

For the control variables, the results do not find the relationships among auditors gender with sustainable audit success ($\beta_{130} = 0.046$, $p > 0.10$) meaning that auditors gender did not impact sustainable audit success. Furthermore, the results did not reveal the relationships among auditors age with sustainable audit success ($\beta_{131} = -0.015$, $p > 0.10$) meaning that auditors age does not impact sustainable audit success.

The Effects of the Antecedent of Comprehensive Audit Planning Proficiency

To test the antecedents of comprehensive audit planning proficiency (the effect of long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism), completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge had been implemented in hypotheses 12 - 16 as provided in Figure 14. These hypotheses are analyzed from the regression equation 15 – 20 according to Chapter 3.



Figure 14 Results of the Effects of Antecedents on Comprehensive Audit Planning Proficiency

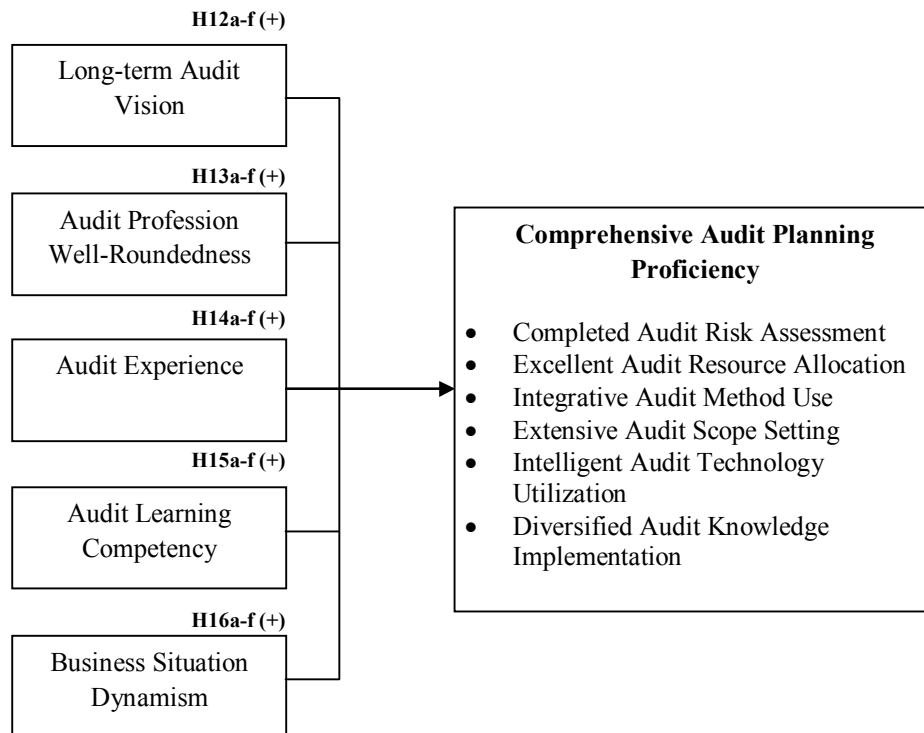


Table 13 Descriptive Statistics and Correlation Matrix of Comprehensive Audit Planning Proficiency and Its Antecedences

Variables	CRA	ERA	IMU	ESS	ITU	DKI	LTV	PWR	AE	ALC	BSD	SF	PP	GEN	AGE
Mean	4.201	4.094	4.029	4.035	3.954	4.122	4.246	3.973	4.081	4.134	4.027	4.020	4.107	N/A	N/A
S.D	0.432	0.484	0.511	0.502	0.553	0.487	0.525	0.535	0.507	0.519	0.499	0.532	0.587	N/A	N/A
CRA	1.000														
ERA	.652***	1.000													
IMU	.709***	.739***	1.000												
ESS	.717***	.690***	.770***	1.000											
ITU	.460***	.601***	.578***	.605***	1.000										
DKI	.635***	.658***	.690***	.761***	.610***	1.000									
LTV	.564***	.542***	.570***	.595***	.487***	.642***	1.000								
PWR	.567***	.604***	.667***	.625***	.509***	.665***	.621***	1.000							
AE	.565***	.569***	.553***	.621***	.463***	.644***	.641***	.666***	1.000						
ALC	.501***	.552***	.578***	.612***	.482***	.688***	.652***	.649***	.670***	1.000					
BSD	.512***	.529***	.553***	.619***	.497***	.642***	.627***	.595***	.518***	.541***	1.000				
SF	.528***	.545***	.601***	.666***	.552***	.625***	.616***	.570***	.578***	.642***	.647***	1.000			
PP	.476***	.583***	.572***	.646***	.514***	.663***	.689***	.586***	.544***	.666***	.671***	.770***	1.000		
GEN	.017	-.104	-.114	-.053	-.113	.002	-.039	-.099	.000	.053	-.018	-.017	-.100	1.000	
AGE	-.078	-.035	-.079	-.112	-.143**	-.140**	-.034	-.069	-.058	-.146**	-.106	-.095	-.096	-.008	1.000

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



The correlations between long-term audit vision, audit profession well roundedness, audit experience, audit learning competency and business situation dynamism are presented in Table 13. The results indicated that the correlation between audit learning competency and diversified audit knowledge implementation ($r = 0.688$; $p < 0.01$) was the highest, while the correlation between audit experience and intelligent audit technology utilization ($r = 0.463$; $p < 0.01$) was the lowest. The results also presented that long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism had a significant positive relationship with comprehensive audit planning proficiency. However, these correlation coefficients were less than 0.80. As suggested by Hair et al. (2010), the multicollinearity problems are not concerned for this analysis.

With regard to potential problems relating to multicollinearity, variance inflation factors (VIF) are used to test intercorrelations among long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism. In this case, the maximum value of VIF is 2.422, well below the cut-off value of 10 (Kutner, Nachtsheim and Neter, 2008), meaning long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism are not correlated with each other. Thus, there are no significant multicollinearity problems confronted.

The results of the OLS regression analysis of the relationships among long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency, business situation dynamism and all dimensions of comprehensive audit planning proficiency as aforementioned in Hypotheses 12 to 16 are provided in Table 14.



Table 14 Results of Comprehensive Audit Planning Proficiency and Its Antecedences

Independent Variables	Dependent Variables					
	CRA Eq.15	ERA Eq.16	IMU Eq.17	ESS Eq.18	ITU Eq.19	DKI Eq.20
Long-Term Audit Vision (LTV : H12a-f)	.204** (.083)	.075 (.081)	.108 (.077)	.079 (.074)	.111 (.088)	.113* (.067)
Audit Profession Well- Roundedness (PWR : H13a-f)	.216*** (.083)	.235*** (.081)	.360*** (.077)	.161** (.074)	.161* (.088)	.184*** (.067)
Audit Experience (AE : H14a-f)	.215*** (.082)	.179** (.080)	.061 (.076)	.208*** (.073)	.088 (.087)	.150** (.066)
Audit Learning Competency (ALC : H15a-f)	.000 (.083)	.147* (.081)	.152** (.077)	.167** (.074)	.127 (.088)	.255*** (.068)
Business Situation Dynamism (BSD : H16a-f)	.142* (.074)	.171** (.072)	.155** (.068)	.271*** (.066)	.208*** (.078)	.241*** (.060)
Auditors Gender (GEN)	.098 (.111)	-.167 (.108)	-.162 (.102)	-.078 (.099)	-.195* (.118)	.030 (.090)
Auditors Age (AGE)	-.056 (.110)	.067 (.107)	-.018 (.102)	-.067 (.098)	-.169 (.117)	-.105 (.089)
Adjusted R ²	.415	.445	.502	.537	.341	.616
Maximum VIF	2.422	2.422	2.422	2.422	2.422	2.422

*** p<0.01, ** p<0.05, * p<0.10

Beta coefficients with standard errors in parenthesis

The finding demonstrated that long-term audit vision had a positive effect on completed audit risk assessment (H12a: $\beta_{132} = 0.204$, $p < 0.05$) and diversified audit knowledge implementation (H12f: $\beta_{167} = 0.113$, $p < 0.10$). These results indicated the consistency with the research investigated by Rennie et al. (2010), which indicated that key success factors, strategies, plans and organizational structures inspire the auditors to look forward to the future by building the clients' confidence and trust from the auditor's efforts in a professional audit, a rigorous audit process and applications of an independent attitude. Additionally, the auditors need to continue to improve and be aware of the long-term value creation for clients with an emphasis on extensively monitoring mechanisms. It includes holding the audit practice under the rules to create more value for clients, stakeholders and overall society (Ferreira and Otley, 2009; Figueroa and Cardona, 2013). As the results, the auditors are able to complete audit risk assessment by the risk identification, analysis and management relevant to the preparation of financial statements that are presented fairly and accordingly with generally accepted accounting principles (O'Donnell and Schultz, 2005; Pongsatitpat, Ussahawanitchakit and Muenthaisong, 2013). Moreover, long-term vision is viewed as a set of the desired future state built upon multidimensional performance concepts, including long-term financial



success, long-term growth and social commitment. As the results, the auditors diversify audit knowledge implementation by combining a variety of knowledge relevant to audit tasks such as business characteristics, international laws, international accounting standards, accounting standards and audit standards. This includes applying additional knowledge of accounting and auditing that will increase audit efficiency and audit effectiveness (Backer, 1993; Havelka and Merhout, 2013). **Thus, Hypotheses 12a, 12f are supported,**

In contrast, this result revealed that long-term audit vision had no significant positive effect on excellent audit resource allocation (H12b: $\beta_{139} = 0.075$, $p > 0.10$), integrative audit method use (H12c: $\beta_{146} = 0.108$, $p > 0.10$), extensive audit scope setting (H12d: $\beta_{153} = 0.079$, $p > 0.10$) and intelligent audit technology utilization (H12e: $\beta_{160} = 0.111$, $p > 0.10$). The key success factors, strategies, plans and organizational structures are necessary for the inspiration to look to the future in which the auditors must build the clients' confidence and trust using the auditor's efforts in a professional audit, a rigorous audit process and applications of an independent attitude (Rennie, Kopp and Lemon, 2010). However, the results of this study suggested that it might be due to inadequate resources, lack of qualified audit staff and concentration on regulation compliance audit rather than performance audit (El-Hawary, Grais and Iqbal, 2007). In addition, the finding of this study might be influenced by environmental factors, such as regulation, litigation, competition, culture and technology, which have impact on audit decisions (Elder et al., 2013). **Thus, Hypotheses 12b, 12c, 12d and 12e are not supported.**

Surprisingly, the result demonstrated that audit profession well-roundedness had a positive effect on completed audit risk assessment (H13a: $\beta_{133} = 0.216$, $p < 0.01$), excellent audit resource allocation (H13b: $\beta_{140} = 0.235$, $p < 0.01$), integrative audit method use (H13c: $\beta_{147} = 0.360$, $p < 0.01$), extensive audit scope setting (H13d: $\beta_{154} = 0.161$, $p < 0.05$), intelligent audit technology utilization (H13e: $\beta_{161} = 0.161$, $p < 0.10$) and diversified audit knowledge implementation (H13f: $\beta_{168} = 0.184$, $p < 0.01$). These findings confirmed that the auditors had attainments in audit practices, comprehensive audit planning proficiency by the ability to complete audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation (Bedard, Graham and Jackson, 2005; Blay, Sneathen and Kizirian, 2007). The results



have potential to forecast the problems and risks that will affect business clients; and are capable to analyze weaknesses, strengths, problems, threats and opportunities that affect various industry systems. Prior research suggests that auditors who are knowledgeable about clients and their businesses can understand the risk assessments in their clients' businesses and be able to audit plan and reduce these risks (Vinze, Karan and Murthy, 1991). Consistent with the research of Havelka and Merhout (2013) which indicated that it is important for auditors to have knowledge on a client's business industry, organizations and business units to help them understand and be able to support business processes and understand business rules. Additionally, it is indicated that audit well-roundedness is a variety of accounting knowledge, accounting standards, audit standards, the knowledge of laws or rules, technology, clients and other knowledge related to profession auditing (Wangcharoendate and Ussahawanitchakit, 2010). Moreover, an auditor's learning about diversified and comprehensive knowledge associated with auditing standards, accounting standards, regulations and accounting information affect the increase of the efficiency and effectiveness of audit performance, including knowledge, skills and other competencies (Bonner, Libby and Nelson, 1997; Garcia-Benau and Zorio, 2004; Haurani et al., 2007). **Thus, Hypotheses 13a, 13b, 13c, 13d, 13e and 13f are supported.**

In addition, the finding demonstrated that audit experience had a positive effect on completed audit risk assessment (H14a: $\beta_{134} = 0.215$, $p < 0.01$), excellent audit resource allocation (H14b: $\beta_{141} = 0.179$, $p < 0.05$), extensive audit scope setting (H14d: $\beta_{155} = 0.208$, $p < 0.01$) and diversified audit knowledge implementation (H14f: $\beta_{169} = 0.150$, $p < 0.05$). These findings indicated an auditor's actions that accumulate a variety of knowledge and analyze audit successes and errors in the past so as to reduce errors in audit planning in the present. It includes investigating errors of prior financial statements to increase prudent examinations of the same transaction characteristics that impact accurate audit opinion (Arel, 2010; Wong and Cheung, 2008). Consistent with the research of Bedard, Graham and Jackson (2005) and Chanruang and Ussahawanitchakit (2011), who point out that the auditors use audit experience in audit planning and development of audit tasks in all stages of the audit process by designing and developing audit resource allocation quality, audit scope setting effectiveness and audit knowledge utilization. Previous research suggests that audit experience relates to audit tasks,



including risk assessment which is an audit process that cannot be separated out and used in all stages of the audit (Kaplan, O'Donnell and Arel, 2008). Consistent with the research of Desai et al., (2007) and Schultz et al., (2010) which suggest that experienced auditors can use information to provide effective integration to business risk assessments with their risk assessment of material misstatement, including the assessment of higher competence in a high inherent risk environment better than those non-experienced. Additionally, comprehensive audit experience has influenced excellent audit planning strategy, which is viewed as auditor's action by accumulating persuasion variety knowledge, various direct and indirect experiences and expertise in work experience that transmits from a difference audit under the different of client's industry (Sinchuen and Ussahawanitchakit, 2010; Wong and Cheung, 2008). **Thus, Hypotheses 14a, 14b, 14d and 14f are supported,**

Nevertheless, there were no significant relationships between audit experiences and integrative audit method use (H14c: $\beta_{148} = 0.061$, $p > 0.10$), intelligent audit technology utilization (H14e: $\beta_{162} = 0.087$, $p > 0.10$). Prior research suggested that audit experience means an auditor's actions that accumulate a variety of knowledge and analyze audit successes and errors in the past so as to reduce errors in audit planning in the present (Arel, 2010; Wong and Cheung, 2008). Nevertheless, this result according to prior studies suggests that the auditors with good audit practices might be influenced by environmental factors, such as regulation, litigation, competition, culture and technology, which can influence audit decisions (Elder et al., 2013). Additionally, prior research indicated that the typical audit environment did not provide auditors with the type of experience such as practice and feedback with fraud, which indicated that audit novices who have received practice and feedback with fraud detection exhibit a higher level of skepticism and knowledge about fraud and are better able to detect a fraud when it exists than individuals with typical audit experience (Carpenter, Durtschi and Gaynor, 2002). **Thus, Hypotheses 14c and 14e are not supported.**

Moreover, the finding also showed that audit learning competency had a positive effect on excellent audit resource allocation (H15b: $\beta_{142} = 0.147$, $p < 0.10$), integrative audit method use (H15c: $\beta_{149} = 0.152$, $p < 0.05$), extensive audit scope setting (H15d: $\beta_{156} = 0.167$, $p < 0.05$) and diversified audit knowledge implementation (H15f: $\beta_{170} = 0.255$, $p < 0.01$). These findings confirm that an auditor's continuous learning resulting from



usual participation in accounting and auditing training programs to develop skills and knowledge. It includes participating and exchanging opinions in accounting and auditing conferences with accounting profession and others (Real, Leal and Roldan, 2006; Wong and Cheung, 2008). Prior research indicates that audit learning competency is a continuous learning attitude where a variety of knowledge is acquired mainly through education and training in accounting and auditing programs which pursue relevant news (Musig and Ussahawanitchakit, 2011; Wong and Chueng, 2008). This is consistent with Real et al., (2006) who suggest that the learning by participating and exchanging opinions in accounting and auditing conferences, with accounting professionals and others, include continual professional learning, leads to audit skills, beliefs, schemas and behaviors that can be modified or changed to the better. Moreover, auditors with audit learning competency can result in excellent audit planning offering comprehensive and intelligent design to enable the auditors to perform, complete assessment of client's business risk, excellently allocate audit resources, develop new or higher audit approaches to reduce costs and chargeable time and fully scope to test audit procedures (Carnaghan, 2006; Nelson and Tan, 2005; Sinchuen and Ussahawanitchakit, 2010). ***Thus, Hypotheses 15a, 15b, 15c, 15d and 15f are supported,***

On the other hand, audit learning competency had no positive effect on completed audit risk assessment (H15a: $\beta_{135} = 0.000$, $p > 0.10$) and intelligent audit technology utilization (H15e: $\beta_{163} = 0.127$, $p > 0.10$). According to prior studies, these results suggest that audit competency is an important factor in the competitive environment, especially the climate of competition in the audit market which is the pressure to auditors to gain audit competency (Mansouri, Pirayesh and Salehi, 2009). Competency is an outcome base in terms of the ability to perform professional responsibilities, including knowledge and skills (Palmer, 2004). The auditors should develop and improve themselves for sustainability in the current competitive environment by audit learning developed via accounting education, training and learning experience. However, the result of this study indicated that it might result from the lack of aptness of staff in training, therefore, proficiency cannot be developed (Marriott et al., 2011). In addition, the auditor may not have the depth of knowledge and may lack practices and feedbacks that require practice of an audit which may cause the company inattentive to focus on training (Braun, 2000; Carpenter, Durtschi and Gaynor,



2002). As a result the auditors may underestimate risks and required assurance in order to reduce the scope of testing, cause the auditors sometimes fail to project sample errors and are prone to decision biases to completed audit risk assessment (Chang et al., 2008; Elder et al., 2013). **Thus, Hypothesis 15e is not supported.**

Finally, the results show that business situation dynamism had a positive effect on completed audit risk assessment (H16a: $\beta_{136} = 0.142$, $p < 0.10$), excellent audit resource allocation (H16b: $\beta_{143} = 0.171$, $p < 0.05$), integrative audit method use (H16c: $\beta_{150} = 0.155$, $p < 0.05$), extensive audit scope setting (H16d: $\beta_{157} = 0.271$, $p < 0.01$), intelligent audit technology utilization (H16e: $\beta_{164} = 0.208$, $p < 0.01$) and diversified audit knowledge implementation (H16f: $\beta_{171} = 0.241$, $p < 0.01$). This is consistent with the evidence of the set of environments that can be dynamic, complex and changing, effecting audit tasks which include the intensity of a client's business risk, client's structure and a change of the client's accounting system (Autore, Billingsley and Schneller, 2009). Additionally, the dynamism of business has been carefully examined to create good knowledge with the requirements of organizations where business situation dynamism motivates auditors to develop new audit approaches to enhance audit efficiency and effectiveness (Bell, Doogar and Solomon, 2008). To provide the auditors, who have comprehensive audit planning proficiency for the assessment of client's business risk, audit resource allocation has been developed as a new audit approach to reduce audit costs (Carnaghan, 2006; Sinchuen and Ussahawanitchakit, 2010). Prior research suggests that business situation dynamism is referred to as the set of client's attributes, which can be dynamic, complex and changing for judgment-oriented audit tasks. It includes the intensity of a client's business risk, client's structure and change of a client's accounting system (Autore, Billingsley and Schneller, 2009; Prawitt, 1995). The clients' business risk may arise from change or complexity so that the performing of an audit requires an understanding of risk and an ability to assess systems and controls within a client's organization (Helliard, Monk and Stevenson, 2009). Moreover, the external environment of a business can help obtain more knowledge about the impact of change as a good basis for planning and will result in auditing performance (Mock and Turner, 2005). **Thus, Hypotheses 16a, 16b, 16c, 16d, 16e and 16f are supported.**



For the control variables, the results indicated that auditors gender had negative relationships with intelligent audit technology utilization ($\beta_{165} = -0.195$, $p < 0.10$), meaning that male auditors have more effective audit judgment and audit risk reduction than female auditors (Dalton, John and Robert, 1997; Lawrence and Shaub, 1997). Moreover, the results did not reveal the relationships among auditors gender with completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting and diversified audit knowledge implementation ($\beta_{137} = 0.098$, $p > 0.10$; $\beta_{144} = -0.167$, $p > 0.10$; $\beta_{151} = -0.162$, $p > 0.10$; $\beta_{158} = -0.078$, $p > 0.10$; $\beta_{172} = 0.030$, $p > 0.10$) meaning that auditors gender did not influence dimension of comprehensive audit planning proficiency. Additionally, the results did not reveal the relationships among auditors age with both six dimension of comprehensive audit planning proficiency ($\beta_{138} = -0.056$, $p > 0.10$; $\beta_{145} = 0.067$, $p > 0.10$; $\beta_{152} = -0.018$, $p > 0.10$; $\beta_{159} = -0.067$, $p > 0.10$; $\beta_{166} = -0.169$, $p < 0.10$; $\beta_{173} = -0.105$, $p > 0.10$) meaning that auditors age did not influence dimension of comprehensive audit planning proficiency.

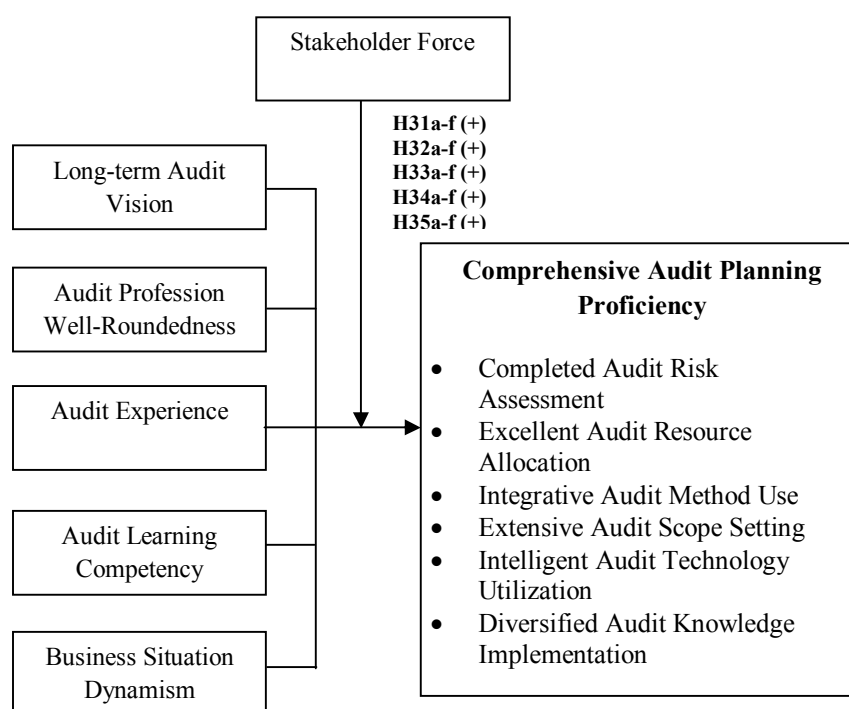
The Moderating Effects of Stakeholder Force

The relationships between comprehensive audit planning proficiency and its antecedences using stakeholder force as a moderator are shown in Figure 15. This concentrates on the hypothesized moderating effects of stakeholder force as the relationships between the six dimensions of comprehensive audit planning proficiency and its antecedences; namely, long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency, business situation dynamism as shown in Hypotheses 31 - 35. Those hypotheses were analyzed by the regression equations 21 – 26 according to Chapter 3.

The correlations among stakeholder force, comprehensive audit planning proficiency, long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism are demonstrated in Table 13. The results displayed that the correlation between stakeholder force and extensive audit scope setting ($r = 0.666$; $p < 0.01$) was the highest, while the correlation between stakeholder force and completed audit risk assessment ($r = 0.528$; $p < 0.01$) was the lowest. Moreover, the results indicated that stakeholder force had a positive significant relation to all six dimensions of comprehensive audit planning proficiency (completed

audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation) and also had a positive significant relation to long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism. However, these correlation coefficients were less than 0.80. As suggested by Hair et al. (2010), the multicollinearity problems are not concerned for this analysis.

Figure 15 Results of the Effects of the Moderating Effects of Stakeholder Force



With regard to potential problems relating to the multicollinearity, variance inflation factor (VIF) is used to test inter-correlations among variables. In this case, the maximum value of VIF is 3.232, well below the cutoff value of 10 (Kutner, Nachtsheim and Neter, 2008), meaning these variables are not correlated with each other. Thus, there were no significant multicollinearity problems confronted. The results of regression analysis of the moderating effect of stakeholder force on the relationship between antecedences of comprehensive audit planning proficiency (long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency



and business situation dynamism) and six dimensions of comprehensive audit planning proficiency as aforementioned in Hypotheses 31 - 35 are presented in Table 15.

Table 15 The Results of the Moderating Effect of Stakeholder Force

Independent Variables	Dependent Variables					
	CRA Eq.21	ERA Eq.22	IMU Eq.23	ESS Eq.24	ITU Eq.25	DKI Eq.26
Long-Term Audit Vision (LTV)	.205** (.083)	.072 (.082)	.098 (.075)	.075 (.071)	.083 (.068)	.086 (.076)
Audit Profession Well-Roundedness (PWR)	.202** (.082)	.224*** (.082)	.337*** (.075)	.146** (.071)	.134 (.088)	.202*** (.068)
Audit Experience (AE)	.210** (.082)	.163** (.082)	.065 (.075)	.188*** (.071)	.080 (.087)	.129* (.068)
Audit Learning Competency (ALC)	-.004 (.087)	.114 (.086)	.117 (.079)	.094 (.075)	.063 (.092)	.215*** (.072)
Business Situation Dynamism (BSD)	.094 (.078)	.119 (.077)	.066 (.071)	.168** (.067)	.120 (.083)	.208*** (.064)
Stakeholder Force (SF)	.079 (.083)	.118 (.083)	.171** (.076)	.235*** (.072)	.246*** (.088)	.119* (.069)
SF*LTV (H31a-f)	.163* (.087)	.068 (.086)	.104 (.079)	.182** (.075)	-.055 (.092)	.005 (.072)
SF*PWR (H32a-f)	.000 (.076)	.043 (.076)	-.073 (.069)	.043 (.066)	.007 (.081)	-.080 (.063)
SF*AE (H33a-f)	-.083 (.078)	-.018 (.078)	.095 (.071)	-.023 (.067)	.105 (.083)	-.023 (.065)
SF*ALC (H34a-f)	.133* (.073)	.012 (.073)	.061 (.067)	-.001 (.063)	.007 (.078)	-.037 (.060)
SF*BSD (H35a-f)	-.084 (.070)	-.012 (.069)	-.060 (.064)	-.092 (.060)	-.085 (.074)	.094 (.058)
Auditors Gender (GEN)	.100 (.110)	-.160 (.109)	-.142 (.100)	-.081 (.095)	-.194* (.117)	.046 (.090)
Auditors Age (AGE)	-.095 (.110)	.035 (.109)	-.059 (.100)	-.110 (.095)	-.167 (.117)	-.082 (.091)
Adjusted R ²	.437	.446	.535	.583	.363	.618
Maximum VIF	3.232	3.232	3.232	3.232	3.232	3.232

*** p<0.01, ** p<0.05, * p<0.10

Beta coefficients with standard errors in parenthesis

The results revealed that the moderating effect of stakeholder force on the relationships long-term audit vision had a significant positive influence on completed audit risk assessment (H31a: $\beta_{180} = 0.163$, $p < 0.10$) and extensive audit scope setting (H31d: $\beta_{219} = 0.182$, $p < 0.05$). The results also indicated that individual auditor perception of the role of financial users, government agencies, consumers and stakeholders for information reliability and audit report responsibility affect decision-making usefulness for audit (Roome and Wijen, 2006; Sarkis, Gonzalez-Torre and



Adenso-Diaz, 2010). In addition, the conducted audits were associated with wider stakeholder force in that they were more likely to have greater perceived stakeholder influence on internal, regulatory and external stakeholders (Darnall, Seol and Sarkis, 2009). Moreover, the auditors' vision is key success factors, strategies, plans and organizational structures that inspire them to look to the future to build the clients' confidence and trust in a professional audit (Rennie, Kopp and Lemon, 2010). The auditors who have continued improvement and are aware of the long-term value creation for clients with an emphasis on extensive monitoring mechanisms (Fereira and Otley, 2009; Figueroa and Cardona, 2013), as the results, are able to complete audit risk assessment by the risk identification, analysis and management relevant to the preparation of financial statements that are presented fairly and in conformity with generally accepted accounting principles (O'Donnell and Schultz, 2005). Additionally, as the results, auditors have extensive audit scope setting by setting the material providing cover for both the financial statements level and item-level activities to discover errors or material misstatements (Johnson, 2006). Thus, the client and stakeholder believe in an auditor's ability is shown by greater trustworthiness of the auditor and is assured by the audited financial statement for the credibility of the audit report, which results in stakeholder acceptance and a client's perceived value toward audit performance (Berman and Wicks, 1999; Boons and Wagner, 2009; McWilliams, Siegel and Wright, 2006). **Thus, Hypotheses 31a and 31d are supported.**

However, the results show that the moderating effect of stakeholder force on the relationships with audit learning competency had a significant positive influence on completed audit risk assessment (H34a: $\beta_{183} = 0.133$, $p < 0.10$). These findings confirm that the conducted audits were associated with wider stakeholder force in that they were more likely to have greater perceived stakeholder influence on internal, regulatory and external stakeholders (Darnall, Seol and Sarkis, 2009). Moreover, they are able to pressure an auditor's work with superior performance (Dando and Swift, 2003; Ferrisa et al, 2007). In addition, individual auditor perceives roles of financial users, government agencies, consumers and stakeholders for information reliability and audit report responsibility, which affect decision-making usefulness for audit (Roome and Wijen, 2006; Sarkis, Gonzalez-Torre and Adenso-Diaz, 2010). In addition to that, there is auditor's continuous learning in accounting and auditing training programs to develop



skills and knowledge (Real, Leal and Roldan, 2006; Wong and Cheung, 2008), which resulting the auditors with excellent audit planning designed comprehensively and intelligently to enable the auditors to complete assessment of client's business risk (Carnaghan, 2006; Nelson and Tan, 2005; Sinchuen and Ussahawanitchakit, 2010). Thus, the client and stakeholder believe in an auditor's ability shown by greater trustworthiness in the auditor and is assured by the audited financial statement for the credibility of the audit report. This results in stakeholders' and clients' acceptance and perceived value toward audit performance (Berman and Wicks, 1999; Boons and Wagner, 2009; McWilliams, Siegel and Wright, 2006). ***Thus, Hypothesis 34a is supported.***

On the other hand, the moderating effect of stakeholder force on the relationships between long-term audit vision had an insignificant effect on excellent audit resource allocation (H31b: $\beta_{193} = 0.068$, $p > 0.10$), integrative audit method use (H31c: $\beta_{206} = 0.104$, $p > 0.10$), intelligent audit technology utilization (H31e: $\beta_{232} = -0.055$, $p > 0.10$) and diversified audit knowledge implementation (H31f: $\beta_{245} = 0.005$, $p > 0.10$). Long-term audit vision is referred to as the auditor's view of the future toward the desired audit task, with a focus on creating long-term value for clients and providing a comprehensive audit mechanism, including intention and consideration to achieve audit survival in the long term (Fereira and Otley, 2009; Pongsatitpat, Ussahawanitchakit and Muenthaisong, 2013). Moreover, the conducted audits were associated with wider stakeholder force in that they were more likely to have greater perceived stakeholder influence on internal, regulatory and external stakeholders (Darnall, Seol and Sarkis, 2009). Nevertheless, the results of this study suggested that it might be due to inadequate resources, lack of qualified audit staff and concentration on regulation compliance audit rather than performance audit (El-Hawary, Grais and Iqbal, 2007). Therefore, this research concludes that stakeholder force is not appropriate moderators on long-term audit vision, excellent audit resource allocation, integrative audit method use, intelligent audit technology utilization and diversified audit knowledge implementation relationships. ***Thus, Hypotheses 31b, 31c, 31e and 31f are not supported.***

The results showed that the moderating effect of stakeholder force and audit profession well-roundedness were not significant for six dimensions of comprehensive



audit planning proficiency (H32a - 32f: $\beta_{181} = 0.000$, $p > 0.10$, $\beta_{194} = 0.043$, $p > 0.10$, $\beta_{207} = -0.073$, $p > 0.10$, $\beta_{220} = 0.043$, $p > 0.10$, $\beta_{227} = 0.007$, $p > 0.10$, $\beta_{246} = -0.080$, $p > 0.10$). The auditors' development in the audit task is made successful via continuing professional learning about modern business activities in the context of audit professional development, which includes the audit profession well-roundedness referring to as the auditors who have omniscient and professional proficiency in accounting knowledge, accounting standards, audit standards, the knowledge of laws, technology and other knowledge related to the auditing profession (Garcia-Benau and Zorio, 2004; Wangcharoendate and Ussahawanitchakit, 2010). However, the results of this study indicated that it might be due to the type of work performed by staff and seniors, or their relative lack of business experience in terms of their ability limitation to provide insights on more complex business processes or accounting issues (Herda and Lavelle, 2011). Hence, this research concludes that stakeholder force is not suitable moderators on audit profession well-roundedness and dimension of comprehensive audit planning proficiency relationships. **Thus, Hypotheses 32a - 32f are not supported.**

Additionally, the results displayed that the moderating effect of stakeholder force and audit experience were not significant for six dimension of comprehensive audit planning proficiency (H33a – H33f: $\beta_{182} = -0.083$, $p > 0.10$, $\beta_{195} = -0.018$, $p > 0.10$, $\beta_{208} = 0.095$, $p > 0.10$, $\beta_{221} = -0.023$, $p > 0.10$, $\beta_{234} = 0.105$, $p > 0.10$, $\beta_{247} = -0.023$, $p > 0.10$). Audit experience as the auditor's actions accumulating a variety of knowledge and analyzing audit successes and errors in the past so as to reduce errors in audit planning in the present. It includes investigating errors of prior financial statements to increase prudent examinations of the same transactional characteristics that impact accurate audit opinion (Arel, 2010; Wong and Cheung, 2008). Moreover, prior research indicates that the typical audit environment does not provide auditors with the type of experience such as practice and feedback with fraud. The results indicate that audit novices who have received practice and feedback with fraud detection exhibit a higher level of skepticism and knowledge about fraud and are better able to detect a fraud when it exists than individuals with typical audit experience (Carpenter, Durtschi and Gaynor, 2002). Then, this research concludes that stakeholder force is not proper moderators on audit experience and dimension of comprehensive audit planning proficiency relationships. **Thus, Hypotheses 33a - 33f are not supported.**



Moreover, the results showed that the moderating effect of stakeholder force on the relationships between audit learning competency had an insignificant effect on excellent audit resource allocation (H34b: $\beta_{196} = 0.012$, $p > 0.10$), integrative audit method use (H34c: $\beta_{209} = 0.061$, $p > 0.10$), extensive audit scope setting (H34d: $\beta_{222} = -0.001$, $p > 0.10$), intelligent audit technology utilization (H34e: $\beta_{235} = 0.007$, $p > 0.10$) and diversified audit knowledge implementation (H34f: $\beta_{248} = -0.037$, $p > 0.10$). For individual knowledge, the auditors who possess audit learning can lead to new and higher levels of knowledge in both internal and external audits, (Wong and Chueng, 2008). In addition, audit learning competency is referred to as the auditor's continuous learning that always be participated in accounting and auditing training programs to develop skills and knowledge (Real, Leal and Roldan, 2006). Moreover, an improved extensive and update 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 the 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). Nevertheless, the result of this study suggested that it might due to the lack of aptness of staff in training, which resulted in the failure of proficiency development (Marriott et al., 2011). In addition, the auditor might not have fundamental knowledge, practices and feedbacks from an audit causing the company ignore to focus on training (Braun, 2000; Carpenter, Durtschi and Gaynor, 2002). Therefore, this research concludes that stakeholder force is not suitable moderators on audit learning competency and dimension of comprehensive audit planning proficiency relationships. ***Thus, Hypotheses 34b - 34f are not supported.***

Finally, the results showed that the moderating effect of stakeholder force and business situation dynamism were not significant for six dimension of comprehensive audit planning proficiency (H35a – H35f: $\beta_{184} = -0.084$, $p > 0.10$, $\beta_{197} = -0.012$, $p > 0.10$, $\beta_{210} = -0.060$, $p > 0.10$, $\beta_{223} = -0.092$, $p > 0.10$, $\beta_{236} = -0.085$, $p > 0.10$, $\beta_{249} = 0.094$, $p > 0.10$). Business situation dynamism is referred to as the set of environments that can be dynamic, complex and changing, practices, effecting audit tasks which include the intensity of a client's business risk, client's structure and a change of the client's accounting system (Autore, Billingsley and Schneller, 2009; Bell, Doogar and Solomon, 2008). Additionally, the auditors need to understand more about



the industry and the enterprise of the clients before planning the audit work in order to upgrade the audit quality and further reduce the risk of lawsuits (Arens, Elder and Beasley, 2005). However, this result, according to prior studies, suggested that the auditors might possess good audit practices but may lack of knowledge and understanding of practice which led to erroneous and unreliable outcome. Furthermore, the possible reason for this is that the lack of knowledge, skills and experience necessary for audit planning of the auditors might be ignored by some critical activities as the material weaknesses (Ge and McVay, 2005). Hence, this research cannot find the moderating effect of stakeholder force. ***Thus, Hypotheses 35a - 35f are not supported.***

For the control variables, the results indicated that auditors gender had negative relationships with intelligent audit technology utilization ($\beta_{237} = -0.194$, $p < 0.10$) meaning that male auditors had more effective audit judgment and audit risk reduction than female auditors (Dalton, John and Robert, 1997; Lawrence and Shaub, 1997). Moreover, the results did not reveal the relationships among auditors gender with completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting and diversified audit knowledge implementation ($\beta_{185} = 0.100$, $p > 0.10$; $\beta_{198} = -0.160$, $p > 0.10$; $\beta_{211} = -0.142$, $p > 0.10$; $\beta_{224} = -0.081$, $p > 0.10$; $\beta_{250} = 0.046$, $p > 0.10$) meaning that auditors gender did not influence dimension of comprehensive audit planning proficiency. Additionally, the results did not demonstrate the relationships among auditors age with six dimensions of comprehensive audit planning proficiency ($\beta_{186} = -0.095$, $p > 0.10$; $\beta_{199} = 0.035$, $p > 0.10$; $\beta_{212} = -0.059$, $p > 0.10$; $\beta_{225} = -0.110$, $p > 0.10$; $\beta_{238} = -0.167$, $p < 0.10$; $\beta_{251} = -0.082$, $p > 0.10$) meaning that auditors age did not influence dimension of comprehensive audit planning proficiency.

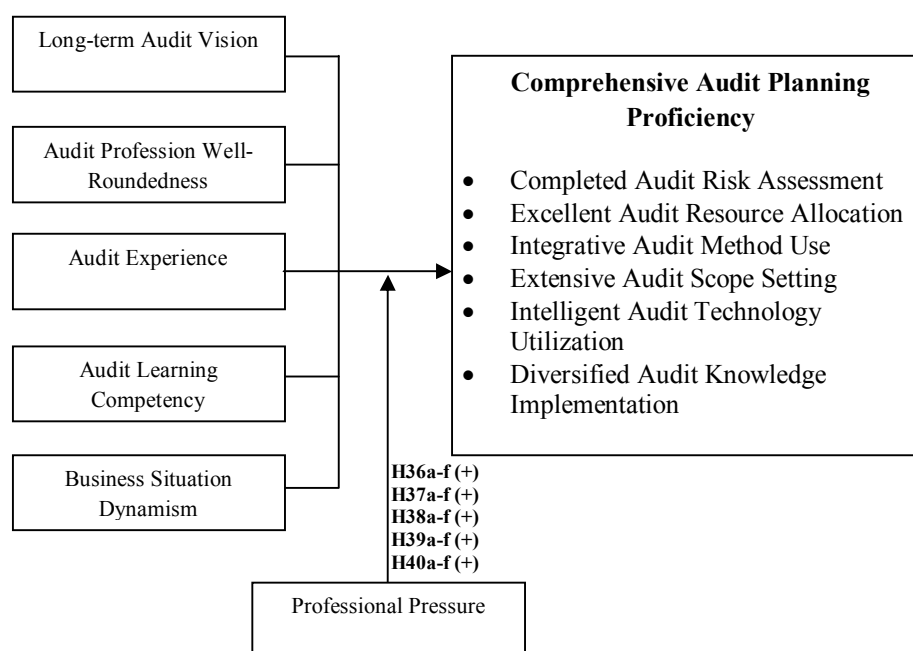
The Moderating Effects of Professional Pressure

The relationships between comprehensive audit planning proficiency and its antecedences using professional pressure as a moderator are shown in Figure 16. This concentrates on the hypothesized moderating effects of professional pressure as the relationships between the six dimensions of comprehensive audit planning proficiency and its antecedences; namely, long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency, business situation dynamism



as shown in Hypotheses 36 - 40. Those hypotheses are analyzed from the regression equations 27 – 32 according to Chapter 3.

Figure 16 Results of the Effects of the Moderating Effects of Professional Pressure



The correlations among professional pressure, comprehensive audit planning proficiency, long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism are demonstrated in Table 13. The results illustrated that the correlation between professional pressure and long-term audit vision ($r = 0.689$; $p < 0.01$) was the highest, while the correlation between professional pressure and completed audit risk assessment ($r = 0.476$; $p < 0.01$) was the lowest. Moreover, the results indicated that professional pressure had a positive significant relation to all six dimensions of comprehensive audit planning proficiency (completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization and diversified audit knowledge implementation) and also had a positive significant relation to long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism. However, these correlation coefficients were less than 0.80. As suggested by Hair et al. (2010), the multicollinearity problems are not concerned for this analysis.



With regard to potential problems relating to the multicollinearity, variance inflation factor (VIF) is used to test inter-correlations among variables. In this case, the maximum value of VIF is 3.097, well below the cutoff value of 10 (Kutner, Nachtsheim and Neter, 2008), meaning these variables are not correlated with each other. Thus, there are no significant multicollinearity problems confronted. The results of regression analysis of the moderating effect of professional pressure on the relationship between antecedences of comprehensive audit planning proficiency (long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism) and six dimensions of comprehensive audit planning proficiency as aforementioned in Hypotheses 36 - 40 are presented in Table 16.

Table 16 The Results the Moderating Effect of Professional Pressure

Independent Variables	Dependent Variables					
	CRA Eq.27	ERA Eq.28	IMU Eq.29	ESS Eq.30	ITU Eq.31	DKI Eq.32
Long-Term Audit Vision (LTV)	.229** (.089)	.002 (.086)	.081 (.082)	.040 (.078)	.080 (.095)	.020 (.070)
Audit Profession Well-Roundedness (PWR)	.193** (.083)	.228*** (.081)	.337*** (.077)	.147** (.074)	.140 (.089)	.184*** (.066)
Audit Experience (AE)	.237*** (.083)	.214*** (.081)	.090 (.077)	.227*** (.073)	.114 (.089)	.163** (.066)
Audit Learning Competency (ALC)	.032 (.089)	.091 (.086)	.132 (.082)	.097 (.078)	.112 (.095)	.202*** (.070)
Business Situation Dynamism (BSD)	.108 (.080)	.079 (.077)	.095 (.074)	.174** (.070)	.144* (.086)	.205*** (.063)
Professional Pressure (PP)	-.025 (.088)	.207** (.085)	.111 (.082)	.212*** (.078)	.133 (.094)	.193*** (.070)
PP*LTV (H36a-f)	.086 (.086)	.118 (.083)	.058 (.079)	.075 (.076)	.053 (.092)	-.046 (.068)
PP*PWR (H37a-f)	.036 (.078)	-.046 (.075)	-.096 (.072)	.047 (.068)	-.070 (.083)	-.177*** (.061)
PP*AE (H38a-f)	-.071 (.076)	-.077 (.073)	.066 (.070)	.007 (.067)	-.020 (.081)	.044 (.060)
PP*ALC (H39a-f)	.170** (.074)	.068 (.072)	.041 (.069)	.000 (.066)	.126 (.080)	-.015 (.059)
PP*BSD (H40a-f)	-.101 (.072)	.019 (.069)	.032 (.066)	-.037 (.063)	-.074 (.077)	.140** (.056)
Auditors Gender (GEN)	.078 (.113)	-.128 (.109)	-.137 (.104)	-.037 (.100)	-.190 (.121)	.081 (.089)
Auditors Age (AGE)	-.083 (.112)	.065 (.109)	-.028 (.104)	-.102 (.099)	-.146 (.120)	-.055 (.089)
Adjusted R ²	.425	.461	.508	.554	.342	.642
Maximum VIF	3.097	3.097	3.097	3.097	3.097	3.097

*** p<0.01, ** p<0.05, * p<0.10

Beta coefficients with standard errors in parenthesis



The results showed that the moderating effect of professional pressure on the relationships audit learning competency had a significant positive influence on completed audit risk assessment (H39a: $\beta_{261} = 0.170$, $p < 0.05$). This finding is consisted with Sikka et al. (1998) who indicated that the increase of new regulations is needed for reliability and high quality financial reporting, about which regulators requires assurance for audit efficiency appropriate in the audit procedure and responsibility. In addition, the new regulation may also threaten efficiency by creating additional audit work (Barrett, Cooper and Karim, 2005). The audit professions are essential to provide appropriate professional guidance for enhancing audit performance. Thus, professional pressure has forced auditor's practices. The finding indicated that the auditor's continuous learning results from usual participation in accounting and auditing training programs to develop skills and knowledge. It includes participating and exchanging opinions in accounting and auditing conferences with accounting profession and others (Real, Leal and Roldan, 2006; Wong and Cheung, 2008). As the results, auditors are concerned with auditing by comprehensive audit planning to develop higher professional skills (Barrett, Cooper and Karim, 2005). Auditors can be sustainable in the audit market with high quality of auditing, which applies to auditors' skills, competence, experience to respond to client's needs and assurance with opinions and disclosure in the audit report (Bröcheler, Maijoor and Wittelsuijn, 2004; Hilton and Southgate, 2007; Whittemore, 2007). **Thus, Hypothesis 39a is supported.**

Furthermore, the results showed that the moderating effect of professional pressure on the relationships business situation dynamism had a significant positive influence on diversified audit knowledge implementation (H40f: $\beta_{327} = 0.140$, $p < 0.05$). Currently, audit profession has increased and new standards have been developed in both accounting and auditing that consist of professional competition and stakeholder needs as a guideline to audit practice and developing professional regulation control (Dixon, Mousa and Woodhead, 2004). The finding suggests that business situation dynamism as the set of client's attributes, can be dynamic, complex and changing for judgment-oriented audit tasks, which include the intensity of a client's business risk, client's structure and change of a client's accounting system (Autore, Billingsley and Schneller, 2009; Prawitt, 1995). As the results, the auditors who can sustain and survive in the audit market must have high audit quality which is applied by auditors' skill,



competence and experience for the response to the clients' needs (Bröcheler, Maijoor and Wittelsuijn, 2004; Hilton and Southgate, 2007). **Thus, Hypothesis 40f is supported.**

On the other hand, the results showed that the moderating effect of professional pressure and long-term audit vision were not significant for six dimension of comprehensive audit planning proficiency (H36a - 36f: $\beta_{258} = 0.086$, $p > 0.10$, $\beta_{271} = 0.118$, $p > 0.10$, $\beta_{284} = 0.058$, $p > 0.10$, $\beta_{297} = 0.075$, $p > 0.10$, $\beta_{310} = 0.053$, $p > 0.10$, $\beta_{323} = -0.046$, $p > 0.10$). Audit profession has increased and new standards have been developed in both accounting and auditing that consist of professional competition and stakeholder need as a guideline to audit practice and developing professional regulation control (Dixon, Mousa and Woodhead, 2004). In addition, prior research suggested that long-term audit vision is referred to as the auditor's view of the future toward the desired audit task with a focus on long-term value creation for clients and provision of a comprehensive audit mechanism, including intention and consideration to achieve audit survival in the long term (Ferreira and Otley, 2009). However, the results of the study might be due to variety of knowledge and experience, including an inadequate proficiency of auditors, as they sometimes fail to project sample errors and are prone to make biased decision to comprehensive audit planning proficiency (Elder et al., 2013). In conclusion, professional pressure was not a moderating role in this research. **Thus, Hypotheses 36a - 36f are not supported.**

In addition, the results showed that the moderating effect of professional pressure on the relationships audit profession well-roundedness had a significant negative influence on diversified audit knowledge implementation (H37f: $\beta_{324} = -0.177$, $p < 0.01$). Meanwhile, the moderating effect of professional pressure on the relationships between audit profession well-roundedness had an insignificant effect on completed audit risk assessment (H37a: $\beta_{259} = 0.036$, $p > 0.10$), excellent audit resource allocation (H37b: $\beta_{272} = -0.046$, $p > 0.10$), integrative audit method use (H37c: $\beta_{285} = -0.096$, $p > 0.10$), extensive audit scope setting (H37d: $\beta_{298} = 0.047$, $p > 0.10$) and intelligent audit technology utilization (H31e: $\beta_{311} = -0.070$, $p > 0.10$). Prior research indicated that the increase of new regulations is needed for reliability and high quality of financial reporting, about which regulators requires assurance for audit efficiency appropriate in the audit procedure and responsibility (Sikka et al., 1998). The auditors must develop the audit tasks via continuing professional learning concerning modern



business activities to develop accounting knowledge of the audit professional, accounting standards, audit standards, the knowledge of laws, technology and other knowledge related to the auditing profession (Garcia-Benau and Zorio, 2004; Wangcharoendate and Ussahawanitchakit, 2010). However, the possible reasons for these results may be due to the fact concerning unclearness in the job description and structure ambiguity in CPAs context. Moreover, there should be resulted from the demand of variety information, different levels of task, includes knowledge, skills and problem-solving ability of auditors (O'Donnell and David, 2000). As a result, errors in the audit planning stages are the factors that cause inefficient confidence in customers for the quality of service to meet continuously (Karapetrovic and Willborn, 2000). Therefore, this research concludes that professional pressure is not proper moderators on audit profession well-roundedness and dimension of comprehensive audit planning proficiency relationships. ***Thus, Hypotheses 37a - 37f are not supported.***

Additionally, the results demonstrated that the moderating effect of professional pressure and audit experience were not significant for completed audit risk assessment (H38a: $\beta_{260} = -0.071$, $p > 0.10$), excellent audit resource allocation (H38b: $\beta_{273} = -0.077$, $p > 0.10$), integrative audit method use (H38c: $\beta_{286} = 0.066$, $p > 0.10$), extensive audit scope setting (H38d: $\beta_{299} = 0.007$, $p > 0.10$), intelligent audit technology utilization (H38e: $\beta_{312} = -0.020$, $p > 0.10$) and diversified audit knowledge implementation (H33f: $\beta_{325} = 0.044$, $p > 0.10$). The audit professions are essential to provide appropriate professional guidance to enhance audit performance, which professional pressure has forced auditor's practices. Moreover, audit experience is viewed as the auditor's actions accumulated from a variety of knowledge and analysis of audit successes and past errors so as to reduce errors in audit planning in the present (Arel, 2010; Wong and Cheung, 2008). In addition, by designing and developing through audit method, auditors use audit experience for audit planning and development of audit tasks in all stages of the audit process (Bedard, Graham and Jackson, 2005). However, the results of this study suggested that the typical audit environment did not provide auditors with the type of experience such as practice and feedback with fraud. This indicated that audit novices who have received practice and feedback with fraud detection exhibit a higher level of skepticism and knowledge about fraud and are better able to detect a fraud when it exists than individuals with typical audit experience



(Carpenter, Durtschi and Gaynor, 2002). Therefore, this research concludes that professional pressure is not proper moderators on audit experience and dimension of comprehensive audit planning proficiency relationships. ***Thus, Hypotheses 38a - 38f are not supported.***

Moreover, the moderating effect of professional pressure on the relationships between audit learning competency had an insignificant effect on excellent audit resource allocation (H39b: $\beta_{274} = 0.068$, $p > 0.10$), integrative audit method use (H39c: $\beta_{287} = 0.041$, $p > 0.10$), extensive audit scope setting (H39d: $\beta_{300} = 0.000$, $p > 0.10$), intelligent audit technology utilization (H34e: $\beta_{313} = 0.126$, $p > 0.10$) and diversified audit knowledge implementation (H34f: $\beta_{326} = -0.015$, $p > 0.10$). The new regulation may also threaten efficiency by creating additional audit work (Barrett, Cooper and Karim, 2005). In addition, regulators require assurance about audit efficiency which is appropriate in audit procedure and responsibility (Sikka et al., 1998). Moreover, the auditors has audit learning leads to new and higher levels of knowledge in both internal and external audits, for individual knowledge (Wong and Chueng, 2008). In addition, Audit learning competency as the auditor's continuous learning that always participates in accounting and auditing training programs to develop skills and knowledge (Real, Leal and Roldan, 2006; Wong and Cheung, 2008). However, the results of this study suggested that it may be due the audit context with less empirical statements of the 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). Furthermore, this might be resulted from the lack of the depth of knowledge, practices and feedbacks necessarily required for an audit, which may cause the company not to focus on training (Braun, 2000; Carpenter, Durtschi and Gaynor, 2002). In addition, the lack of aptness of staff in training results in incapability to develop proficiency to operate (Marriott et al., 2011). Therefore, this research concludes that professional pressure was not proper moderators on audit learning competency and dimension of comprehensive audit planning proficiency relationships. ***Thus, Hypotheses 39b, 39c, 39d, 39e and 39f are not supported.***

Finally, the moderating effect of professional pressure on the relationships between business situation dynamism had an insignificant effect on completed audit risk assessment (H40a: $\beta_{262} = -0.101$, $p > 0.10$), excellent audit resource allocation (H40b:

$\beta_{275} = 0.019, p > 0.10$), integrative audit method use (H40c: $\beta_{288} = 0.032, p > 0.10$), extensive audit scope setting (H40d: $\beta_{301} = -0.037, p > 0.10$) and intelligent audit technology utilization (H40e: $\beta_{314} = -0.074, p > 0.10$). Business situation dynamism is referred to as the set of environments that can be dynamic, complex and changing. Its practices effect audit tasks which include the intensity of a client's business risk, client's structure and a change of the client's accounting system (Autore, Billingsley and Schneller, 2009; Bell, Doogar and Solomon, 2008). Additionally, the auditors need to understand more about the clients' industry and the enterprise before planning the audit work in order to upgrade the audit quality and further reduce the risk of lawsuits (Arens, Elder and Beasley, 2005). However, the results of this study suggested that it might be resulted from various sources of knowledge and experiences, including auditors' inadequate proficiency, which decreased the comprehensive audit planning proficiency. In addition, the results of this study also suggested the possibilities due to inadequate resources, lack of qualified audit staff and concentration on regulation compliance audit rather than performance audit (El-Hawary, Grais and Iqbal, 2007). Therefore, this research concludes that professional pressure is not proper moderators on business situation dynamism and dimension of comprehensive audit planning proficiency relationships. **Thus, Hypotheses 40a - 40e are not supported.**

For the control variables, the results did not reveal the relationships among auditors gender with both six dimension of comprehensive audit planning proficiency ($\beta_{263} = 0.078, p > 0.10$; $\beta_{276} = -0.128, p > 0.10$; $\beta_{289} = -0.137, p > 0.10$; $\beta_{302} = -0.037, p > 0.10$; $\beta_{315} = -0.190, p > 0.10$; $\beta_{328} = 0.081, p > 0.10$) meaning that auditors gender did not impact dimension of comprehensive audit planning proficiency. Additionally, the results did not demonstrate the relationships among auditors age with both six dimension of comprehensive audit planning proficiency ($\beta_{264} = -0.083, p > 0.10$; $\beta_{277} = 0.065, p > 0.10$; $\beta_{290} = -0.028, p > 0.10$; $\beta_{303} = -0.102, p > 0.10$; $\beta_{316} = -0.146, p < 0.10$; $\beta_{329} = -0.055, p > 0.10$) meaning that auditors age did not influence dimension of comprehensive audit planning proficiency.



Summary

This chapter has presented the results of this research. The first part shows key participant characteristics and demographic information of CPAs in Thailand explained by using descriptive statistics such as mean, standard deviation and percentage. Subsequently, it presents the hypotheses testing and discussion which show the results of descriptive statistics, correlation analysis and multiple regression analysis including discussion of critical points. The results reveal that among the dimensions of comprehensive audit planning proficiency, completed audit risk assessment have significant positive effects on effective audit judgment, audit value increase and audit risk reduction. In addition, excellent audit resource allocation has a significant positive effect on audit value increase. Additionally, diversified audit knowledge implementation has a significant positive effect on effective audit judgment, audit value increase, audit risk reduction and sustainable audit success. Moreover, effective audit judgment, audit value increase and audit risk reduction have positive effects on efficient audit report and audit reputation. As well, efficient audit report and audit reputation have a significant positive effect on sustainable audit success. In a part of the comprehensive audit planning proficiency antecedence, all five antecedences are long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism. They all pose significant positive effect on comprehensive audit planning proficiency. Furthermore, audit skepticism and auditor-client relationships positively moderate the relationships between extensive audit scope setting and sustainable audit success. Moreover, stakeholder force positively moderates the relationships between long-term audit vision and completed audit risk assessment, long-term audit vision and extensive audit scope setting and moderates between audit learning competency and completed audit risk assessment. In addition, professional pressure positively moderates the relationships between audit learning competency and completed audit risk assessment, business situation dynamism and diversified audit knowledge implementation. Finally, the summary of the results of hypotheses testing is presented in Table 17.



The next chapter shows the conclusions of the research. It provides an overall view of research and summarizes the main point of this research. Additionally, it provides the limitations of this research and future research suggestions.

Table 17 Summary of the Results of Hypotheses Testing

Hypothesis	Description of Hypothesized Relationships	Results
H1a	Completed audit risk assessment has a positive influence on effective audit judgment.	Supported
H1b	Completed audit risk assessment has a positive influence on audit value increase.	Supported
H1c	Completed audit risk assessment has a positive influence on audit risk reduction.	Supported
H1d	Completed audit risk assessment has a positive influence on sustainable audit success.	Not Supported
H2a	Excellent audit resource allocation has a positive influence on effective audit judgment.	Not Supported
H2b	Excellent audit resource allocation has a positive influence on audit value increase.	Supported
H2c	Excellent audit resource allocation has a positive influence on audit risk reduction.	Not Supported
H2d	Excellent audit resource allocation has a positive influence on sustainable audit success.	Not Supported
H3a	Integrative audit method use has a positive influence on effective audit judgment.	Not Supported
H3b	Integrative audit method use has a positive influence on audit value increase.	Not Supported
H3c	Integrative audit method use has a positive influence on audit risk reduction.	Not Supported
H3d	Integrative audit method use has a positive influence on sustainable audit success.	Not Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H4a	Extensive audit scope setting has a positive influence on effective audit judgment.	Not Supported
H4b	Extensive audit scope setting has a positive influence on audit value increase.	Not Supported
H4c	Extensive audit scope setting has a positive influence on audit risk reduction.	Not Supported
H4d	Extensive audit scope setting has a positive influence on sustainable audit success.	Not Supported
H5a	Intelligent audit technology utilization has a positive influence on effective audit judgment.	Not Supported
H5b	Intelligent audit technology utilization has a positive influence on audit value increase.	Not Supported
H5c	Intelligent audit technology utilization has a positive influence on audit risk reduction.	Not Supported
H5d	Intelligent audit technology utilization has a positive influence on sustainable audit success.	Not Supported
H6a	Diversified audit knowledge implementation has a positive influence on effective audit judgment.	Supported
H6b	Diversified audit knowledge implementation has a positive influence on audit value increase.	Supported
H6c	Diversified audit knowledge implementation has a positive influence on audit risk reduction.	Supported
H6d	Diversified audit knowledge implementation has a positive influence on sustainable audit success.	Supported
H7a	Effective audit judgment has a positive influence on efficient audit report.	Supported
H7b	Effective audit judgment has a positive influence on audit reputation.	Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H8a	Audit value increase has a positive influence on efficient audit report.	Supported
H8b	Audit value increase has a positive influence on audit reputation.	Supported
H9a	Audit risk reduction has a positive influence on efficient audit report.	Supported
H9b	Audit risk reduction has a positive influence on audit reputation.	Supported
H10a	Efficient audit report has a positive influence on sustainable audit success.	Supported
H10b	Efficient audit report has a positive influence on audit reputation.	Supported
H11	Audit reputation has a positive influence on sustainable audit success.	Supported
H12a	Long-term audit vision has a positive influence on completed audit risk assessment.	Supported
H12b	Long-term audit vision has a positive influence on excellent audit resource allocation.	Not Supported
H12c	Long-term audit vision has a positive influence on Integrative audit method use.	Not Supported
H12d	Long-term audit vision has a positive influence on extensive audit scope setting.	Not Supported
H12e	Long-term audit vision has a positive influence on intelligent audit technology utilization.	Not Supported
H12f	Long-term audit vision has a positive influence on diversified audit knowledge implementation.	Not Supported
H13a	Audit profession well-roundedness has a positive influence on completed audit risk assessment.	Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H13b	Audit profession well-roundedness has a positive influence on excellent audit resource allocation.	Supported
H13c	Audit profession well-roundedness has a positive influence on integrative audit method use.	Supported
H13d	Audit profession well-roundedness has a positive influence on extensive audit scope setting.	Supported
H13e	Audit profession well-roundedness has a positive influence on intelligent audit technology utilization.	Supported
H13f	Audit profession well-roundedness has a positive influence on diversified audit knowledge implementation.	Supported
H14a	Audit experience has a positive influence on completed audit risk assessment.	Supported
H14b	Audit experience has a positive influence on excellent audit resource allocation.	Supported
H14c	Audit experience has a positive influence on integrative audit method use.	Not Supported
H14d	Audit experience has a positive influence on extensive audit scope setting.	Supported
H14e	Audit experience has a positive influence on intelligent audit technology utilization.	Not Supported
H14f	Audit experience has a positive influence on diversified audit knowledge implementation.	Supported
H15a	Audit learning competency has a positive influence on completed audit risk assessment.	Not Supported
H15b	Audit learning competency has a positive influence on excellent audit resource allocation.	Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H15c	Audit learning competency has a positive influence on integrative audit method use.	Supported
H15d	Audit learning competency has a positive influence on extensive audit scope setting.	Supported
H15e	Audit learning competency has a positive influence on intelligent audit technology utilization.	Not Supported
H15f	Audit learning competency has a positive influence on diversified audit knowledge implementation.	Supported
H16a	Business situation dynamism has a positive influence on completed audit risk assessment.	Supported
H16b	Business situation dynamism has a positive influence on excellent audit resource allocation.	Supported
H16c	Business situation dynamism has a positive influence on integrative audit method use.	Supported
H16d	Business situation dynamism has a positive influence on extensive audit scope setting.	Supported
H16e	Business situation dynamism has a positive influence on intelligent audit technology utilization.	Supported
H16f	Business situation dynamism has a positive influence on diversified audit knowledge implementation.	Supported
H17a	Audit skepticism will positively moderate the relationships between completed audit risk assessment and effective audit judgment.	Not Supported
H17b	Audit skepticism will positively moderate the relationships between completed audit risk assessment and audit value increase.	Not Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H17c	Audit skepticism will positively moderate the relationships between completed audit risk assessment and audit risk reduction.	Not Supported
H17d	Audit skepticism will positively moderate the relationships between completed audit risk assessment and sustainable audit success.	Not Supported
H18a	Audit skepticism will positively moderate the relationships between excellent audit resource allocation and effective audit judgment.	Not Supported
H18b	Audit skepticism will positively moderate the relationships between excellent audit resource allocation and audit value increase.	Not Supported
H18c	Audit skepticism will positively moderate the relationships between excellent audit resource allocation and audit risk reduction.	Not Supported
H18d	Audit skepticism will positively moderate the relationships between excellent audit resource allocation and sustainable audit success.	Not Supported
H19a	Audit skepticism will positively moderate the relationships between integrative audit method use and effective audit judgment.	Not Supported
H19b	Audit skepticism will positively moderate the relationships between integrative audit method use and audit value increase.	Not Supported
H19c	Audit skepticism will positively moderate the relationships between integrative audit method use and audit risk reduction.	Not Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H19d	Audit skepticism will positively moderate the relationships between integrative audit method use and sustainable audit success.	Not Supported
H20a	Audit skepticism will positively moderate the relationships between extensive audit scope setting and effective audit judgment.	Not Supported
H20b	Audit skepticism will positively moderate the relationships between extensive audit scope setting and audit value increase.	Not Supported
H20c	Audit skepticism will positively moderate the relationships between extensive audit scope setting and audit risk reduction.	Not Supported
H20d	Audit skepticism will positively moderate the relationships between extensive audit scope setting and sustainable audit success.	Supported
H21a	Audit skepticism will positively moderate the relationships between intelligent audit technology utilization and effective audit judgment.	Not Supported
H21b	Audit skepticism will positively moderate the relationships between intelligent audit technology utilization and audit value increase.	Not Supported
H21c	Audit skepticism will positively moderate the relationships between intelligent audit technology utilization and audit risk reduction.	Not Supported
H21d	Audit skepticism will positively moderate the relationships between intelligent audit technology utilization and sustainable audit success.	Not Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H22a	Audit skepticism will positively moderate the relationships between diversified audit knowledge implementation and effective audit judgment.	Not Supported
H22b	Audit skepticism will positively moderate the relationships between diversified audit knowledge implementation and audit value increase.	Not Supported
H22c	Audit skepticism will positively moderate the relationships between diversified audit knowledge implementation and audit risk reduction.	Not Supported
H22d	Audit skepticism will positively moderate the relationships between diversified audit knowledge implementation and sustainable audit success.	Not Supported
H23	Auditor-client relationships will positively moderate the relationships between completed audit risk assessment and sustainable audit success.	Not Supported
H24	Auditor-client relationships will positively moderate the relationships between excellent audit resource allocation and sustainable audit success.	Not Supported
H25	Auditor-client relationships will positively moderate the relationships between integrative audit method use and sustainable audit success.	Not Supported
H26	Auditor-client relationships will positively moderate the relationships between extensive audit scope setting and sustainable audit success.	Supported
H27	Auditor-client relationships will positively moderate the relationships between intelligent audit technology utilization and sustainable audit success.	Not Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H28	Auditor-client relationships will positively moderate the relationships between diversified audit knowledge implementation and sustainable audit success.	Supported
H29	Auditor-client relationships will positively moderate the relationships between efficient audit report and sustainable audit success.	Not Supported
H30	Auditor-client relationships will positively moderate the relationships between audit reputation and sustainable audit success.	Not Supported
H31a	Stakeholder force will positively moderate the relationships between long-term audit vision and completed audit risk assessment.	Supported
H31b	Stakeholder force will positively moderate the relationships between long-term audit vision and excellent audit resource allocation.	Not Supported
H31c	Stakeholder force will positively moderate the relationships between long-term audit vision and integrative audit method use.	Not Supported
H31d	Stakeholder force will positively moderate the relationships between long-term audit vision and extensive audit scope setting.	Supported
H31e	Stakeholder force will positively moderate the relationships between long-term audit vision and intelligent audit technology utilization.	Not Supported
H31f	Stakeholder force will positively moderate the relationships between long-term audit vision and diversified audit knowledge implementation.	Not Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H32a	Stakeholder force will positively moderate the relationships between audit profession well-roundedness and completed audit risk assessment.	Not Supported
H32b	Stakeholder force will positively moderate the relationships between audit profession well-roundedness and excellent audit resource allocation.	Not Supported
H32c	Stakeholder force will positively moderate the relationships between audit profession well-roundedness and integrative audit method use.	Not Supported
H32d	Stakeholder force will positively moderate the relationships between audit profession well-roundedness and extensive audit scope setting.	Not Supported
H32e	Stakeholder force will positively moderate the relationships between audit profession well-roundedness and intelligent audit technology utilization.	Not Supported
H32f	Stakeholder force will positively moderate the relationships between audit profession well-roundedness and diversified audit knowledge implementation.	Not Supported
H33a	Stakeholder force will positively moderate the relationships between audit experience and completed audit risk assessment.	Not Supported
H33b	Stakeholder force will positively moderate the relationships between audit experience and excellent audit resource allocation.	Not Supported
H33c	Stakeholder force will positively moderate the relationships between audit experience and integrative audit method use.	Not Supported
H33d	Stakeholder force will positively moderate the relationships between audit experience and extensive audit scope setting.	Not Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H33e	Stakeholder force will positively moderate the relationships between audit experience and intelligent audit technology utilization.	Not Supported
H33f	Stakeholder force will positively moderate the relationships between audit experience and diversified audit knowledge implementation.	Not Supported
H34a	Stakeholder force will positively moderate the relationships between audit learning competency and completed audit risk assessment.	Supported
H34b	Stakeholder force will positively moderate the relationships between audit learning competency and excellent audit resource allocation.	Not Supported
H34c	Stakeholder force will positively moderate the relationships between audit learning competency and integrative audit method use.	Not Supported
H34d	Stakeholder force will positively moderate the relationships between audit learning competency and extensive audit scope setting.	Not Supported
H34e	Stakeholder force will positively moderate the relationships between audit learning competency and intelligent audit technology utilization.	Not Supported
H34f	Stakeholder force will positively moderate the relationships between audit learning competency and diversified audit knowledge implementation.	Not Supported
H35a	Stakeholder force will positively moderate the relationships between business situation dynamism and completed audit risk assessment.	Not Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H35b	Stakeholder force will positively moderate the relationships between business situation dynamism and excellent audit resource allocation.	Not Supported
H35c	Stakeholder force will positively moderate the relationships between business situation dynamism and integrative audit method use.	Not Supported
H35d	Stakeholder force will positively moderate the relationships between business situation dynamism and extensive audit scope setting.	Not Supported
H35e	Stakeholder force will positively moderate the relationships between business situation dynamism and intelligent audit technology utilization.	Not Supported
H35f	Stakeholder force will positively moderate the relationships between business situation dynamism and diversified audit knowledge implementation.	Not Supported
H36a	Professional pressure will positively moderate the relationships between long-term audit vision and completed audit risk assessment.	Not Supported
H36b	Professional pressure will positively moderate the relationships between long-term audit vision and excellent audit resource allocation.	Not Supported
H36c	Professional pressure will positively moderate the relationships between long-term audit vision and integrative audit method use.	Not Supported
H36d	Professional pressure will positively moderate the relationships between long-term audit vision and extensive audit scope setting.	Not Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H36e	Professional pressure will positively moderate the relationships between long-term audit vision and intelligent audit technology utilization.	Not Supported
H36f	Professional pressure will positively moderate the relationships between long-term audit vision and diversified audit knowledge implementation.	Not Supported
H37a	Professional pressure will positively moderate the relationships between audit profession well-roundedness and completed audit risk assessment.	Not Supported
H37b	Professional pressure will positively moderate the relationships between audit profession well-roundedness and excellent audit resource allocation.	Not Supported
H37c	Professional pressure will positively moderate the relationships between audit profession well-roundedness and integrative audit method use.	Not Supported
H37d	Professional pressure will positively moderate the relationships between audit profession well-roundedness and extensive audit scope setting.	Not Supported
H37e	Professional pressure will positively moderate the relationships between audit profession well-roundedness and intelligent audit technology utilization.	Not Supported
H37f	Professional pressure will positively moderate the relationships between audit profession well-roundedness and diversified audit knowledge implementation.	Not Supported
H38a	Professional pressure will positively moderate the relationships between audit experience and completed audit risk assessment.	Not Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H38b	Professional pressure will positively moderate the relationships between audit experience and excellent audit resource allocation.	Not Supported
H38c	Professional pressure will positively moderate the relationships between audit experience and integrative audit method use.	Not Supported
H38d	Professional pressure will positively moderate the relationships between audit experience and extensive audit scope setting.	Not Supported
H38e	Professional pressure will positively moderate the relationships between audit experience and intelligent audit technology utilization.	Not Supported
H38f	Professional pressure will positively moderate the relationships between audit experience and diversified audit knowledge implementation.	Not Supported
H39a	Professional pressure will positively moderate the relationships between audit learning competency and completed audit risk assessment.	Supported
H39b	Professional pressure will positively moderate the relationships between audit learning competency and excellent audit resource allocation.	Not Supported
H39c	Professional pressure will positively moderate the relationships between audit learning competency and integrative audit method use.	Not Supported
H39d	Professional pressure will positively moderate the relationships between audit learning competency and extensive audit scope setting.	Not Supported



Table 17 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H39e	Professional pressure will positively moderate the relationships between audit learning competency and intelligent audit technology utilization.	Not Supported
H39f	Professional pressure will positively moderate the relationships between audit learning competency and diversified audit knowledge implementation.	Not Supported
H40a	Professional pressure will positively moderate the relationships between business situation dynamism and completed audit risk assessment.	Not Supported
H40b	Professional pressure will positively moderate the relationships between business situation dynamism and excellent audit resource allocation.	Not Supported
H40c	Professional pressure will positively moderate the relationships between business situation dynamism and integrative audit method use.	Not Supported
H40d	Professional pressure will positively moderate the relationships between business situation dynamism and extensive audit scope setting.	Not Supported
H40e	Professional pressure will positively moderate the relationships between business situation dynamism and intelligent audit technology utilization.	Not Supported
H40f	Professional pressure will positively moderate the relationships between business situation dynamism and diversified audit knowledge implementation.	Supported



CHAPTER V

CONCLUSION

This research investigated the influences of comprehensive audit planning proficiency on its consequences, the relationships among comprehensive audit planning proficiency consequences, efficient audit report, audit reputation, and sustainable audit success. The moderating effects of audit skepticism and auditor-client relationships were also examined. Besides, this research allocated long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency, and business situation dynamism as the antecedents of comprehensive audit planning proficiency by using stakeholder force and professional pressure as the moderators of the relationships between comprehensive audit planning proficiency and the antecedents.

The key research question was how comprehensive audit planning proficiency affecting sustainable audit success. The specific questions are as follows: (1) how does each dimension of comprehensive audit planning proficiency have an influence on effective audit judgment, audit value increase, audit risk reduction, and sustainable audit success?; (2) how do effective audit judgment, audit value increase, and audit risk reduction have an influence on efficient audit report and audit reputation?; (3) how does efficient audit report have an influence on audit reputation?; (4) how do efficient audit report, audit reputation have an influence on sustainable audit success?; (5) how do long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency, and business situation dynamism have an influence on each dimension of comprehensive audit planning proficiency?; (6) how does audit skepticism moderate the relationships among each dimensions of comprehensive audit planning proficiency– sustainable audit success, and each dimensions of comprehensive audit planning proficiency–effective audit judgment, audit value increase, and audit risk reduction?; (7) how does the auditor-client relationship moderate the relationships among comprehensive audit planning proficiency– sustainable audit success, and efficient audit report and audit reputation – sustainable audit success?; and (8) how do stakeholder force and professional pressure moderate the relationships among each dimension of comprehensive audit planning proficiency, long-term audit vision, audit



profession well-roundedness, audit experience, audit learning competency, and business situation dynamism?.

Two theories were applied to explain the phenomena in the research, namely, the resource-advantage theory and the contingency theory. The resource-advantage theory was used to describe the dimensions of comprehensive audit planning proficiency, the consequences, and the antecedents. In addition, contingency theory was used to describe the moderating effects of the external environment that influenced the relationships in this research. Moreover, this research proposed the theory of interaction to explain the relationships of each variable throughout, with attention to investigate and answer the research questions and objectives.

With respect to the research objectives and research questions, there were many variables in this research. Comprehensive audit planning proficiency was the independent variable and it was measured by six dimensions consisting of completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization, and diversified audit knowledge implementation. It was hypothesized to be positively associated with effective audit judgment, audit value increase, audit risk reduction, efficient audit report, and audit reputation. Within the relationships, sustainable audit success was the dependent variable of the research. Besides, stakeholder force, professional pressure, audit skepticism and auditor-client relationships were determined as the moderator variables. Moreover, long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism were assigned the antecedents of comprehensive audit planning proficiency.

This research selected CPAs in Thailand as the sample because they could provide audit quality to their clients and various stakeholders' decision-making that would gain audit reputation which enhance audit success as the result. Also, Thai auditors must concern with comprehensive audit planning proficiency that is suitable for them to react to these requirements. The questionnaire was used as the data collection instrument; therefore, 1,840 questionnaires were directly mailed to the CPAs in Thailand. There were 205 returned questionnaires used in this analysis. Then, the effective response rate was approximately 12.37 percent.



The results reveal that among the dimensions of comprehensive audit planning proficiency, completed audit risk assessment have a significant positive effect on effective audit judgment, audit value increase, and audit risk reduction. In addition, excellent audit resource allocation had a significant positive effect on audit value increase. Additionally, diversified audit knowledge implementation had a significant positive effect on effective audit judgment, audit value increase, audit risk reduction, and sustainable audit success. Moreover, effective audit judgment, audit value increase, and audit risk reduction had positive effects on efficient audit report, and audit reputation, as well as, efficient audit report and audit reputation had a significant positive effect on sustainable audit success. In a part of the comprehensive audit planning proficiency antecedence, all five antecedences were long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency, and business situation dynamism, which showed a significant positive effect on comprehensive audit planning proficiency.

Furthermore, in terms of the moderating effects, the results indicated that audit skepticism and auditor-client relationships positively moderated the relationships between extensive audit scope setting and sustainable audit success. Moreover, stakeholder force positively moderated the relationships between long-term audit vision and completed audit risk assessment, long-term audit vision, and extensive audit scope setting; and moderated between audit learning competency and completed audit risk assessment. In addition, professional pressure positively moderated the relationships between audit learning competency and completed audit risk assessment; business situation dynamism and diversified audit knowledge implementation. In sum, the key research question is supported by the empirical evidence. In addition, the specific research questions were partially supported. However, the supported hypotheses were illustrated in table 18 and also Figure 17 below.



Table 18 Summary of Results in All Hypotheses Testing

Research Questions	Hypothesis	Results	Conclusion
(1) How does each dimension of comprehensive audit planning proficiency have an influence on effective audit judgment, audit value increase, audit risk reduction, and sustainable audit success?	Hypotheses 1a-d, Hypotheses 2a-d, Hypotheses 3a-d, Hypotheses 4a-d Hypotheses 5a-d and Hypotheses 6a-d	Completed audit risk assessment has a significant positive effect on effective audit judgment, audit value increase, and audit risk reduction. In addition, excellent audit resource allocation has a significant positive effect on audit value increase. Additionally, diversified audit knowledge implementation has a significant positive effect on effective audit judgment, audit value increase, audit risk reduction, and sustainable audit success.	Partially Supported
(2) How do effective audit judgment, audit value increase, and audit risk reduction have an influence on efficient audit report and audit reputation?	Hypotheses 7a-b, Hypotheses 8a-b, and Hypotheses 9a-b	Effective audit judgment, audit value increase, and audit risk reduction has positive effects on efficient audit report, and audit reputation.	Supported
(3) How does efficient audit report have an influence on audit reputation?	Hypotheses 10a	Efficient audit report has a significant positive effect on audit reputation .	Supported
(4) How do efficient audit report, audit reputation have an influence on sustainable audit success?	Hypotheses 10b and Hypotheses 11	Efficient audit report and audit reputation have a significant positive effect on sustainable audit success.	Supported



Table 18 (Continued)

Research Questions	Hypothesis	Results	Conclusion
(5) How do long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency, and business situation dynamism have an influence on each dimension of comprehensive audit planning proficiency?	Hypothesis 12a-f Hypothesis 13a-f Hypothesis 14a-f Hypothesis 15a-f and Hypothesis 16a-f	Long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency, and business situation dynamism have a significant positive effect on comprehensive audit planning proficiency.	Partially Supported
(6) How does audit skepticism moderate the relationships among each dimensions of comprehensive audit planning proficiency–sustainable audit success, and each dimensions of comprehensive audit planning proficiency–effective audit judgment, audit value increase, and audit risk reduction?	Hypotheses 17a-d, Hypotheses 18a-d, Hypotheses 19a-d, Hypotheses 20a-d Hypotheses 21a-d and Hypotheses 22a-d	Audit skepticism positively moderates the relationships between extensive audit scope setting and sustainable audit success.	Partially Supported

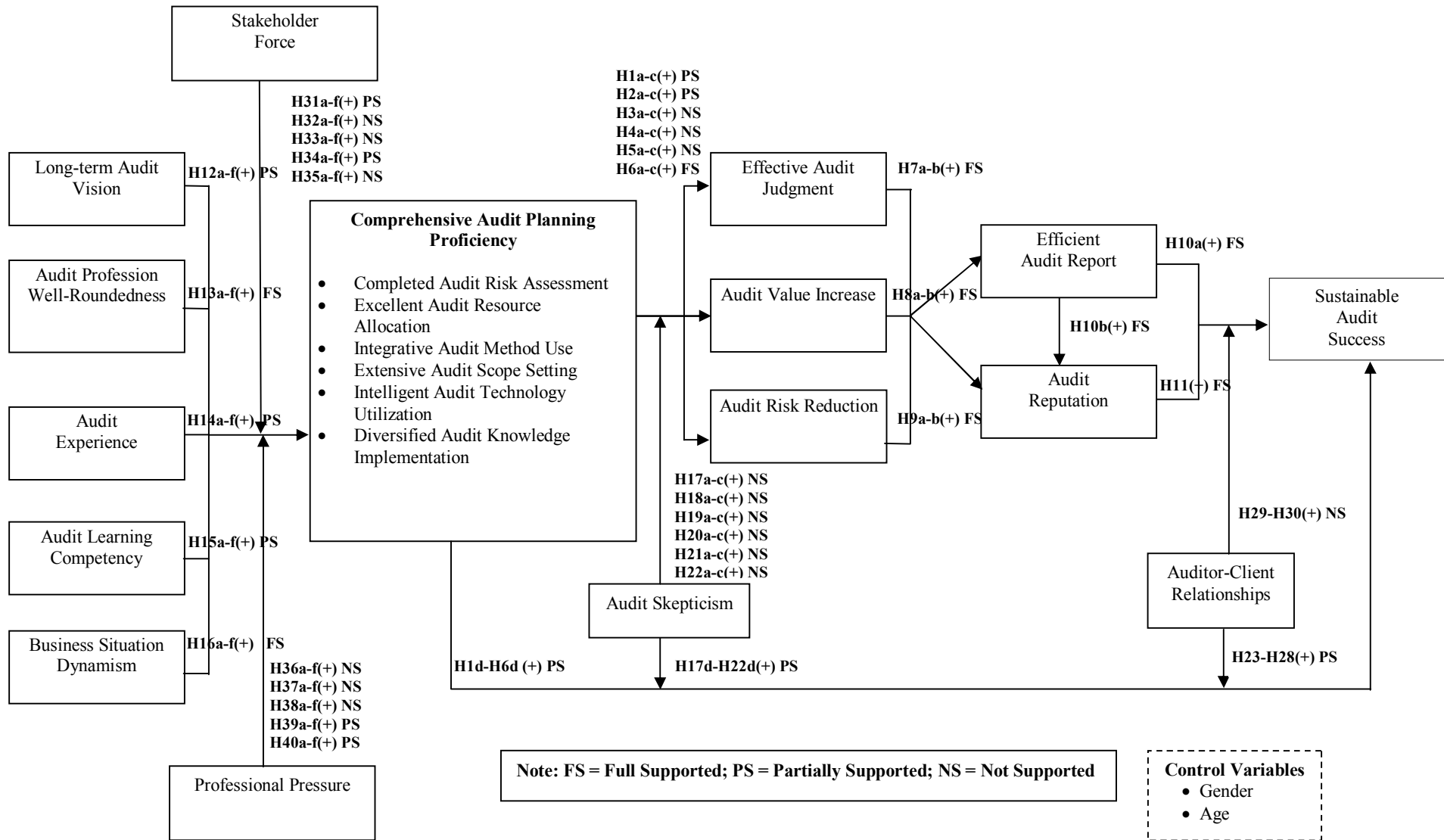


Table 18 (Continued)

Research Questions	Hypothesis	Results	Conclusion
(7) How does the auditor-client relationship moderate the relationships among comprehensive audit planning proficiency– sustainable audit success, and efficient audit report and audit reputation – sustainable audit success?	Hypotheses 23a-d, Hypotheses 24a-d, Hypotheses 25a-d, Hypotheses 26a-d Hypotheses 27a-d Hypotheses 28a-d Hypotheses 29 Hypotheses 30	Auditor-client relationships positively moderates the relationships between extensive audit scope setting and sustainable audit success.	Partially Supported
(8) How do stakeholder force and professional pressure moderate the relationships among each dimension of comprehensive audit planning proficiency, long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency, and business situation dynamism?	Hypothesis 31a-f Hypothesis 32a-f Hypothesis 33a-f Hypothesis 34a-f Hypothesis 35a-f Hypothesis 36a-f Hypothesis 37a-f Hypothesis 38a-f Hypothesis 39a-f Hypothesis 40a-f	Stakeholder force positively moderates the relationships between long-term audit vision and completed audit risk assessment, long-term audit vision and extensive audit scope setting, and moderates between audit learning competency and completed audit risk assessment. In addition, professional pressure positively moderates the relationships between audit learning competency and completed audit risk assessment, business situation dynamism and diversified audit knowledge implementation.	Partially Supported



Figure 17 The Results of All Hypotheses Testing of the Conceptual Model



Theoretical and Managerial Contributions

Theoretical Contribution

This research attempts to provide an insight into the understanding of the relationships among comprehensive audit planning proficiency, effective audit judgment, audit value increase, audit risk reduction, efficient audit report, audit reputation, and sustainable audit success via the moderating influence of stakeholder force, professional pressure, audit skepticism, and auditor-client relationships. Moreover, this research also provides an insight of the influence of five antecedents (long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency, and business situation dynamism) on each dimension of comprehensive audit planning proficiency. Comprehensive audit planning proficiency consist of six dimensions – completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization, and diversified audit knowledge implementation. Additionally, three theories, namely, the resource-advantage theory and the contingency theory, were utilized to explain the overall association of variables in the conceptual model.

This research provides three contributions to expand the theoretical contributions and the previous literature of comprehensive audit planning proficiency. Firstly, this research proposes six dimensions of comprehensive audit planning proficiency comprise completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization, and diversified audit knowledge implementation, whereas prior research was lacking. This is a major theoretical contribution due to the form of the identification of six dimensions of comprehensive audit planning proficiency for the empirical testing provides an important theoretical insight which expand from the positive relationships among each dimension of comprehensive audit planning proficiency and consequence of comprehensive audit planning proficiency. The finding indicated that three in six dimensions of comprehensive audit planning proficiency (completed audit risk assessment, excellent audit resource allocation, and diversified audit knowledge implementation) encourage effective audit judgment, audit value



increase, and audit risk reduction and ultimately, increase efficient audit report, audit reputation, and sustainable audit success.

Secondly, this research advances the literature by categorizing many antecedents (consist of long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency, and business situation dynamism), consequences (including effective audit judgment, audit value increase, audit risk reduction, efficient audit report, and audit reputation), and moderators of comprehensive audit planning proficiency (comprise stakeholder force, professional pressure, audit skepticism, and auditor-client relationships.), and develops a model to test the relationships. The relationships among comprehensive audit planning proficiency, the consequences, the antecedents, and the moderators were empirically examined in terms of the quantitative testing by collecting the data from certified public accountants (CPAs) in Thailand while most past research proposes only the conceptual relationships.

Thirdly, this research makes an important contribution to theory. Advocating and expanding the resource-advantage theory (R-A theory) and the contingency theory were utilized to explain the conceptual model in this research. The findings were consistent with these two theories, which support the overall association of variables in the conceptual model. According to the R-A theory the differences in resources, knowledge, and capabilities lead to achieve competitive advantages and gain superior performance within environmental change, which in the audit process, auditors should plan audits efficiently and effectively. In this research, the result indicated that comprehensive audit planning proficiency (resources) encourages effective audit judgment, audit value increase, and audit risk reduction (capabilities), leads to efficient audit report, and audit reputation (competitive advantages), and ultimately gains sustainable audit success (superior performance) within the changing of long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency, and business situation dynamism (environments). Moreover, the contingency theory was utilized to explain the moderating effect of audit skepticism, and auditor-client relationships on the relationships among comprehensive audit planning proficiency, the outcomes of comprehensive audit planning proficiency, and the outcomes of audit. In addition, moderating effect of stakeholder force, professional pressure on the



relationships among antecedent of comprehensive audit planning proficiency and each dimension of comprehensive audit planning proficiency. The result indicates that audit skepticism and auditor-client relationships positively moderates the relationships between extensive audit scope setting and sustainable audit success. Additionally, stakeholder force positively moderates the relationships between long-term audit vision and completed audit risk assessment, long-term audit vision and extensive audit scope setting, and moderates between audit learning competency and completed audit risk assessment. Moreover, professional pressure positively moderates the relationships between audit learning competency and completed audit risk assessment, business situation dynamism and diversified audit knowledge implementation. These findings imply that the auditors have more audit skepticism, auditor-client relationships, stakeholder force, and professional pressure can encourage comprehensive audit planning proficiency to increase the outcomes of comprehensive audit planning proficiency and the audit. Thus, this finding asserts the concept of the contingency theory.

According to the results of this research, the need for further research is apparent, because this research finds that three dimension of comprehensive audit planning proficiency namely, integrative audit method use, extensive audit scope setting, and intelligent audit technology utilization establishment orientation does not influence on its consequences. Therefore, future research should collect data from different groups of sample or reexamine this conceptual model in different context in order to confirm the theoretical linkage of this research. Moreover, future research was needed to re-conceptualize and/or reconsider the measurement of these dimensions of comprehensive audit planning proficiency.

Interestingly, the moderating effect of audit skepticism and auditor-client relationships on the relationship between comprehensive audit planning proficiency and consequence were partially supported. In addition, the moderating effect of stakeholder force and professional pressure on the relationship between antecedent and dimension of comprehensive audit planning proficiency were partially supported. Thus, future research should review the measurement of these variables as well as examine other moderating variables. However, both audit skepticism, auditor-client relationships, stakeholder force, and professional pressure were the proper independent variables of



the outcomes of comprehensive audit planning proficiency for future research. Furthermore, future research can use two antecedents namely, audit profession well-roundedness and business situation dynamism as the antecedent variables of comprehensive audit planning proficiency. Although the results indicated that these factors had a positive impact on all dimensions of comprehensive audit planning proficiency, their influences were different. Moreover, long -term audit vision, audit experience, and audit learning competency were partially supported. Thus, future research should review the measurement of these variables as well as examine other antecedent variables.

Managerial Contribution

This research may be of useful guidelines to Federation of Accounting Professions and regulators for enhancing and updating professional standards. Besides, the results indicate the importance of professional institutional role on effective audit judgment, audit value increase, audit risk reduction, and sustainable audit success. Professional institutions and relative organization should manage their profession environments, increase and develop the new standard both accounting and auditing that consist of environment change as a guideline to comprehensive audit planning proficiency.

Furthermore, there should be an increase and development of professional regulation control and professional performance. This research also helps audit firms to identify and justify key components that may be more critical in strengthening the auditing profession. As aforementioned, comprehensive audit planning proficiency has been required in auditing standards and plays as the key determinants in explaining audit quality. Auditors should understand and utilize comprehensive audit planning proficiency in the audit process to improve audit report effectiveness and audit performance. That means they should put more emphasis on the aforementioned constructs than on other variations. Audit firms may gain insight in understanding of how the audit environment and expertise support the enhancement of comprehensive audit planning proficiency (completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization, and diversified audit knowledge implementation). To maximize the benefits and advantages of audit report effectiveness, auditors should furnish other



necessary resources for their comprehensive audit planning proficiency and create new opportunities in the auditing profession and environments.

Limitations and Future Research Directions

Limitations

This research has some limitations which should be aware of when interpreting the results. However, the limitation leads to the opportunities for future research direction that should be mentioned. Firstly, the period when this research was conducted was also when CPAs were busy completing firm's financial report, during April and June. Only a few mails, though considered acceptable theoretically, were returned. Consequently, this research has small sample size (12.37%), which posed difficulties to conduct statistical testing. Also, it investigated the specific context of auditors which most of types of client were non-listed firms (95.10%). Thus, the research should be compared with other contexts to make the results clearer. Finally, the results of this research were derived from the only data collected from certified public accountants in Thailand. Thus, these findings may lack generalized ability for the explanation of the audit practices of other countries.

Future Research Directions

According to the results of this research, some of the research hypotheses were not statistically significant. The results showed that six dimensions of comprehensive audit planning proficiency had association with some audit outcomes. Thus, future research should test in other role, including considering inductive research or interviews with certified public accountants (CPAs) to generate new dimensions of comprehensive audit planning proficiency. Moreover, it may combine six dimensions of comprehensive audit planning proficiency to explain more powerful outcomes.

Furthermore, the direction from the effects were negative, such as, the moderating effect of professional pressure, audit skepticism, and auditor-client relationships. As a result, future research needs to reinvestigate in the other role such as mediator or independent variables. Additionally, the results show positive direct effect of moderator variables such as auditor-client relationships on sustainable audit success. Thus, future research needs to investigate auditor-client relationships as independent



variables, including the consideration to seek for other potential moderating variables that may moderate comprehensive audit planning proficiency, its antecedents, and consequences relationships. Moreover, future research needs to collect data from different groups of a sample and/or a comparative population in order to verify the generalizability of the study and increase the level of reliability.

Summary

This chapter revealed the effects of comprehensive audit planning proficiency on sustainable audit success of certified public accountants (CPAs) in Thailand. The contents involve both theoretical contribution and managerial contribution. Moreover, limitations and future research directions were presented. The conceptual model of comprehensive audit planning proficiency and sustainable audit success of CPAs in Thailand, an empirical investigation of the antecedents and consequences, was supported by the theoretical frameworks including the resource-advantage theory (R-A theory) and the contingency theory. Comprehensive audit planning proficiency comprises six dimensions, namely, completed audit risk assessment, excellent audit resource allocation, integrative audit method use, extensive audit scope setting, intelligent audit technology utilization, and diversified audit knowledge implementation. Meanwhile, the consequences of comprehensive audit planning proficiency were composed of effective audit judgment, audit value increase, audit risk reduction, efficient audit report, audit reputation, and sustainable audit success. In addition, antecedents consist of long-term audit vision, audit profession well-roundedness, audit experience, audit learning competency and business situation dynamism. Additionally, stakeholder force, professional pressure, audit skepticism and auditor-client relationships were the moderator variables in this research model. Finally, Figure 17 as shown concludes the results of all hypotheses testing of this research.



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APPENDICES



APPENDIX A
The Original Items



Original Items in Scales

Construct	Items
Completed Audit Risk Assessment (CRA)	
CRA 1	I trust that the comprehensive risk assessment by understanding the client's environment increases efficient audit performance.
CRA 2	I assess the potential risk the client's significant situations such as changing in executives and accounting policies will reflect high risks in businesses.
CRA 3	I always realize to completely analyze the complexity of client's operation to reduce audit risk.
CRA 4	I carefully audit and analyze the materially misstatement that contrary to the facts.
CRA 5	I recognize the importance of the appropriate audit planning and cover all significant encounter risks that in line with the audit objective that helps the audit more efficient.
CRA 6	I believe that the mix of knowledge, skills and method to identify and manage risk across all activities of the business can increase capability and efficiency of audit.
Excellent Audit Resource Allocation (ERA)	
ERA 1	I believe that audit resource allocation quality increase effectiveness and efficiency of auditing.
ERA 2	I emphasize on the planning and resource allocation in audit by considers the balancing scope of audit work and necessary audit resource to each activity adequately and appropriately.
ERA 3	I realize the importance and limitations of the time, personnel and tools that necessary to audit, hence, it requires planning and allocation of those resources systematically and concisely in order to achieve maximum efficiency in operations.
ERA 4	I consider necessary for needing personnel in auditing so as to make increasing efficiently plan for personnel and assist.
ERA 5	I give attention on setting a tool of auditing such as devices and computer so as to reduce resource usage in auditing
ERA 6	I recognize the importance of developing the auditor knowledge as a necessary audit resource of firm to enhance audit capability more efficiently and effectiveness.



Original Items in Scales (Continued)

Construct	Items
Integrative Audit Method Use (IMU)	
IMU 1	I believe that the combination of knowledge and how to determine the strategies and techniques to a variety of audit increase efficiency and efficient of audit.
IMU 2	I focus on performance of audit task on audit engagement so that I will achieve on audit work as planned.
IMU 3	I give attention to clearly understanding scope and purpose of auditing to good audit planning.
IMU 4	I focus to use various audit technique to analyze and collect audit evidences for obtain usefully information for audit opinion.
IMU 5	I focus on the study and understanding of relevant internal control for effective of audit planning.
IMU 6	I give attention to considering and assessment works of internal auditor or other professional for reducing redundancy and cost of operation so that results in increased efficiency and effectiveness of the audit.
Extensive Audit Scope Setting (ESS)	
ESS 1	I give attention to set materiality on financial level and entries level so as to achieve the audit objectives effectively.
ESS 2	I focus on set the issues and audited entries so that I will find material mistake statements or present information contrary material facts.
ESS 3	I believe that clearly and cover audit scope setting saves time and reduces cost of auditing.
ESS 4	I realize the importance of environment of control and the information executive certification so as to guideline their work properly and achieve the stated goals effectively.
ESS 5	I trust on a set of procedures and guidelines that cover the various issues that arise in order to maximum achieve audit.
ESS 6	I focus on the search process, techniques and concepts in the audit performance, to provide the efficient and effective audit.
Intelligent Audit Technology Utilization (ITU)	
ITU 1	I trust that the best implementation of best technology can increase the convenience and suddenly time of search and extensively find audit evidence from various sources.
ITU 2	I focus on implementation of advanced technology in the various reviews and audit the accuracy and completeness of the information to reduce potential errors in financial statement.
ITU 3	I focus to implement the efficient technology to analyze audit procedures to audit the difficult and complex client's business transactions.
ITU 4	I always recognize that the effective implementation of technology provides clearly, accurately, and reliable information.
ITU 5	I commit to the pursuit of knowledge and understanding of implementation of technology that appropriate the type of client's business in order to effectively develop systems of risk assessment.



Original Items in Scales (Continued)

Construct	Items
Diversified Audit Knowledge Implementation (DKI)	
DKI 1	I realize that the mixing of auditing knowledge and client's business knowledge will increase audit performance.
DKI 2	I focus on applying other knowledge of accounting and auditing that will increase audit efficiency and audit effectiveness.
DKI 3	I believe that using accounting knowledge variety will achieve audit goal.
DKI 4	I commit to using common sense, intelligence to plan audit task and solving problem in auditing so as to make complete performance auditing as intended.
DKI 5	I realize on the development and the ability to integrate the knowledge of auditors from various dimensions, to create new knowledge in determining how to maximize the audit performance.
DKI 6	I focus on bringing comment to apply to existing knowledge and understanding. The practice is used to cover all audit activities to reduce duplication of audit effectively.
Effective Audit Judgment (EAJ)	
EAJ 1	I can judge and make decision the accounting evidence correctly to achieve audit goal.
EAJ 2	I can present professional auditing report which concrete analysis and judgment.
EAJ 3	I provide opinion in effectiveness straightforward auditing report which uses judgments according to accounting standard and auditing standard.
EAJ 4	I focus on investigating error analysis and reasonable decision making using for audit work that affect audit profession.
Audit Value Increase (AVI)	
AVI 1	I can give confidence to the users of financial statements have been prepared in accordance with accounting standards and laws reliably and accuracy, and ensures financial statements in accordance with generally accepted accounting principles.
AVI 2	I present the audit report to be neutral, transparent, credible, accurate accounting standards and auditing standards for the benefit of users.
AVI 3	I have reported results verify the correctness and completeness to users' financial statements information that is equally useful.
AVI 4	I trusted by users of financial statements that the auditor's performance can be used to decide correctly and efficiently.
Audit Risk Reduction (ARR)	
ARR 1	I can reduce the risk of material misstatement.
ARR 2	I can reduce the risk of false opinion in financial statement.
ARR 3	I can express opinion that financial statements are material accurate.
ARR 4	I have discovered significant errors in the financial statements.



Original Items in Scales (Continued)

Construct	Items
Efficient Audit Report (EAR)	
EAR 1	I can present the audit report at the scheduled time to serve the required information about users with timely.
EAR 2	I can prepare the audit report that reflects the reality of the client's business to the public which demonstrated the added value of auditing.
EAR 3	I conduct the auditing report follow objective with fairness and without bias.
EAR 4	I have prepared the audit report that based on an agreement in the letter of acceptance.
EAR 5	I have prepared the financial statements on the objectives.
Audit Reputation (AR)	
AR 1	I am recognized by professionals and entrepreneurs in general that I have a way of auditing work well and efficiently.
AR 2	I have been accepted by the stakeholders to personal appearance, arising from the trust and recognition of the expertise to perform the ongoing audit.
AR 3	I am praised by all parties, stakeholders from working honestly, and treat people equally interested parties.
AR 4	I am confident than other auditors regularly from performance auditing committing the accuracy and integrity.
Sustainable Audit Success (SAS)	
SAS 1	I perform new clients increased steadily as a result of auditing creditability has always been effective.
SAS 2	I can maintain existing clients and has been entrusted to conduct a continuous audit.
SAS 3	I am able to survive in the auditing profession as well as in the present and future.
SAS 4	I always have been offered other services related to auditing that result from confidence in my competence and professionalism.
SAS 5	I can sustain in this profession because of my outstanding in audits work.
Long-term Audit Vision (LTV)	
LTV 1	I believes that to survive, it must focus on sustainable development continues.
LTV 2	I hold the audit practice under the accounting standards, audit standards and rules to create more value for clients, stakeholders and overall society.
LTV 3	I aware of value creation both the short and long-term for clients with emphasis on extensively monitoring mechanism to make sure that audit practice consistent of the client's criteria.
LTV 4	I believe that the performance of the accounting standards, auditing standards and laws will allow you to operate as the target for both the short and long term.



Original Items in Scales (Continued)

Construct	Items
Audit Profession Well-Roundedness (PWR)	
PWR 1	I interested in learning about other disciplines involved as well (such as law, engineering, etc.) to be applied to performance audit, as a result can determine how to validate a covered and the objectives achieved.
PWR 2	I focus on the predictions of the problems that occur with the acquisition of customers and implement a comprehensive risk assessment to the audit performance more effective.
PWR 3	I focus on the study of the client's operations and to analyze impact on the customer appropriately make the operation more efficient audit.
PWR 4	I am capable to analyze in weakness strength problem threat and opportunity that have affect on various industry systems, the audit plan, accurate and up to date even more.
Audit Experience (AE)	
AE 1	I focus on the errors detected in the past been used as a basis for increasing the vigilance and careful audit, may affect the accuracy of the facts reported audit.
AE 2	I focus on analyzing the audit successes and errors in the past so as to reduce errors in audit planning in the present.
AE 3	I believe in regular and continuing audit performance that provides the expertise in audit field work.
AE 4	I believe that audit review and the audit working papers in the past to help make operations more efficient audit.
Audit Learning Competency (ALC)	
ALC 1	I focus on training to develop knowledge and skills in accounting and auditing practice for help the audit practice is more effective.
ALC 2	I focus on the audit performance fullest ability and potential that exists, to achieve the performance potential and the situations that arise.
ALC 3	I commitment to attend seminars and exchange of ideas related to the auditor's professional agencies and other agencies on a regular basis to help with the more audit skills.
ALC 4	I focus on the comments and suggestions of clients to improve the audit performance for provide the more audit quality.



Original Items in Scales (Continued)

Construct	Items
Business Situation Dynamism (BSD)	
BSD 1	Uncertainties of business have increased; auditors must increase awareness in rules, regulations, accounting and auditing standards.
BSD 2	Financial reports users recognize the importance of auditing that alert to the possibility of fraud or fraudulent activity monitored effectively.
BSD 3	Economic conditions are volatile in continuous operation. Auditors require different skills to analyze the changes.
BSD 4	The growth of client's business increases results the auditor's opportunity to provide a variety of services in order to respond to customers' needs.
Audit Skepticism (AS)	
AS 1	I focus on reviewing and revision of audit plan based on an assessment of internal and external risk in order to enable firm to identify and appropriately manage risk.
AS 2	I believe that the doubts and questions continued about evidence and statement given by the clients' management to guide their work properly and achieve goals effectively.
AS 3	I focus on the clarity and certainty of the diagnosis of the audit in order to properly perform the audit.
AS 4	I hold always the uncertainty and lack of confidence in the evidence; I will not opinion and judgment in the performance until the proof of the reality of the data, to provide more efficient auditing.
Auditor-Client Relationships (ACL)	
ACL 1	I give attention to ability to an access the customer's requirement so as to help me understand and achieve better performance.
ACL 2	I believe that client relationship can help perform the auditing conveniently and neatly.
ACL 3	I believe that asking questions in audit hypotheses will get complete and accurate information and learning between customers and me.
ACL 4	I give attention to error or significant deficiencies explanation from auditing to customers. That helps build good relationship with customers and accounting development.
Stakeholder Force (SF)	
SF 1	Regulatory agencies and the Federation expect the increasing of audit quality; the auditors must develop the audit ability.
SF 2	Clients require the audit that reflects the performance of the company's operations. The auditors were required to develop the audit report to reflect the actual performance of the business more efficiently.
SF 3	Society and the public need for effective and transparency auditing, which can reflect the social responsibility of the auditors.
SF 4	Financial reports users recognize the importance of auditing that alert to the possibility of fraud or fraudulent activity monitored effectively.



Original Items in Scales (Continued)

Construct	Items
Professional Pressure (PP)	
PP 1	As regulatory agencies have issued strict relations, auditors will develop skill for increasing of efficiency of audit planning.
PP 2	The auditing institute increases the expectation about audit quality that affects the auditor to develop in each field of competency.
PP 3	Federation of Accounting Professions requires the auditors to increase social responsibility that results in continuously developing audit specialization.
PP 4	Changing in details and penalty of professional standards will develop audit quality.



APPENDIX B

Item Factor Loadings and Reliability Analyses in Pre-Test



Item Factor Loadings and Reliability Analyses in Pre-Test^a

Constructs	Items	Factor Loadings	Reliability (Alpha)
Completed Audit Risk Assessment (CRA)	CRA 1	.804	.841
	CRA 2	.729	
	CRA 3	.797	
	CRA 4	.759	
	CRA 5	.716	
	CRA 6	.713	
Excellent Audit Resource Allocation (ERA)	ERA 1	.724	.790
	ERA 2	.899	
	ERA 3	.859	
	ERA 4	.776	
	ERA 5	.494	
	ERA 6	.463	
Integrative Audit Method Use (IMU)	IMU 1	.764	.888
	IMU 2	.801	
	IMU 3	.866	
	IMU 4	.857	
	IMU 5	.793	
	IMU 6	.770	
Extensive Audit Scope Setting (ESS)	ESS 1	.768	.893
	ESS 2	.870	
	ESS 3	.760	
	ESS 4	.850	
	ESS 5	.883	
	ESS 6	.725	

^a n = 30

Item Factor Loadings and Reliability Analyses in Pre-Test^a (Continued)

Constructs	Items	Factor Loadings	Reliability (Alpha)
Intelligent Audit Technology Utilization (ITU)	ITU 1	.698	.826
	ITU 2	.759	
	ITU 3	.797	
	ITU 4	.788	
	ITU 5	.798	
Diversified Audit Knowledge Implementation (DKI)	DKI 1	.772	.898
	DKI 2	.813	
	DKI 3	.843	
	DKI 4	.704	
	DKI 5	.865	
	DKI 6	.880	
Effective Audit Judgment (EAJ)	EAJ 1	.866	.881
	EAJ 2	.871	
	EAJ 3	.890	
	EAJ 4	.814	
Audit Value Increase (AVI)	AVI 1	.925	.931
	AVI 2	.938	
	AVI 3	.949	
	AVI 4	.849	
Audit Risk Reduction (ARR)	ARR 1	.924	.925
	ARR 2	.940	
	ARR 3	.837	
	ARR 4	.914	

^a n = 30

Item Factor Loadings and Reliability Analyses in Pre-Test^a (Continued)

Constructs	Items	Factor Loadings	Reliability (Alpha)
Efficient Audit Report (EAR)	EAR 1	.896	.937
	EAR 2	.892	
	EAR 3	.904	
	EAR 4	.925	
	EAR 5	.849	
Audit Reputation (AR)	AR 1	.818	.899
	AR 2	.918	
	AR 3	.926	
	AR 4	.850	
Sustainable Audit Success (SAS)	SAS 1	.477	.813
	SAS 2	.821	
	SAS 3	.838	
	SAS 4	.833	
	SAS 5	.859	
Long-term Audit Vision (LTV)	LTV 1	.705	.867
	LTV 2	.912	
	LTV 3	.921	
	LTV 4	.839	
Audit Profession Well-Roundedness (PWR)	PWR 1	.747	.811
	PWR 2	.859	
	PWR 3	.856	
	PWR 4	.784	
Audit Experience (AE)	AE 1	.851	.824
	AE 2	.831	
	AE 3	.782	
	AE 4	.788	

^a n = 30

Item Factor Loadings and Reliability Analyses in Pre-Test^a (Continued)

Constructs	Items	Factor Loadings	Reliability (Alpha)
Audit Learning Competency (ALC)	ALC 1	.850	.807
	ALC 2	.724	
	ALC 3	.724	
	ALC 4	.874	
Business Situation Dynamism (BSD)	BSD 1	.822	.853
	BSD 2	.909	
	BSD 3	.809	
	BSD 4	.794	
Audit Skepticism (AS)	AS 1	.879	.835
	AS 2	.882	
	AS 3	.666	
	AS 4	.839	
Auditor-Client Relationships (ACR)	ACR 1	.803	.839
	ACR 2	.822	
	ACR 3	.851	
	ACR 4	.823	
Stakeholder Force (SF)	SF 1	.881	.853
	SF 2	.726	
	SF 3	.848	
	SF 4	.869	
Professional Pressure (PP)	PP 1	.957	.952
	PP 2	.970	
	PP 3	.987	
	PP 4	.830	

^a n = 30

APPENDIX C
Test of Non-Response Bias



Test of Non-Response Bias

Comparison	N	Mean	Std. Dev.	t	Sig.**
Gender					.223
-First group	102	1.64	0.483	1.222	
-Second group	103	1.55	0.500	1.221	
Age					.565
-First group	102	2.95	1.129	.576	
-Second group	103	2.86	1.029	.576	
Marital status					.941
-First group	102	1.43	0.536	-.074	
-Second group	103	1.44	0.536	-.074	
Education level					.616
-First group	102	1.69	0.466	-.502	
-Second group	103	1.72	0.452	-.502	

** $p < .05$



APPENDIX D
Test the Assumption of Regression Analysis



Appendix D- Results of testing basic assumption of regression analysis

Regression analysis (OLS) is used to test the interrelationship between the various independent and dependent variables by SPSS program. From the relation model and the hypotheses, the following 32 equation models are presented including assumptions of regression model as follows.

Assumptions of Regression Model

The main assumptions of regression model are:

1. Linearity of phenomenon measured,
2. Independence of the error terms,
3. Constant variance of the error terms (Homoscedasticity),
4. Normality of the error term distribution, and Details of each assumption are summarized as follows:

1. Linearity of phenomenon measured

Linearity is agreement in statistical regarding the relationship between independent and dependent variables if the relationships are linear in nature. If the relationship between independent variables and the dependent variable is not linear, the results of the regression analysis will under-estimate the true relationship. A preferable method of detection is examination of residual plots (plots of standardized residuals as a function of standardized predicted values, readily available in most statistical software) is used. This research, all of the relationships between dependent and independent variables are linear. As a result, the linearity problems should not be concerned.

2. Test independence of the error terms (Test of Autocorrelation)

Test independence of the error terms is used Durbin-Watson to test, which data problem is often time series data or corss-sectional data. The rule of thumb of Dubin-Watson d statistic between 1.5 to 2.5 is no autocorrelation. From the results of Dubin-Watson d statistics, d statistics are about 1.701 – 2.188. As a result the autocorrelation problems should not be concerned.



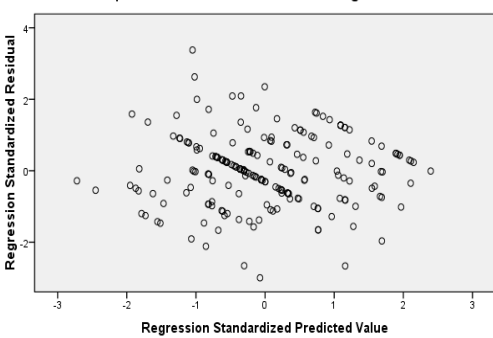
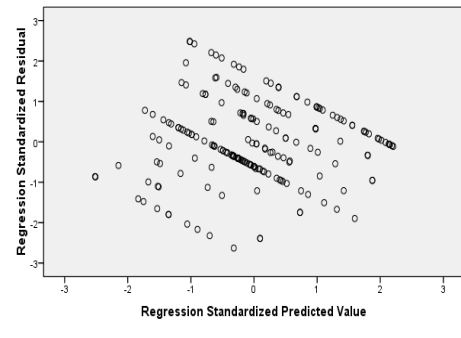
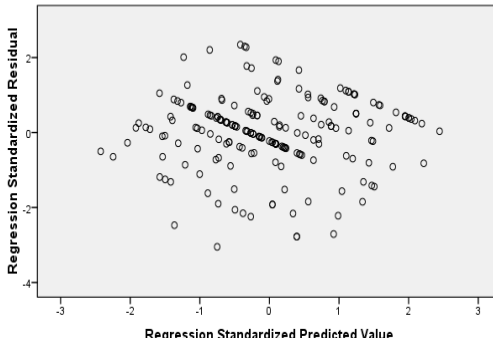
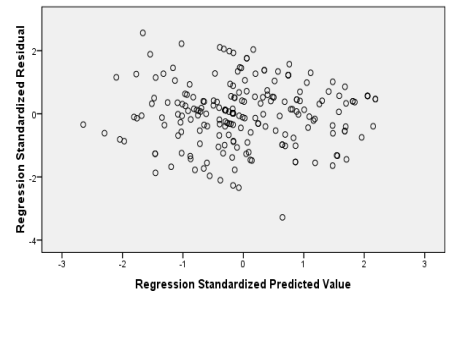
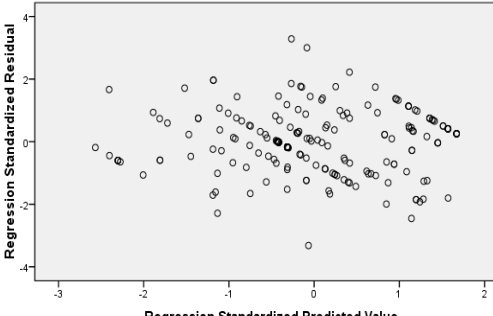
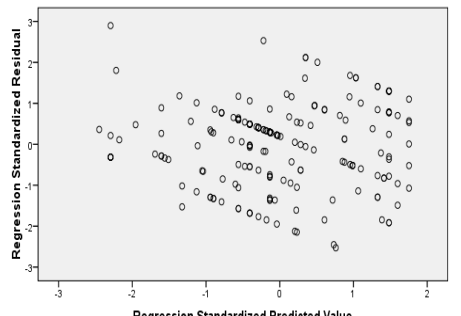
Equations	Durbin-Watson (D statistics)	Equations	Durbin-Watson (D statistics)
1	2.188	17	1.904
2	1.854	18	1.767
3	2.073	19	1.820
4	1.701	20	2.050
5	1.884	21	2.101
6	1.995	22	1.870
7	1.978	23	1.835
8	1.959	24	1.759
9	2.174	25	1.803
10	1.804	26	2.059
11	2.009	27	2.082
12	1.775	28	1.865
13	1.826	29	1.891
14	2.030	30	1.830
15	2.102	31	1.824
16	1.853	32	2.083

3. Test of constant variance of the error terms (Homoscedasticity)

Homoscedasticity means that the variance of errors is the same cross all levels of the independent variables. This research is checked by visual examination of a plot of the standardized residuals by regression standardized predicted value. Ideally, residuals are randomly scattered around 0 (the horizontal line) providing a relatively even distribution. Heteroscedasticity is indicated when the residuals are not evenly scattered around the line. This research show the scatter plot of residuals are randomly scattered around 0 (the horizontal line). As a result the heteroscedasticity problems should not be concerned.

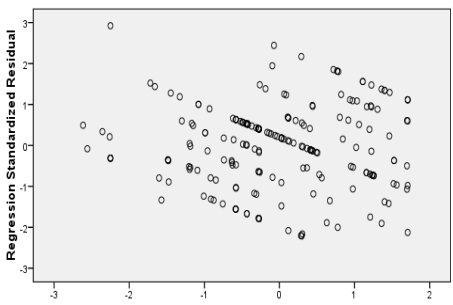
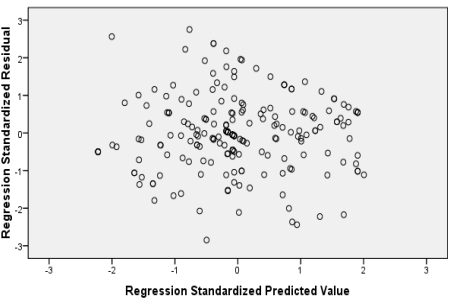
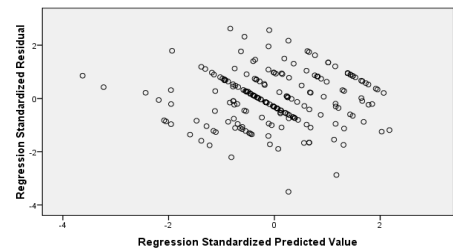
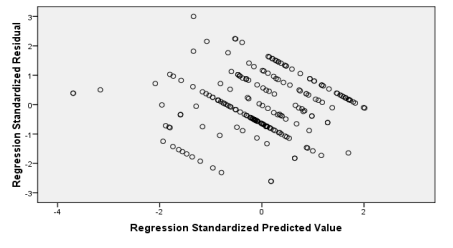
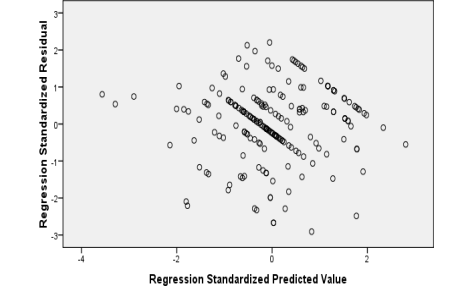
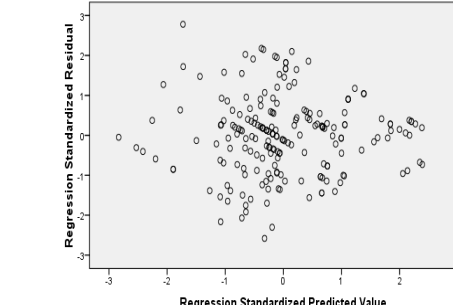


3. Test of Homoscedasticity

<p>Equation 1: $EAJ = \alpha_{01} + \beta_1 CRA + \beta_2 ERA + \beta_3 IMU + \beta_4 ESS + \beta_5 ITU + \beta_6 DKI + \beta_7 GEN + \beta_8 AGE + \varepsilon$</p>	<p>Equation 2: $AVI = \alpha_{02} + \beta_9 CRA + \beta_{10} ERA + \beta_{11} IMU + \beta_{12} ESS + \beta_{13} ITU + \beta_{14} DKI + \beta_{15} GEN + \beta_{16} AGE + \varepsilon$</p>
<p>Scatterplot</p> <p>Dependent Variable: Effective Audit Judgment</p> 	<p>Scatterplot</p> <p>Dependent Variable: Audit Value Increase</p> 
<p>Equation 3: $ARR = \alpha_{03} + \beta_{17} CRA + \beta_{18} ERA + \beta_{19} IMU + \beta_{20} ESS + \beta_{21} ITU + \beta_{22} DKI + \beta_{23} GEN + \beta_{24} AGE + \varepsilon$</p>	<p>Equation 4: $SAS = \alpha_{04} + \beta_{25} CRA + \beta_{26} ERA + \beta_{27} IMU + \beta_{28} ESS + \beta_{29} ITU + \beta_{30} DKI + \beta_{31} GEN + \beta_{32} AGE + \varepsilon$</p>
<p>Scatterplot</p> <p>Dependent Variable: Audit Risk Reduction</p> 	<p>Scatterplot</p> <p>Dependent Variable: Sustainable Audit Success</p> 
<p>Equation 5: $EAR = \alpha_{05} + \beta_{33} EAJ + \beta_{34} AVI + \beta_{35} ARR + \beta_{36} GEN + \beta_{37} AGE + \varepsilon$</p>	<p>Equation 6: $AR = \alpha_{06} + \beta_{38} EAR + \beta_{39} GEN + \beta_{40} AGE + \varepsilon$</p>
<p>Scatterplot</p> <p>Dependent Variable: Efficient Audit Report</p> 	<p>Scatterplot</p> <p>Dependent Variable: Audit Reputation</p> 



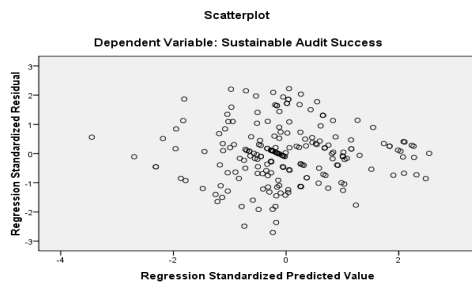
3. Test of Homoscedasticity (continued)

<p>Equation 7: $AR = \alpha_{07} + \beta_{41}EAJ + \beta_{42}AVI + \beta_{43}ARR + \beta_{44}GEN + \beta_{45}AGE + \varepsilon$</p>	<p>Equation 8: $SAS = \alpha_{08} + \beta_{46}EAR + \beta_{47}AR + \beta_{48}GEN + \beta_{49}AGE + \varepsilon$</p>
<p>Scatterplot</p> <p>Dependent Variable: Audit Reputation</p> 	<p>Scatterplot</p> <p>Dependent Variable: Sustainable Audit Success</p> 
<p>Equation 9: $EAJ = \alpha_{09} + \beta_{50}CRA + \beta_{51}ERA + \beta_{52}IMU + \beta_{53}ESS + \beta_{54}ITU + \beta_{55}DKI + \beta_{56}AS + \beta_{57}(CRA*AS) + \beta_{58}(ERA*AS) + \beta_{59}(IMU*AS) + \beta_{60}(ESS*AS) + \beta_{61}(ITU*AS) + \beta_{62}(DKI*AS) + \beta_{63}GEN + \beta_{64}AGE + \varepsilon$</p>	<p>Equation 10: $AVI = \alpha_{10} + \beta_{65}CRA + \beta_{66}ERA + \beta_{67}IMU + \beta_{68}ESS + \beta_{69}ITU + \beta_{70}DKI + \beta_{71}AS + \beta_{72}(CRA*AS) + \beta_{73}(ERA*AS) + \beta_{74}(IMU*AS) + \beta_{75}(ESS*AS) + \beta_{76}(ITU*AS) + \beta_{77}(DKI*AS) + \beta_{78}GEN + \beta_{79}AGE + \varepsilon$</p>
<p>Scatterplot</p> <p>Dependent Variable: Effective Audit Judgment</p> 	<p>Scatterplot</p> <p>Dependent Variable: Audit Value Increase</p> 
<p>Equation 11: $ARR = \alpha_{11} + \beta_{80}CRA + \beta_{81}ERA + \beta_{82}IMU + \beta_{83}ESS + \beta_{84}ITU + \beta_{85}DKI + \beta_{86}AS + \beta_{87}(CRA*AS) + \beta_{88}(ERA*AS) + \beta_{89}(IMU*AS) + \beta_{90}(ESS*AS) + \beta_{91}(ITU*AS) + \beta_{92}(DKI*AS) + \beta_{93}GEN + \beta_{94}AGE + \varepsilon$</p>	<p>Equation 12: $SAS = \alpha_{12} + \beta_{95}CRA + \beta_{96}ERA + \beta_{97}IMU + \beta_{98}ESS + \beta_{99}ITU + \beta_{100}DKI + \beta_{101}AS + \beta_{102}(CRA*AS) + \beta_{103}(ERA*AS) + \beta_{104}(IMU*AS) + \beta_{105}(ESS*AS) + \beta_{106}(ITU*AS) + \beta_{107}(DKI*AS) + \beta_{108}GEN + \beta_{109}AGE + \varepsilon$</p>
<p>Scatterplot</p> <p>Dependent Variable: Audit Risk Reduction</p> 	<p>Scatterplot</p> <p>Dependent Variable: Sustainable Audit Success</p> 

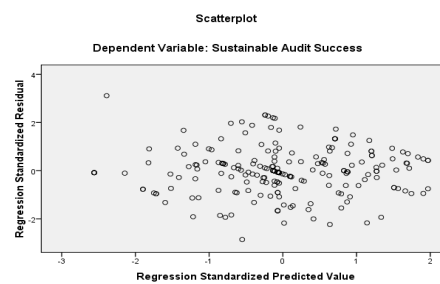


3. Test of Homoscedasticity (continued)

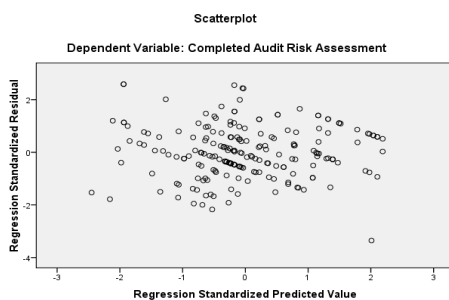
Equation 13: $SAS = \alpha_{13} + \beta_{110}CRA + \beta_{111}ERA + \beta_{112}IMU + \beta_{113}ESS + \beta_{114}ITU + \beta_{115}DKI + \beta_{116}ACR + \beta_{117}(CRA*ACR) + \beta_{118}(ERA*ACR) + \beta_{119}(IMU*ACR) + \beta_{120}(ESS*ACR) + \beta_{121}(ITU*ACR) + \beta_{122}(DKI*ACR) + \beta_{123}GEN + \beta_{124}AGE + \varepsilon$



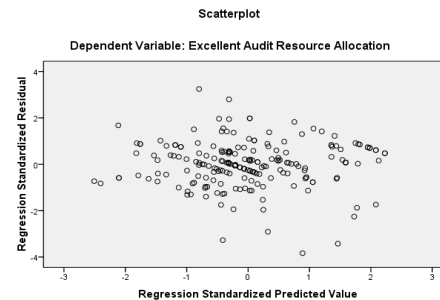
Equation 14: $SAS = \alpha_{14} + \beta_{125}EAR + \beta_{126}AR + \beta_{127}ACR + \beta_{128}(EAR*ACR) + \beta_{129}(AR*ACR) + \beta_{130}GEN + \beta_{131}AGE + \varepsilon$



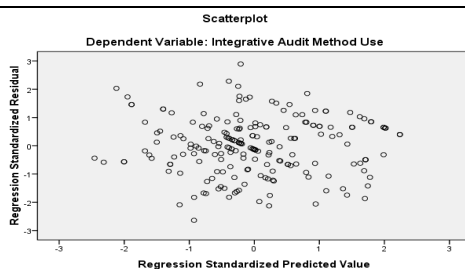
Equation 15: $CRA = \alpha_{15} + \beta_{132}LTV + \beta_{133}PWR + \beta_{134}AE + \beta_{135}ALC + \beta_{136}BSD + \beta_{137}GEN + \beta_{138}AGE + \varepsilon$



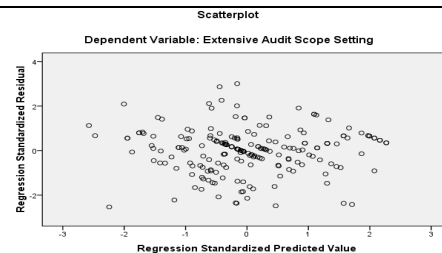
Equation 16: $ERA = \alpha_{16} + \beta_{139}LTV + \beta_{140}PWR + \beta_{141}AE + \beta_{142}ALC + \beta_{143}BSD + \beta_{144}GEN + \beta_{145}AGE + \varepsilon$



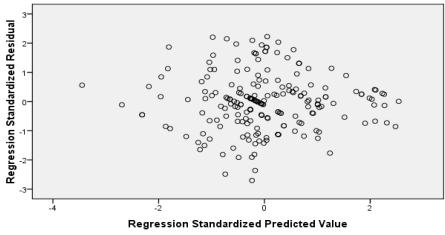
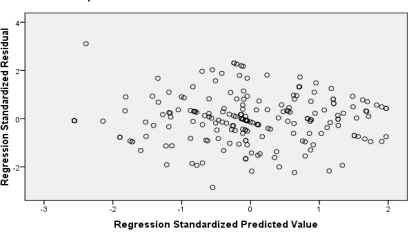
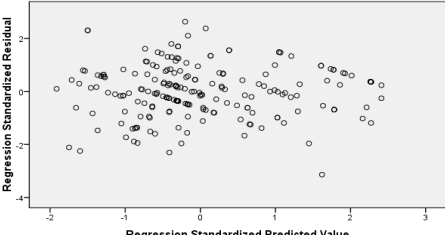
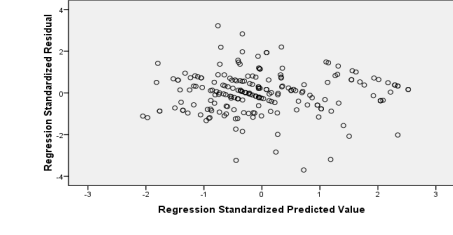
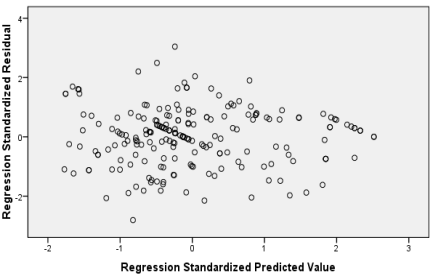
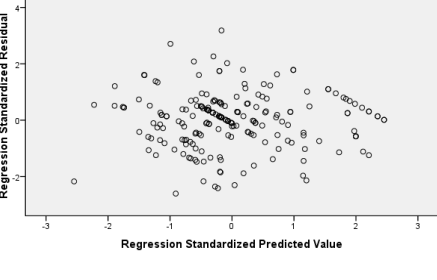
Equation 17: $IMU = \alpha_{17} + \beta_{146}LTV + \beta_{147}PWR + \beta_{148}AE + \beta_{149}ALC + \beta_{150}BSD + \beta_{151}GEN + \beta_{152}AGE + \varepsilon$



Equation 18: $ESS = \alpha_{18} + \beta_{153}LTV + \beta_{154}PWR + \beta_{155}AE + \beta_{156}ALC + \beta_{157}BSD + \beta_{158}GEN + \beta_{159}AGE + \varepsilon$

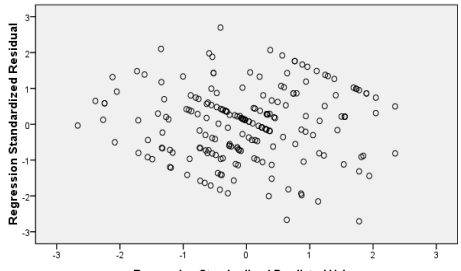
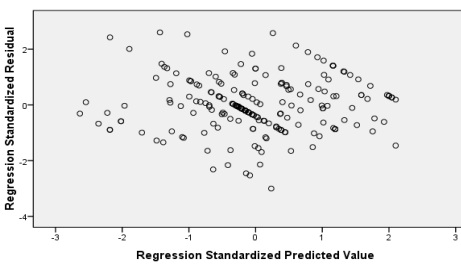
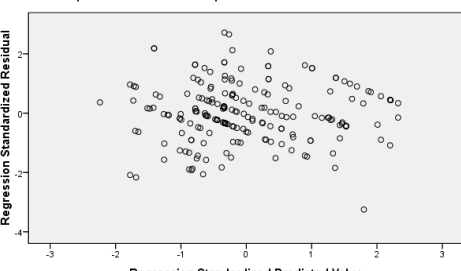
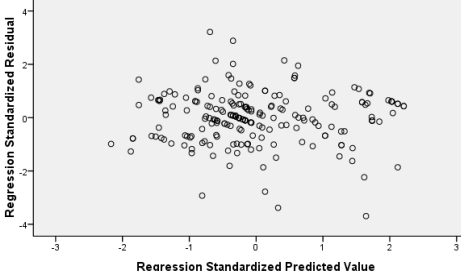
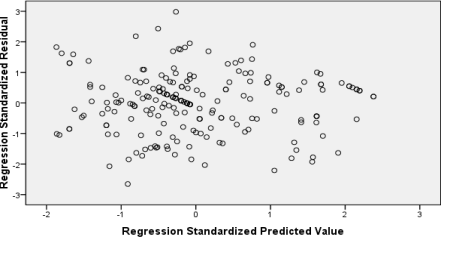
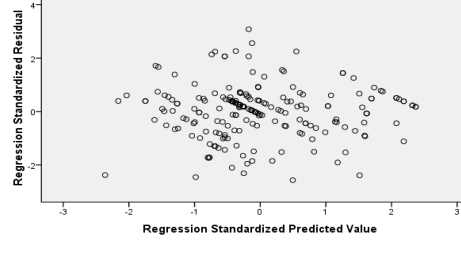


3. Test of Homoscedasticity (continued)

<p>Equation 19: $ITU = \alpha_{19} + \beta_{160}LTV + \beta_{161}PWR + \beta_{162}AE + \beta_{163}ALC + \beta_{164}BSD + \beta_{165}GEN + \beta_{166}AGE + \varepsilon$</p>	<p>Equation 20: $DKI = \alpha_{20} + \beta_{167}LTV + \beta_{168}PWR + \beta_{169}AE + \beta_{170}ALC + \beta_{171}BSD + \beta_{172}GEN + \beta_{173}AGE + \varepsilon$</p>
<p>Scatterplot</p> <p>Dependent Variable: Sustainable Audit Success</p> 	<p>Scatterplot</p> <p>Dependent Variable: Sustainable Audit Success</p> 
<p>Equation 21: $CRA = \alpha_{21} + \beta_{174}LTV + \beta_{175}PWR + \beta_{176}AE + \beta_{177}ALC + \beta_{178}BSD + \beta_{179}SF + \beta_{180}(LTV*SF) + \beta_{181}(PWR*SF) + \beta_{182}(AE*SF) + \beta_{183}(ALC*SF) + \beta_{184}(BSD*SF) + \beta_{185}GEN + \beta_{186}AGE + \varepsilon$</p>	<p>Equation 22: $ERA = \alpha_{22} + \beta_{187}LTV + \beta_{188}PWR + \beta_{189}AE + \beta_{190}ALC + \beta_{191}BSD + \beta_{192}SF + \beta_{193}(LTV*SF) + \beta_{194}(PWR*SF) + \beta_{195}(AE*SF) + \beta_{196}(ALC*SF) + \beta_{197}(BSD*SF) + \beta_{198}GEN + \beta_{199}AGE + \varepsilon$</p>
<p>Scatterplot</p> <p>Dependent Variable: Completed Audit Risk Assessment</p> 	<p>Scatterplot</p> <p>Dependent Variable: Excellent Audit Resource Allocation</p> 
<p>Equation 23: $IMU = \alpha_{23} + \beta_{200}LTV + \beta_{201}PWR + \beta_{202}AE + \beta_{203}ALC + \beta_{204}BSD + \beta_{205}SF + \beta_{206}(LTV*SF) + \beta_{207}(PWR*SF) + \beta_{208}(AE*SF) + \beta_{209}(ALC*SF) + \beta_{210}(BSD*SF) + \beta_{211}GEN + \beta_{212}AGE + \varepsilon$</p>	<p>Equation 24: $ESS = \alpha_{24} + \beta_{213}LTV + \beta_{214}PWR + \beta_{215}AE + \beta_{216}ALC + \beta_{217}BSD + \beta_{218}SF + \beta_{219}(LTV*SF) + \beta_{220}(PWR*SF) + \beta_{221}(AE*SF) + \beta_{222}(ALC*SF) + \beta_{223}(BSD*SF) + \beta_{224}GEN + \beta_{225}AGE + \varepsilon$</p>
<p>Scatterplot</p> <p>Dependent Variable: Integrative Audit Method Use</p> 	<p>Scatterplot</p> <p>Dependent Variable: Extensive Audit Scope Setting</p> 

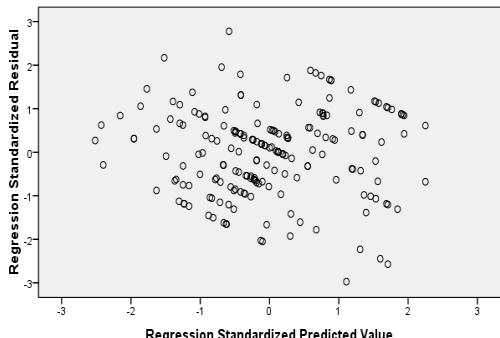
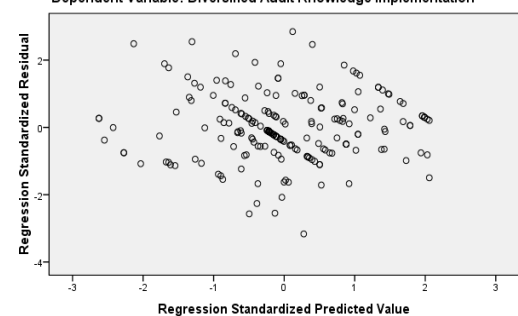


3. Test of Homoscedasticity (continued)

<p>Equation 25: $ITU = \alpha_{25} + \beta_{226}LTV + \beta_{227}PWR + \beta_{228}AE + \beta_{229}ALC + \beta_{230}BSD + \beta_{231}SF + \beta_{232}(LTV*SF) + \beta_{233}(PWR*SF) + \beta_{234}(AE*SF) + \beta_{235}(ALC*SF) + \beta_{236}(BSD*SF) + \beta_{237}GEN + \beta_{238}AGE + \varepsilon$</p>	<p>Equation 26: $DKI = \alpha_{26} + \beta_{239}LTV + \beta_{240}PWR + \beta_{241}AE + \beta_{242}ALC + \beta_{243}BSD + \beta_{244}SF + \beta_{245}(LTV*SF) + \beta_{246}(PWR*SF) + \beta_{247}(AE*SF) + \beta_{248}(ALC*SF) + \beta_{249}(BSD*SF) + \beta_{250}GEN + \beta_{251}AGE + \varepsilon$</p>
<p>Scatterplot</p> <p>Dependent Variable: Intelligent Audit Technology Utilization</p> 	<p>Scatterplot</p> <p>Dependent Variable: Diversified Audit Knowledge Implementation</p> 
<p>Equation 27: $CRA = \alpha_{27} + \beta_{252}TV + \beta_{253}PWR + \beta_{254}AE + \beta_{255}ALC + \beta_{256}BSD + \beta_{257}PP + \beta_{258}(LTV*PP) + \beta_{259}(PWR*PP) + \beta_{260}(AE*PP) + \beta_{261}(ALC*PP) + \beta_{262}(BSD*PP) + \beta_{263}GEN + \beta_{264}AGE + \varepsilon$</p>	<p>Equation 28: $ERA = \alpha_{28} + \beta_{265}LTV + \beta_{266}PWR + \beta_{267}AE + \beta_{268}ALC + \beta_{269}BSD + \beta_{270}PP + \beta_{271}(LTV*PP) + \beta_{272}(PWR*PP) + \beta_{273}(AE*PP) + \beta_{274}(ALC*PP) + \beta_{275}(BSD*PP) + \beta_{276}GEN + \beta_{277}AGE + \varepsilon$</p>
<p>Scatterplot</p> <p>Dependent Variable: Completed Audit Risk Assessment</p> 	<p>Scatterplot</p> <p>Dependent Variable: Excellent Audit Resource Allocation</p> 
<p>Equation 29: $IMU = \alpha_{29} + \beta_{278}LTV + \beta_{279}PWR + \beta_{280}AE + \beta_{281}ALC + \beta_{282}BSD + \beta_{283}PP + \beta_{284}(LTV*PP) + \beta_{285}(PWR*PP) + \beta_{286}(AE*PP) + \beta_{287}(ALC*PP) + \beta_{288}(BSD*PP) + \beta_{289}GEN + \beta_{290}AGE + \varepsilon$</p>	<p>Equation 30: $ESS = \alpha_{30} + \beta_{291}LTV + \beta_{292}PWR + \beta_{293}AE + \beta_{294}ALC + \beta_{295}BSD + \beta_{296}PP + \beta_{297}(LTV*PP) + \beta_{298}(PWR*PP) + \beta_{299}(AE*PP) + \beta_{300}(ALC*PP) + \beta_{301}(BSD*PP) + \beta_{302}GEN + \beta_{303}AGE + \varepsilon$</p>
<p>Scatterplot</p> <p>Dependent Variable: Integrative Audit Method Use</p> 	<p>Scatterplot</p> <p>Dependent Variable: Extensive Audit Scope Setting</p> 



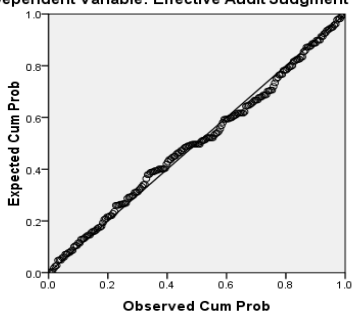
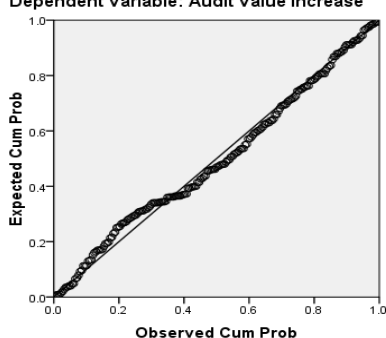
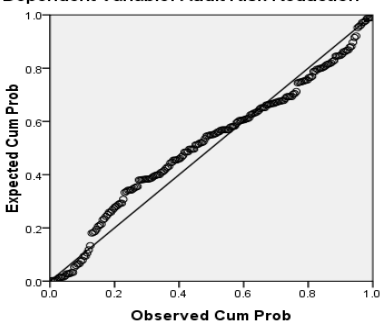
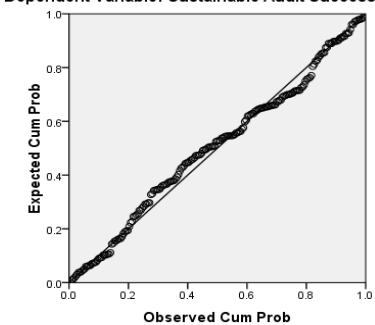
3. Test of Homoscedasticity (continued)

<p>Equation 31: $ITU = \alpha_{31} + \beta_{304}LTV + \beta_{305}PWR + \beta_{306}AE + \beta_{307}ALC + \beta_{308}BSD + \beta_{309}PP + \beta_{310}(LTV*PP) + \beta_{311}(PWR*PP) + \beta_{312}(AE*PP) + \beta_{313}(ALC*PP) + \beta_{314}(BSD*PP) + \beta_{315}GEN + \beta_{316}AGE + \varepsilon$</p>	<p>Equation 32: $DKI = \alpha_{32} + \beta_{317}LTV + \beta_{318}PWR + \beta_{319}AE + \beta_{320}ALC + \beta_{321}BSD + \beta_{322}PP + \beta_{323}(LTV*PP) + \beta_{324}(PWR*PP) + \beta_{325}(AE*PP) + \beta_{326}(ALC*PP) + \beta_{327}(BSD*PP) + \beta_{328}GEN + \beta_{329}AGE + \varepsilon$</p>
<p>Scatterplot</p> <p>Dependent Variable: Intelligent Audit Technology Utilization</p> 	<p>Scatterplot</p> <p>Dependent Variable: Diversified Audit Knowledge Implementation</p> 



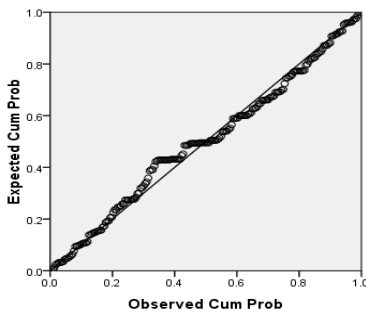
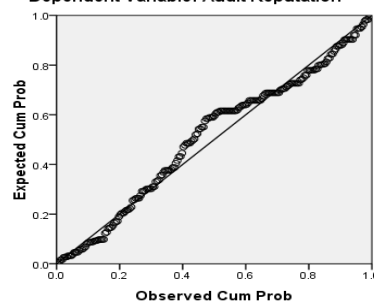
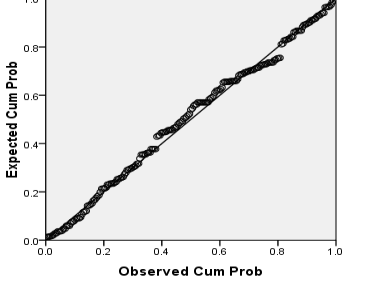
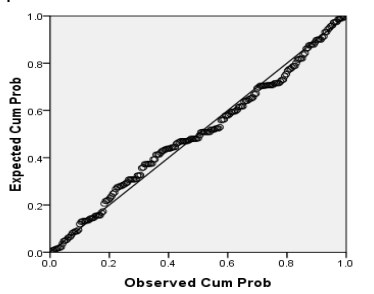
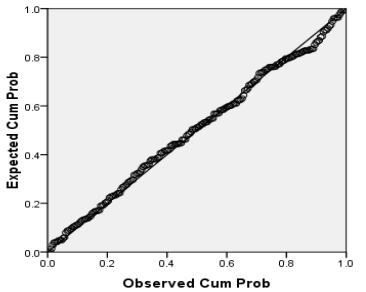
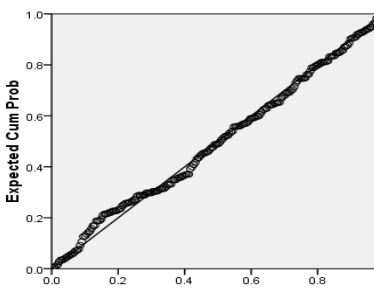
4. Normality of the error term distribution

The test normal distribution for check the set of independent variables in the equation is a histogram of residuals, with a visual check for a distribution approximating the normal distribution. A method is the use of normal probability plots (Hair et al., 2010). Thus, the research uses the normal probability plots method. The normal probability plot is compares the observed values with those expected from a normal distribution. If the data display the characteristics of normality, the points will fall within a narrow band a straight line. As a result, the non-normality problems should not be concerned.

<p>Equation 1: $EAJ = \alpha_{01} + \beta_1 CRA + \beta_2 ERA + \beta_3 IMU + \beta_4 ESS + \beta_5 ITU + \beta_6 DKI + \beta_7 GEN + \beta_8 AGE + \varepsilon$</p>	<p>Equation 2: $AVI = \alpha_{02} + \beta_9 CRA + \beta_{10} ERA + \beta_{11} IMU + \beta_{12} ESS + \beta_{13} ITU + \beta_{14} DKI + \beta_{15} GEN + \beta_{16} AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Effective Audit Judgment</p> 	<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Audit Value Increase</p> 
<p>Equation 3: $ARR = \alpha_{03} + \beta_{17} CRA + \beta_{18} ERA + \beta_{19} IMU + \beta_{20} ESS + \beta_{21} ITU + \beta_{22} DKI + \beta_{23} GEN + \beta_{24} AGE + \varepsilon$</p>	<p>Equation 4: $SAS = \alpha_{04} + \beta_{25} CRA + \beta_{26} ERA + \beta_{27} IMU + \beta_{28} ESS + \beta_{29} ITU + \beta_{30} DKI + \beta_{31} GEN + \beta_{32} AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Audit Risk Reduction</p> 	<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Sustainable Audit Success</p> 



4. Normality of the error term distribution (continued)

<p>Equation 5: $EAR = \alpha_{05} + \beta_{33}EAJ + \beta_{34}AVI + \beta_{35}ARR + \beta_{36}GEN + \beta_{37}AGE + \varepsilon$</p>	<p>Equation 6: $AR = \alpha_{06} + \beta_{38}EAR + \beta_{39}GEN + \beta_{40}AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual</p> <p>Dependent Variable: Efficient Audit Report</p> 	<p>Normal P-P Plot of Regression Standardized Residual</p> <p>Dependent Variable: Audit Reputation</p> 
<p>Equation 7: $AR = \alpha_{07} + \beta_{41}EAJ + \beta_{42}AVI + \beta_{43}ARR + \beta_{44}GEN + \beta_{45}AGE + \varepsilon$</p>	<p>Equation 8: $SAS = \alpha_{08} + \beta_{46}EAR + \beta_{47}AR + \beta_{48}GEN + \beta_{49}AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual</p> <p>Dependent Variable: Audit Reputation</p> 	<p>Normal P-P Plot of Regression Standardized Residual</p> <p>Dependent Variable: Sustainable Audit Success</p> 
<p>Equation 9: $EAJ = \alpha_{09} + \beta_{50}CRA + \beta_{51}ERA + \beta_{52}IMU + \beta_{53}ESS + \beta_{54}ITU + \beta_{55}DKI + \beta_{56}AS + \beta_{57}(CRA*AS) + \beta_{58}(ERA*AS) + \beta_{59}(IMU*AS) + \beta_{60}(ESS*AS) + \beta_{61}(ITU*AS) + \beta_{62}(DKI*AS) + \beta_{63}GEN + \beta_{64}AGE + \varepsilon$</p>	<p>Equation 10: $AVI = \alpha_{10} + \beta_{65}CRA + \beta_{66}ERA + \beta_{67}IMU + \beta_{68}ESS + \beta_{69}ITU + \beta_{70}DKI + \beta_{71}AS + \beta_{72}(CRA*AS) + \beta_{73}(ERA*AS) + \beta_{74}(IMU*AS) + \beta_{75}(ESS*AS) + \beta_{76}(ITU*AS) + \beta_{77}(DKI*AS) + \beta_{78}GEN + \beta_{79}AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual</p> <p>Dependent Variable: Effective Audit Judgment</p> 	<p>Normal P-P Plot of Regression Standardized Residual</p> <p>Dependent Variable: Audit Value Increase</p> 



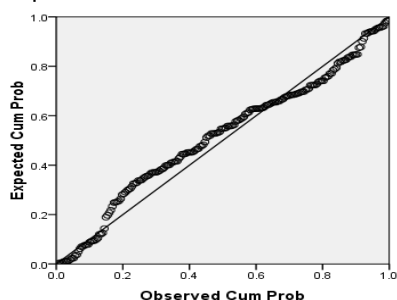
4. Normality of the error term distribution (continued)

Equation 11: $ARR = \alpha_{11} + \beta_{80}CRA + \beta_{81}ERA + \beta_{82}IMU + \beta_{83}ESS + \beta_{84}ITU + \beta_{85}DKI + \beta_{86}AS + \beta_{87}(CRA*AS) + \beta_{88}(ERA*AS) + \beta_{89}(IMU*AS) + \beta_{90}(ESS*AS) + \beta_{91}(ITU*AS) + \beta_{92}(DKI*AS) + \beta_{93}GEN + \beta_{94}AGE + \varepsilon$

Equation 12: $SAS = \alpha_{12} + \beta_{95}CRA + \beta_{96}ERA + \beta_{97}IMU + \beta_{98}ESS + \beta_{99}ITU + \beta_{100}DKI + \beta_{101}AS + \beta_{102}(CRA*AS) + \beta_{103}(ERA*AS) + \beta_{104}(IMU*AS) + \beta_{105}(ESS*AS) + \beta_{106}(ITU*AS) + \beta_{107}(DKI*AS) + \beta_{108}GEN + \beta_{109}AGE + \varepsilon$

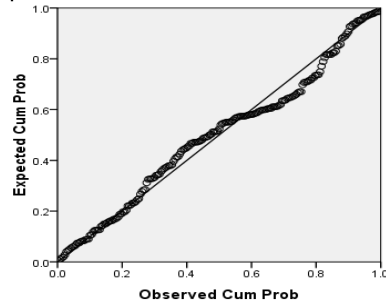
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Audit Risk Reduction



Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Sustainable Audit Success

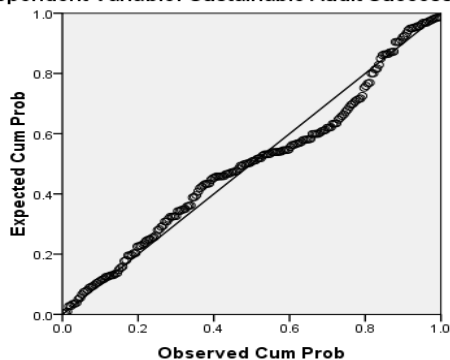


Equation 13: $SAS = \alpha_{13} + \beta_{110}CRA + \beta_{111}ERA + \beta_{112}IMU + \beta_{113}ESS + \beta_{114}ITU + \beta_{115}DKI + \beta_{116}ACR + \beta_{117}(CRA*ACR) + \beta_{118}(ERA*ACR) + \beta_{119}(IMU*ACR) + \beta_{120}(ESS*ACR) + \beta_{121}(ITU*ACR) + \beta_{122}(DKI*ACR) + \beta_{123}GEN + \beta_{124}AGE + \varepsilon$

Equation 14: $SAS = \alpha_{14} + \beta_{125}EAR + \beta_{126}AR + \beta_{127}ACR + \beta_{128}(EAR*ACR) + \beta_{129}(AR*ACR) + \beta_{130}GEN + \beta_{131}AGE + \varepsilon$

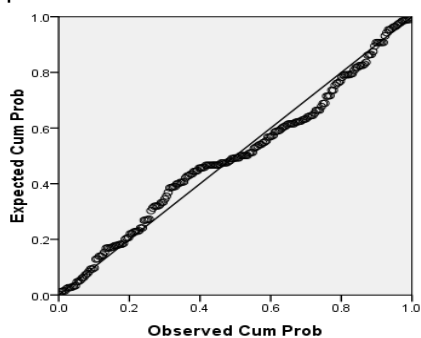
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Sustainable Audit Success

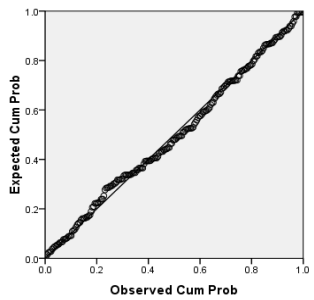
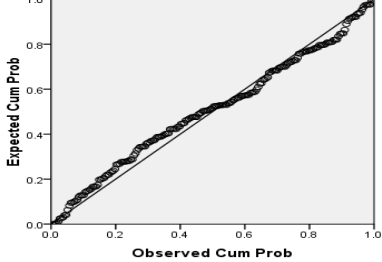
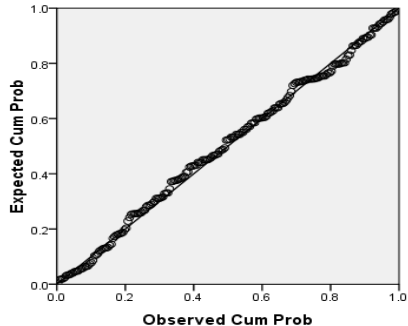
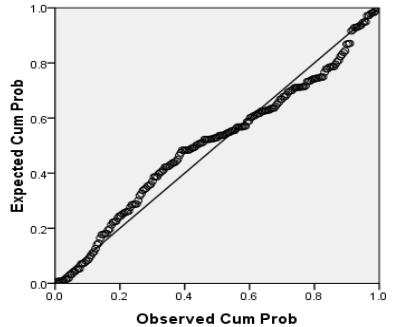
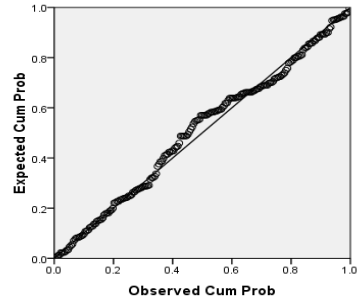
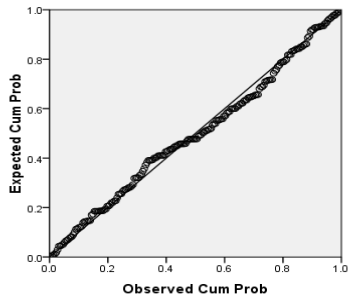


Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Sustainable Audit Success

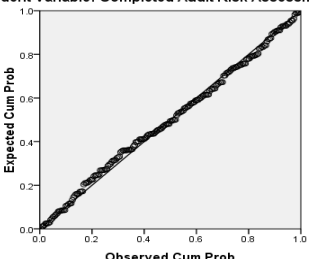
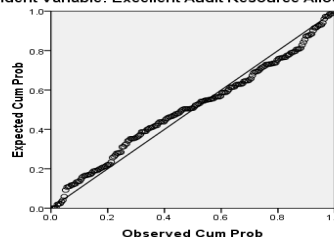
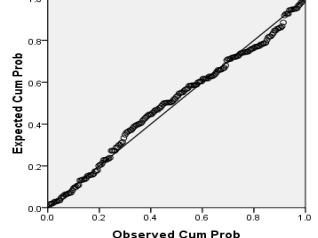
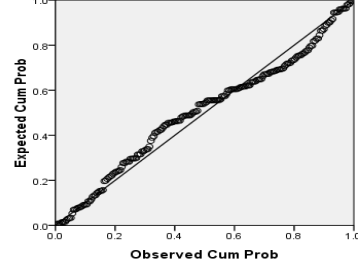
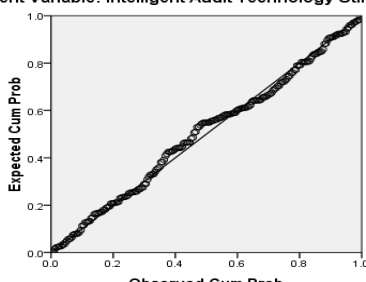
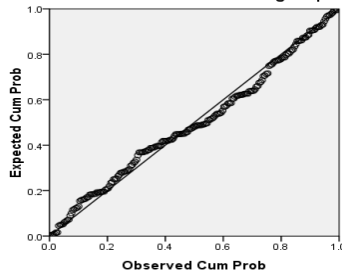


4. Normality of the error term distribution (continued)

<p>Equation 15: $CRA = \alpha_{15} + \beta_{132}LTV + \beta_{133}PWR + \beta_{134}AE + \beta_{135}ALC + \beta_{136}BSD + \beta_{137}GEN + \beta_{138}AGE + \varepsilon$</p>	<p>Equation 16: $ERA = \alpha_{16} + \beta_{139}LTV + \beta_{140}PWR + \beta_{141}AE + \beta_{142}ALC + \beta_{143}BSD + \beta_{144}GEN + \beta_{145}AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual</p> <p>Dependent Variable: Completed Audit Risk Assessment</p> 	<p>Normal P-P Plot of Regression Standardized Residual</p> <p>Dependent Variable: Excellent Audit Resource Allocation</p> 
<p>Equation 17: $IMU = \alpha_{17} + \beta_{146}LTV + \beta_{147}PWR + \beta_{148}AE + \beta_{149}ALC + \beta_{150}BSD + \beta_{151}GEN + \beta_{152}AGE + \varepsilon$</p>	<p>Equation 18: $ESS = \alpha_{18} + \beta_{153}LTV + \beta_{154}PWR + \beta_{155}AE + \beta_{156}ALC + \beta_{157}BSD + \beta_{158}GEN + \beta_{159}AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual</p> <p>Dependent Variable: Integrative Audit Method Use</p> 	<p>Normal P-P Plot of Regression Standardized Residual</p> <p>Dependent Variable: Extensive Audit Scope Setting</p> 
<p>Equation 19: $ITU = \alpha_{19} + \beta_{160}LTV + \beta_{161}PWR + \beta_{162}AE + \beta_{163}ALC + \beta_{164}BSD + \beta_{165}GEN + \beta_{166}AGE + \varepsilon$</p>	<p>Equation 20: $DKI = \alpha_{20} + \beta_{167}LTV + \beta_{168}PWR + \beta_{169}AE + \beta_{170}ALC + \beta_{171}BSD + \beta_{172}GEN + \beta_{173}AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual</p> <p>Dependent Variable: Intelligent Audit Technology Utilization</p> 	<p>Normal P-P Plot of Regression Standardized Residual</p> <p>Dependent Variable: Diversified Audit Knowledge Implementation</p> 

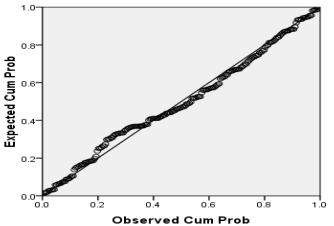
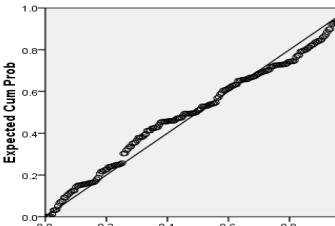


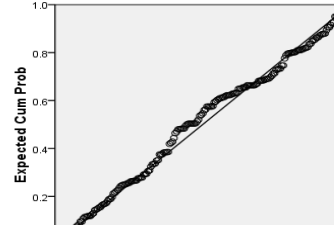
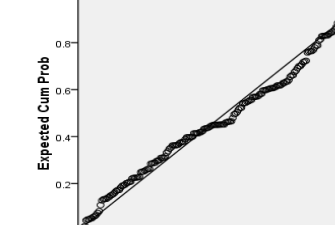


4. Normality of the error term distribution (continued)

<p>Equation 21: $CRA = \alpha_{21} + \beta_{174}LTV + \beta_{175}PWR + \beta_{176}AE + \beta_{177}ALC + \beta_{178}BSD + \beta_{179}SF + \beta_{180}(LTV*SF) + \beta_{181}(PWR*SF) + \beta_{182}(AE*SF) + \beta_{183}(ALC*SF) + \beta_{184}(BSD*SF) + \beta_{185}GEN + \beta_{186}AGE + \varepsilon$</p>	<p>Equation 22: $ERA = \alpha_{22} + \beta_{187}LTV + \beta_{188}PWR + \beta_{189}AE + \beta_{190}ALC + \beta_{191}BSD + \beta_{192}SF + \beta_{193}(LTV*SF) + \beta_{194}(PWR*SF) + \beta_{195}(AE*SF) + \beta_{196}(ALC*SF) + \beta_{197}(BSD*SF) + \beta_{198}GEN + \beta_{199}AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Completed Audit Risk Assessment</p> 	<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Excellent Audit Resource Allocation</p> 
<p>Equation 23: $IMU = \alpha_{23} + \beta_{200}LTV + \beta_{201}PWR + \beta_{202}AE + \beta_{203}ALC + \beta_{204}BSD + \beta_{205}SF + \beta_{206}(LTV*SF) + \beta_{207}(PWR*SF) + \beta_{208}(AE*SF) + \beta_{209}(ALC*SF) + \beta_{210}(BSD*SF) + \beta_{211}GEN + \beta_{212}AGE + \varepsilon$</p>	<p>Equation 24: $ESS = \alpha_{24} + \beta_{213}LTV + \beta_{214}PWR + \beta_{215}AE + \beta_{216}ALC + \beta_{217}BSD + \beta_{218}SF + \beta_{219}(LTV*SF) + \beta_{220}(PWR*SF) + \beta_{221}(AE*SF) + \beta_{222}(ALC*SF) + \beta_{223}(BSD*SF) + \beta_{224}GEN + \beta_{225}AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Integrative Audit Method Use</p> 	<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Extensive Audit Scope Setting</p> 
<p>Equation 25: $ITU = \alpha_{25} + \beta_{226}LTV + \beta_{227}PWR + \beta_{228}AE + \beta_{229}ALC + \beta_{230}BSD + \beta_{231}SF + \beta_{232}(LTV*SF) + \beta_{233}(PWR*SF) + \beta_{234}(AE*SF) + \beta_{235}(ALC*SF) + \beta_{236}(BSD*SF) + \beta_{237}GEN + \beta_{238}AGE + \varepsilon$</p>	<p>Equation 26: $DKI = \alpha_{26} + \beta_{239}LTV + \beta_{240}PWR + \beta_{241}AE + \beta_{242}ALC + \beta_{243}BSD + \beta_{244}SF + \beta_{245}(LTV*SF) + \beta_{246}(PWR*SF) + \beta_{247}(AE*SF) + \beta_{248}(ALC*SF) + \beta_{249}(BSD*SF) + \beta_{250}GEN + \beta_{251}AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Intelligent Audit Technology Utilization</p> 	<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Diversified Audit Knowledge Implementation</p> 



4. Normality of the error term distribution (continued)

<p>Equation 27: CRA= $\alpha_{27} + \beta_{252}TV + \beta_{253}PWR + \beta_{254}AE + \beta_{255}ALC + \beta_{256}BSD + \beta_{257}PP + \beta_{258}(LTV*PP) + \beta_{259}(PWR*PP) + \beta_{260}(AE*PP) + \beta_{261}(ALC*PP) + \beta_{262}(BSD*PP) + \beta_{263}GEN + \beta_{264}AGE + \varepsilon$</p>	<p>Equation 28: ERA= $\alpha_{28} + \beta_{265}LTV + \beta_{266}PWR + \beta_{267}AE + \beta_{268}ALC + \beta_{269}BSD + \beta_{270}PP + \beta_{271}(LTV*PP) + \beta_{272}(PWR*PP) + \beta_{273}(AE*PP) + \beta_{274}(ALC*PP) + \beta_{275}(BSD*PP) + \beta_{276}GEN + \beta_{277}AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Completed Audit Risk Assessment</p> 	<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Excellent Audit Resource Allocation</p> 
<p>Equation 29: IMU= $\alpha_{29} + \beta_{278}LTV + \beta_{279}PWR + \beta_{280}AE + \beta_{281}ALC + \beta_{282}BSD + \beta_{283}PP + \beta_{284}(LTV*PP) + \beta_{285}(PWR*PP) + \beta_{286}(AE*PP) + \beta_{287}(ALC*PP) + \beta_{288}(BSD*PP) + \beta_{289}GEN + \beta_{290}AGE + \varepsilon$</p>	<p>Equation 30: ESS= $\alpha_{30} + \beta_{291}LTV + \beta_{292}PWR + \beta_{293}AE + \beta_{294}ALC + \beta_{295}BSD + \beta_{296}PP + \beta_{297}(LTV*PP) + \beta_{298}(PWR*PP) + \beta_{299}(AE*PP) + \beta_{300}(ALC*PP) + \beta_{301}(BSD*PP) + \beta_{302}GEN + \beta_{303}AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Integrative Audit Method Use</p> 	<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Extensive Audit Scope Setting</p> 
<p>Equation 31: ITU= $\alpha_{31} + \beta_{304}LTV + \beta_{305}PWR + \beta_{306}AE + \beta_{307}ALC + \beta_{308}BSD + \beta_{309}PP + \beta_{310}(LTV*PP) + \beta_{311}(PWR*PP) + \beta_{312}(AE*PP) + \beta_{313}(ALC*PP) + \beta_{314}(BSD*PP) + \beta_{315}GEN + \beta_{316}AGE + \varepsilon$</p>	<p>Equation 32: DKI= $\alpha_{32} + \beta_{317}LTV + \beta_{318}PWR + \beta_{319}AE + \beta_{320}ALC + \beta_{321}BSD + \beta_{322}PP + \beta_{323}(LTV*PP) + \beta_{324}(PWR*PP) + \beta_{325}(AE*PP) + \beta_{326}(ALC*PP) + \beta_{327}(BSD*PP) + \beta_{328}GEN + \beta_{329}AGE + \varepsilon$</p>
<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Intelligent Audit Technology Utilization</p> 	<p>Normal P-P Plot of Regression Standardized Residual Dependent Variable: Diversified Audit Knowledge Implementation</p> 



APPENDIX E
Key Participant Characteristics



Key Participant Characteristics

Characteristics	Frequencies	Percentage (%)
1. Gender		
Male	83	40.49
Female	122	59.51
Total	205	100
2. Age		
Less than 30 years old	22	10.73
30 - 35 years old	63	30.73
36 - 40 years old	32	15.61
More than 40 years old	88	42.93
Total	205	100
3. Marital status		
Single	120	58.54
Married	81	39.51
Divorced	4	1.95
Total	205	100
4. Education level		
Lower than bachelor's degree or equivalent	61	29.76
Higher than bachelor's degree	144	70.24
Total	205	100
5. Experience in audit field		
Less than 5 years	31	15.12
5-10 years	67	32.68
11-15 years	40	19.52
More than 15 years	67	32.68
Total	205	100



Key Participant Characteristics (Continued)

Characteristics	Frequencies	Percentage (%)
6. Length of CPAs tenure		
Less than 5 years	52	25.37
5-10 years	68	33.17
11-15 years	30	14.63
More than 15 years	55	26.83
Total	205	100
7. Average audit revenue per year		
Less than 300,000 Baht	113	55.12
300,000 – 600,000 Baht	29	14.15
600,001 – 900,000 Baht	26	12.68
More than 900,000 Baht	37	18.05
Total	205	100
8. Number of average audited financial statements per year		
Less than 50 statements	143	69.76
50-100 statements	34	16.59
101-150 statements	16	7.80
More than 150 statements	12	5.85
Total	205	100
9. Types of client		
Listed firms	10	4.88
Non-listed firms	195	95.12
Total	205	100



Key Participant Characteristics (Continued)

Characteristics	Frequencies	Percentage (%)
10. Employment status		
Office of auditors	72	35.12
Freelance	133	64.88
Total	205	100
11. Training		
1-2 Times Per Year	64	31.22
3-4 Times Per Year	123	60.00
5-6 Times Per Year	8	3.90
More Than 6 Times Per Year	10	4.88
Total	205	100



APPENDIX F

Cover Letters and Questionnaire: Thai Version





ที่ ศธ 0530.10/549

คณะกรรมการบัญชีและการจัดการ
มหาวิทยาลัยมหาสารคาม
อำเภอกันทรวิชัย จังหวัดมหาสารคาม
44150

10 พฤษภาคม 2557

เรื่อง ขอความอนุเคราะห์กรอกแบบสอบถาม

เรียน ผู้สอบบัญชี

ด้วย นางสาวสุภาวดี ขอบเสร็จ นิสิตระดับปริญญาเอก คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง “การวางแผนการตรวจสอบแบบองค์รวมและความสำเร็จในการตรวจสอบอย่างยั่งยืน: หลักฐานเชิงประจักษ์ของผู้สอบบัญชีรับอนุญาตในประเทศไทย” ซึ่งเป็นส่วนหนึ่งของการทำวิทยานิพนธ์หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ด.) สาขาวิชาการบัญชี และการศึกษาในครั้งนี้ได้เน้นให้นิสิตศึกษาข้อมูลด้วยตนเอง ดังนั้น เพื่อให้การจัดทำวิทยานิพนธ์ เป็นไปด้วยความเรียบร้อยและบรรลุวัตถุประสงค์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขออนุญาตให้ นางสาวสุภาวดี ขอบเสร็จ ศึกษาและเก็บรวบรวมในรายละเอียดตามแบบสอบถามที่แนบมาพร้อมนี้

คณะกรรมการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม หวังเป็นอย่างยิ่งว่าได้รับความอนุเคราะห์จากท่านในการให้ข้อมูลในครั้งนี้เป็นอย่างยิ่ง และขอขอบคุณมา ณ โอกาสนี้

ขอแสดงความนับถือ

(รองศาสตราจารย์ ดร.ปภักษ์บาร์มี อุตสาหะวานิชกิจ)

คณบดีคณะกรรมการบัญชีและการจัดการ

มหาวิทยาลัยมหาสารคาม

สำนักบริหารหลักสูตรระดับบัณฑิตศึกษาและวิจัย

คณะกรรมการบัญชีและการจัดการ โทรศัพท์ (043) 754333 ต่อ 3410





แบบสอบถามเพื่อการวิจัย

เรื่อง ความสามารถในการวางแผนการตรวจสอบแบบองค์รวมของผู้สอบบัญชีรับอนุญาตในประเทศไทย

คำชี้แจง

การวิจัยนี้มีวัตถุประสงค์เพื่อศึกษาความสัมพันธ์ระหว่างความสามารถในการวางแผนการตรวจสอบแบบองค์รวมกับความสำเร็จในการสอบบัญชีที่ยั่งยืนของผู้สอบบัญชีรับอนุญาตในประเทศไทย เพื่อประกอบการศึกษาวิทยานิพนธ์ระดับปริญญาเอกของผู้วิจัยในหลักสูตรปรัชญาดุษฎีบัณฑิต สาขาวิชาการบัญชี คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จังหวัดมหาสารคาม โทรศัพท์ 043-754333

ข้าพเจ้าใคร่ขอความอนุเคราะห์จากท่านผู้ตอบแบบสอบถาม ได้โปรดให้ข้อเท็จจริงในการตอบแบบสอบถามชุดนี้ โดยมีรายละเอียดของแบบสอบถาม ประกอบด้วยส่วนคำถาม 6 ตอน ดังนี้

ตอนที่ 1 ข้อมูลทั่วไปเกี่ยวกับผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 2 ความคิดเห็นเกี่ยวกับความสามารถในการวางแผนการตรวจสอบแบบองค์รวมของผู้สอบบัญชีรับอนุญาต

ในประเทศไทย

ตอนที่ 3 ความคิดเห็นเกี่ยวกับผลการปฏิบัติงานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 4 ความคิดเห็นเกี่ยวกับปัจจัยที่ส่งผลต่อการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 5 ความคิดเห็นเกี่ยวกับสภาพแวดล้อมภายนอกในการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ตอนที่ 6 ข้อคิดเห็นและข้อเสนอแนะเกี่ยวกับการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ข้าพเจ้าขอขอบพระคุณที่ท่านได้สละเวลาตอบคำถามในแบบสอบถามชุดนี้ทุกข้ออย่างถูกต้องครบถ้วน คำตอบของท่านจะถูกเก็บรักษาไว้เป็นความลับ และไม่มีการใช้ข้อมูลใด ๆ ที่เปิดเผยเกี่ยวกับท่านในการรายงานข้อมูล โดยข้าพเจ้าจะสรุปเป็นภาพรวมเท่านั้น หากท่านมีความประสงค์ที่จะขอรับรายงานสรุปผลเกี่ยวกับการศึกษานี้ครั้งนี้ โปรดแจ้งความประสงค์ตามที่ระบุไว้ข้างล่างนี้พร้อมแนบนามบัตรหรือที่อยู่มาพร้อมกับแบบสอบถามชุดนี้ เพื่อที่จะได้จัดส่งข้อมูลดังกล่าวให้ท่าน

ท่านต้องการรายงานสรุปการวิจัยหรือไม่

☐

ต้องการ

☐

ไม่ต้องการ

อนึ่ง หากมีข้อสงสัยประการใดโปรดสอบถามได้ที่ นางสาวสุภาวดี ขอบเสร็จ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม 44000 โทรศัพท์ 083-1227359 หรือ e-mail: dee_supawadee3008@hotmail.com

ขอขอบพระคุณที่ให้ข้อมูลไว้ ณ โอกาสนี้

(นางสาวสุภาวดี ขอบเสร็จ)

นิสิตปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต สาขาวิชาการบัญชี

คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม



ตอนที่ 1 ข้อมูลทั่วไปเกี่ยวกับผู้สอบบัญชีรับอนุญาตในประเทศไทย

1. เพศ

<input type="checkbox"/> ชาย	<input type="checkbox"/> หญิง
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2. อายุ

<input type="checkbox"/> น้อยกว่า 30 ปี	<input type="checkbox"/> 30-35 ปี
<input type="checkbox"/> 36-40 ปี	<input type="checkbox"/> มากกว่า 40 ปี
3. สถานภาพ

<input type="checkbox"/> โสด	<input type="checkbox"/> สมรส
<input type="checkbox"/> หย่าร้าง/หม้าย	
4. ระดับการศึกษา

<input type="checkbox"/> ปริญญาตรีหรือเทียบเท่า	<input type="checkbox"/> สูงกว่าปริญญาตรี
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5. ประสบการณ์ในการทำงานด้านการสอบบัญชี

<input type="checkbox"/> น้อยกว่า 5 ปี	<input type="checkbox"/> 5-10 ปี
<input type="checkbox"/> 11-15 ปี	<input type="checkbox"/> มากกว่า 15 ปี
6. ระยะเวลาที่เป็นผู้สอบบัญชีรับอนุญาต

<input type="checkbox"/> น้อยกว่า 5 ปี	<input type="checkbox"/> 5-10 ปี
<input type="checkbox"/> 11-15 ปี	<input type="checkbox"/> มากกว่า 15 ปี
7. รายได้จากการบริการสอบบัญชีต่อปี

<input type="checkbox"/> ต่ำกว่า 300,000 บาท	<input type="checkbox"/> 300,000 – 600,000 บาท
<input type="checkbox"/> 600,001 – 900,000 บาท	<input type="checkbox"/> มากกว่า 900,000 บาท
8. จำนวนกิจการที่รับตรวจสอบบัญชี

<input type="checkbox"/> น้อยกว่า 50 กิจการ	<input type="checkbox"/> 50-100
<input type="checkbox"/> 101- 150 กิจการ	<input type="checkbox"/> มากกว่า 150 กิจการ
9. กิจการส่วนใหญ่ที่รับตรวจสอบบัญชี

<input type="checkbox"/> กิจการในตลาดหลักทรัพย์	<input type="checkbox"/> กิจการนอกตลาดหลักทรัพย์
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10. สถานที่ทำงาน

<input type="checkbox"/> สำนักงานสอบบัญชี	<input type="checkbox"/> ผู้สอบบัญชีอิสระ
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11. การเข้าร่วมอบรมและสัมมนาที่เกี่ยวข้องกับการสอบบัญชีและประเด็นหรือหัวข้ออื่น

<input type="checkbox"/> 1-2 ครั้ง/ปี	<input type="checkbox"/> 3-4 ครั้ง/ปี
<input type="checkbox"/> 5-6 ครั้ง/ปี	<input type="checkbox"/> มากกว่า 6 ครั้ง/ปี



ตอนที่ 2 ความคิดเห็นเกี่ยวกับความสามารถในการวางแผนการตรวจสอบแบบองค์รวมของผู้สอบบัญชี
รับอนุญาตในประเทศไทย

ความสามารถในการวางแผนการตรวจสอบ แบบองค์รวม	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
การประเมินความเสี่ยงในการสอบบัญชีอย่างสมบูรณ์ (Completed Audit Risk Assessment)					
1. ท่านเชื่อมั่นว่าการใช้วิธีการประเมินความเสี่ยงที่ครอบคลุม โดยการทำความเข้าใจกิจการและสภาพแวดล้อมของกิจการอย่างถ่องแท้ จะทำให้ผลการปฏิบัติงานสอบบัญชีมีประสิทธิภาพเพิ่มมากขึ้น	5	4	3	2	1
2. ท่านมุ่งมั่นให้มีการประเมินสถานการณ์ที่อาจก่อให้เกิดความเสี่ยงจากการบริหารที่มีนัยสำคัญของกิจการอยู่เสมอ เช่น การเปลี่ยนแปลงผู้บริหารระดับสูง รวมถึงการเปลี่ยนแปลงนโยบายการบัญชี เพื่อให้การปฏิบัติงานตรวจสอบบรรลุเป้าหมายได้เป็นอย่างดีและมีประสิทธิภาพ	5	4	3	2	1
3. ท่านตระหนักเสมอว่าการวิเคราะห์ความซับซ้อนของระบบงานในกิจการลูกค้าอย่างถี่ถ้วน เพื่อให้สามารถระบุและจัดการกับความไม่แน่นอนที่อาจเกิดขึ้นได้อย่างมีประสิทธิภาพ	5	4	3	2	1
4. ท่านมุ่งมั่นในการใช้ความระมัดระวังและความรอบคอบอย่างมากในการตรวจสอบ และประเมินความเสี่ยงจากการแสดงข้อมูลที่ขัดต่อข้อเท็จจริงอันเป็นสาระสำคัญ เพื่อให้เกิดความผิดพลาดในการทำงานน้อยที่สุด	5	4	3	2	1
5. ท่านตระหนักถึงความสำคัญของการกำหนดแผนงานตรวจสอบที่เหมาะสมและครอบคลุมในทุกความเสี่ยงที่เป็นสาระสำคัญที่กิจการเผชิญอยู่ให้เป็นไปตามวัตถุประสงค์ในการตรวจสอบ เพื่อให้การตรวจสอบมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
6. ท่านเชื่อมั่นว่าการผสมผสานความรู้ความสามารถและวิธีการในการระบุ วิเคราะห์และจัดการกับความเสี่ยงในทุกกิจกรรมการดำเนินงาน เพื่อเพิ่มศักยภาพและประสิทธิภาพในงานตรวจสอบได้	5	4	3	2	1



ตอนที่ 2 (ต่อ)

ความสามารถในการวางแผนการตรวจสอบ แบบองค์รวม	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
การจัดสรรทรัพยากรในการสอบบัญชีอย่างดีเยี่ยม (Excellent Audit Resource Allocation)					
7. ท่านเชื่อมั่นว่าการจัดสรรทรัพยากรในการตรวจสอบ อย่างเหมาะสม จะสามารถเพิ่มประสิทธิภาพและ ประสิทธิผลในการตรวจสอบได้เป็นอย่างดี	5	4	3	2	1
8. ท่านให้ความสำคัญกับการวางแผนและจัดสรร ทรัพยากรในการตรวจสอบ โดยคำนึงถึงความสมดุล ของขอบเขตของงานในแต่ละกิจกรรมและทรัพยากรที่ จำเป็นต้องใช้อย่างเพียงพอและเหมาะสม เพื่อให้การ ปฏิบัติงานตรวจสอบบรรลุเป้าหมายและมี ประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
9. ท่านตระหนักถึงความสำคัญและข้อจำกัดทางด้าน เวลา บุคลากร และเครื่องมือที่จำเป็นในการตรวจสอบ จึงต้องมีการวางแผนและจัดสรรการใช้ทรัพยากร เหล่านี้อย่างเป็นระบบ และรัดกุม เพื่อให้เกิด ประสิทธิผลสูงสุดในการปฏิบัติงาน	5	4	3	2	1
10. ท่านมุ่งเน้นในการจัดสรรทรัพยากรโดยคำนึงถึง ความจำเป็นในการใช้บุคลากรในการสอบบัญชี ทำให้ ต้องวางแผนการใช้บุคลากรและผู้ช่วยในการสอบ บัญชีให้มีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
11. ท่านให้ความสำคัญกับการกำหนดเครื่องมือในการ ตรวจสอบ อาทิ อุปกรณ์และเครื่องมือคอมพิวเตอร์ ซึ่ง จะช่วยลดการใช้ทรัพยากรต่าง ๆ ในการตรวจสอบได้ อย่างมีประสิทธิภาพสูงสุด	5	4	3	2	1
12. ท่านตระหนักถึงความสำคัญในการพัฒนาระดับ ความรู้ความสามารถและประสบการณ์ของผู้ปฏิบัติงาน ตรวจสอบ ในฐานะที่เป็นทรัพยากรในการตรวจสอบที่ สำคัญของหน่วยงาน เพื่อเป็นการเพิ่มศักยภาพในการ ตรวจสอบให้มีประสิทธิภาพและประสิทธิผลยิ่งขึ้น	5	4	3	2	1



ตอนที่ 2 (ต่อ)

ความสามารถในการวางแผนการตรวจสอบ แบบองค์รวม	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
การใช้วิธีการตรวจสอบอย่างบูรณาการ (Integrative Audit Method Use)					
13. ท่านเชื่อมั่นว่าการผสมผสานความรู้ความสามารถ และวิธีการในการกำหนดกลยุทธ์และเทคนิคในการ ตรวจสอบที่หลากหลาย จะสามารถเพิ่มศักยภาพและ ประสิทธิภาพในงานตรวจสอบได้	5	4	3	2	1
14. ท่านมุ่งเน้นให้มีการปฏิบัติงานการสอบบัญชีตาม ข้อตกลงการรับงาน ซึ่งส่งผลให้การปฏิบัติงานสอบ บัญชีมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
15. ท่านให้ความสำคัญกับการทำความเข้าใจขอบเขต และวัตถุประสงค์การตรวจสอบในการกิจการต่าง ๆ ให้ ชัดเจน เพื่อให้มีการวิเคราะห์สังเคราะห์สอดคล้อง เป้าหมายการตรวจสอบและเกิดกระบวนการปฏิบัติงาน ที่มีประสิทธิผล	5	4	3	2	1
16. ท่านตระหนักในการใช้วิธีการตรวจสอบที่มีความ หลากหลายในการวิเคราะห์ และรวบรวมเอกสาร หลักฐานต่าง ๆ เพื่อให้สามารถประเมินความถูกต้อง และเหมาะสมของหลักฐานได้อย่างมีประสิทธิภาพ	5	4	3	2	1
17. ท่านมุ่งเน้นให้มีการศึกษาและทำความเข้าใจใน ระบบการควบคุมที่เกี่ยวข้อง เพื่อให้บรรลุเป้าหมายใน การสอบบัญชีและมีประสิทธิภาพเพิ่มมากขึ้น	5	4	3	2	1
18. ท่านให้ความสำคัญกับการพิจารณาและประเมินผล งานของผู้ตรวจสอบภายในหรือผู้เชี่ยวชาญอื่น เพื่อลด ความซ้ำซ้อนและต้นทุนในการปฏิบัติงานให้เกิด ประสิทธิผลสูงสุด	5	4	3	2	1
การกำหนดขอบเขตการสอบบัญชีที่ครอบคลุม (Extensive Audit Scope Setting)					
19. ท่านให้ความสำคัญกับการกำหนดระดับสำคัญและ ความมีสาระสำคัญโดยรวมทั้งในระดับงบการเงินและ ระดับรายการ เพื่อให้การสอบบัญชีบรรลุวัตถุประสงค์ ได้อย่างมีประสิทธิภาพ	5	4	3	2	1



ตอนที่ 2 (ต่อ)

ความสามารถในการวางแผนการตรวจสอบ แบบองค์รวม	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
20. ท่านมุ่งเน้นให้มีการกำหนดประเด็นและรายการที่ทำการสอบบัญชี เพื่อให้สามารถค้นพบข้อผิดพลาดหรือการแสดงข้อมูลที่ขัดต่อข้อเท็จจริงอันเป็นสาระสำคัญ	5	4	3	2	1
21. ท่านเชื่อมั่นว่าการกำหนดขอบเขตการสอบบัญชีที่ชัดเจนและครอบคลุมทุกกิจกรรมการตรวจสอบ เพื่อให้ประหยัดเวลาและลดต้นทุนในการตรวจสอบ	5	4	3	2	1
22. ท่านตระหนักถึงความสำคัญของสภาพแวดล้อมการควบคุมและข้อมูลที่ผู้บริหารได้ให้การรับรองไว้ เพื่อเป็นแนวทางในการปฏิบัติงานที่ถูกต้องและบรรลุตามเป้าหมายที่กำหนดไว้ได้อย่างมีประสิทธิภาพ	5	4	3	2	1
23. ท่านให้ความสำคัญกับการกำหนดขั้นตอนและแนวทางปฏิบัติที่ครอบคลุมสาระและประเด็นต่าง ๆ ที่เกิดขึ้น เพื่อให้การตรวจสอบบรรลุเป้าหมายสูงสุด	5	4	3	2	1
24. ท่านมุ่งเน้นในการค้นหากระบวนการ เทคนิคและแนวคิดในการปฏิบัติงานสอบบัญชี เพื่อให้การปฏิบัติงานสอบบัญชีมีประสิทธิภาพและประสิทธิผลสูงสุด	5	4	3	2	1
การใช้ประโยชน์เทคโนโลยีการตรวจสอบอย่างชาญฉลาด (Intelligent Audit Technology Utilization)					
25. ท่านเชื่อมั่นว่าการใช้ประโยชน์จากเทคโนโลยีที่ดีทำให้เกิดความสะดวกและรวดเร็วในการสืบค้นข้อมูลและหาหลักฐานการสอบบัญชีได้อย่างกว้างขวางจากแหล่งข้อมูลต่าง ๆ	5	4	3	2	1
26. ท่านให้ความสำคัญในการนำเทคโนโลยีขั้นสูงต่าง ๆ มาใช้ในการสอบทานและตรวจสอบความถูกต้องและความครบถ้วนของข้อมูล เพื่อช่วยลดระยะเวลาในการปฏิบัติงานตรวจสอบได้อย่างมีประสิทธิภาพ	5	4	3	2	1



ตอนที่ 2 (ต่อ)

ความสามารถในการวางแผนการตรวจสอบ แบบองค์รวม	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
27. ท่านมุ่งเน้นในการใช้เทคโนโลยีที่มีประสิทธิภาพในการวิเคราะห์แนวทางการตรวจสอบกิจการที่มีรายการค้าที่ยุ่งยากและสลับซับซ้อน เพื่อให้งานสอบบัญชีบรรลุวัตถุประสงค์ได้อย่างมีประสิทธิภาพ	5	4	3	2	1
28. ท่านตระหนักเสมอว่า การใช้ประโยชน์เทคโนโลยีที่มีประสิทธิภาพ จะช่วยให้การนำเสนอข้อมูลมีความชัดเจน แม่นยำและตรงประเด็นมากยิ่งขึ้น	5	4	3	2	1
29. ท่านมุ่งมั่นในการแสวงหาความรู้ และทำความเข้าใจเกี่ยวกับการใช้ประโยชน์เทคโนโลยีที่ทันสมัยและเหมาะสมกับลักษณะประเภทของธุรกิจที่ตรวจสอบ เพื่อให้สามารถนำมาพัฒนาระบบการประเมินความเสี่ยงให้มีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
การประยุกต์ใช้ความรู้ในการตรวจสอบที่หลากหลาย (Diversified Audit Knowledge Implementation)					
30. ท่านตระหนักดีว่าการนำความรู้ด้านการสอบบัญชี และความรู้ด้านการดำเนินธุรกิจของลูกค้ามาผสมผสานกัน เพื่อช่วยให้การปฏิบัติงานสอบบัญชีมีศักยภาพมากยิ่งขึ้น	5	4	3	2	1
31. ท่านมุ่งเน้นในการประยุกต์ใช้ความรู้ด้านอื่นที่นอกเหนือจากความรู้ด้านการบัญชี และการสอบบัญชี มาใช้ร่วมกัน เพื่อทำให้ผลการปฏิบัติงานสอบบัญชีมีประสิทธิภาพและประสิทธิผลเพิ่มมากขึ้น	5	4	3	2	1
32. ท่านเชื่อมั่นว่าการนำความรู้ที่หลากหลายด้านการบัญชีมาใช้ เพื่อช่วยให้บรรลุเป้าหมายในการสอบบัญชี และเกิดประสิทธิผลสูงสุด	5	4	3	2	1



ตอนที่ 2 (ต่อ)

ความสามารถในการวางแผนการตรวจสอบ แบบองค์รวม	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
33. ท่านมุ่งมั่นให้มีการใช้ทวิพริบปฏิภาณในการวางแผนและแก้ไขปัญหาจากการสอบบัญชีอย่างครอบคลุม เพื่อช่วยให้การปฏิบัติงานสอบบัญชีสามารถสำเร็จตรงตามวัตถุประสงค์และมีประสิทธิภาพมากขึ้น	5	4	3	2	1
34. ท่านให้ความสำคัญกับการพัฒนาศักยภาพและความสามารถในการบูรณาการความรู้ด้านการสอบบัญชีจากหลากหลายมิติ เพื่อสร้างองค์ความรู้ใหม่ ๆ ในการกำหนดวิธีการปฏิบัติงานสอบบัญชีให้เกิดประโยชน์สูงสุด	5	4	3	2	1
35. ท่านมุ่งเน้นในการนำข้อคิดเห็นไปประยุกต์ใช้กับความรู้ที่มีอยู่ได้อย่างตรงประเด็น โดยนำมาใช้ในการปฏิบัติงานได้ครอบคลุมทุกกิจกรรมการตรวจสอบ เพื่อช่วยลดความซ้ำซ้อนของการปฏิบัติงานตรวจสอบได้อย่างมีประสิทธิภาพ	5	4	3	2	1

ตอนที่ 3 ความคิดเห็นเกี่ยวกับผลการปฏิบัติงานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ผลการปฏิบัติงานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
การใช้ดุลยพินิจในการสอบบัญชีที่มีประสิทธิผล (Effective Audit Judgment)					
1. ท่านสามารถทำการวินิจฉัยและตัดสินใจกับข้อค้นพบทางการบัญชีได้อย่างถูกต้องเป็นไปตามเป้าประสงค์ทางการสอบบัญชี	5	4	3	2	1
2. ท่านสามารถนำเสนอข้อมูลในรายงานการสอบบัญชีเยี่ยงมีอาชีพซึ่งผ่านการวิเคราะห์วินิจฉัยอย่างเป็นรูปธรรม	5	4	3	2	1



ตอนที่ 3 (ต่อ)

ผลการปฏิบัติงานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
3. ท่านแสดงความคิดเห็นในรายงานทางการสอบบัญชีอย่างตรงไปตรงมาโดยใช้ดุลยพินิจภายใต้หลักเกณฑ์ที่สอดคล้องตามมาตรฐานการบัญชีและมาตรฐานการสอบบัญชีที่กำหนดได้อย่างมีประสิทธิภาพ	5	4	3	2	1
4. ท่านมีการวิเคราะห์ข้อผิดพลาดของรายการและตัดสินใจอย่างมีเหตุผล สำหรับการกระทำใด ๆ ที่อาจนำมาซึ่งความเสียหายต่อวิชาชีพ	5	4	3	2	1
การเพิ่มคุณค่าในงานสอบบัญชี (Audit Value Increase) 5. ท่านสามารถให้ความเชื่อมั่นแก่ผู้ใช้งบการเงินได้ว่างบการเงินได้จัดทำขึ้นตามมาตรฐานการบัญชีและกฎหมายที่เกี่ยวข้องได้อย่างน่าเชื่อถือในความถูกต้องและทำให้มั่นใจว่างบการเงินแสดงรายการถูกต้องตามหลักการบัญชีที่รับรองทั่วไป	5	4	3	2	1
6. ท่านนำเสนอรายงานการสอบบัญชีที่มีความเป็นกลาง โปร่งใส เชื่อถือได้ ถูกต้องตามมาตรฐานการบัญชีและมาตรฐานการสอบบัญชีเพื่อรักษาผลประโยชน์ของผู้ใช้ข้อมูล	5	4	3	2	1
7. ท่านได้รายงานผลการตรวจสอบที่ถูกต้องและครบถ้วน ทำให้ผู้ใช้งบการเงินได้ใช้ข้อมูลที่เป็นประโยชน์อย่างเท่าเทียมกัน	5	4	3	2	1
8. ท่านได้รับการไว้วางใจจากผู้ใช้งบการเงินว่าผลการปฏิบัติงานสอบบัญชีของท่านสามารถนำไปใช้ในการตัดสินใจได้อย่างถูกต้องและมีประสิทธิภาพ	5	4	3	2	1
การลดความเสี่ยงจากการตรวจสอบ (Audit Risk Reduction) 9. ท่านสามารถลดความเสี่ยงจากการที่งบการเงินแสดงข้อมูลที่ขัดต่อข้อเท็จจริงอันเป็นสาระสำคัญ	5	4	3	2	1
10. ท่านสามารถลดความเสี่ยงจากการแสดงความเห็นต่องบการเงินที่ผิดพลาดได้	5	4	3	2	1



ตอนที่ 3 (ต่อ)

ผลการปฏิบัติงานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
11. ท่านสามารถรับรองได้อย่างเต็มที่ว่างบการเงินแสดงข้อมูลที่ถูกต้องตามควรในสาระสำคัญ	5	4	3	2	1
12. ท่านมีการค้นพบข้อผิดพลาดอย่างมีสาระสำคัญในงบการเงินได้	5	4	3	2	1
รายงานการสอบบัญชีอย่างมีประสิทธิภาพ (Efficient Audit Report)					
13. ท่านนำเสนอรายงานการสอบบัญชีตรงตามเวลาที่กำหนด ทำให้สามารถตอบสนองต่อความต้องการของผู้ใช้ข้อมูลได้อย่างทันเวลา	5	4	3	2	1
14. ท่านมีการจัดทำรายงานการสอบบัญชีที่สะท้อนให้เห็นถึงสภาพความเป็นจริงของสภาพการดำเนินธุรกิจของลูกค้าต่อสาธารณชนได้อย่างน่าเชื่อถือ	5	4	3	2	1
15. ท่านมั่นใจว่ารายงานการตรวจสอบมีความเป็นธรรมเที่ยงตรงและปราศจากอคติ	5	4	3	2	1
16. ท่านสามารถให้มีการจัดทำรายงานการสอบบัญชีที่เป็นไปตามข้อตกลงในหนังสือตอบรับงาน	5	4	3	2	1
17. ท่านมีการจัดทำรายงานการสอบบัญชีที่เป็นไปตามวัตถุประสงค์ที่วางไว้	5	4	3	2	1
ชื่อเสียงในการสอบบัญชี (Audit Reputation)					
18. ท่านเป็นที่รู้จักของเพื่อนร่วมวิชาชีพและผู้ประกอบการทั่วไปว่าท่านมีวิธีการปฏิบัติงานสอบบัญชีที่ดีและมีประสิทธิภาพ	5	4	3	2	1
19. ท่านได้รับการยอมรับจากผู้มีส่วนได้เสียต่อภาพลักษณ์ส่วนบุคคล อันเกิดจากความไว้วางใจและรับรู้ถึงความเชี่ยวชาญในการปฏิบัติงานสอบบัญชีอย่างต่อเนื่อง	5	4	3	2	1
20. ท่านได้รับการยกย่องจากผู้มีส่วนได้เสียทุกฝ่ายว่าท่านปฏิบัติงานอย่างตรงไปตรงมาและปฏิบัติต่อผู้มีส่วนได้เสียอย่างเท่าเทียมกันทุกฝ่าย	5	4	3	2	1



ตอนที่ 3 (ต่อ)

ผลการปฏิบัติงานการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
21. ท่านได้รับความเชื่อมั่นมากกว่าผู้สอบบัญชีรายอื่น อยู่เสมอ จากผลการปฏิบัติงานสอบบัญชีที่ยึดมั่นความ ถูกต้องและซื่อสัตย์	5	4	3	2	1
ความสำเร็จในการตรวจสอบอย่างยั่งยืน (Sustainable Audit Success) 22. ท่านปฏิบัติงานสอบบัญชีโดยมีลูกค้ารายใหม่ เพิ่มขึ้นอย่างสม่ำเสมอ อันเป็นผลสืบเนื่องมาจากความ เชื่อถือได้ในการผลการปฏิบัติงานสอบบัญชีที่มี ประสิทธิภาพเสมอมา	5	4	3	2	1
23. ท่านสามารถรักษาลูกค้ารายเดิม โดยได้รับความ ไว้วางใจให้ปฏิบัติงานสอบบัญชีอย่างต่อเนื่อง	5	4	3	2	1
24. ท่านมั่นใจว่าท่านจะสามารถดำรงอยู่ในวิชาชีพ การสอบบัญชีได้เป็นอย่างดีทั้งในปัจจุบันและในอนาคต	5	4	3	2	1
25. ท่านได้รับการติดต่อหรือร้องขอให้เสนอบริการอื่น ๆ ที่เกี่ยวข้องกับการสอบบัญชี อันเนื่องมาจากความ เชื่อมั่นในความรู้ความสามารถและความเป็นมืออาชีพ ในการปฏิบัติงานสอบบัญชีของท่านอย่างต่อเนื่อง	5	4	3	2	1
26. ท่านมั่นใจว่าผลการปฏิบัติงานสอบบัญชีที่ท่านได้ ปฏิบัติมาได้บรรลุเป้าหมายอย่างต่อเนื่องสามารถทำให้ ท่านดำรงอยู่ในวิชาชีพนี้ได้ยาวนาน	5	4	3	2	1

ตอนที่ 4 ความคิดเห็นเกี่ยวกับปัจจัยที่ส่งผลต่อการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

ปัจจัยที่ส่งผลต่อการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
วิสัยทัศน์การตรวจสอบในระยะยาว (Long-term Audit Vision) 1. ท่านเชื่อมั่นว่าการที่จะอยู่รอดอย่างยั่งยืนนั้นจะต้อง มุ่งเน้นในการพัฒนาอย่างต่อเนื่อง	5	4	3	2	1



ตอนที่ 4 (ต่อ)

ปัจจัยที่ส่งผลต่อการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
2. ท่านยึดมั่นการปฏิบัติงานภายใต้มาตรฐานการบัญชี มาตรฐานการสอบบัญชี กฎระเบียบต่าง ๆ เพื่อสร้างมูลค่าเพิ่มให้ผู้มีส่วนได้เสีย	5	4	3	2	1
3. ท่านตระหนักถึงการสร้างคุณค่าทั้งในระยะสั้นและระยะยาวให้แก่ผู้มีส่วนได้เสีย โดยเน้นตรวจสอบอย่างทั่วถึง เพื่อให้แน่ใจว่าการปฏิบัติงานสอบบัญชีสอดคล้องกับเป้าหมายที่ได้วางไว้	5	4	3	2	1
4. เชื่อมั่นว่าการปฏิบัติงานที่เป็นไปตามมาตรฐานการบัญชี มาตรฐานการสอบบัญชี และกฎหมายที่เกี่ยวข้อง จะช่วยให้ท่านสามารถดำเนินงานเป็นไปตามเป้าหมายทั้งในระยะสั้นและระยะยาว	5	4	3	2	1
ความรอบรู้ในวิชาชีพสอบบัญชี (Audit Profession Well-Roundedness)					
5. ท่านสนใจในการศึกษาข้อมูลเกี่ยวกับศาสตร์อื่น ๆ ที่เกี่ยวข้องเป็นอย่างดี (เช่น กฎหมาย วิศวกรรม เป็นต้น) เพื่อนำมาประยุกต์ใช้กับการปฏิบัติงานสอบบัญชี ส่งผลให้สามารถกำหนดวิธีการตรวจสอบที่มีความครอบคลุมและสำเร็จตรงตามวัตถุประสงค์ได้	5	4	3	2	1
6. ท่านให้ความสำคัญกับการคาดการณ์ปัญหาอุปสรรคต่าง ๆ ที่เกิดขึ้นกับกิจการของลูกค้า และใช้วิธีการประเมินความเสี่ยงที่ครอบคลุม จะทำให้ผลการปฏิบัติงานสอบบัญชีมีประสิทธิภาพมากขึ้น	5	4	3	2	1
7. ท่านมุ่งเน้นในการศึกษาลักษณะการดำเนินงานของลูกค้าและสามารถวิเคราะห์ผลกระทบที่เกิดขึ้นกับลูกค้าได้อย่างเหมาะสม ทำให้การปฏิบัติงานสอบบัญชีมีประสิทธิภาพมากขึ้น	5	4	3	2	1



ตอนที่ 4 (ต่อ)

ปัจจัยที่ส่งผลต่อการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อย ที่สุด 1
8. ท่านให้ความสำคัญกับการวิเคราะห์ถึงจุดอ่อน จุดแข็ง ปัญหา อุปสรรค โอกาสและผลกระทบของอุตสาหกรรม ต่าง ๆ ได้อย่างเป็นระบบ ทำให้การวางแผนปฏิบัติงานสอบบัญชีถูกต้องและทันต่อเหตุการณ์มากยิ่งขึ้น	5	4	3	2	1
ประสบการณ์ทางการสอบบัญชี (Audit Experience)					
9. ท่านมุ่งเน้นในการนำข้อผิดพลาดที่ตรวจพบในอดีตมาใช้เป็นข้อมูลในการเพิ่มความระมัดระวังและรอบคอบในการตรวจสอบรายการลักษณะเดียวกันที่อาจจะส่งผลกระทบต่อความถูกต้องในการรายงานข้อเท็จจริงที่ตรวจพบ	5	4	3	2	1
10. ท่านให้ความสำคัญกับการวิเคราะห์ข้อผิดพลาดที่ตรวจพบสำหรับงบการเงินในอดีต เพื่อนำมาใช้เป็นแนวทางในการวางแผนและปฏิบัติงานสอบบัญชีในปัจจุบัน	5	4	3	2	1
11. ท่านเชื่อมั่นว่าการนำประสบการณ์ในอดีตมาใช้ในการปฏิบัติงานสอบบัญชีที่เป็นไปอย่างสม่ำเสมอและต่อเนื่องเป็นระยะเวลานานทำให้เกิดความเชี่ยวชาญในการปฏิบัติงานสอบบัญชีอย่างแท้จริง	5	4	3	2	1
12. ท่านเชื่อมั่นว่าการสอบทานงานและการตรวจสอบกระดาศทำการในอดีตช่วยทำให้การปฏิบัติงานสอบบัญชีมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1
ความสามารถในการเรียนรู้การตรวจสอบ (Audit Learning Competency)					
13. ท่านให้ความสนใจกับการฝึกอบรมในการพัฒนาความรู้และทักษะทางด้านการบัญชีและการสอบบัญชีอยู่เสมอ เพื่อช่วยให้การปฏิบัติงานสอบบัญชีมีประสิทธิภาพมากยิ่งขึ้น	5	4	3	2	1



ตอนที่ 4 (ต่อ)

ปัจจัยที่ส่งผลต่อการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
14. ท่านให้ความสำคัญกับการปฏิบัติงานสอบบัญชีอย่างเต็มความรู้ความสามารถและศักยภาพที่มีอยู่เพื่อให้ได้ผลลัพธ์การปฏิบัติงานมีศักยภาพและสอดคล้องกับสถานการณ์ต่าง ๆ ที่เกิดขึ้น	5	4	3	2	1
15. ท่านมุ่งมั่นในการเข้าร่วมรับฟังสัมมนาและแลกเปลี่ยนความคิดเห็นที่เกี่ยวข้องกับงานสอบบัญชีกับหน่วยงานวิชาชีพและหน่วยงานอื่น ๆ ที่เกี่ยวข้องอย่างสม่ำเสมอ เพื่อช่วยให้มีความรู้ความสามารถด้านการสอบบัญชีมากยิ่งขึ้น	5	4	3	2	1
16. ท่านมุ่งเน้นให้มีการนำข้อคิดเห็นและข้อเสนอแนะจากหน่วยงานกำกับดูแล สภาวิชาชีพ และกรมสรรพากร รวมถึงเพื่อนร่วมวิชาชีพมาเป็นข้อมูลเพื่อปรับปรุงการปฏิบัติงานสอบบัญชีอย่างสม่ำเสมอ	5	4	3	2	1
ความสงสัยเยี่ยงผู้ประกอบวิชาชีพในการสอบบัญชี (Audit Skepticism)					
17. ท่านให้ความสำคัญกับการทบทวนและปรับปรุงแผนการปฏิบัติงานอย่างต่อเนื่องควบคู่กับผลการประเมินความเสี่ยง เพื่อนำมาใช้ในการค้นหาและจัดการเกี่ยวกับความไม่แน่นอนได้อย่างเหมาะสม	5	4	3	2	1
18. ท่านเชื่อมั่นว่า การตั้งข้อสงสัยและคำถามอย่างต่อเนื่องเกี่ยวกับหลักฐานและคำชี้แจงที่ได้รับจากฝ่ายบริหารของลูกค้า เพื่อเป็นแนวทางในการปฏิบัติงานที่ถูกต้องและบรรลุตามเป้าหมายที่กำหนดไว้ได้อย่างมีประสิทธิภาพ	5	4	3	2	1
19. ท่านมุ่งมั่นให้มีการวินิจฉัยความชัดเจนและความแน่นอนของข้อมูลจากการสอบบัญชี เพื่อประโยชน์ในการปฏิบัติงานการสอบบัญชีได้อย่างเหมาะสม	5	4	3	2	1



ตอนที่ 4 (ต่อ)

ปัจจัยที่ส่งผลต่อการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
20. ท่านยึดมั่นเสมอว่า ความไม่แน่ใจ และการขาดความเชื่อมั่นในข้อมูลหลักฐานที่ปรากฏ ท่านจะไม่แสดงความเห็นและใช้ดุลยพินิจในการปฏิบัติงาน จนกว่าจะพิสูจน์ถึงความเป็นจริงของข้อมูลได้ เพื่อให้การปฏิบัติงานสอบบัญชีมีประสิทธิภาพมากขึ้น	5	4	3	2	1
ความสัมพันธ์ระหว่างผู้สอบบัญชีและลูกค้า (Auditor-Client Relationships)					
21. ท่านให้ความสำคัญกับความสามารถในการเข้าถึงความต้องการของลูกค้า ซึ่งจะช่วยให้คุณเกิดความเข้าใจ และปฏิบัติงานได้บรรลุวัตถุประสงค์มากยิ่งขึ้น	5	4	3	2	1
22. ท่านเชื่อมั่นว่าความสัมพันธ์ที่ดีกับลูกค้า จะช่วยให้คุณสามารถปฏิบัติงานสอบบัญชีด้วยความสะดวกและเรียบร้อย	5	4	3	2	1
23. ท่านเชื่อมั่นว่า การซักถามข้อสงสัยในสมมุติฐานการสอบบัญชี จะทำให้ได้รับข้อมูลที่ถูกต้องและครบถ้วนและเกิดการเรียนรู้ที่ดีระหว่างกัน	5	4	3	2	1
24. ท่านให้ความสำคัญกับการชี้แจงข้อผิดพลาดหรือข้อบกพร่องอย่างมีสาระสำคัญที่ตรวจพบให้กับลูกค้าทราบอยู่เสมอ ซึ่งจะช่วยสร้างความสัมพันธ์อันดีกับลูกค้าและเกิดการพัฒนาในการจัดทำบัญชีให้ถูกต้องมากยิ่งขึ้น	5	4	3	2	1



ตอนที่ 5 ความคิดเห็นเกี่ยวกับสภาพแวดล้อมภายนอกในการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

สภาพแวดล้อมภายนอกในการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
การเปลี่ยนแปลงจากสถานการณ์ทางธุรกิจ (Business Situation Dynamism) 1. ความไม่แน่นอนในการดำเนินธุรกิจมีมากขึ้น ทำให้ผู้สอบบัญชีต้องตระหนักถึงกฎระเบียบ ข้อบังคับ มาตรฐานการสอบบัญชีและมาตรฐานการบัญชีเพิ่มมากขึ้น	5	4	3	2	1
2. ผู้บริหารของธุรกิจและผู้รับผิดชอบในการจัดทำงบการเงินมีการเปลี่ยนแปลงหรือโยกย้ายอยู่เสมอ ทำให้ผู้สอบบัญชีต้องใช้ความพยายามในการประเมินสภาพแวดล้อมการควบคุมอย่างมาก	5	4	3	2	1
3. สภาพเศรษฐกิจมีความผันผวนในการดำเนินงานอย่างต่อเนื่อง ทำให้ผู้สอบบัญชีต้องอาศัยความรู้ความสามารถในการวิเคราะห์การเปลี่ยนแปลงต่าง ๆ มากขึ้น	5	4	3	2	1
4. ความเจริญเติบโตทางธุรกิจของลูกค้าเพิ่มมากขึ้น ทำให้ผู้สอบบัญชีมีโอกาสในการให้บริการที่หลากหลาย เพื่อตอบสนองความต้องการของลูกค้าได้อย่างเต็มที่	5	4	3	2	1
แรงผลักดันจากผู้มีส่วนได้เสีย (Stakeholder Force) 5. หน่วยงานกำกับดูแล และสภาวิชาชีพให้ความคาดหวังในคุณภาพการสอบบัญชีเพิ่มมากขึ้น ส่งผลให้ผู้สอบบัญชีต้องมีการพัฒนาศักยภาพในการปฏิบัติงานสอบบัญชีอยู่เสมอ	5	4	3	2	1
6. ลูกค้าต้องการการสอบบัญชีที่สามารถสะท้อนให้เห็นถึงประสิทธิภาพในการดำเนินงานของกิจการ ทำให้ผู้สอบบัญชีจำเป็นต้องมีการพัฒนารายงานการสอบบัญชีที่สามารถสะท้อนถึงผลการดำเนินงานที่แท้จริงของกิจการได้อย่างมีประสิทธิภาพ	5	4	3	2	1



ตอนที่ 5 (ต่อ)

สภาพแวดล้อมภายนอกในการสอบบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปาน กลาง 3	น้อย 2	น้อยที่สุด 1
7. สังคม และสาธารณชนต้องการการสอบบัญชีที่มีประสิทธิภาพ และมีความโปร่งใส ซึ่งสามารถสะท้อนให้เห็นถึงความเสี่ยงต่อการล้มเหลวในการปฏิบัติงานของผู้สอบบัญชี ทำให้ผู้สอบบัญชีต้องมุ่งเน้นในการพัฒนาศักยภาพในการปฏิบัติงานสอบบัญชีและรายงานการสอบบัญชีให้มีคุณภาพมากยิ่งขึ้น	5	4	3	2	1
8. ผู้ใช้รายงานทางการเงินให้ความสำคัญและยอมรับการสอบบัญชีที่สามารถเตือนภัยถึงโอกาสที่จะเกิดการทุจริต หรือน้อยลงของกิจการที่ได้รับการตรวจสอบได้อย่างมีประสิทธิภาพ ทำให้ผู้สอบบัญชีต้องยึดมั่นในหลักความระมัดระวังและรอบคอบในการปฏิบัติงานสอบบัญชีมากยิ่งขึ้น	5	4	3	2	1
แรงกดดันทางวิชาชีพ (Professional Pressure) 9. หน่วยงานกำกับดูแลมีการออกระเบียบข้อบังคับอย่างเข้มงวดทำให้ผู้สอบบัญชีต้องมุ่งเน้นในการพัฒนาความรู้ ความสามารถและเพิ่มประสิทธิภาพในการวางแผนการสอบบัญชีมากยิ่งขึ้น	5	4	3	2	1
10. ในปัจจุบันหน่วยงานที่เกี่ยวข้องต่าง ๆ ได้มีความคาดหวังในคุณภาพการสอบบัญชีเพิ่มมากขึ้น ส่งผลให้ผู้สอบบัญชีต้องพัฒนาขีดความสามารถ	5	4	3	2	1
11. สมาชิวิชาชีพการบัญชีได้กำหนดให้ผู้สอบบัญชีมีความรับผิดชอบต่อสังคมเพิ่มมากขึ้น ส่งผลให้ผู้สอบบัญชีต้องพัฒนาความเชี่ยวชาญ	5	4	3	2	1
12. กฎหมายที่เกี่ยวข้องกับวิชาชีพสอบบัญชีมีการเปลี่ยนแปลงข้อกำหนดและบทลงโทษที่เข้มงวดมากขึ้น ส่งผลให้ผู้สอบบัญชีต้องมีการพัฒนาคุณภาพการปฏิบัติงานสอบบัญชีอย่างต่อเนื่องอยู่เสมอ	5	4	3	2	1



ตอนที่ 6 ข้อคิดเห็นและข้อเสนอแนะการปฏิบัติงานการสอบบัญชีของผู้สอบบัญชีรับอนุญาตในประเทศไทย

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ขอขอบพระคุณทุกท่านที่สละเวลาในการตอบแบบสอบถามทุกข้อ ได้โปรดพับ
แบบสอบถามและใส่ซองที่แนบมาพร้อมนี้ ส่งคืนตามที่อยู่ที่อยู่ระบุไว้



APPENDIX G

Cover Letters and Questionnaire: English Version



**Questionnaire to the Ph.D. Dissertation Research Entitled
“Comprehensive Audit Planning Proficiency and Sustainable Audit
Success: An Empirical Research of Certified Public Accountants
(CPAs) in Thailand”**

Dear Sir,

This research is a part of doctoral dissertation of Miss Supawadee Chopset at the Faculty of Accountancy and Management, Mahasarakham University, Thailand. The objective of this research is to examine the comprehensive audit planning proficiency and sustainable audit success: an empirical research of Certified Public Accountants (CPAs) in Thailand.

The questionnaire is divided into 6 parts:

- Part 1 Demographic information of Certified Public Accountants in Thailand
- Part 2 Opinions in comprehensive audit planning proficiency of Certified Public Accountants in Thailand
- Part 3 Opinions in audit performance of Certified Public Accountants in Thailand
- Part 4 Opinions in the factors of audit ethic orientation of Certified Public Accountants in Thailand
- Part 5 Opinions in audit environments of Certified Public Accountants in Thailand
- Part 6 Recommendations and suggestions in audit practices of Certified Public Accountants in Thailand

Your answer will be kept confidential and your information will not be shared with any outside party without your permission. The summary will be mailed to you as soon as the analysis is completed.

If you want a summary of this research, please indicate your E-mail address or attach your business card with this questionnaire.

Thank you for your time answering all questions. I have no doubt that your answer will provide valuable information for my academic advancement. If you have any questions with respect to this research, please directly contact me.

Sincerely yours,



(Supawadee Chopset)

Ph. D. Student

Mahasarakham Business School
Mahasarakham University, Thailand



Part 1 Demographic information of Certified Public Accountants in Thailand

1. Gender

<input type="checkbox"/> Male	<input type="checkbox"/> Female
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2. Age

<input type="checkbox"/> Less than 30 years old	<input type="checkbox"/> 30-35 years old
<input type="checkbox"/> 36-40 years old	<input type="checkbox"/> More than 40 years old
3. Marital status

<input type="checkbox"/> Single	<input type="checkbox"/> Married
<input type="checkbox"/> Divorced	
4. Level of education

<input type="checkbox"/> Bachelor's degree or equal	<input type="checkbox"/> Higher than bachelor's degree
---	--
5. Experience in audit filed

<input type="checkbox"/> Less than 5 years	<input type="checkbox"/> 5-10 years
<input type="checkbox"/> 11-15 years	<input type="checkbox"/> More than 15 years
6. Length of CPAs tenure

<input type="checkbox"/> Less than 5 years	<input type="checkbox"/> 5-10 years
<input type="checkbox"/> 11-15 years	<input type="checkbox"/> More than 15 years
7. Average audit revenue per year

<input type="checkbox"/> Less than 300,000 Baht	<input type="checkbox"/> 300,000 - 600,000 Baht
<input type="checkbox"/> 600,001 - 900,000 Baht	<input type="checkbox"/> More than 900,000 Baht
8. Number of average audited financial statements per year

<input type="checkbox"/> Less than 50 statements	<input type="checkbox"/> 50-100 statements
<input type="checkbox"/> 101- 150 statements	<input type="checkbox"/> More than 150 statements
9. Types of client

<input type="checkbox"/> Listed firms	<input type="checkbox"/> Non-listed firms
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10. Employment status

<input type="checkbox"/> Office of auditors	<input type="checkbox"/> Freelance
---	------------------------------------
11. Trained on professional accounting and auditing.

<input type="checkbox"/> 1 – 2 times per year	<input type="checkbox"/> 4 – 4 times per year
<input type="checkbox"/> 5 – 6 times per year	<input type="checkbox"/> More than 6 times per year



Part 2 Opinion in comprehensive audit planning proficiency of Certified Public Accountants in Thailand

Comprehensive Audit Planning Proficiency	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Completed Audit Risk Assessment					
1. I trust that the comprehensive risk assessment by understanding the client's environment increases efficient audit performance.	5	4	3	2	1
2. I assess the potential risk the client's significant situations such as changing in executives and accounting policies will reflect high risks in businesses.	5	4	3	2	1
3. I always realize to completely analyze the complexity of client's operation to reduce audit risk.	5	4	3	2	1
4. I carefully audit and analyze the materially misstatement that contrary to the facts.	5	4	3	2	1
5. I recognize the importance of the appropriate audit planning and cover all significant encounter risks that in line with the audit objective that helps the audit more efficient.	5	4	3	2	1
6. I believe that the mix of knowledge, skills and method to identify and manage risk across all activities of the business can increase capability and efficiency of audit.	5	4	3	2	1



Part 2 (Continued)

Comprehensive Audit Planning Proficiency	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Excellent Audit Resource Allocation					
7. I believe that audit resource allocation quality increase effectiveness and efficiency of auditing.	5	4	3	2	1
8. I emphasize on the planning and resource allocation in audit by considers the balancing scope of audit work and necessary audit resource to each activity adequately and appropriately.	5	4	3	2	1
9. I realize the importance and limitations of the time, personnel and tools that necessary to audit, hence, it requires planning and allocation of those resources systematically and concisely in order to achieve maximum efficiency in operations.	5	4	3	2	1
10. I consider necessary for needing personnel in auditing so as to make increasing efficiently plan for personnel and assist.	5	4	3	2	1
11. I give attention on setting a tool of auditing such as devices and computer so as to reduce resource usage in auditing	5	4	3	2	1
12. I recognize the importance of developing the auditor knowledge as a necessary audit resource of firm to enhance audit capability more efficiently and effectiveness.	5	4	3	2	1



Part 2 (Continued)

Comprehensive Audit Planning Proficiency	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Integrative Audit Method Use					
13. I believe that the combination of knowledge and how to determine the strategies and techniques to a variety of audit increase efficiency and efficient of audit.	5	4	3	2	1
14. I focus on performance of audit task on audit engagement so that I will achieve on audit work as planned.	5	4	3	2	1
15. I give attention to clearly understanding scope and purpose of auditing to good audit planning.	5	4	3	2	1
16. I focus to use various audit technique to analyze and collect audit evidences for obtain usefully information for audit opinion.	5	4	3	2	1
17. I focus on the study and understanding of relevant internal control for effective of audit planning.	5	4	3	2	1
18. I give attention to considering and assessment works of internal auditor or other professional for reducing redundancy and cost of operation so that results in increased efficiency and effectiveness of the audit.	5	4	3	2	1
Extensive Audit Scope Setting					
19. I give attention to set materiality on financial level and entries level so as to achieve the audit objectives effectively.	5	4	3	2	1



Part 2 (Continued)

Comprehensive Audit Planning Proficiency	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Extensive Audit Scope Setting (Continued)					
20. I focus on set the issues and audited entries so that I will find material mistake statements or present information contrary material facts.	5	4	3	2	1
21. I believe that clearly and cover audit scope setting saves time and reduces cost of auditing.	5	4	3	2	1
22. I realize the importance of environment of control and the information executive certification so as to guideline their work properly and achieve the stated goals effectively.	5	4	3	2	1
23. I trust on a set of procedures and guidelines that cover the various issues that arise in order to maximum achieve audit.	5	4	3	2	1
24. I focus on the search process, techniques and concepts in the audit performance, to provide the efficient and effective audit.	5	4	3	2	1
Intelligent Audit Technology Utilization					
25. I trust that the best implementation of best technology can increase the convenience and suddenly time of search and extensively find audit evidence from various sources.	5	4	3	2	1



Part 2 (Continued)

Comprehensive Audit Planning Proficiency	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
26. I focus on implementation of advanced technology in the various reviews and audit the accuracy and completeness of the information to reduce potential errors in financial statement.	5	4	3	2	1
27. I focus to implement the efficient technology to analyze audit procedures to audit the difficult and complex client's business transactions.	5	4	3	2	1
28. I always recognize that the effective implementation of technology provides clearly, accurately, and reliable information.	5	4	3	2	1
29. I commit to the pursuit of knowledge and understanding of implementation of technology that appropriate the type of client's business in order to effectively develop systems of risk assessment.	5	4	3	2	1
Diversified Audit Knowledge Implementation					
30. I realize that the mixing of auditing knowledge and client's business knowledge will increase audit performance.	5	4	3	2	1
31. I focus on applying other knowledge of accounting and auditing that will increase audit efficiency and audit effectiveness.	5	4	3	2	1



Part 2 (Continued)

Comprehensive Audit Planning Proficiency	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Diversified Audit Knowledge Implementation (Continued)					
32. I believe that using accounting knowledge variety will achieve audit goal.	5	4	3	2	1
33. I commit to using common sense, intelligence to plan audit task and solving problem in auditing so as to make complete performance auditing as intended.	5	4	3	2	1
34. I realize on the development and the ability to integrate the knowledge of auditors from various dimensions, to create new knowledge in determining how to maximize the audit performance.	5	4	3	2	1
35. I focus on bringing comment to apply to existing knowledge and understanding. The practice is used to cover all audit activities to reduce duplication of audit effectively.	5	4	3	2	1



Part 3 Opinion in audit performance of Certified Public Accountants in Thailand

Audit Performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Effective Audit Judgment					
1. I can judge and make decision the accounting evidence correctly to achieve audit goal.	5	4	3	2	1
2. I can present professional auditing report which concrete analysis and judgment.	5	4	3	2	1
3. I provide opinion in effectiveness straightforward auditing report which use judgments according to accounting standard and auditing standard.	5	4	3	2	1
4. I focus on investigating error analysis and reasonable decision making using for audit work that affect audit profession.	5	4	3	2	1
Audit Value Increase					
5. I can give confidence to the users of financial statements have been prepared in accordance with accounting standards and laws reliably and accuracy, and ensures financial statements in accordance with generally accepted accounting principles.	5	4	3	2	1
6. I present the audit report to be neutral, transparent, credible, accurate accounting standards and auditing standards for the benefit of users.	5	4	3	2	1
7. I have reported results verify the correctness and completeness to users' financial statements information that is equally useful.	5	4	3	2	1



Part 3 (Continued)

Audit Performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Audit Value Increase (Continued)					
8. I trusted by users of financial statements that the auditor's performance can be used to decide correctly and efficiently.	5	4	3	2	1
Audit Risk Reduction					
9. I can reduce the risk of material misstatement.	5	4	3	2	1
10. I can reduce the risk of false opinion in financial statement.	5	4	3	2	1
11. I can express opinion that financial statements are material accurate.	5	4	3	2	1
12. I have discovered significant errors in the financial statements.	5	4	3	2	1
Efficient Audit Report					
13. I can present the audit report at the scheduled time to serve the required information about users with timely.	5	4	3	2	1
14. I can prepare the audit report that reflects the reality of the client's business to the public which demonstrated the added value of auditing.	5	4	3	2	1



Part 3 (Continued)

Audit Performance	Levels of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Efficient Audit Report (Continued)					
15. I conduct the auditing report follow objective with fairness and without bias.	5	4	3	2	1
16. I have prepared the audit report that based on an agreement in the letter of acceptance.	5	4	3	2	1
17. I have prepared the financial statements on the objectives.	5	4	3	2	1
Audit Reputation					
18. I am recognized by professionals and entrepreneurs in general that I have a way of auditing work well and efficiently.	5	4	3	2	1
19. I have been accepted by the stakeholders to personal appearance, arising from the trust and recognition of the expertise to perform the ongoing audit.	5	4	3	2	1
20. I am praised by all parties, stakeholders from working honestly, and treat people equally interested parties.	5	4	3	2	1
21. I am confident than other auditors regularly from performance auditing committing the accuracy and integrity.	5	4	3	2	1
Sustainable Audit Success					
22. I perform new clients increased steadily as a result of auditing creditability has always been effective.	5	4	3	2	1
23. I can maintain existing clients and has been entrusted to conduct a continuous audit.	5	4	3	2	1



Part 3 (Continued)

Audit Performance	Level of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Sustainable Audit Success (Continued)					
24. I am able to survive in the auditing profession as well as in the present and future.	5	4	3	2	1
25. I always have been offered other services related to auditing that result from confidence in my competence and professionalism.	5	4	3	2	1
26. I can sustain in this profession because of my outstanding in audits work.	5	4	3	2	1

Part 4 Opinion in the factors of comprehensive audit planning proficiency of Certified Public Accountants in Thailand

Factors of comprehensive audit planning proficiency	Level of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Long-term Audit Vision					
1. I believes that to survive, it must focus on sustainable development continues.	5	4	3	2	1
2. I hold the audit practice under the accounting standards, audit standards and rules to create more value for clients, stakeholders and overall society.	5	4	3	2	1



Part 4 (Continued)

Factors of comprehensive audit planning proficiency	Level of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Long-term Audit Vision (Continued)					
3. I aware of value creation both the short and long-term for clients with emphasis on extensively monitoring mechanism to make sure that audit practice consistent of the client's criteria.	5	4	3	2	1
4. I believe that the performance of the accounting standards, auditing standards and laws will allow you to operate as the target for both the short and long term.	5	4	3	2	1
Audit Profession Well-Roundedness					
5. I interested in learning about other disciplines involved as well (such as law, engineering, etc.) to be applied to performance audit, as a result can determine how to validate a covered and the objectives achieved.	5	4	3	2	1
6. I focus on the predictions of the problems that occur with the acquisition of customers and implement a comprehensive risk assessment to the audit performance more effective.	5	4	3	2	1
7. I focus on the study of the client's operations and to analyze impact on the customer appropriately make the operation more efficient audit.	5	4	3	2	1
8. I am capable to analyze in weakness strength problem threat and opportunity that have affect on various industry systems, the audit plan, accurate and up to date even more.	5	4	3	2	1



Part 4 (Continued)

Factors of comprehensive audit planning proficiency	Level of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Audit Experience					
9. I focus on the errors detected in the past been used as a basis for increasing the vigilance and careful audit, may affect the accuracy of the facts reported audit.	5	4	3	2	1
10. I focus on analyzing the audit successes and errors in the past so as to reduce errors in audit planning in the present.	5	4	3	2	1
11. I believe in regular and continuing audit performance that provides the expertise in audit field work.	5	4	3	2	1
12. I believe that audit review and the audit working papers in the past to help make operations more efficient audit.	5	4	3	2	1
Audit Learning Competency					
13. I focus on training to develop knowledge and skills in accounting and auditing practice for help the audit practice is more effective.	5	4	3	2	1
14. I focus on the audit performance fullest ability and potential that exists, to achieve the performance potential and the situations that arise.	5	4	3	2	1
15. I commitment to attend seminars and exchange of ideas related to the auditor's professional agencies and other agencies on a regular basis to help with the more audit skills.	5	4	3	2	1



Part 4 (Continued)

Factors of comprehensive audit planning proficiency	Level of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Audit Learning Competency (Continued) 16. I focus on the comments and suggestions of clients to improve the audit performance for provide the more audit quality.	5	4	3	2	1
Audit Skepticism 17. I focus on reviewing and revision of audit plan based on an assessment of internal and external risk in order to enable firm to identify and appropriately manage risk.	5	4	3	2	1
18. I believe that the doubts and questions continued about evidence and statement given by the clients' management to guide their work properly and achieve goals effectively.	5	4	3	2	1
19. I focus on the clarity and certainty of the diagnosis of the audit in order to properly perform the audit.	5	4	3	2	1
20. I hold always the uncertainty and lack of confidence in the evidence; I will not opinion and judgment in the performance until the proof of the reality of the data, to provide more efficient auditing.	5	4	3	2	1
Auditor-Client Relationships 21. I give attention to ability to an access the customer's requirement so as to help me understand and achieve better performance.	5	4	3	2	1



Part 4 (Continued)

Factors of comprehensive audit planning proficiency	Level of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Auditor-Client Relationships (Continued)					
22. I believe that client relationship can help perform the auditing conveniently and neatly.	5	4	3	2	1
23. I believe that asking questions in audit hypotheses will get complete and accurate information and learning between customers and me.	5	4	3	2	1
24. I give attention to error or significant deficiencies explanation from auditing to customers. That helps build good relationship with customers and accounting development.	5	4	3	2	1

Part 5 Opinion in audit environments of Certified Public Accountants in Thailand

Audit Environments	Level of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Business Situation Dynamism					
1. Uncertainties of business have increased; auditors must increase awareness in rules, regulations, accounting and auditing standards.	5	4	3	2	1
2. Financial reports users recognize the importance of auditing that alert to the possibility of fraud or fraudulent activity monitored effectively.	5	4	3	2	1



Part 5 (Continued)

Audit Environments	Level of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Business Situation Dynamism (Continued)					
3. Economic conditions are volatile in continuous operation. Auditors require different skills to analyze the changes.	5	4	3	2	1
4. The growth of client's business increases results the auditor's opportunity to provide a variety of services in order to respond to customers' needs.	5	4	3	2	1
Stakeholder Force					
5. Regulatory agencies and the Federation expect the increasing of audit quality; the auditors must develop the audit ability.	5	4	3	2	1
6. Clients require the audit that reflects the performance of the company's operations. The auditors were required to develop the audit report to reflect the actual performance of the business more efficiently.	5	4	3	2	1
7. Society and the public need for effective and transparency auditing, which can reflect the social responsibility of the auditors.	5	4	3	2	1
8. Financial reports users recognize the importance of auditing that alert to the possibility of fraud or fraudulent activity monitored effectively.	5	4	3	2	1



Part 5 (Continued)

Audit Environments	Level of Opinion				
	Strongly Agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly Disagree 1
Professional Pressure					
9. As regulatory agencies have issued strict relations, auditors will develop skill for increasing of efficiency of audit planning.	5	4	3	2	1
10. The auditing institute increases the expectation about audit quality that affects the auditor to develop in each field of competency.	5	4	3	2	1
11. Federation of Accounting Professions requires the auditors to increase social responsibility that results in continuously developing audit specialization.	5	4	3	2	1
12. Changing in details and penalty of professional standards will develop audit quality.	5	4	3	2	1

Part 6 Recommendation and suggestions in audit ethic orientation

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★ Thank you for your time and kind consideration sharing your invaluable data ★



APPENDIX H

Letters to the Experts





บันทึกข้อความ

หน่วยงาน คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม โทรศัพท์ 043-754333-3431 Fax 043- 754422

ที่ ศธ.0530.10/

วันที่ 10 พฤษภาคม 2557

เรื่อง ขอเรียนเชิญเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย

เรียน อาจารย์ ดร.เกลินี หมื่นไธสง

ด้วย นางสาวสุภาวดี ขอบเสร็จ นิสิตระดับปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ด.) สาขาวิชาการบัญชี คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง “การวางแผนการตรวจสอบแบบองค์รวมและความสำเร็จในการตรวจสอบอย่างยั่งยืน: หลักฐานเชิงประจักษ์ของผู้สอบบัญชีรับอนุญาตในประเทศไทย” ซึ่งเป็นส่วนหนึ่งของการศึกษาตามหลักสูตรปรัชญาดุษฎีบัณฑิต ดังนั้น เพื่อให้การดำเนินการเป็นไปด้วยความเรียบร้อยและบรรลุตามวัตถุประสงค์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขอความอนุเคราะห์จากท่านเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัยและข้อเสนอแนะเพื่อนำข้อมูลที่ได้ไปดำเนินการทำวิทยานิพนธ์ต่อไป ตามเอกสารแนบท้าย

จึงเรียนมาเพื่อโปรดพิจารณา

(รองศาสตราจารย์ ดร.ปภักษ์บาร์มี อุตสาหะวานิชกิจ)

คณบดีคณะการบัญชีและการจัดการ





บันทึกข้อความ

หน่วยงาน คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม โทรศัพท์ 043-754333-3431 Fax 043- 754422

ที่ ศธ.0530.10/

วันที่ 10 พฤษภาคม 2557

เรื่อง ขอเรียนเชิญเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย

เรียน อาจารย์ ดร.สุธนา บุญเหลือ

ด้วย นางสาวสุภาวดี ชอบเสริม นิสิตระดับปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ด.) สาขาวิชาการบัญชี คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง “การวางแผนการตรวจสอบแบบองค์รวมและความสำเร็จในการตรวจสอบอย่างยั่งยืน: หลักฐานเชิงประจักษ์ของผู้สอบบัญชีรับอนุญาตในประเทศไทย” ซึ่งเป็นส่วนหนึ่งของการศึกษาตามหลักสูตรปรัชญาดุษฎีบัณฑิต ดังนั้น เพื่อให้การดำเนินการเป็นไปด้วยความเรียบร้อยและบรรลุตามวัตถุประสงค์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขอความอนุเคราะห์จากท่านเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัยและข้อเสนอแนะเพื่อนำข้อมูลที่ได้ไปดำเนินการทำวิทยานิพนธ์ต่อไป ตามเอกสารแนบท้าย

จึงเรียนมาเพื่อโปรดพิจารณา

(รองศาสตราจารย์ ดร.ปงกัษบารมี อุดสาหะวานิชกิจ)

คณบดีคณะการบัญชีและการจัดการ



APPENDIX I

The Acceptance Letter for Publication from International Academy of Business and Economics (IABE)




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Date: AUGUST 8 , 2014

JIBE-2014 LAS VEGAS

To: Supawadee Chopset, Supparak Janjarasjit, and Saranya Raksong

Re: Paper:

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A CONCEPTUAL FRAMEWORK**

Dear Authors,

Congratulations! On conclusion of the double-blind review process, your paper is accepted for publication in *Journal of International Business and Economics®* (JIBE). The JIBE is a refereed publication listed in Cabell's Directories 2004-14 Editions and in Ulrich's International Periodicals Directory since 2003. The JIBE is sponsored by the Mahasarakham Business School, Mahasarakham University, Thailand. The JIBE is available online at the EBSCO Publishing in the Business Complete Listing and at the Gale/ Cengage Publishing. The journal will soon be available with the SCOPUS.

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Best Regards,

Marius Gavritea

Marius Gavritea, Ph.D.
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PUBLICATIONS

- 2013 Chopset, Supawadee and Ussahawanitchakit, Phapruke. (2013).
Internal Audit Judgment and Goal Achievement: Evidence from Thai Automotive
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