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Affecting Audit  
Quality  
Quality

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quality**. Maybe  
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of coffee in the  
afternoon, then  
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than some  
harmful virus  
inside their  
computer.

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**affecting audit**

**quality** is

approachable in

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quality and how  
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That Affect  
Sample Size ~~How~~  
~~Materiality~~  
~~Impacts the~~  
~~Auditor's Risk~~  
~~Assessment~~

*Invitation to  
Comment,  
Enhancing Audit  
Quality in the*

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*About the New*

*Auditor's*

*Communication*

*Requirement*

*Audit quality*

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*Possible*

*November*

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*Updates, Changes*

*to Google's*

*Disavow Tool and*

*Much More - Ep.*

*159 How Auditors*

*Approach Risk*

*Assessment*

*Lecture 2 -*

*Legal liability,*

*audit quality*

*and ethics Audit*



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*Quality*

~~Indicators CAQ  
Symposium 2014:  
Audit Quality In  
dicators Update  
from the  
Profession **Life  
of an Auditor  
(PwC, KPMG, EY,  
Deloitte)**  
Coronavirus  
(COVID-19): Top  
5 Accounting  
Issues and~~

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~~Resources~~ The  
Effects of  
Coronavirus on  
Business and

Audit Case study

*2 (Auditing  
practice)* **Can**

**you tell your  
tests of**

**controls from  
substantive**

**tests?** ISO

~~Internal Quality~~

~~Audit (IOA)~~

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~~Factors~~  
~~Explained~~

*Vignette 1 (a) : A  
Meeting between  
the Audit*

*Manager and the  
Company*

*Controller*

~~Risk-based~~

~~Auditing~~ *The*

*hidden power of  
auditing |*

*Stanislas Zuin |*

*TEDxGeneva How*

*to Succeed as an*

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*How to improve  
audit quality*

*using root cause  
analysis*

*Practical Audit  
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*Considerations -  
Performing the  
Audit in the*

*Pandemic*

*Environment*

Recorded

Webinar:

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Performance

Audit - A Tool  
for Both Private  
& Public

Sectors

**Practical Audit  
Quality  
Considerations -  
Planning the  
Audit in the  
Pandemic**

**Environment CAQ  
Symposium 2017 -  
Challenges and**

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*Opportunities:*

*Auditor Risk  
Assessment*

**Conducting**

**Internal Quality**

**Audits - an**

**introduction**

Vignette 3:

Auditing Is a

People Business

*PwC's 2019 audit*

*quality report*

Factors

Affecting Audit

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## Factors

factors that affect auditing quality are auditor's experience, honesty, and the knowledge in accounting and auditing standards. Alqam and Alrajabi, [1997] in their research in

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public Jordanian  
companies found  
that auditor  
rotation

Factors  
affecting the  
quality of  
Auditing: The  
Case of ...

Several  
determinants,  
both internal  
and external,



# Where To Download

Factors affecting audit  
quality,  
including  
auditor

professional  
knowledge and  
skills;

skepticism;

standards

compliance;

working

conditions;

audit duration

and quality

# Where To Download control.

## Affecting Audit Determinants Quality Affecting Audit Quality •

INTOSAI Journal

There are many factors affecting audit quality as well as measure audit quality.

However,  
according to the

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International  
Auditing and  
Assurance

Standards Board,  
the concept of  
audit quality  
has reached no  
consensus; many  
studies are  
continuing to be  
done. Although  
there are many  
different ways  
to approach

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audit quality.

## Affecting Audit Factors

Affecting the  
Audit Quality  
and the  
Competitive ...

The results  
indicate a  
positive and  
significant  
correlation  
between audit  
quality and

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## Audit

efficiency, the reputation of auditing office, auditing fees, the size of audit firm, and the ...

(PDF) Factors affecting the quality of Auditing: The Case ...

# Where To Download

Audit quality is improved if material misstatements are detected and reported (or corrected). A failure to detect or report (or correct) a material misstatement or errors in the financial report

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Factors issuing an unqualified audit report impairs audit quality. In recent years a number of threats to audit quality have been identified.

Factors  
impacting audit  
quality - OPUS

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at UTS: Home

Factors  
Affecting Audit  
Quality Number  
of assignments &  
age of the  
auditor Author:  
Ulrika Persson  
Supervisor:  
Tobias Svanström  
Student Umeå  
School of  
Business Spring  
semester 2011



# Where To Download

Master thesis,  
two-year, 30 hp

Affecting Audit  
Quality  
Acknowledgement

The work of a  
thesis can be  
described as a  
journey around  
the world.

Sometimes you  
find

Factors

Affecting Audit

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Quality - DiVA  
portal

The definition offers two important factors of audit quality, which are the auditor's capacities in conducting an audit and the independence of the auditor over

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the client.

DeAngelo (1981) argued that a large auditor has these two characteristics as the auditor has more technological capabilities and more reputation to lose.

FACTORS

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ASSOCIATED WITH  
AUDIT QUALITY:  
EVIDENCE FROM AN  
Quality

Researchers took  
the object of  
research at the  
North Sumatra  
Financial and  
Development  
Supervisory  
Agency (BPKP),  
the choice of  
objects was due

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Factors  
Affecting Audit  
Quality

to improving  
audit quality.  
The theories  
used in this  
research are  
theories about  
audit quality  
and its  
measurement. The  
population in  
this study were  
150 auditors who  
worked at BPKP  
North Sumatra.

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The data  
collection  
method used was  
the survey  
method.

Analysis of  
Factors  
Affecting Audit  
Quality at the  
North ...

Inputs are  
grouped into the  
following input

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**Factors:** (a) The values, ethics and attitudes of auditors, which in turn, are influenced by the culture prevailing within the audit firm; and. (b) The knowledge, skills, and experience of auditors and the

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time allocated  
for them to  
perform the  
audit.

Audit quality -  
IAASB's  
Framework | ACCA  
Global

The size of the  
audit firm is  
one of the most  
important  
factors



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Factors affecting the measurement of audit quality, as it is positively related to the quality of audit, where audit firms often provide better audit quality than other audit firms do.

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FACTORS  
AFFECTING THE  
QUALITY OF  
EXTERNAL AUDITOR

...

Contextual  
Factors. The  
present study  
addresses some  
of the issues  
included under  
the Framework's  
Inputs, Process

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Factors Interaction factors. The factors falling under Inputs are concerned with what the auditor brings to the audit process. The Framework discusses these factors under two headings, 'Values, Ethics and Attitudes'

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The drivers of  
audit quality:  
auditors'

perceptions

Abstract and  
Figures The aims  
of this research  
are to analyze  
determinant  
factors  
affecting the  
audit quality,  
namely :

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independence,  
experience, and  
accountability.  
Independence is  
the main  
basis...

(PDF)

Determinant

Factors

Affecting The

Audit Quality :

An ...

Quality external

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audit service.

Journal  
Affecting Audit  
Quality  
University of  
King Abdulaziz,  
219. Ayad, H.H.  
(20050. Factors  
Affecting the  
Quality of the  
external  
Auditing,  
Masters thesis,  
Gaza University,  
14. Chia-Ah &  
karlsson, J.

# Where To Download

(2010). The  
impact of  
extended audit  
tenure on audit  
Independence,  
(Unpublished  
Masters Thesis),  
Umea school of  
Business,  
Greece.

Factors  
affecting the  
quality of

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external

auditing . . .

Affecting Audit  
Quality

The factors influencing the effectiveness of internal audit are as follows:  
The results of some research have shown that a lower effectiveness of the audit at companies was



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caused by a  
reduction in  
compensation  
paid to  
auditors.

Factors  
influencing the  
effectiveness of  
internal audit  
as ...

community  
empowerment in  
Indonesia, where

# Where To Download

Audit quality  
had been  
questioned. The  
authors use non-  
simultaneous  
regression  
models to  
analyse the  
factors of  
perceived audit  
quality and  
client  
satisfaction on  
each of 12

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dimensions of  
audit quality by  
Carcello et al  
exclude audit  
committee  
involvement. The  
result

Does Audit  
Quality Affect  
Client  
Satisfaction of  
Non . . .  
"brand name"

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(e.g., Big Eight versus non-Big Eight) is a factor affecting audit prices and auditor selection.<sup>1</sup> As a quality surrogate, brand name reflects differences between auditor size categories in concern for

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reputation

(DeAngelo 1981b)  
and the ability  
to withstand  
client pressure  
(Goldman

## Determinants of Audit Quality in the Public Sector

The results show  
that there are  
nine over eleven

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Factors having  
positive  
influence on  
audit quality,

say:

Professional  
attitude,  
Experience and  
Industry  
Expertise,  
Auditor's  
independence,  
Audit process  
and quality

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control, Auditor  
qualification,  
Audit time, Law  
system,  
Auditee's  
characteristics,  
and Audit  
market.

FACTORS  
AFFECTING AUDIT  
QUALITY: AN  
EMPIRICAL STUDY  
IN VIETNAM

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In addition to the activities of the audit committee, risk factors for the auditor (both economic and certain regulatory risks) are believed to most enhance audit quality.

However, ISAs



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Factors affecting audit  
inspection regime, aspects  
of the 'standard  
s-surveillance-  
compliance'  
regulatory  
system, are  
viewed as less  
effective.

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259352b9f7c55c2f  
3a012e0d539857d6

# Factors Affecting Audit Quality