Factors Affecting Audit Quality | 013c0569c79da84def9911464d248967

FACTORS AFFECTING THE QUALITY INTERNAL CONTROL ENVIRONMENT IN AUDIT FIRMS OF MALAYSIA
Islamic Banking Regulation and Supervision: Survey Results and ChallengesPublic Sector AuditEfficiency in Business and EconomicsAn Investigation Into the Perception of Oil Companies and AuditFirms on Factors Affecting Service Quality of AuditingGovernment Auditing Standards - 2018 RevisionReaching Key Financial Reporting DecisionsQuality Planning and AssuranceICAME 2019An Evaluation of Factors Affecting the Progression to Clean Audit Outcomes in South African MunicipalitiesAuditing: A Risk-Based Approach to Conducting a Quality AuditQuality Control Procedure for Statutory Financial AuditFactors Affecting Audit Quality in the 2007 UK Regulatory EnvironmentCurrent Issues in AuditingICFF 2019Proceedings in Finance and Risk Perspectives ‘12Knowledge Discovery and Data MiningFactors Affecting the Quality of Auditors' WorkMeasurement Models of Public Companies Audit QualityAuditorsContemporary Research in Accounting, Auditing and FinanceInstitutional Factors Affecting Internal AuditECMLG 2021 17th European Conference on Management, Leadership and GovernanceFactors Affecting External Audit QualityProceedings of the 3rd International Conference of Economics and Management (CIREG 2016) Volume IAUDITING TEAMSExternal Auditing and QualityFACTORS AFFECTING THE QUALITY INTERNAL AUDIT IN OIL AND GAS SECTOR IN TRIPOLI-LIBYAResearch on Professional Responsibility and Ethics in AccountingEuropean Corporate LawAuditing, an Integrated ApproachAccounting for the 21st CenturyCPA Professional ResponsibilitiesCPA Audit QualityThe volume includes a set of selected papers extended and revised from the 4th International conference on Knowledge Discovery and Data Mining, March 1-2, 2011, Macau, Chin. This Volume is to provide a forum for researchers, educators, engineers, and government officials involved in the general areas of knowledge discovery and data mining and learning to disseminate their latest research results and exchange views on the future research directions of these fields. 108 high-quality papers are included in the volume. Accounting practice, whether in business or government, is more dynamic, more complex, and addresses a wider array of issues than it did as little as five years ago. Significant and rapid social, political, technological and economic changes are taking place in the world economy and it is increasingly recognised that accountants in all countries play a key role in the process of economic development. Accounting education is undergoing a thorough review on a worldwide basis and major developments are taking place to produce quality accounting education that can keep pace with dramatic world change. This book provides an up-to-date view of the state of accounting education throughout the world and focusses on the global challenges facing accounting education as we approach the millenium. This volume offers a collection of studies on problem of organization’s efficiency, criteria for evaluating the efficiency, tools and methods for measuring the efficiency. The articles included present an interdisciplinary look at efficiency, its essence and the principles of its measurement. The contributions also identify a broad spectrum of conditions for achieving efficiency in various types of organizations and systems (e.g. public institution, non-profit organizations), representing various industries. The book collects selected papers presented at the 7th International Conference “Efficiency as a Source of the Wealth of Nations”, held in Wrocław, Poland, in May 2017. This fully updated new edition provides the best-known practical overview of the law regarding companies, business activities, and capital markets in Europe, at both the European Union (EU) and Member State levels. It incorporates analysis of recent developments including the impact of global initiatives in such aspects of the corporate environment as regulation of financial institutions and non-financial reporting obligations with a view to sustainability and other social responsibility concerns. The authors, all leading experts in European corporate law, describe current and emerging trends in such areas of corporate law practice as the following: - rules on cross-border mergers; - employee involvement in business activities; - the initiatives by the Organisation for Economic Co-operation and Development (OECD) and the EU to curb tax avoidance; - Member States' implementation of EU legislation; - a company’s freedom to incorporate in a jurisdiction not its own; - competition among the legal forms of different Member States; and - safeguarding of employee involvement in cross-border transactions. With respect to national law, the laws of Belgium, France, Germany, the Netherlands, Poland, Spain, and the United Kingdom are taken into account; Italy is now included in this new edition. As in earlier editions, the authors demonstrate that analysis and comparison of national corporate laws yield highly valuable general principles and observations, not least because business
organizations, wherever located, tend to show a fundamentally similar set of legal characteristics. The Third Edition will continue to be of great value to practitioners and academics who wish to acquire a better understanding of European corporate law, in its supranational dimension as well as in the similarities and differences among the various national legal systems. In recent years, the 'clean audit' opinion has received significant attention, following the repeated failure of local governments in South Africa to achieve better audit outcomes. The "outbreak" of failures to achieve clean audit opinions has been identified as the result of various challenges faced by local governments, including poor leadership, weak financial management and weak governance. Audit challenges faced by local governments globally are directly related to the quality of leadership, financial management and governance. Researchers have not yet specifically investigated the combined effect of these three independent variables (leadership, financial management and governance) on audit quality, or empirically investigated the extent to which these variables, either in combination or individually, affect the progress to 'clean audit' status in South Africa. The general objective of this research is to examine the effectiveness of leadership, financial management and governance in South African municipalities' journey to achieving clean audits, while the aim of this study is to examine the factors affecting progress to achieving clean audits in South African local governments, and to use the results to develop a framework that would ultimately help accelerate the process.

Directors are key decision-makers in any organisation, whether it is in the public sector, a family business or a transnational company. The UK Companies Act 2006 codified directors' duties for the first time and describes the director as the 'most likely to promote the success of the company for the benefit of its members as a whole'. This book addresses key tensions and problems involved in the duties and responsibilities of the director in promoting success, including corporate culture and credibility, trust, risk and uncertainty, collective responsibility, and the degree of control. The book considers directors' decision-making in both private and public sector organisations and explicitly examines aspects of decision-making during periods of financial distress. The book compares the legal contexts of director's decisions in the UK to those of the USA, Germany and Australia, and takes an interdisciplinary approach in its combination of management theory, economic theory and behavioural studies. In doing so the book addresses issues key to the understanding of corporate governance in light of recent financial crises.

This book provides an opportunity for investigators, government officials, systems scientists, strategists, assurance researchers, owners, operators and maintainers of large, complex and advanced systems and infrastructures to update their knowledge with the state of best practice in the challenging domains whilst networking with the leading representatives, researchers and solution providers. Drawing on 12 years of successful events on information security, digital forensics and cyber-crime, the 13th ICGS3-20 conference aims to provide attendees with an information-packed agenda with representatives from across the industry and the globe. The challenges of complexity, rapid pace of change and risk/opportunity issues associated with modern products, systems, special events and infrastructures. In an era of unprecedented volatile, political and economic environment across the world, computer-based systems face ever more increasing challenges, disputes and responsibilities, and whilst the Internet has created a global platform for the exchange of ideas, goods and services, it has also created boundless opportunities for cyber-crime. As an increasing number of large organizations and individuals use the Internet and its satellite mobile technologies, they are increasingly vulnerable to cyber-crime threats. It is therefore paramount that the security industry raises its game to combat these threats. Whilst there is a huge adoption of technology and smart home devices, comparably, there is a rise of threat vector in the abuse of the technology in domestic violence inflicted through IoT too. All these are an issue of global importance as law enforcement agencies all over the world are struggling to cope. This book focuses on factors impacting audit quality, and solutions to these problems. In addition to elaborating on legislation in the European Union and United States, the book also provides a thorough outlook of Turkish audit market from the point of view of auditing firms and their clients. Many cases and samples are provided to assist practitioners to successfully re-engineer organizational structures in accordance with fresh regulations and expectations of the market. This book serves as a helpful resource for auditing firms, auditors, regulating authorities, as well as post-graduate students of audit sector. The business world needs to follow developments in the areas of accounting, auditing and finance in order to be able to adapt to globalization, technological advances and changing human needs. This book explores current issues in accounting, auditing and finance from a scientific point of view, and makes various suggestions for their solutions. In this context, the contributions here take into account the latest developments in the field and utilise a wide range of resources. The reader will learn about participation banks, audit risk, financial manipulation, forensic accounting, accounting errors, the effects of blockchain technologies, electronic finances, efficient markets hypothesis,
integrated reporting, production costs, Islamic banking, enterprise risk management systems, and TAS16. The auditing profession has seen substantial changes in the last few years. For example, the AICPA and the IAASB have issued clarified standards that harmonize auditing standards in the U.S. (for non-public entities) and internationally. The Committee of Sponsoring Organizations (COSO) of the Treadway Commission has issued an updated Internal Control–Integrated Framework. The AICPA recently issued new audit sampling guidance. Prepare your students for these changes by using Johnstone/Gramling/Rittenberg's AUDITING: A RISK-BASED APPROACH TO CONDUCTING QUALITY AUDITS, 9E, International Edition. AUDITING, 9e, International Edition reflects the clarified auditing standards and the newest PCAOB standards, discusses COSO's updated Internal Control–Integrated Framework, integrates discussion of fraud risk throughout the text, and features entirely new and significantly revised end-of-chapter problems. In addition, students will gain valuable experience by using the professional ACL auditing software that is packaged with each new text. The new edition also offers CengageNOW as an online homework solution. AUDITING, 9e, International Edition helps your students understand the full range of auditing issues in the evolving global environment. The development of the domestic and foreign investors participation in the Indonesian stock market has given rise to the importance of information on the quality of auditors and its audit on public companies financial statements in Indonesia. As huge scandals involving large audit firms such as Arthur Anderson in the US have raised doubts from the public to audit quality, the audit quality is challenged to assess company's performance more objectively and provide confidence to investors in the capital markets in selecting the companies to invest. This book is a comprehensive study regarding factors predominantly affecting the quality of audit in public companies in Indonesia. The validity of six variables have been tested to measure their effects on audit quality. One hundred and ninety eight directors or financial managers of the companies participated in this research. For academics, observers and business people who want to know more about the process of measuring the audit quality of Indonesian public companies and the factors that affect the measurement, this book is an essential guide to read. Offering coverage of the entire audit process, this text takes the reader through each audit cycle. It then shows how each step relates to the process as a whole. The book is completely oriented to non-complex computerized accounting systems rather than manual ones. Auditors: Market concentration and their role, second report of session 2010-11, Vol. 2: Evidence The Third Edition of this successful text includes extensive changes, based on feedback from students and lecturers. There is a discussion of auditing and the law beyond the issue of third-party liability, and more coverage of recent developments in audit methodologies and techniques. New chapters include a survey of developments in audit automation, a discussion of the nature and development of the audit market, both in the United Kingdom and the European Union, and an assessment of the impact on auditing of the Cadbury Report on corporate governance, with particular attention to the role of audit committees. Each chapter includes questions for discussion. In the 18 chapters in this volume of Contemporary Studies in Economic and Financial Analysis, expert contributors gather together to examine the extent and characteristics of forensic accounting, a field which has been practiced for many years, but is still not internationally regulated yet. QUALITY PLANNING AND ASSURANCE Discover the most crucial aspects of quality systems planning critical to manufacturing and service success In Quality Planning and Assurance: Principles, Approaches, and Methods for Product and Service Development, accomplished engineer Dr. Herman Tang delivers an incisive presentation of the principles of quality systems planning. The book begins with an introduction to the meaning of the word “quality” before moving on to review the principles of quality strategy and policy management. The author then offers a detailed discussion of customer needs and the corresponding quality planning tasks in design phases, as well as a treatment of the design processes necessary to ensure product or service quality. Readers will enjoy explorations of advanced topics related to proactive approaches to quality management, like failure modes and effects analysis (FMEA). They will discover discussions of issues like supplier quality management and the key processes associated with quality planning and execution. The book also includes: A thorough introduction to quality planning, including definitions, discussions of quality system, and an overview of the planning process A comprehensive exploration of strategic planning development, including strategic management, risk management and analysis, and pull and push strategies Practical discussions of customer-centric planning, including customer-oriented design, quality function deployment, and affective engineering In-depth examinations of quality assurance by design, including the design review process, design verification and validation, and concurrent engineering Perfect for senior undergraduate and graduate students in technology and management programs, Quality Planning and Assurance will also earn a place in the libraries of managers and technical specialists in a wide range of fields, including quality management. This book provides a concise overview of the current context and types of public
sector audit and the varied structures within which public sector audit is practised across the world. It summarises the objectives of public sector audit as well as explores the role of the International Organisation of Supreme Audit Institutions in providing guidance to these. Drawing on public and private sector audit as well as the views of academics and practitioners on public sector audit, it provides a unique research-based guide to the current issues and future challenges in the field. Research on Professional Responsibility and Ethics in Accounting is devoted to publishing high-quality research and cases that focus on the professional responsibilities of accountants and how they deal with the ethical issues they face. This book brings together papers presented at the 3rd Conference of Research in Economics and Management (CIREG) held in Morocco in May 2016. With a focus on the challenges of SMEs and innovative solutions, they highlight the contribution of researchers in the fields of business and management, with all their micro and macro-economic aspects. They shed light on the universal scientific vision of the importance of SMEs with answers relevant to their local context and adapted to their specific national situation. The relevance of SME research lies in its heuristic value of analyzing change, rather than in constructing a category, a particularly useful empirical concept. This first volume is focused on economic issues. This new work takes a comprehensive look at the quality control framework for statutory financial audit. Saha and Roy focus on identifying the different factors governing quality of audit and establish a comprehensive framework for quality control. Failure to report on detected financial misstatements can cause serious problems because it reflects poor quality work and thus can lead to audit firm failures. This book reviews the effects of individual, firm and team factors on auditors' intention to report misstatements and the quality of auditors' work among external auditors using the theory of planned behaviour. This book explains the effects of personality type, locus of control, audit firm ethical culture and audit team norms on auditors' intention to report detected misstatements. In addition, to extend the theory of planned behaviour, the moderating effects of audit firm ethical culture and team norms on the relationships between individual factors and auditors' intention to report misstatements are also explained. The recent audit failures which have rocked financial markets worldwide have accentuated the need for a better understanding of the link between risk, control and audit quality; as well as emphasising the need to open the "black box" of the ways auditing firms actually function. Reflecting these imperatives, Auditing Teams unravels the organizational and management issues in audit firms that are key to achieving effectiveness in service provision. Specifically, this key research reflects upon the relevance and dynamics of auditing teams and their impact on auditing quality, and specifically responding to the recent claim from regulators which highlights auditing team characteristics as the source of wide variations in quality. By leveraging different perspectives – auditing, management accounting, organization and psychology – to investigate auditing teams and basing on evidence collected from the professional world, this book will provide a unique insight into the role of auditing teams on audit quality. It will be of great interest to scholars and advanced students in auditing, as well as to practitioners and regulators in the field. Arising from the author’s experience as a practicing CPA, this book is quite different from other research in this field, as it confronts the subject of audit quality from a pragmatic perspective. The first goal of Jonas Tritschler is to develop an audit quality metric on national audit firm level. Financial reporting errors, as detected by the German enforcement institutions during examinations, which subsequently are published in the German Federal Gazette by the involved companies, are the data basis for this measurement. Using the developed audit quality metric, the second goal of this study is to analyze audit quality differences of selected audit firms by comparing their deployed audit input factors such as employee’s competence (ratio of certified professionals to total audit staff), experience of employees (average tenure of employees in years) and client-specific experience (client fluctuation rate). Results indicate a correlation between audit quality according to the developed metric and the operationalized audit input factors mentioned above. The auditing environment continues to change in dramatic ways, and graduates entering the profession must be prepared for a high standard of responsibility. You can prepare for these changes by using Johnstone/Gramling/Rittenberg's À RISK-BASED APPROACH TO CONDUCTING QUALITY AUDITS, 9th EDITION. AUDITING 9e reflects the clarified auditing standards and the newest PCAOB standards, discusses COSO's updated Internal Control-Integrated Framework, integrates discussion of fraud risk throughout the text, and features end-of-chapter problems that will help you prepare for exams and understand real-life auditing scenarios. AUDITING 9e will help you understand the full range of auditing issues in the evolving global environment. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version. The regulatory framework for financial reporting, auditing and governance has changed radically in recent years, as a result of problems identified from the Enron scandal and more recently from the drive to implement global standards. In a key regulatory change, a company audit
committee is now expected to play a significant role in agreeing the contents of the financial statements and overseeing the activities of the auditors. Finance Directors, Audit Committee Chairs and Audit Engagement Partners are required to discuss and negotiate financial reporting and auditing issues, a significant process leading to the agreement of the published numbers and disclosures, and to the issuing of the auditor's report which accompanies them, but which is entirely unobservable by third parties. Reaching Key Financial Reporting Decisions: How Directors and Auditors Interact is a fascinating, behind-the-scenes examination of this closed process. The authors draw on the results of face to face interviews, and an extensive survey of finance directors, audit committee chairs and audit partners, and present nine company case studies highlighting the process of discussion and negotiation and the methods by which the agreed financial reporting outcome was reached. Detailed analysis of the case studies: Allows those involved in the process to benchmark their behaviours against those of others Enables a comparison between the previous and current regulatory environments to see what has changed, and sheds light on the sorts of behaviours the current regulatory framework encourages Evaluates the effectiveness of the changed regulatory regime, providing evidence relevant to current policy debates concerning the value of audit, IFRS and the relative merit of rules-based versus principles-based accounting standards in relation to professional judgement and compliance The unprecedented access and unique insights offered by this book make it invaluable for audit firm staff and partners, audit committee chairs and company directors involved in agreeing the published financial statements, as well as those who have an interest in the financial statements, but do not have access to the negotiation process. Over the years, private universities have been experiencing institutional factors affecting the quality of their internal audit and little academic literature exists on how best to improve the quality of internal audit. This book, therefore provides insights on how to improve the quality of internal audit. The analysis should help managers, auditors, students, professionals and accountants how to improve the quality of internal audit. We are delighted to present the proceeding of the 4th International Conference on Accounting, Management, and Economics (ICAME – 2019) held on 25th October 2019 in Makassar, Indonesia. ICAME is an annual agenda of the Faculty of Economics and Business Universitas Hasanuddin. The rapid advancement in the business industry in the industrial revolution 4.0 era brings significant challenges not only to the business environment but also to university as higher education institutions to produce graduates who are able to compete globally as well as to adapt with changes in technology development. This is the background of ICAME – 2019 theme which is “Enlightening Research Paradigm in Business and Economics beyond Industrial Revolution 4.0”. The purpose of this conference is to produce qualified research and publications which is in turn expected to be referenced in solving society issues. In addition, this event is a forum to establish a network among academicians and business practitioners to encourage the growth of innovation and creativity in the field of Accounting, Management, and Economics. The conference invited academicians, students, and business practitioners to participate in the Call for Paper to share their research results. Therefore, we are pleased to present this proceedings of the conference. The Proceeding book presented the International Conference on Financial Forensics and Fraud, which is an international conference hosted by Universitas Hindu Indonesia in collaboration with Australasian Accounting, Business and Finance Journal. Total 30 full papers presented were carefully reviewed and selected from 50 submissions with the topics not limited to Fraud and Financial Forensics from various disciplines. The 2019 Conference was held in Bali, Indonesia from 13 to 14 August 2019 which had been attended by academics and researchers from various universities worldwide including practitioners with the theme Financial Forensics and Fraud Detection in Revolution Industry 4.0. The growing presence of Islamic banking needs to be accompanied by the development of effective regulation and supervision. This paper examines the results of the survey conducted by the International Monetary Fund to document international experiences and country practices related to legal and prudential frameworks governing Islamic banking activities. Although a number of countries have made considerable progress in creating legal, regulatory, and supervisory frameworks that accommodate Islamic banking, there are substantial differences. This paper also identifies a number of challenges faced by regulatory and supervisory agencies regarding Islamic banking. Copyright code: 013c0569c79da84def9911464d248967