

IABE-2013 Las Vegas Annual Conference PROGRAM

October 13-15, 2013
Circus Circus Las Vegas Hotel & Casino,
Nevada, USA



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Tuesday Buffet Dinner Details Available At Reception

Time: 6:30 PM – 7:30 PM, Tuesday, October 15, 2013

Venue: Buffet

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Sunday, October 13, 2013, 1:00 PM - 2:50 PM, Salon 4

Track: Accounting

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Nichakorn Ditkaew, Rajamangala University of Technology Lanna Tak, THAILAND

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EVIDENCE FROM TAX AUDITORS IN THAILAND**

**Wilaiporn Hongkhuntod, Maharakham Business School, Maharakham University, Thailand
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Thailand**

**AUDIT REVIEW STRATEGY AND AUDIT SUCCESS OF CERTIFIED PUBLIC ACCOUNTANTS
(CPAs) IN THAILAND**

**Siwawong Petchjul, Maharakham Business School, Maharakham University, Thailand
Phapruke Ussahawanitchakit , Maharakham Business School, Maharakham University,
Thailand**

AUDIT REVIEW STRATEGY AND AUDIT SUCCESS OF CERTIFIED PUBLIC ACCOUNTANTS (CPAs) IN THAILAND

Siwawong Petchjul, Phapruke Ussahawanitchakit
Mahasarakham Business School
Mahasarakham University, Thailand

ABSTRACT

This study investigates the effects of audit review strategy on audit success of CPAs in Thailand. The results also present audit competency, audit expertise, technology knowledge, and environmental learning as the antecedents of audit review strategy by using professional experience and audit training as the moderator. In this study, 148 CPAs in Thailand are the sample of the study. The results indicate that audit review strategy influences audit success of CPAs in Thailand. The results also present audit competency, audit expertise, technology knowledge, and environmental learning as the antecedents of audit review strategy. The findings show that audit practice monitoring has an influence on audit success. In addition, this study also examines the effects of all dimensions of audit review strategy on audit success via professional experience and audit training as the moderators. Most especially, audit control focus is the dimension of audit review strategy examined via the moderating effect of audit training. Transaction relevance analysis and information accuracy verification are the dimensions of audit review strategy examined via the moderating effect of professional experience and audit training. And, audit practice monitoring is examined via the moderating effect of professional experience. Finally, the advantages of audit review strategy will reach to audit competency, audit expertise, technology knowledge, and environmental learning to support the auditor's work and goal achievement of audit success.

Keywords: *Audit Review Strategy, Audit Control Focus, Transaction Relevance Analysis, Information Accuracy Verification, Audit Practice Monitoring, Audit Success, Audit Competency, Audit Expertise, Technology Knowledge, Environmental Learning, Professional Experience, Audit Training*

1. INTRODUCTION

Starting around 2001, several major companies have been caught cheating the company management causing their downfall and eventual closure. The auditors participated in the fraud. The reasons are why the company's financial statements that those winds are no indications or signs reflect abnormalities prior to recognition. Auditors will need to do to get the confidence return.

An interesting issue in auditing at this time would be quality control auditing. The FAP Nationals will be enforced in 2011, which is the International Federation of Accountants. An auditor is also known and referred to as the IFAC (International Federation of Accountants) which is the agency that supports professional standards, including standards of education, ethics, auditing standards, and quality of control auditors. The federation, as a member of the IFAC Board, has an obligation to comply with the IFAC member body compliance program and statements of membership obligations (SMOs) which are one of the standards set by the IFAC. Quality control and quality assurance auditing or quality control standards for the office of ISQC1 are subject to inspection and auditing and other assurance and related services as well.

The audit review process is an important way to monitor and to control audit quality (AICPA, 1999; Bamber and Bylinski, 1982; Solomon, 1987) Rich et al., (1997b) found that in the literature, between that further research is necessary for the performance of the process to reduce the risk. Working paper is a medium quality control process (Bamber and Bylinski 1982; Solomon, 1987) this paper builds on a large body of experimental research as it reviews the results of a query by a widely experienced manager to verify the review process as it occurs in the company. The paper reviews the understanding that the work has been provided by two groups of related previous studies. The first

group focuses on the knowledge and issues (Asare and McDaniel 1996; Bamber and Ramsay, 2000; Harding and Trotman 1999; Ismail and Trotman 1995; Libby and Trotman 1993; Messier and Tubbs 1994; Ramsay 1994; Ricchlute 1999; Rich 2001) is the second non-experimental group focuses on the relationship between the individual and the context (Bamber and Bylinski 1982, 1987; Bamber, Bamber and Bylinski 1988; Solomon Rich and Trotman 1997a, 1997b; Roebuck and Trotman 1992; Solomon, 1987).

Auditing standards indicate that auditors assess all evidence concerning the purpose and methods of the neutral (Guiral Ruiz and Rodgers, 2011), and the auditor must consider the reliability of the evidence obtained from the investigation of the decisions (Reimers and Fennema, 1999). Process as a control mechanism is operated by the CPAs to increase the quality of the workpaper, conclusions made (Tan and Trotman, 2003), and the appropriateness of the decision validated (Karzai and Tan, 2010). This is part of a quality control mechanism in the implementation of auditing standards (Agoglia, Hatfield, and Brazel, 2009. Favere-Marchesi, 2006; Ismail and Trotman, 1999), and the quality of the financial statements are an integral part of the document prepared by the auditor reviewed by a supervisor (Miller, Fedor and Ramsay, 2006).

The purpose of the review is to ensure that the investigation is in accordance with auditing standards and company policies and procedures. As a result of reviewing the opinions and its impact on the behavior of the prepared but not yet implemented (Miller, Fedor, and Ramsay, 2006) process it moves from the real increase (Wilk, 2002). The function of the process is to ensure is quality and performance under the pressure of time, which may affect the results in a reduction of the auditor (Agoglia, Kida and Hanno, 2003). A review can be done by reading the workpaper to get on track and improve the review of this topic.

Thus, the motivation of this study is to investigate the effect of audit review strategy on audit success in the context of Thailand. The key research question of this study is "How does audit review strategy have an effect on audit success?" The specific research questions are as follows: (1) how does audit review strategy have an effect on audit success?, (2) how do audit competency, audit expertise, technology knowledge, and environmental learning have an impact on audit review strategy?, (3) how does professional experience and audit training moderate the relationships between audit review strategy and audit success?

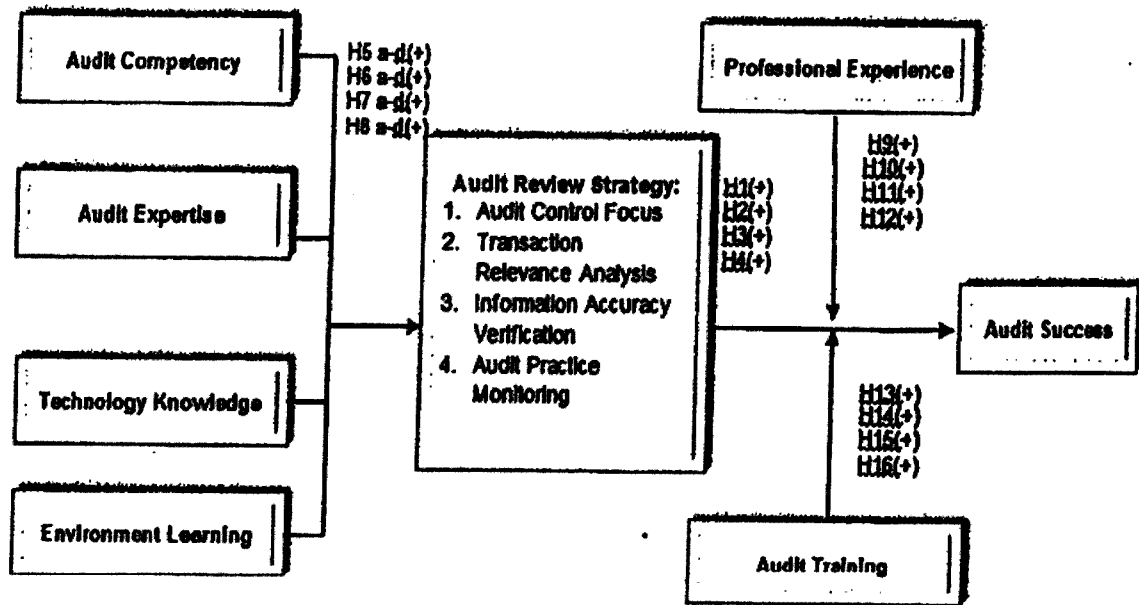
As discussed earlier, the primary objective of this study is to examine the effects of audit review affect on audit success. In addition, the research objectives are as follows: (1) to examine the effect of audit review strategy that has an effect on audit success, (2) to investigate the influence of audit competency, audit experience, technology knowledge, and environmental learning on audit review strategy, (3) to test the moderating effect of the relationships between the consequences and audit review strategy.

This study is organized as follows. The first section presents the theoretical framework of this study including the literature review and hypotheses. The second section describes the research design, sample and procedure, and variable measurements of each construct in this study. The third section provides the results and discussion. The fourth section provides the theoretical and managerial contributions for future research while the last section presents the conclusion.

2. RESEARCH MODEL OF THE AUDIT REVIEW STRATEGY AND HYPOTHESES DEVELOPMENT

To verify the relationships between audit review strategy and audit success, audit review strategy is an independent variable of the study which includes audit control focus, transaction relevance analysis, information accuracy verification, and audit practice monitoring. Also, audit success is a dependent variable of the study. Thus, the conceptual linkage and research model present the associations between audit review strategy and audit success as shown in Figure 1.

FIGURE 1
RELATIONSHIP MODEL OF AUDIT REVIEW STRATEGY AND AUDIT SUCCESS



2.1 Audit Review Strategy

The audit review process is an important way to monitor and to control the audit quality (AICPA, 1999; Bamber and Bylinski, 1982; Solomon, 1987) Rich et al.; (1997b) found that in the literature between that further research is necessary for the performance of the process to reduce the risk. Working paper is a medium quality control process (Bamber and Bylinski 1982; Solomon, 1987) this paper builds on a large body of experimental research as it reviews the results of a query by a widely experienced manager to verify the review process as it occurs in the company. The paper reviews the understanding that the work has been provided by two groups of related previous studies. The first group focuses on the knowledge and issues (Asare and McDaniel 1996; Bamber and Ramsay, 2000; Harding and Trotman 1999; Ismail and Trotman 1995; Libby and Trotman 1993; Messler and Tubbs 1994; Ramsay 1994; Ricchiute 1999; Rich 2001), while the second non-experimental group focuses on the relationship between the individual and the context (Bamber and Bylinski 1982, 1987; Bamber, Bamber and Bylinski 1988; Solomon Rich and Trotman 1997a, 1997b; Roebuck and Trotman 1992; Solomon, 1987).

Gibbins and Trotman (2002) found that accepting comments. Prepare for the actual work performed in response to the type of audit. Expected that the perception that the settings and options for the review of the review of the review of the inspection, especially their conditions for the verification. (Ramsay and Bamber, 2010) Libby and Trotman (1993) stated that the process of reviewing the performance of the preparers and reviewers focuses on their distinct type of data. Ismail and Trotman (1995) shows the process of being able to check the assumptions used in the performance analysis. They found that in terms of an ability to create a number of assumptions, there are more preparers, regardless of the level of experience of the auditor.

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

Therefore, audit review strategy includes audit control focus, transaction relevance analysis, information accuracy verification, and audit practice monitoring.

2.1.1 Audit Control Focus

Audit Control Focus refers to the personnel of the company who are responsible for providing and maintaining a quality control system of the office which must be understood in the context of quality control standards. Its implementation and the other help achieve the objectives set forth in the quality control standards (ISQC1, 2011; TSA No.220, 2012). It is a key element of the strategy to ensure the audit determines the extent of the operational details of the disciplinary action in accordance with the generally accepted auditing standards and auditing practices with the audit plan covering all aspects of the rigorous actual order to effectively and efficiently achieve the purposes set forth.

2.1.2 Transaction Relevance Analysis

Transaction Relevance Analysis refers to the documented evidence about each component of the quality control system maintained for a sufficient period in order to evaluate the performance monitoring on the implementation of quality control system policies and procedures required for the preparation of documents relating to complaints and allegations, and to take action on complaints and allegations against them (ISQC1, 2011; TSA No.220, 2012). They consider attachment in accordance with the relationship of information on financial statements. They consider attachment in accordance with the financial and non-financial information. That can be compared in-order to predict future events reliably.

2.1.3 Information Accuracy Verification

Information Accuracy Verification refers to the audit system that checks the accuracy on the reliability of the data by using multiple monitors. This confirms the conclusions of the issues found to be true, of course, and believes that the information is accurate, verifiable and useful for both businesses and investors that insiders can use effectively. Moreover, Information Accuracy Verification is used to discuss issues important to the auditor's responsibility with respect to the financial statements or other information about it. The draft report on the review of the documentation relating to the significant judgments and conclusions to the group's performance and evaluation at the conclusion of the report are considered appropriate (ISQC1, 2011; TSA No.220, 2012)

2.1.4 Audit Practice Monitoring

Audit Practice Monitoring refers to a process that includes the continuous consideration and evaluation of the quality control system, including the selection of a service provider to complete a review on a regular basis. Such a process is designed to provide reasonable assurance as to the quality of the control system operating effectively (ISQC1, 2011; TSA No.220, 2012). The monitoring performance closely resolves the situation in a variety of work assignments to subordinates in order to match skills and abilities of subordinates. And presentation response to the requirements and evaluation of the audit can be the difference between the targets should run really quickly.

2.2 Audit Success

Audit Success is a result of the auditor's ability, knowledge, skills, and attitudes in the process and it is the definition of a low-cost operational inspection (Craswell, Francis and Taylor, 1995). Shinchuen and Ussahawanichakit (2010) found on this successfully means that a lot of it is not restricted to the state society, the achievement of objectives / goals, or the opposite of failure. Successful validation is designated as the pride and success over the goals and expectations of the field investigation. An effective means to monitor the performance and effectiveness of audit performance monitoring can detect errors in the financial statements leading to customer satisfaction and to ensure the confidence of the customer's behavior (Dick and Basu, 1994). The main reason for the success of an inspection report quality performance is the pride of the people. An accountant defends the importance of errors in the financial statements under appreciate cost that you have to communicate between clients, investors, and creditors. This will lead to a sustainable development with the opportunity to receive a

proposal and an opportunity to be appointed as the auditor of new and existing customers. Thus, the hypotheses are proposed as follows:

Hypothesis 1: Audit Control Focus is likely to have a positive influence on Audit Success.

Hypothesis 2: Transaction Relevance Analysis is likely to have a positive influence on Audit Success.

Hypothesis 3: Information Accuracy Verification is likely to have a positive influence on Audit Success.

Hypothesis 4: Audit Practice Monitoring is likely to have a positive influence on Audit Success.

2.3 Audit Competency

Audit Competency refers to the ability to perform tasks and roles expected of the auditing professionals who are certified and experienced coupled with the standards that are expected of employers and individuals (IFAC, 1998). International Education for Accounting Professional (IESs) provides evidence of the ability and integrity of the two characteristics that are important for the ability of the accounting profession to protect the public and effectively perform their responsibilities (IFAC, 2003). The literature review shows that auditing standards require the auditor to assess the efficacy of co-workers (Palmer, 2004; Holmes, 2005; Birkett, 2003; Harding and Trotman, 2009), so Palmer (2004) noted that the ability is fundamental in terms of their ability to perform their duties professionally, as well as knowledge and skills (Palmer, 2004). Similarly, Holmes (2005) found that competence refers to the ability to perform a particular task in a manner that is power. Have the necessary skills and knowledge to perform the job competently, so the auditor must be able to perform competently a number of standards have been approved by the tasks that need to be able to competently perform the audited financial statements as well as skills basic knowledge necessary to perform each task (Holmes, 2005), in particular, this research develops a performance monitoring and measurement, and trying to determine how to ensure the effective on the audit review strategy. Thus, the hypothesis is proposed as follows:

Hypothesis 5: Audit Competency is likely to have a positive influence on (a) Audit Control Focus, (b) Transaction Relevance Analysis, (c) Information Accuracy Verification, (d) Audit Practice Monitoring.

2.4 Audit Expertise

Auditors are trying to achieve expertise in developing performance monitoring. Expertise is an important factor for effective performance monitoring. Expertise determines the skills and knowledge of the extensive (Bedard and Chi, 1993) literature available in the expert monitoring of the technical knowledge and ability to solve problems (Tan and Libby, 1997). Is investigated expertise to support the auditor must have knowledge about the source of knowledge and understanding and skills to solve the problems of those situations (Bedard, 1989). Knowledge of them is a good practice more knowledge of their organization and to provide the correct solution. Therefore, the detection of expertise is likely to promote effective monitoring expertise to ensure audit review strategy is positively correlated with the hypothesized relationships shown below.

Hypothesis 6: Audit Expertise is likely to have a positive influence on (a) Audit Control Focus, (b) Transaction Relevance Analysis, (c) Information Accuracy Verification, (d) Audit Practice Monitoring.

2.5 Technology Knowledge

Technology Knowledge refers to an individual's level of skill and knowledge of the auditor to understand the technology and technology skills. And knowledge that are included in this series to be

the knowledge of the technology and information processing capabilities of the computer and processing techniques (Venkatesh and Morris, 2000). For information technology knowledge, perception and intended to be used to monitor the computer system is still analyzable point to how the potential to learn about the existence of the ability to use technology and gain an understanding of how the technology can work in order to achieve its goals (Cooper and Zmud, 1990). Thus, the hypothesis is proposed as follows:

Hypothesis 7: Technology Knowledge is likely to have a positive influence on (a) Audit Control Focus, (b) Transaction Relevance Analysis, (c) Information Accuracy Verification, (d) Audit Practice Monitoring.

2.6 Environment Learning

Environmental Learning means that the needs of all stakeholders. The efforts of the auditor in the audit function and the expected quality of the output monitor (Dixon, Moses and Wu, Head, 2004). Lou (2000) found that the learning environment is the ability of the company to learn about changes in the environment and the analysis of trends in the environment, both now and in the future, and adaptation to the operation of the company and to achieve the goals of the business. In addition, the output of the process is to determine the role of the user with affects benefits the best financial decision. Because of the belief that the investigation related to bankruptcy fraud detection alarms or guarantee the accuracy of the information (Sikka, Puxty, Willmott and Cooper, 1998). In particular, regulators need assurance about the best detection performance, which is in the process of checking the technicalities and responsibilities (Sikka et al., 1998). This demand was able to improve the auditor's report for a third party is similarly, the decision of investors. The acceptance of stakeholders have described as satisfactory. In considering the performance CPAs' after falling inspection are considered as primary evidence of the scope of the audit and comment on the financial statements. A description of the audit-related risks and realize the responsibilities of CPAs (Church of Davis, and McCracken, 2008). Development activities related to the individual's related to the action of the external auditor and submit audit reports to senior management (DeAngelo, 1981B). Thus, the hypothesis is proposed as follows:

Hypothesis 8: Environmental Learning is likely to have a positive influence on (a) Audit Control Focus, (b) Transaction Relevance Analysis, (c) Information Accuracy Verification, (d) Audit Practice Monitoring.

2.7 Professional Experience

Professional Experience refers to the skills that are relevant to the audit of the audit-related standards and demonstrate the use of professional skepticism, professional judgment and skills in managing and solving problems, and the CPAs awareness and knowledge acquired by work and feedback after finishing the work (Bonner and Walker, 1994). CPAs may learn by practicing of the process and getting feedback on their judgment to check the response from the professional environment (Bonner and Pennington, 1991; Solomon, 1987), so all the practices and recommendations have been accepted as part of the professional experience.

Experienced CPAs can improve performance during the inspection because of the experience and the opportunity to develop an understanding of the audit, such as fraud detection, risk assessment and negotiations, (Wood 2007; Trotman et al, 2005) and professional standards that have been assigned to the task of monitoring the appropriate level of experience. Also, check out the literary industry experience, specializing in audit and information technology expertise to monitor the professional experience (Low, 2004; Knapp and Knapp, 2001; O'Donnell, 2002). Experienced CPAs are an important factor of the solution. The impact of experience in the audit of CPAs have not considered the role of specialized experience or experience only auditing can affect performance in decisions making (Bonner, 1994), so the professional experience effect of audit success of CPAs to audit review strategy. Thus, the hypothesis is proposed as follows:

Impact of experience in the audit of CPAs have not considered the role of specialized experience or experience only auditing can affect performance in decisions making (Bonner, 1994), so the professional experience effect of audit success of CPAs to audit review strategy.

Hypothesis 9: Professional Experience will positively moderate the relationships between Audit Control Focus and Audit Success.

Hypothesis 10: Professional Experience will positively moderate the relationships between Transaction Relevance Analysis and Audit Success.

Hypothesis 11: Professional Experience will positively moderate the relationships between Information Accuracy Verification and Audit Success.

Hypothesis 12: Professional Experience will positively moderate the relationships between Audit Practice Monitoring and Audit Success.

2.8 Audit Training

Audit Training refers to the training and Knowledge acquired by a person. The auditor quality of teaching and learning will be supplied to the user in order to improve the ability of users and to avoid errors and misunderstandings and prevent a rejected instrument (Hartje and others, 2007). Training and knowledge take advantage of the development of monitoring instruments and monitoring standards on audit review strategy. To introduce the concept of monitoring and control measures, insight into the basic concepts includes experts (Hartje and others, 2007). Thus, the hypotheses are proposed as follows:

Hypothesis 13: Audit Training will positively moderate the relationships between Audit Control Focus and Audit Success.

Hypothesis 14: Audit Training will positively moderate the relationships between Transaction Relevance Analysis and Audit Success.

Hypothesis 15: Audit Training will positively moderate the relationships between Information Accuracy Verification and Audit Success.

Hypothesis 16: Audit Training will positively moderate the relationships between Audit Practice Monitoring and Audit Success.

3. RESEARCH METHODS

3.1 Sample Selection and Data Collection Procedure

In this study, 800 certified public accountants (CPAs) in Thailand were selected as the sample. A mail survey procedure via a questionnaire was used for data collection. The key informants were certified public accountants (CPAs) in Thailand. With regard to the questionnaire mailing, 68 surveys were undeliverable because some CPAs had moved to unknown locations. Deducting the undeliverable from the original 800 mailed, the valid mailing was 732 surveys, from which 161 responses were received. Of the surveys completed and returned, 148 were usable. The effective response rate was approximately 20.22%. According to Aaker, Kumar, and Day (2001), the response rate for a mail survey, with an appropriate follow-up procedure, if greater than 20%, is considered acceptable.

To test for potential non-response bias and to detect and consider possible problems with non-response errors, the assessment and investigation of non-response-bias were centered on two different procedures: (1) a comparison of sample statistics and known values of the population, such as gender, age, and experience of CPAs, and (2) a comparison of the first wave and the second

wave data as recommended by Armstrong and Overton (1977). In this regard, neither procedure showed significant differences.

3.2 Variables

All variables were obtained from the survey and measured by Likert's five-point scales, ranging from 1 (strongly disagree) to 5 (strongly agree). Measurements of the dependent variable, independent variables, moderating variables, and control variable were adapted from the literature and described as follows.

Dependent Variable

Audit Success is the dependent variable of the study, and it is a goal achievement of the audit review. A five-item scale was developed to measure how auditors explicitly achieve audit review productivity and audit review objectivity occurring from their professional duties, activities, and responsibilities.

Independent Variables

Audit Control Focus is measured via four items that are extended to control the formulation and implementation of the plan, and improvement to be efficient.

Transaction Relevance Analysis is measured via four items that extended to the relationship and the analysis of the relationship on the information of financial statements that check that the information assembled is consistent with the financial and non-financial information. That can be comparing well to be able to predict future events reliably.

Information Accuracy Verification is measured via three items that check the accuracy and reliability of the data by using multiple monitors. This is to confirm that the conclusions of the issues are found to be true, and to believe that the information is accurate, verifiable, and useful for both businesses and investors so that insiders can use them effectively.

Audit Practice Monitoring is measured via three items that extend monitoring the performance closely to resolve the situation in a variety of work assignments to subordinates to meet skills and a subordinate can and presentations to meet the requirements and evaluation of audit results can report the difference between the goals should be to work up really quickly.

Audit Competency is measured by four items to understand auditing standards, auditing processes, auditing techniques, and auditing evaluations. Auditors comprehend relevant auditing standards, auditing processes, auditing techniques, and auditing evaluations which have an effect on performance (Shoosmuangpak and Ussahawanitchakit, 2009).

Audit Expertise is measured by a four-item scale developed to measure how auditors provide technical knowledge, problem solving, and decision quality (Ussahawanitchakit, 2012).

Technology Knowledge is measured by a four-item scale developed to ensure system integration and communication via a computer network for connecting among internal and external organization efficacy. Therefore, obtained ability should be supported by adequate IT-resources and appropriate AIS. (Yeunyong, 2009)

Environmental Learning is measured by four items based on the ability of auditors to learn about environmental changes accordingly, and to analyze trends in the environment both in the present and future in order to continuously adapt to audit success.

Moderating Variable

Professional Experience was measured by four items based on skills obtained from audit tasks concerning the application of relevant audit standards and guidance, critical analysis, demonstrating

professional skepticism, applying professional judgment, and the ability to withstand and resolve conflicts.

Audit training was measured by four items based on the training of individual auditors who have the quality of specialized instruction afforded to the user to increase auditor proficiency in how to use new auditing standards.

Control Variables

Gender has an impact on audit task (Zaman et al., 1997). Male auditors tend to resort to reasoning to solve problems more than female auditors. Skills and reasoning require preparation in audit planning. Gender is likely to affect competency of audit planning. In this study, gender is represented by dummy variables in which 0 are male and 1 is female.

Age may affect best audit practices and performance following Firth (2002). In this research, age is represented by dummy variables in which 0 is less than or equal to 40 years old, and 1 is more than 40 years old.

Experience of CPAs tenure affects the relationships between audit performance and audit judgment of auditors. Prior research suggested that auditors with short-term experience in auditing consistently found the ethically questionable situations presented in the vignettes more acceptable, which indicates that short-term auditors have lower audit performance than long-term auditors (Emerson, Conroy and Stanley, 2007; Karacaer et al., 2009). In this study, the length of the CPAs tenure is measured by a dummy variable including 0 is less than or equal to 15 years, and 1 is more than 15 years.

3.3 Methods

Factor analysis was implemented to examine the underlying relationships of a large number of items and to determine whether they can be reduced to a smaller set of factors. The factor analyses were conducted separately on each set of the items representing a particular scale due to limited observations. With respect to the confirmatory factor analysis, this analysis has a high potential to inflate the component loadings. Thus, as a higher rule-of-thumb, a cut-off value of 0.40 was adopted (Nunnally and Bernstein, 1994). All factor loadings are greater than the 0.40 cut-off and are statistically significant. The reliability of the measurements was secondly evaluated by Cronbach alpha coefficients. In the scale's reliability, Cronbach alpha coefficients are greater than 0.70 (Nunnally and Bernstein, 1994). The scales of all measures appear to produce internally consistent results; thus, these measures are deemed appropriate for further analysis because they express an accepted validity and reliability in this study. Table 1 presents the results for both factor loadings and Cronbach alpha for multiple-item scales used in this study.

The ordinary least squares (OLS) regression analysis is used to test and examine the hypothesized relationships between audit review strategy, audit success, audit competency, audit expertise, technology knowledge, environmental learning, professional experience and audit training of certified public accountants (CPAs) in Thailand. Then, the aforementioned variables play significant roles in explaining the research relationships. Because the dependent variable, independent variables, and the control variables in this study were neither nominal data nor categorical data, OLS is an appropriate method for examining the hypothesized relationships (Aulakh, Kotabe and Teegen, 2000). With the interest of understanding the relationships in this study, the research equation of these relationships is depicted as follows.

**TABLE 1
RESULTS OF MEASURE VALIDATION**

Items	Factor Loadings	Cronbach Alpha
Audit Control Focus (ACF)	0.753-0.854	0.819
Transaction Relevance Analysis (TRA)	0.793-0.843	0.837
Information Accuracy Verification (IAV)	0.863-0.892	0.843
Audit Practice Monitoring (APM)	0.859-0.916	0.864
Audit Success (AUS)	0.678-0.841	0.790
Audit Competency (AUC)	0.804-0.829	0.827
Audit Expertise (AUE)	0.811-0.919	0.883
Technology Knowledge (TEK)	0.851-0.892	0.898
Environmental Learning (ENL)	0.732-0.878	0.851
Professional Experience (PRE)	0.814-0.890	0.865
Audit Training (AUT)	0.876-0.930	0.924

$$\text{Equation 1: } AUS = \beta_{01} + \beta_1 ACF + \beta_2 TRA + \beta_3 IAV + \beta_4 APM + \beta_5 GEN + \beta_6 AGE + \beta_7 EXPCPA + \varepsilon_1$$

$$\text{Equation 2: } AUS = \beta_{02} + \beta_8 ACF + \beta_9 TRA + \beta_{10} IAV + \beta_{11} APM + \beta_{12} PRE + \beta_{13} (ACF * PRE) + \beta_{14} (TRA * PRE) + \beta_{15} (IAV * PRE) + \beta_{16} (APM * PRE) + \beta_{17} GEN + \beta_{18} AGE + \beta_{19} EXPCPA + \varepsilon_2$$

$$\text{Equation 3: } AUS = \beta_{03} + \beta_{20} ACF + \beta_{21} TRA + \beta_{22} IAV + \beta_{23} APM + \beta_{24} AUT + \beta_{25} (ACF * AUT) + \beta_{26} (TRA * AUT) + \beta_{27} (IAV * AUT) + \beta_{28} (APM * AUT) + \beta_{29} GEN + \beta_{30} AGE + \beta_{31} EXPCPA + \varepsilon_3$$

$$\text{Equation 4: } ACF = \beta_{04} + \beta_{32} AUC + \beta_{33} AUE + \beta_{34} TEK + \beta_{35} ENL + \beta_{36} GEN + \beta_{37} AGE + \beta_{38} EXPCPA + \varepsilon_4$$

$$\text{Equation 5: } TRA = \beta_{05} + \beta_{39} AUC + \beta_{40} AUE + \beta_{41} TEK + \beta_{42} ENL + \beta_{43} GEN + \beta_{44} AGE + \beta_{45} EXPCPA + \varepsilon_5$$

$$\text{Equation 6: } IAV = \beta_{06} + \beta_{46} AUC + \beta_{47} AUE + \beta_{48} TEK + \beta_{49} ENL + \beta_{50} GEN + \beta_{51} AGE + \beta_{52} EXPCPA + \varepsilon_6$$

$$\text{Equation 7: } APM = \beta_{07} + \beta_{53} AUC + \beta_{54} AUE + \beta_{55} TEK + \beta_{56} ENL + \beta_{57} GEN + \beta_{58} AGE + \beta_{59} EXPCPA + \varepsilon_7$$

4. RESULTS AND DISCUSSION

Table 2 presents the descriptive statistics and correlation matrix for all variables. With respect to potential problems relating to multicollinearity, variance inflation factors (VIFs) were used to provide information on the extent to which non-orthogonality among independent variables inflates standard errors. The VIFs range from 1.084 to 8.073, which is well below the cut-off value of 10 recommended by Neter, Wasserman, and Kutner (1985), meaning that the independent variables are not correlated with each other. Therefore, there are no substantial multicollinearity problems encountered in this study.

TABLE 2
DESCRIPTIVE STATISTICS AND CORRELATION MATRIX

Variables	ACF	TRA	IAV	APM	AUS	AUC	AUE	TEK	ENL	PRE	AUT	GEN	AGE	EXPCPA
Mean	3.961	4.073	4.045	3.921	3.684	4.025	4.004	3.958	3.797	3.900	4.078			
Standard Deviation	0.496	0.501	0.558	0.505	0.550	0.577	0.521	0.579	0.585	0.557	0.603			
Audit Control Focus (ACF)														
Transaction Relevance Analysis (TRA)	.750***													
Information Accuracy Verification (IAV)	.726***	.814***												
Audit Practice Monitoring (APM)	.667***	.726***	.720***											
Audit Success (AUS)	.456***	.496***	.443***	.594***										
Audit Competency (AUC)	.632***	.643***	.679***	.626***	.538***									
Audit Expertise (AUE)	.618***	.689***	.714***	.653***	.548***	.763***								
Technology Knowledge (TEK)	.546***	.642***	.689***	.466***	.422***	.621***	.678***							
Environmental Learning (ENL)	.578***	.601***	.628***	.635***	.523***	.638***	.596***	.662***						
Professional Experience (PRE)	.698***	.713***	.708***	.661***	.522***	.801***	.734***	.723***	.720***					
Audit Training (AUT)	.558***	.526***	.556***	.484***	.381***	.568***	.560***	.478***	.632***	.703***				
GEN	.184**	.163**	.187**	.233**	.278**	.225**	.198**	.134	.279***	.232***	.198**			
AGE	-.052	-.158	-.109	-.107	-.017	-.182**	-.164**	-.089	-.138	-.148	.022	-.145		
EXPCPA	.124	.007	.119	.061	.135	.072	.117	.151	.085	.113	.172**	-.183	.584***	

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

Table 3 presents the results of OLS regression analysis of the relationship between audit review strategy and audit success. Audit review strategy includes audit control focus, transaction relevance analysis, information accuracy verification, and audit practice monitoring. Audit competency, audit expertise, technology knowledge, and environmental learning are the antecedents of audit review strategy. Also, professional experience and audit training are the moderating variables in this research model.

Table 3 presents the results of OLS regression analysis of the relationship between the audit review strategy and audit success. Audit review strategy includes audit control focus, transaction relevance analysis, information accuracy verification and audit practice monitoring. All dimensions of audit review strategy are predicted to have a positive influence on audit success consistent with a conclusion-oriented process. Therefore, this leads to a better performance in identifying trends that demonstrating fraud. And, no evidence was found that the implementation of strategic behavioral disorders under the review of the structure is less than in the conduct of the mediation (Payne et al., 2010). (Hypotheses 1-4)

Accordingly, the findings indicate that the dimensions of audit review strategy which are audit control focus, transaction relevance analysis, and information accuracy verification do not have a significant influence on audit success but audit practice monitoring does (H4: $b_4 = 0.473$, $p < 0.01$). Assignment tasks to subordinates related to monitoring knowledge can help evaluate and resolve problems quickly. Recognition of the review affects the responses of the preparers in that referencing seems to have a positive impact on those most in response to the recognition of the adverse coercive power (Fedor and Ramsay, 2007). Thus, Hypotheses 1, 2, and 3 are not supported, but Hypothesis 4 is supported.

For audit competency, the results show that it has a significant positive influence related to audit control focus (H5a: $b_{32} = 0.277$, $p < 0.01$), information accuracy verification (H5c: $b_{45} = 0.207$, $p < 0.05$) and audit practice monitoring (H5d: $b_{33} = 0.177$, $p < 0.05$), but it has no significant effect on transaction relevance analysis (H5b: $b_{30} = 0.153$, $p > 0.10$). Auditors understand the audit process monitoring techniques to monitor and evaluate the results, including detection techniques to achieve

control and planning. Performance is proven with better accuracy and reliability of the data for monitoring and evaluation of the hallmarks which affect performance. Having the necessary skills and knowledge to perform the job competently, the auditor must be able to competently perform a number of standards that have been approved by the tasks such as the auditing of financial statements, as well as the skills of basic knowledge necessary to perform each task (Holmes, 2005). Thus, Hypotheses 5a, 5c and 5d are supported but Hypothesis 5b is not supported.

Accordingly, the results show that audit expertise has a significant positive influence on audit control focus (H6a: $b_{33} = 0.234$, $p < 0.05$), transaction relevance analysis (H6b: $b_{40} = 0.322$, $p < 0.01$), information accuracy verification (H6c: $b_{47} = 0.367$, $p < 0.05$), and audit practice monitoring (H6d: $b_{54} = 0.409$, $p < 0.01$). Using a variety of techniques to solve problems and make decisions quality. The expert monitoring of the technical knowledge and ability to solve problems (Tan and Libby, 1997) is investigated expertise to support the auditor must have knowledge about the source of knowledge and understanding and skills to solve the problems of those situations (Bedard, 1989). Thus, Hypotheses 6a, 6b, 6c and 6d are supported

For technology knowledge, the results show that it has a significant positive influence on transaction relevance analysis (H7b: $b_{41} = 0.213$, $p < 0.01$). But it has not significant effect on audit control focus (H7a: $b_{34} = 0.076$, $p > 0.10$), information accuracy verification (H7c: $b_{48} = 0.082$, $p > 0.10$) and audit practice monitoring (H7d: $b_{55} = -0.179$, $p > 0.10$). Auditor's knowledge of the technology makes it possible to use technology effectively. It may be that the auditor believes that the reporting of the use of technology as a powerful reporting may make auditors ignore the proof mass and gravity. The e-review preparers provided their reviewers with lower-quality work paper documentation than face-to-face preparers (Hatfield and Brazel, 2009). Thus, Hypothesis 7b is supported but Hypothesis 7a, 7c and 7d are not supported.

Accordingly, for environmental learning the results show that it has a significant positive influence on audit control focus (H8a: $b_{35} = 0.217$, $p < 0.05$), transaction relevance analysis (H8b: $b_{42} = 0.166$, $p < 0.05$), information accuracy verification (H8c: $b_{49} = 0.223$, $p < 0.01$), and audit practice monitoring (H8d: $b_{56} = 0.400$, $p < 0.01$). Auditors with the ability to learn about current and future environmental changes and trend analysis in the environment affects the audit review strategy. Thus, Hypotheses 8a, 8b, 8c and 8d are supported

However, the interaction between professional experience and audit control focus (H9: $b_{13} = -0.121$, $p > 0.10$) has no significant effect on audit success, but the interaction between professional experience and transaction relevance analysis (H10: $b_{14} = 0.367$, $p < 0.05$), information accuracy verification (H11: $b_{15} = -0.403$, $p < 0.01$), and audit practice monitoring (H12: $b_{16} = 0.290$, $p < 0.05$) has a significant effect on audit success. Auditor's professional experience may be overlooked or ignored technique or procedure for the review. Expertise will have a negative effect on the efficiency of the review (Bamber and Ramsay, 2000), and auditors who have expertise in the review will help enhance and improve the effectiveness of the review (Bamber and Ramsay, 1997). Thus, Hypothesis 10 is supported, but Hypotheses 9, 11, 12 are not supported.

Accordingly, the interaction between audit training and audit control focus (H13: $b_{25} = -0.245$, $p < 0.05$), transaction relevance analysis (H14: $b_{26} = 0.481$, $p < 0.01$), and information accuracy verification (H15: $b_{27} = -0.254$, $p < 0.10$) have a significant effect on audit success. On the contrary the interaction between audit training and audit practice monitoring (H16: $b_{28} = 0.090$, $p > 0.10$) does not have a significant effect on audit success. Auditors and employees that have been developed and trained can help increase the efficiency and results in a positive (Fancsali, 2002; Huebner and others, 2003; Hartje and others, 2007). Thus, Hypothesis 14 is supported, but Hypotheses 13, 15, 16 are not supported.

TABLE 3
RESULTS OF OLS REGRESSION ANALYSIS*

Independent Variables	Dependent Variable						
	AUS	AUS	AUS	ACF	TRA	IAV	APM
ACF	0.049 (0.107)	0.033 (0.103)	0.017 (0.106)				
TRA	0.169 (0.129)	0.068 (0.127)	0.209 (0.127)				
IAV	-0.108 (0.123)	-0.111 (0.124)	-0.132 (0.122)				
APM	0.473*** (0.104)	0.368*** (0.102)	0.424*** (0.103)				
AUC				0.277*** (0.101)	0.153 (0.093)	0.207** (0.090)	0.177** (0.095)
AUE				0.234** (0.103)	0.322*** (0.095)	0.367*** (0.092)	0.409*** (0.097)
TEK				0.076 (0.093)	0.213*** (0.086)	0.082 (0.083)	-0.179** (0.087)
ENL				0.217** (0.090)	-0.166** (0.083)	0.223*** (0.080)	0.400*** (0.084)
PRE		0.263*** (0.100)					
AUT			0.115 (0.086)				
ACF x PRE		-0.121 (0.093)					
TRA x PRE		0.367** (0.148)					
IAV x PRE		-0.403 (0.132)					
APM x PRE		0.290** (0.112)					
ACF x AUT			-0.245** (0.117)				
TRA x AUT			0.481*** (0.139)				
IAV x AUT			-0.254* (0.131)				
APM x AUT			0.090 (0.111)				
GEN	0.313** (0.137)	0.197 (0.136)	0.255* (0.136)	0.031 (0.128)	-0.029 (0.118)	-0.001 (0.114)	0.057 (0.121)
AGE	0.023 (0.180)	0.138 (0.173)	0.074 (0.177)	0.156 (0.168)	-0.099 (0.155)	0.032 (0.149)	0.117 (0.158)
EXPCPA	0.215 (0.167)	0.085 (0.160)	0.110 (0.164)	0.011 (0.156)	0.036 (0.144)	0.042 (0.139)	-0.071 (0.147)
Adjusted R ²	0.366	0.440	0.407	0.461	0.542	0.573	0.524

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

5. CONTRIBUTIONS AND FUTURE DIRECTIONS FOR RESEARCH

5.1 Theoretical Contributions and Future Directions for Research

The study discusses in audit review strategy and audit success of CPAs in Thailand. Audit review strategy includes audit control focus, transaction relevance analysis, information accuracy verification, and audit practice monitoring. Furthermore, this study determines audit competency, audit expertise, technology knowledge, and environmental learning as the antecedents of audit review strategy. The moderating variables of professional experience and audit training have effects on the relationship between audit review strategy and audit success. This study provides two theoretical implications expanding on prior the knowledge and literature of audit review strategy. For advancing the field theoretically, this study is one of the first known studies to link audit review strategy to audit success, including the moderators of professional experience and audit training of CPAs in Thailand.

5.2 Managerial Contributions

CPAs will profoundly understand, and thus effectively manage and utilize audit review strategy as a goal to achieving audit success and to maximize the benefits of audit review strategy. Furthermore, CPAs who require desirable achievement will gain audit competency, audit experience, technology knowledge and environmental learning to support their work and maintain audit success. Future research may study other variables to extend the relationships between audit review strategies affecting audit success.

6. CONCLUSION

This study examines audit review strategy that provides audit success of CPAs in Thailand. The results also present audit competency, audit expertise, technology knowledge, and environmental learning as the antecedents of audit review strategy. Thus, this study attempts to purpose the way that leads to success in audit review strategy consisting of four dimensions: audit control focus, transaction relevance analysis, information accuracy verification, and audit practice monitoring. The findings of audit practice monitoring have an influence on audit success. In addition, this study also examines the effects of all dimensions of audit review strategy on audit success via professional experience and audit training as the moderators. Most especially, audit control focus is the dimension of audit review strategy that is examined via the moderating effect of audit training. Transaction relevance analysis and information accuracy verification are the dimensions of audit review strategy examined via the moderating effects of professional experience and audit training. And, audit practice monitoring is examined via the moderating effects of professional experience. Finally, the advantages of audit review strategy will influence audit competency, audit expertise, technology knowledge and environmental learning to support the auditor's work and the goal achievement of audit success.

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