

**AUDIT LEARNING COMPETENCY AND THE ANTECEDENTS AND CONSEQUENCES: EVIDENCE FROM
TAX AUDITORS IN THAILAND**

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ABSTRACT

This study aims at investigating the influences of audit learning competency, the antecedents, audit knowledge, and audit training on audit performance through audit efficiency, audit effectiveness, and audit quality as, the mediators, and audit experience as a moderator of tax auditors in Thailand. 127 TAs in Thailand were chosen as the sample of the study. The results show that assessing includes identifying the audit commitment (AC), openness and experimentation (OE), and knowledge transfer and integration (KT) for responding to the threat or opportunity as having a significant positive influence on audit efficiency, audit effectiveness, and audit quality. Inversely, the systems perspective (SP) has no influence on audit efficiency, audit effectiveness, and audit quality. Likewise, audit effectiveness and audit quality have a potential positive influence on audit performance, while audit efficiency has no relationship with audit performance. In addition, audit knowledge and audit training responding to the threat or opportunity have a significant positive influence on audit learning competency, while audit experience as a moderator effect of audit knowledge and audit training have no significant positive influence on audit learning competency. Theoretical and managerial contributions are explicitly provided. The conclusion, suggestions and directions for future research are highlighted.

Keywords: *audit learning competency, audit commitment, openness and experimentation, knowledge transfer and integration, systems perspective, audit knowledge, audit training, audit experience*