

AUDIT PLANNING JUDGMENT OF CPAs IN THAILAND: AN EMPIRICAL INVESTIGATION OF THE ANTECEDENTS AND CONSEQUENCES

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ABSTRACT

The objective of this research is to investigate the impacts of audit planning judgment on audit practice excellence and audit effectiveness of CPAs in Thailand. Audit planning judgment includes audit method determination, audit resource allocation focus, audit scope setting decision and audit risk assessment orientation. The antecedents of audit planning judgment are audit modern well-roundedness, audit knowledge, regulation compliance and competitive leaning. The results of empirical testing using responses from 157 CPAs in Thailand indicate that audit planning judgment which includes audit method determination, audit scope setting decision and audit risk assessment orientation has a positive relationship with audit practice excellence and audit effectiveness. In addition, modern well-roundedness, audit knowledge, regulation compliance and competitive leaning are the antecedents related more to increase audit planning judgment. Specifically, the moderating effect of professional experience does not interact with audit planning judgment, audit practice excellence and audit effectiveness.

Keywords: *Audit Planning Judgment; Audit Practice Excellence; Audit Modern Well-Roundedness; Audit Knowledge; Regulation Compliance; Competitive Learning; Professional Experience; Audit Effectiveness*