

**DECISION MAKING PROFESSIONALISM AND AUDIT REPORT QUALITY OF CPAs IN THAILAND**

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**ABSTRACT**

This study aims to investigate the influences of decision making professionalism on audit report quality of certified public accountants (CPAs) in Thailand. Decision making professionalism (DMP) consists of best information searching, reasoning use efficiency, and problem-solving choice classification. It is hypothesized to become an independent variable of the study. Here, 818 CPAs in Thailand were chosen as the sample of the study. The results show that all dimensions of decision making professionalism have an important positive impact on audit review efficiency and audit report quality, including the relationship between audit review efficiency and audit report quality. However, reasoning use efficiency has no significant effect with audit report quality. Additionally, the relationship between the antecedents of decision making professionalism which consist of information richness, critical thinking mindset, moral awareness, and environmental complexity and the dimension of decision making professionalism found that all independent variables have a positive association with the dimension of DMP. However, the relationship between moral awareness, problem-solving choice classification, and environmental complexity has no significant effect with the dependent variable. In addition, the results indicate that audit skepticism is a moderator of the relationships between all dimensions of DMP and audit review efficiency, and the relationship between audit review efficiency and audit report quality is not significant. The implications, suggestions for further research, and limitations are also highlighted.

Keywords: *Decision Making Professionalism, Best Information Searching, Reasoning Use Efficiency, Problem-Solving Choice Classification, Audit Review Efficiency, Audit Report Quality*