

**AUDIT GOVERNANCE AND SUSTAINABLE AUDIT SUCCESS: AN EMPIRICAL INVESTIGATION OF  
CERTIFIED PUBLIC ACCOUNTANTS (CPAs) IN THAILAND**

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**ABSTRACT**

This study aims at investigating the impacts of audit governance on sustainable audit success through audit practice effectiveness, audit failure reduction, stakeholder reliability, audit report quality, and audit reputation. Audit governance consists of accounting regulation concern, audit practice transparency focus, audit value awareness, professional morality orientation, and stakeholder benefit commitment. Hence, 186 information auditors in Thailand were chosen as the sample of the study. The results indicate that accounting regulation concern, audit value awareness and stakeholder benefit commitment have significant positive influence on audit practice effectiveness, audit failure reduction, and stakeholder reliability. Inversely, audit practice transparency focus, and stakeholder benefit commitment have no influence on audit practice effectiveness, audit failure reduction, and stakeholder reliability. Likewise, audit practice effectiveness, audit failure reduction, stakeholder reliability, audit report quality, and audit reputation act as mediators of the aforementioned relationships. Moreover, professional mindset and audit market competition act as the antecedents of five dimension of audit governance, while audit experience is the antecedent only of audit value awareness. Theoretical and managerial contributions are explicitly provided. A conclusion, suggestions, and directions for future research are highlighted.

Keywords: *audit governance, sustainable audit success, audit practice effectiveness, audit failure reduction, stakeholder reliability, audit report quality, and audit reputation, auditor-client relationship, professional learning audit experience, professional mindset, and audit market competition.*