

DYNAMIC AUDIT KNOWLEDGE AND AUDIT SUCCESS OF CPAs IN THAILAND: AN EMPIRICAL INVESTIGATION OF THE ANTECEDENTS AND CONSEQUENCES

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ABSTRACT

This study highlights the examination of the influence of dynamic audit knowledge and audit success among CPAs in Thailand. We explore the relations among dynamic audit knowledge, and audit success. Also it examines the relationships among four antecedents: adaptation competency, technology learning, stakeholder expectation, and environment uncertainty. Moreover, it examines two moderating effects: professional awareness and audit experience, here among 183 CPAs in Thailand who are the sample of the study. The outcomes of the OLS regression analysis indicate that dynamic audit knowledge, namely continuous professional audit learning and comprehensive audit skills have a positive impact on audit success; but, effective audit training implementation has a negative effect on audit success. Moreover, the findings also indicate that professional awareness is a moderator of the relationship between continuous professional audit learning and audit success. This is significant, and the findings indicate that adaptation competency and stakeholder expectation have positive and significant effects on the three dimensions dynamic audit knowledge. The result shows technology learning has positive and significant effects on dynamic audit knowledge. Continuous professional audit learning and its results on environment uncertainty have positive and comprehensive audit skills. The contribution of this study can help to explain the key factor of dynamic audit knowledge that can enhance audit success. Further, it can assist auditors in the development of knowledge. We use the information to plan the audit and to support the auditor in important professional audit learning, effective audit training implementation, and comprehensive audit skills. This helps auditors to understand, it can be used to perform tasks more efficiently, and give audit success.

Keywords: *Dynamic audit knowledge, Continuous Professional Audit Learning, Effective Audit Training Implementation, Comprehensive Audit Skills, Audit Success, Adaptation Competency, Technology Learning, Stakeholder Expectation, Environment Uncertainty, Professional Awareness, Audit Experience.*