

AUDIT PROFESSIONAL WELL-ROUNDEDNESS AND AUDIT SUCCESS.

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ABSTRACT

Audit Professional Well-roundedness is important for the development of the performance monitoring ability of the auditor that will help improve the audit process and how audits cause audit expertise, professional judgment, audit skepticism, and audit quality leading to audit success. This paper aims at empirically examining and investigating the influence of audit professional well-roundedness and the audit success of CPAs in Thailand. The conceptual model indicates that audit professional well-roundedness, namely the modern audit practice ability, audit knowledge diversity, audit skills excellence, audit learning competency and integrative audit resource implementation were chosen as independent variables. Professional judgment, audit expertise, audit skepticism and audit quality are a mediating effect on audit professional well-roundedness with audit success relationships. Also, the self-efficacy moderating effect of self-efficacy has influence on the relationships among each dimension of audit professional well-roundedness, audit expertise, professional judgment, audit skepticism, audit quality and audit success. The contribution of this paper can help CPAs to explain the key factor of audit professional well-roundedness that can enhance audit success, and enhance auditors to assist in the development of audit professional well-roundedness. These will improve audit quality and audit success. Also, it helps to develop the professional knowledge and competency of the auditor. There are key factors in the development and adaptation to improve market access, national and international auditing, and increase the competitiveness in the changing scenarios. Suggestions for theoretical contributions are provided, introduced, and concluded; and directions for future research are highlighted.

Keywords: *Audit Professional Well-roundedness, Modern Audit Practice Ability, Audit Knowledge Diversity, Audit Skills Excellence, Audit Learning Competency, Integrative Audit Resource Implementation, Professional Judgment, Audit Expertise, Audit Skepticism, Audit Quality, Audit Success, Self-Efficacy.*