

AUDIT REVIEW PROFICIENCY AND AUDIT GOAL ACHIEVEMENT

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ABSTRACT

The main purpose of this paper is to explain the relationships between audit review proficiency and audit goal achievement. This paper generates and develops the concepts of audit review proficiency construct which has five dimensions; namely, audit planning monitoring, professional standards and regulatory practice verification, recommendation performance checking, information exactitude examination, and audit evidence sufficiency investigation. The consequences of audit review proficiency are audit practice accuracy, audit evidence completeness, audit report quality and audit goal achievement. The moderator is audit skepticism which has a positive effect on the relationships among the each dimension of audit review proficiency and its consequences. This paper provides three theoretical contributions to the literature of audit review proficiency. Firstly, this paper proposes five dimensions of audit review proficiency for theoretical and practical investigation. Secondly, this paper provides for advancing the literature via classifying many consequences of audit review proficiency, and develops a model to examine the relationships. Finally, this paper provides an important contribution to theory by advocating and expanding the knowledge-based view which is used to explain the conceptual mode. Additionally, guidelines about the planning and developing of audit review include human resource management which is appropriate for the audit task and provide managerial contributions. Future research needs to pursue empirical study in terms of a quantitative variable by collected data from tax auditors (TAs) and certified public accountant (CPA).

Keywords: *audit review proficiency, audit planning monitoring, professional standards and regulatory practice verification, recommendation performance checking, information exactitude examination, audit evidence sufficiency investigation, audit practice accuracy, audit evidence completeness, audit report quality, audit goal achievement*