

**AUDIT PRACTICE EFFECTIVENESS, AUDIT QUALITY, AND AUDIT SURVIVAL: AN EMPIRICAL INVESTIGATION OF TAX AUDITORS IN THAILAND**

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**ABSTRACT**

This study aims at investigating the influences of audit practice effectiveness and audit quality on audit survival of tax auditors (TAs) in Thailand. Audit practice effectiveness consists of best audit standard compliance, competent audit planning, efficient client communication, and audit report quality. It is hypothesized to become an independent variable of the study. Audit learning is determined as the moderating variable. Ethical awareness, audit experience, audit independence, and stakeholder pressure are assigned as the antecedents of audit practice effectiveness. Here, 146 tax auditors (TAs) in Thailand were chosen as the sample of the study. The results of OLS regression analysis indicate that efficient client communication has an important positive impact on audit quality and audit survival. Likewise, competent audit planning and audit report quality have a significant positive association with audit quality. Moreover, best audit standard compliance and audit quality have a positive relationship with audit survival. For the moderating effect of audit learning, it interacts positively and significantly with the efficient client communication relationship on audit quality. Besides, four antecedents have a partial positive influence on audit practice effectiveness. To outstandingly achieve more benefits of the aforementioned relationships, future research is needed to collect data from different populations and/or a comparative population in order to increase the level of reliable results. A potential discussion with the research results is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. The conclusion, suggestions, and directions for the future research are included.

Keywords: *Audit Practice Effectiveness, Audit Quality, Audit Survival, Ethical Awareness, Audit Experience, Audit Independence, Stakeholder Pressure*