

**AUDIT TALENT, BEST AUDIT QUALITY AND STAKEHOLDER RELIABILITY: AN EMPIRICAL
RESEARCH OF CERTIFIED PUBLIC ACCOUNTANTS IN THAILAND**

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ABSTRACT

The key purpose of this study is to empirically investigate the influence of audit talent on stakeholder reliability through dynamic audit specialization and best audit quality of CPAs in Thailand. Additionally knowledge management capability, audit training continuity, audit experience diversity and environmental turbulence institution force are assumed to become the antecedents of audit talent. Moreover, dynamic audit specialization is treated as a moderator of the relationships between audit talent, best audit quality and stakeholder reliability. Also, in this study audit talent consists of four dimensions, namely, audit planning creativity, audit practice excellence, audit review innovation and audit reporting integration. The results of empirical testing using responses from 134 CPAs in Thailand indicate that audit talent is audit planning creativity, audit practice excellence, audit review innovation and audit reporting integration. In addition, knowledge management capability, audit training continuity, audit experience diversity and environmental turbulence are antecedents related to audit talent. In addition the dynamic audit specialization moderating effect is interaction with audit talent, best audit quality and stakeholder reliability.

Keywords: *Audit Talent, Best Audit Quality, Stakeholder Reliability, Knowledge Management Capability, Audit Training Continuity, Audit Experience Diversity, Environmental Turbulence and Dynamic Audit Specialization*