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### EXPLORING AUDIT QUALITY AT THE INLAND REVENUE BOARD MALAYSIA

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#### ABSTRACT

Audit quality at the Inland Revenue Board Malaysia (IRBM) is a crucial element in the audit process to ensure no violation of tax reporting by the taxpayers. Hence, it is important to understand whether tax auditors perceive audit quality equally. Furthermore, recognizing the level of audit quality is also important to assist the tax authority in strategizing their efforts. This triggers researchers to embark on this exploratory study through document review and interviews. Data gathered were analysed using descriptive and thematic analysis. Results indicate that there is different perception of audit quality among tax officers, namely competency to detect the amount of audit settlement, audit settlement within the time frame and the achievement of the given key performance indicators (KPIs). The findings further indicate that the level of audit quality is quite alarming particularly with reference to the number of aging cases. The findings from this study provide an insight to the IRBM in their effort to streamline the direction of the tax auditors in improving audit quality.

**Keywords:** Audit quality, audit settlement, aging audit case, audit competency

## INTRODUCTION

In enhancing and improving the global economy and firm performance, auditors play an essential role (Al-Khaddash et al., 2013). This is so because failing to recognize fraud, misstatement, and reports of the misstatement by the auditors may lead to financial and corporate scandals (Soltani, 2014) as evidenced by the collapse of Enron and WorldCom (Salehi et al., 2017). These are not isolated cases; the number of cases continues to increase. One possible way to avoid such failure is by improving the audit quality (Ado et al., 2020).

Like the private sector, audit quality in the public sector is also under public scrutiny (Boakai & Phon, 2020). This is highlighted in a study by KPMG International Limited (KPMG) (2016), where the Chief Executive Directors (CEOs) in Malaysia expressed their concerns with the external auditors and the issues of audit quality in the public sector. In fact, the International Institute for Management Development has reported that audit quality plays a crucial role in encouraging the progress and effectiveness of a government (Lee et al., 2016). In the context of Malaysia, the public sector auditors also need to improve audit quality to gain public confidence.

One public agency that highly employs auditors in its daily task is the Inland Revenue Board Malaysia (IRBM). At IRBM, the main role of tax auditors under the Self-Assessment System (SAS) is to perform audits for all the cases that are assigned to them. The tax auditors are responsible for conducting the audit process in accordance with the auditor manual and the skills and knowledge they have acquired at the Malaysia Tax Academy (MTA). Their role is very crucial considering the IRBM is a revenue collecting agency for the nation. This triggers the researchers to explore tax audit quality in the IRBM. In particular, the researchers are interested to (i) understand what is meant by audit quality from the perspective of tax management/auditors and (ii) what is the level of audit quality of tax auditors. The findings would provide an insight to the IRBM itself and the public at large that would eventually improve their confidence in the tax authority.

## AUDIT QUALITY

The most used definition of audit quality comes from De Angelo (1981), who defined audit quality as the fair probability of the auditor to detect and report the violation in the client's accounting system. Based on the definition by De Angelo (1981), Asmara (2016) enhanced the definition, by pointing out that audit quality is associated with the quality of work, qualified expertise, timely completion, the adequacy of evidence, attitude, and independence. Lee et al. (2016), Knechel (2013), Abbot et al. (2016) and Supriyatin, Ali and Indradewa (2019) defined audit quality in terms of competence and independence. Competency is derived from the achievement of expertise that begins with the knowledge gained from a formal education and skills in auditing practices while independence is the mental attitude of an auditor who is free from the influence of others (Mardijuwono, 2018).

Other studies defined audit quality based on its elements. For instance, Mock and Samet (1982), Schroeroeder et al., (1986), Sutton and Lampe (1990), and Sutton (1993) identified five key elements of audit quality namely planning, implementation and evaluation procedures, client management communication, administration of fieldwork and knowledge improvement. Meanwhile, Boon et al. (2008) categorized the elements of audit quality as: (i) technical competence; (ii) experience; (iii) independence; (iv) industry expertise; (v) due care; (vi) responsiveness; (vii) scepticism; (viii) quality commitment; (ix) conduct of fieldwork; (x) individual responsibility; (xi) ethical standards; (xii) executive involvement; (xiii) freshness of perspective; and (xiv) the audit committee. In a survey on the perception of the audit quality among 302 finance directors, the researchers discovered six elements of audit quality, i.e., professionalism, auditor expertise, auditor manager involvement, responsiveness to the client, and understanding of client system, and internal control (Samelson et al., 2006).

The IRBM defines audit quality based on the competency of the tax auditor to detect the amount finding, audit settlement within the time frame, and the achievement of the given KPIs by the organization. This is consistent with Supriyatin et al. (2019) which claimed that ensuring quality with added value in performance measurement involves the government tax body allocating the scope of the settlement activities and the accomplishment of audit timing in accordance with regulations.

Auditor competency is crucial for IRBM auditors to deliver or perform high audit quality. This is consistent with Arens et al. (2011) and de Angelo (1981) who claimed that the quality of the audit is an indication of auditors' competency and knowledge to detect the reported material misstatements. Another important element highlighted by the Director of the Compliance Department of IRBM in determining high audit quality is the understanding of the definition, the elements of audit quality and the factors attributed to national and organizational objectives.

### **OVERVIEW OF AUDIT QUALITY IN THE INLAND REVENUE BOARD MALAYSIA**

In IRBM, tax audit is among the major responsibilities of the auditors. Their main role is to ensure income reaches the government from taxpayers who have failed to report their income properly. Other than that, the auditors must educate taxpayers well. In performing audit quality, the auditors must be competent, knowledgeable, and skilful.

During the preliminary discussion with Dr. Zainal Abidin Md Yassin, the Director of the Tax Compliance Department of IRBM in 2020, he highlighted that audit quality is measured by the competency of the auditor that consists of three elements: the success rate based on the finding amount; the period of the settlement; and the achievement of an individual's KPIs. For audit cases that exceed the period of 12 months, the cases will be categorized by the system as problematic cases and need to be attended to individually by the technical officer from the Compliance Department in consultation with the auditors (case owner).

The tax auditor must complete the audit process within three months for each case from the date of the letter issued to the taxpayer for the audit visit, or 12 months from the date of the case given to the auditor. The list of the total audit cases that need to be audited is kept at the Tax Compliance Department. The audit cases are distributed through the system to all branches in Malaysia. The Tax Compliance Department will monitor the progress of the cases that have been distributed to each tax auditor. For audit cases that have exceeded three months or 12 months depending on the year (refer Table 1), the Tax Compliance Department classifies that the tax auditor needs help to settle the case.

Further, he claimed that in a year, about 2% of the total overdue audit cases can be reviewed and technical advice is given to the auditors to expedite the process. There is only a one-time review and advice and no further action after this stage. The remaining 98% is not handled because of various factors, such as time and lack of officers from the Tax Compliance Department. Audit training plays a significant role in achieving organizational goals. In view of tax collection, any issue, whether it is discovered or hidden, will affect the collection of revenue, as the amount of revenue collected depends on the audit quality of the auditor. Tax auditors rely on their technical skills, competency, and knowledge to perform and deliver good audit quality. Decisions made based on their competencies will affect the organization and the revenue for the country.

**Table 1:***Total Aging Cases for All Branches and by Branches Audited by the Tax Compliance Department*

<b>Years</b>	<b>2017 &gt;3 months</b>	<b>2018 &gt;3months</b>	<b>July 2019 &gt;3 months</b>	<b>August 2019 to Feb 2020 &gt;12 months</b>
Number of cases (all branches)	9,236	10,435	10,124	8,857
Number of cases (monitoring and guiding by tax compliance officers for selected branches)				
Sungai Petani	30			
Petaling Jaya	15			
Melaka	17			
Muar	20			
Alor Setar		25		
Klang		22		
Cheras		23		
KL Bandar		25		
Wangsamaju		30		
Penang			20	
Taiping			30	
Seremban			45	
CPCB			50	
Kota Kinabalu			48	
Kuching				71
<b>Total</b>	<b>82</b>	<b>125</b>	<b>193</b>	<b>71</b>

During the discussion, he further stated that there are several factors that result in a late settlement, such as lack of audit technical skills and knowledge, and difficulty to get the documents from the taxpayers due to lack of communication and negotiation skills. The main problem with a sole proprietorship is incomplete records. This leads to an increase in the aging audit cases recorded annually. This problem is also faced by the Inland Revenue Authority of Singapore as discussed in a delegation meeting on 10 October 2018. When auditing incomplete cases, the tax auditor needs to have the right skills to deal with the situation of incomplete records.

## RESEARCH METHOD

This research involves interviews with IRBM management and selected tax auditors and document review. The document review involved collecting data from the IRBM Headquarters. The researcher sent the application for data through email to the Tax Compliance Department, Information Technology Department and MTA. The document consists of the list of cases of low audit quality (aging cases) and the list of audit training conducted at the Accounts and Audit Training Centre.

The semi-structured interview involved the compliance officer, audit officer, audit manager, director of audit unit and branch director. Before conducting the face-to-face interview, the researcher made appointments through phone call and email to explain the purpose of the

interview. The advantage of face-to-face interview is that it builds trust easily, provides more contexts and non-verbal signals can be observed (Hussin et al., 2013; Greenbank, 2000). Hussin et al. (2013), who studied SME owner-manager training, said that conducting a preliminary interview to evaluate the questions is vital. This is also supported by Rowley (2012) that to identify the sense of the questions, at least one preliminary interview should be conducted. There were two open-ended questions posted to participants to obtain the relevant information. Generally, the questions are related to perception of audit quality, current audit quality in IRBM and challenges in performing audit quality task.

Data collected through interview were transcribed through the process which involves thematic coding and classifying the data (Nowell et al., 2017). This data analysis process is the most difficult and a time intensive method (Onwuegbuzie et al., 2009). Secondary data taken from the documents were analysed descriptively.

## RESULTS AND DISCUSSION

### Profile of Participants

The participants involved in the semi-structured interview were one tax compliance director, one branch director, one director of audit unit, one head of audit unit and 12 IRBM audit officers. Details of the participants' profile are as in Table 2.

**Table 2:**

#### *Profile of the Participants*

<b>List of Participants</b>	<b>Profile of Participants</b>
P1: Director of Tax Compliance Department of IRBM, Audit Development Unit	PhD in Business Management, Nottingham University UK. 32 years of experience at IRBM Investigation Department, Investigation Branch and Audit Units
P2: Director of Kuala Lumpur Bandar Branch, IRBM	Master of Science Management, UUM 23 years of experience at IRBM Audit Units, Tax Policy Department, Revenue Department, Legal & Review Department, Director of Keningau Branch and Director of Sandakan Branch.
P3: Director of Audit Unit, Kuala Lumpur Bandar Branch, IRBM	Bachelor of Economics (Hons.) University Malaya 30 years of experience at IRBM Audit Units, Collection Department, and Investigation Branch.
P4: Head of Audit Units, Kuala Lumpur Bandar Branch, IRBM	Bachelor Degree in Accountancy (Hons.) UiTM 20 years of experience in Audit Unit and RPGT

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P5: Tax Audit Officer, Cheras Branch, IRBM	Accounting background, 8 years of audit experience
P6: Tax Audit Officer, Cheras Branch, IRBM	Accounting background, 9 years of experience, with 8 years in audit
P7: Tax Audit Officer, Cheras Branch, IRBM	Accounting background, 13 years of experience, with 8 years in audit
P8: Tax Audit Officer, Cheras Branch, IRBM	Accounting background, 13 years of experience, with 8 years in audit
P9: Tax Audit Officer, Kuching Branch, IRBM	Non accounting background, 3 years of experience with 10 months in audit
P10: Tax Audit Officer, Kuching Branch, IRBM	Accounting background, less than 5 years of experience in audit
P11: Tax Audit Officer, Kuching Branch, IRBM	Non accounting background, less than 3 years of experience in audit
PF12: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	Non accounting background, less than 3 years of experience in audit
	Bachelor Degree in Accountancy (Hons.) UiTM Less than 1 year of experience in IRBM with no audit background
PF13: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	Bachelor's Degree in Accountancy (Hons.) UiTM Less than 1 year of experience in IRBM with no audit background
PF14: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	ACCA, Intec Shah Alam Less than 1 year of experience in IRBM with no audit background
PF15: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	ACCA, UiTM Shah Alam Less than 1 year of experience in IRBM and with 2 years and 6 months of audit experience at KPMG
PF16: Tax Audit Officer, Kuala Lumpur Bandar Branch, IRBM	Bachelor Degree in Social Science (Linguistic), UM 4 years of experience in IRBM Stamping Unit, RPGT Unit and Audit Unit.

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In terms of experience, five participants had more than 10 years' experience working at the IRBM while seven participants had between 2-10 years' experience. Another four participants had less than one-year experience. In terms of education background, four participants had no background in accounting or business related studies, which may to certain extent limit their competence level, and eventually audit quality.

## Audit Quality Definition

Based on the analysis, the researcher found that the IRBM Tax Compliance Department defines audit quality in terms of (i) competency of the tax auditor to detect the amount of audit settlement and (ii) audit settlement within the time and (iii) the achievement of the given KPIs by the organization. This is explicitly stated as follows:

*“Audit quality was measured by the competency of the auditor that consists of three elements, which is the success rate based on the audit finding amount, the period of the settlement and the achievement of individual key of performance index. In addition, to determine good audit quality, it is important to understand the definition and the element of audit quality that attributes towards the national and organizational objectives”*

(Participant 1)

His statement was echoed by another participant as below:

*“The audit quality depends on the amount of the audit settlement, settlement case within the time given and achievement of the KPI given”*

(Participant 2)

Generally, the auditors understand that the quality of the audit is only about achieving KPI within a year. The auditors sometimes ignore the importance of the quality of the audit findings method because of restricted time. On the same question, seven other participants gave different points of view on audit quality. All the seven participants answered more or less the same regarding their understanding about audit quality. Four of them explained their understanding about audit quality as below:

*“ ...to achieve all target is difficult, to get high audit amount settlement and on the same time to meet the KPI, we always focus on KPI only, that is to achieve the number of file and cases for a year”*

(Participant 6)

*“ ..... at the beginning it is difficult to achieve all requirements specially as a new auditor, we only focus on KPI... once achieved KPI, it is enough for us”*

(Participant 7)

*“ ....KPI is too high, we focused on easy case only and put aside the difficult file...”*

(Participant 8)

*“ ....to achieve KPI, I need to understand the audit technique...as long as we achieve yearly KPI, is enough for us, we give priority to easier cases first”*

(Participant 10)

From the above responses, there are two kinds of understanding regarding audit quality as shown in Figure 1. The top management understands that audit quality must consist of three elements, i.e. the

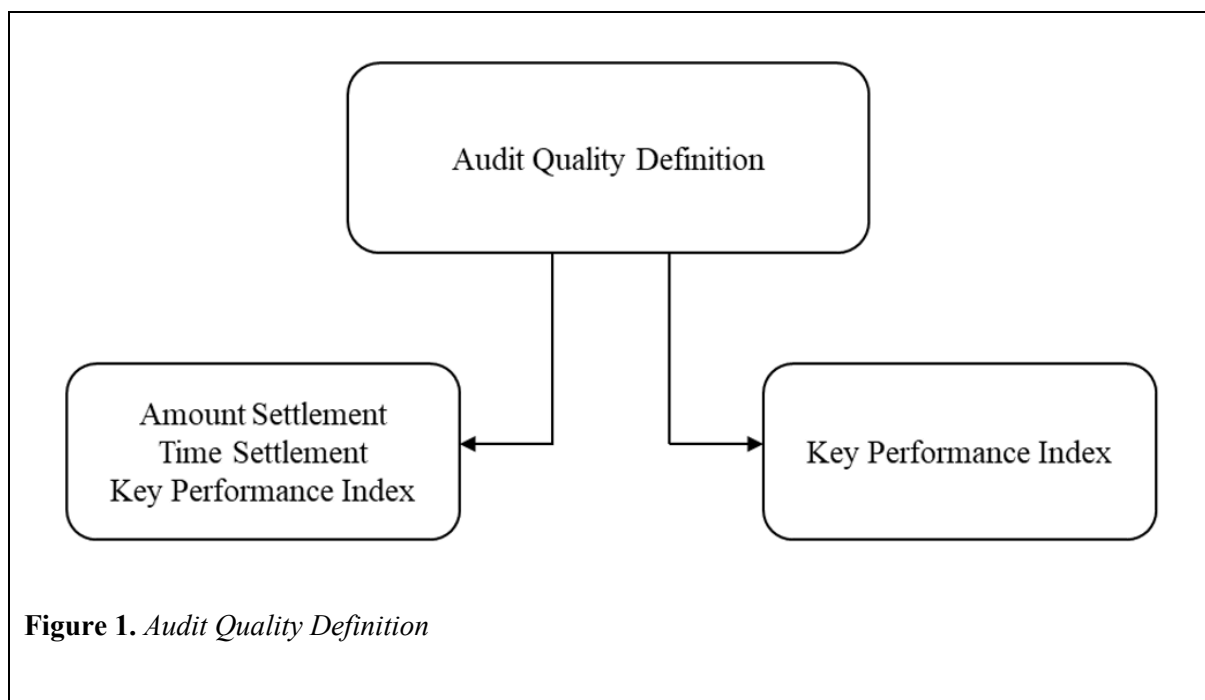
amount of the audit settlement, settlement case within the time given, and achievement of the KPIs given. However, the audit officers understand that audit quality is only about KPI achievement, the number of files and cases. They only focus on KPI mainly because they feel that the KPI is too high to be achieved and ignore the amount of settlement and applying the correct audit methodology.

In order to achieve the defined audit quality, competency is the main factor as highlighted by Arens et al. (2011). In their study, the researchers claimed that quality of the audit is an indication that the auditor is competent enough to detect the reported material misstatements in financial statements. Similarly, de Angelo (1981) and Nadiah, Hajar and Zarinah (2017) also previously mentioned that discovering errors or material misstatement in a client’s financial statement is influenced by the auditor’s competence and knowledge. Their claims were supported by the following statement expressed by one participant:

*“the more the auditors have the knowledge to review the documents in depth the more the auditors will find the misstatement by the taxpayer at the best judgement. The auditors need to be in a high level of competency to understand the methods used and identify the findings, even in the short period of time”.*

(Participant 2)

This statement is also consistent with Bedard et al. (2010) and Aldhizer et al. (1995) who highlighted the importance of competence for attaining audit quality.



**Figure 1.** *Audit Quality Definition*

**Level of Audit Quality**

In relation to the level of audit quality, both secondary data from the Tax Compliance and Information Technology and interviews among tax officers were analyzed. For secondary data, definition used to indicate audit quality is the period of settlement of the case. If the audit cases



have exceeded three months and 12 months, they will be considered as aging cases, hence low audit quality. The differences of the period are due to change in the policy. Before August 2019, the aging cases are cases which have exceeded three months from the date of audit visit, and from August 2019 until 2022, the aging cases are cases which have exceeded 12 months from the date the cases are distributed to the tax auditor into the system. Most importantly, the cases taken from the Tax Compliance Department for this study were aging cases after stages C (process of audit visit) and D (a letter and report of pre-audit findings) in the IRBM Case Management System (CMS). At this stage, tax auditors have already communicated with the taxpayers.

Documents reveal that the number of cases that exceeded the aging period, and the total number of cases from all branches had increased from 9,236 cases to 10,435 cases for the years 2017 and 2018. In year 2019, there was a change in policy for aging cases whereby until August 2019, the cases amounted to 10,124 cases. The number of cases is based on the branches selected to be monitored by the Tax Compliance Department and the factors of aging. From the years 2017 to 2019, the number of cases kept increasing from 82 to 193 cases. For the period between August 2019 to February 2020, the number of cases for one branch alone is 71 cases. It is important to note that the number of cases refer to cases that the Tax Compliance Department was able to consult with the tax auditors, not the total aging cases. For example, in July 2019, out of 10,124 aging cases, only 193 cases were handled.

For every one of the cases, once the problem had been identified, experts from the Tax Compliance Department will help to settle the case through consultation. The issue is there were numerous cases that had exceeded the aging standard. IRBM cannot only depend on the tax compliance officers to consult all the cases. The tax compliance officer will only consult selective branches for any year. The branch not selected will have to wait which may be the following year or the next two years. This will affect the audit quality as IRBM had no capability to monitor and consult the overdue cases from other branches for the current year. Thus, the overdue cases will keep increasing, showing low quality of the tax auditors, in turn, affecting the whole organization to meet the audit quality objectives.

Interview findings are found to be consistent with the data available from the IRBM report. The aging cases are reported as being on the rise due to the lack of competence of the auditors, as explained below:

*“As audit cases that exceed the period of twelve months keep increasing, the cases will be categorized by the system as problematic cases and need to be attended individually by the technical officer from the compliance department to consult the auditors (owner of the cases). The cases that are queried by the taxpayers keep increasing and one of the reasons despite the cases exceeding one year is because the taxpayer did not agree on how the findings were derived. Furthermore, it is also because of the incomplete record situation”.*

(Participant 1)

*“Generally, the quality is good, but they need to improve their technical knowledge due to the aging case and this is also because the head of units is not giving enough coaching or helping the auditors to settle the audit cases.”*

(Participant 2)

*“For new auditors, of course their competency levels are not as good as the seniors, thus if they are not given proper knowledge, they will have difficulty to perform their audit task within the given time. They lack competency, knowledge, negotiation skills, and technical skills. The report regarding the aging case needs to be submitted to the Tax Compliance Department. They were strictly instructed by the Tax Compliance Department to remind the auditor regarding the aging case.”*

(Participant 3)

*“Auditors who have experience more than two years should be ok but they also really need to upgrade their knowledge. They still faced difficulty in meeting the audit quality requirement in a full term”.*

(Participant 5)

## **DISCUSSION, CONCLUSION AND RECOMMENDATION**

This study explores how the IRBM management and tax auditors perceive audit quality. Also, the level of audit quality in terms of settlement period, amount of audit findings and the KPI performance is examined. Results indicate that there is different understanding of audit quality among tax officers, which are (i) competency of the tax auditor to detect the amount of audit settlement and (ii) audit settlement within the time and (iii) the achievement of the given KPIs by the organization. While audit quality is defined into three dimensions, in reality, tax officers are more inclined towards achieving the KPIs given (number of settled cases and files). This will lead to more aging cases as they will be prone to handle easy cases and put less priority on more difficult cases (that may potentially lead to additional assessment). As a result, aging cases will increase, and less additional assessment will be raised through audit. This issue could be tackled through adequate knowledge and competency among tax officers.

Additionally, the findings indicate that the level of audit quality is quite alarming particularly with reference to the number of aging cases. This is supported by the interview participants who expressed their concerns on the level of audit quality particularly among junior auditors. Such low quality is attributable to the lack of technical skills and knowledge among the group. The skills and knowledge are vital as tax audit needs to move into more negotiating and knowledgeable position in presenting quality audit during the decision making of the audit issue. In relation to this, proper training or coaching may be considered by the top management. While training may have been well-implemented by the IRBM, the training content, timing and duration of the training may need be scrutinised in order to increase the competency of the tax auditors.

The findings from this study contribute to the literature and practice in several ways. First, it provides the understanding on audit quality from the perspective of tax auditors. In this instance, the findings provide an insight to the IRBM in their effort to streamline the direction of the tax auditors in improving audit quality. Similarly, the information on aging cases and concerns highlighted would to certain extent encourage the IRBM to better strategize their efforts. Notwithstanding its contribution, this study has its own limitations. First, this study is descriptive in nature that limits further elaboration on the underlying factors contributing toward audit quality. Nevertheless, it provides an important insight to the researchers and the tax authority on the present scenario. Second, the interview approach employed in this study may create bias and cannot be generalized to others. However, this approach is considered appropriate for this study as it intends to gauge the information from tax officers who are directly involved in audit field. Future research may look into underlying factors to improve audit quality.

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