
Audit Quality and Several of Its Determinants

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ABSTRACT

The objective of this article is to identify the relationship between the quality of services provided by the financial auditors and its determinants, among which the initial and continuing training of auditors occupies an important place as long as their authorization depends on achieving an adequate level of education and professional training. It has been taken into account the fact that the purpose of public interest entities has become global, and the ethical and professional challenges to which auditors are exposed are becoming more and more difficult to manage.

To this end, it has set out from the initial and continuous education and training requirements recommended by the International Education Standards Board and there have been corroborated the obtained information with the results of other studies addressing the current challenges faced by the financial auditors (more and more regulations, changes in the financial and non-financial reporting, technology development and increase of business complexity), while trying to answer the question regarding the effect of these challenges on the audit quality. The analysis was a qualitative one that pursued the researchers' concerns about the audit quality in order to identify the best ways to improve it.

The article has a direct practical use both for the financial auditor organizations and the statutory audit oversight authorities to guide the continuing professional training, as well as for the financial auditors and audit firms which can better manage their work in order to increase the quality of the services they offer.

Keywords: audit quality, education, professional development, the International Education Standards

JEL Classification: M42, M49

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