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THE INFLUENCE OF AUDITOR'S FACTORS ON THE PERFORMANCE AUDITING QUALITY OF ODA-FUNDED INVESTMENT PROJECT AUDITS CONDUCTED BY THE STATE AUDIT OFFICE OF VIETNAM

Vu Thi Kim Anh

Faculty of Accounting, Trade Union University, Hanoi, Viet Nam.

Hoang Thi Viet Ha

Faculty of Accounting and Auditing, Hanoi University of Industry, Hanoi, Viet Nam.

Abstract

The purpose of the research is to analyze the determinant impact of the auditor's factors on the performance auditing quality of ODA-funded investment project audits conducted by the State Audit Office of Vietnam (The SAV). Through the exploratory factor analysis (EFA) with the 204 state auditors surveyed by the General Department, the State Audit of Region I and the Specialized State Audit IV, V. The results show that 21 factors are extracted into 5 groups of factors affecting the operational auditing quality of ODA-funded investment projects, namely: technical competence, professional capacity, experience, professional attitude and ethical standard of the auditors. The results of multiple regression analysis show that the technical competence, professional capacity and professional attitude are the dominant factors affecting operational auditing quality of ODA-funded investment projects.

Keywords: Auditor, ODA, performance auditing quality, State Audit Office of Vietnam

Introduction

Investment projects using ODA capital is a set of proposals by the Government of Vietnam for foreign donors, relating to the capital in the medium and long term to invest in new construction, expansion or renovation of projects aimed at economic and social development, in one or more stages of development of Vietnam. ODA is considered one important source for investment and economic development of Vietnam. Vietnam government should strengthen the management and effective use of these funds to promote the role not only in the economy but also background repayment capacity; in which the examination and monitoring of ODA has an essential role and position. Therefore, the GA will be an effective tool for inspection and comprehensive review and improve the economy, effectiveness and efficiency in the process of receiving, managing and using ODA to comply objectives, policies of economic and social development by the Parliament and the Government, and at the same time improve national finances. Performance auditing is a new type of audit, a field that reflects the new, innovative aspect of auditing methods, a consequence of the development of modern economy (Elnaz (Vafaei & Joe Christopher, 2014).

For a quality performance auditing on ODA funded projects, auditors to comply with the tasks of each audit period with a high degree of caution. Accordingly, the auditors should detect major flaws, the ability of which requires competence and qualifications; and report the misstatement that is difficult to identify, the action of which requires auditors to have independence and audit qualification, which makes evaluating it become harder. This study aims to measure the impact of these factors belonging to auditors on the quality of performance auditing on projects using ODA capital investment by the State Audit Office conducted in Vietnam.



Research background:

The quality of performance auditing on ODA funded projects

According to DeAngelo (1981), the audit quality is the ability to detect and report the violations in the financial statements of the audited units, including the ability to detect violations depending on the capability of the auditor (auditor's competence), the auditor should have sufficient qualifications and experience to be able to detect the failure, and reporting the violations is dependent and relevant to the independence of the Auditor (auditor's independence) for the audited company. The research of Palmrose (1988) and Bradshaw (2001) claimed that audit quality is understood as the ability of auditors to detect and report on the errors in the presentation and publication of the audit reports of the unit audited. The quality of the audit reflects the degree of implementation of the audit objectives, the level of compliance with the law, standard compliance, audit procedures, in compliance with the approved audit plan and appropriate application of professional methods and auditing profession, in order to meet the requirements of precision, honesty, objectivity, timeliness of results and conclusions of the audit, which ensures the legal basis, the feasibility of the audit recommendations (Cu Hoang Dieu, 2016).

The quality of performance auditing of the projects using ODA conducted by the State Audit Office reflects the degree of implementation of the audit objectives, law compliance, standard and audit procedure compliance, and appropriate application of expertise and professional methods, in order to meet the requirements of precision, honesty, objectivity, timeliness of audit conclusions and results of the projects using ODA, ensuring the legal basis and the feasibility of the audit recommendations.

The factors belonging to auditors affecting the quality of performance auditing conducted by State Audit Office on investment projects using ODA

For a quality performance auditing on ODA funded projects, auditors to comply with the tasks of each audit period with a high degree of caution. Accordingly, the auditors should detect major flaws, the ability of which requires competence and qualifications; and report the misstatement that is difficult to identify, the action of which requires auditors to have independence and audit qualification, which makes evaluating it become harder. This is considered the most important group of factors affecting the quality of ODA projects audit. National State Audit Office staff members are people who directly perform the audit, based on their capacity to detect critical violations; draw conclusions and recommendations to deal with the violations on reports on settlement of capital investment (reporting the major breach based on its independence), upon being in compliance with the current laws; therefore it is considered to be the determining factor of auditing quality. The specific factors include:

First, the professional qualifications of the auditor

Occupational qualification of the auditor in ground knowledge, work experience, participation in training classes, updating knowledge of the State Audit Office, the ability to work ... Auditors must perform audit work with full capacity, the necessary qualifications for the purpose of ensuring the quality of the audit activities. Qualified State auditors are normally the auditor who has specialized expertise in accounting, auditing, finance and taxation; updating of knowledge annually through State Audit Office; being the certified auditor of the state; possessing professional skills. By Boon and his associates (2008), the occupational qualification is considered an important factor that affects the quality of audit and thereby affect the satisfaction of those who use the audit results.



Second, professional capacity of auditors.

In research as well as in practical, audit activities showed the quality of human resources for auditing has a great influence on the quality of the audit. Eko Suyeno (2012) asserts: Auditors having professional capabilities are synonymous with quality auditors; Wright (1997) argues that: each customer's business line can hinder various featured auditing risks, so auditors need to have deep understanding of the specialized field of the customer while auditing to minimize these kinds of risks. According to Craswell and associates (2002), Velury and associates (2003), the demand for expertise requires auditors to have the insights about the risks, opportunities and actual operation of the project. For customers needing complex auditing like ODA funded projects, the factors become increasingly important, requiring the auditor to have not only expertise but also experience and understanding of the projects using ODA capital. The properties measurement factors include: the ability to judge and detect misstatement; self-study cultivate knowledge and professional experience relating to the field of auditing; understanding of the unit audited ... Accordingly, projects using ODA capital requires state auditors to have a deep understanding of the Project Agreement, project implementation, project completion and evaluate the results achieved by the project, risks related....the more professional auditors are, the more ensured and enhanced the quality of the audit will be. This can be considered as important factors affecting the quality of the audit.

Third, the experience of auditors.

The research of Carcello, Hermanson, & McGrath (1992) suggests that auditing experience has a positive relationship with audit quality, and is one of the five most important factors that affect audit quality. Kolodner (1996) identified two measuring factors of experience is the working time of the auditors and the frequency of the audit performed by the auditors. Long working time of the audit led to an auditor gaining experience of more general expertise, thus allowing the audit firm to get more capacity. On the other hand, the frequency of performing the audit of the auditor will recommend guests auditors accumulation of knowledge in the field of business customers, systems as well as risk, thus leading to quality control high cost (Knapp, 1991). But experience can lead to long-term of the auditors led to bias in the auditor's judgment and ultimately leads to lower quality audit (Suyono, 2012). With characteristics of ODA projects, we believe the measurement attribute factors include: Experience in audit activities of investment projects using ODA capital of KTV; The experience of the audit team leader for audit activities ODA projects; Ability to coordinate closely with the auditors in the audit team, supervise and guide the members of the team / group

Fourth, the professional attitude of the auditor.

According to Boon and associates (2008), they concluded that the auditors having professional, serious, careful and skeptical towards their career will fully implement the audit procedures and consequently will increase the auditing quality and satisfaction of users of the audit results. The caution and skepticism in this field are two basic factors required for auditors when performing audits; whereby auditors must: Perform an audit with professional skepticism; Adhere to professional standards in the audit; Assess the reliability of the documents produced by the project management unit provides; Highly focused and adhere to the professional standards in the audit; Careful consideration, taking into consideration all aspects of the audit before making a conclusive opinion audit.



Fifth, Auditors' recognition of occupational ethics

The research by Treadway (1987), which was an analysis of noticing to adhere to standards of occupational ethics has concluded, if auditors omit or fail to comply with the audit procedures, they will reduce audit quality and not every auditing quality of the same audit company can be reached, since it also depends on the features of auditors or groups of auditors – the people who are directly involved in performing the audit. According to research by Wooten (2003), auditors who are eager to explore tend to detect many more errors. According to Kelley and Margheim (1990), if an auditor tends not to be positive towards auditing quality, it may be due to individual personality of each auditor. Also, maintaining the innovation of opinion to ensure quality audits (Freshness of Perspective). This factor is related to the tenure of auditors. The members of the audit team whose audit program is a cycle must be able to detect errors and irregularities with a new look, to bring better quality audit, and thereby ensuring the satisfaction of its users to a quality audit (Kymboon and associates, 2008)

Thus, noticing to adhere to standards of occupational ethics is an important factor affecting the quality of auditing in general as well as the audit activities of investment projects using ODA capital in particular, thus affecting the satisfaction of the users for quality audit services (Kymboon and associates, 2008).

Research method

Data and data collection methods

To serve the research, the authors conducted data collection through survey methods, surveying the head of the audit team, Team Leader, the auditor directly auditing projects using ODA capital and employers, and staff members who evaluate and control the quality of audits and are working at the Department of General, State Audit Office specializing in IV and V section of the State Audit Office of Vietnam (as these are the departments related to the auditing process of investment projects using ODA). The questionnaire used in official study included 25 questions to measure the observed variables 25 observed variables to collect data of 250 state auditors to assess the impact of these factors belonging to auditors to the quality of performance auditing of investment projects using ODA capital through online surveys by google.docs and in hard copy distributed directly. The study period is from 10/01/2017 - 12/15/2017. The questionnaire was developed based on the criteria for measuring the factors with scores for each question have values from 1 to 5 according to the scale of Likert, in which 1 is the lowest and 5 is the highest level for each question.

After removing the inappropriate answer sheets, only 204 answer sheets were used to put into analysis. The data after collection was purified and processed with SPSS 20.0 software to test the research hypothesis. Reliability scales are checked by Cronbach's alpha coefficient. These variables have a correlation coefficient of total variation smaller than 0.3 will be rejected. Scale Cronbach's alpha coefficient of 0.7 or higher are acceptable.

Research models and hypotheses

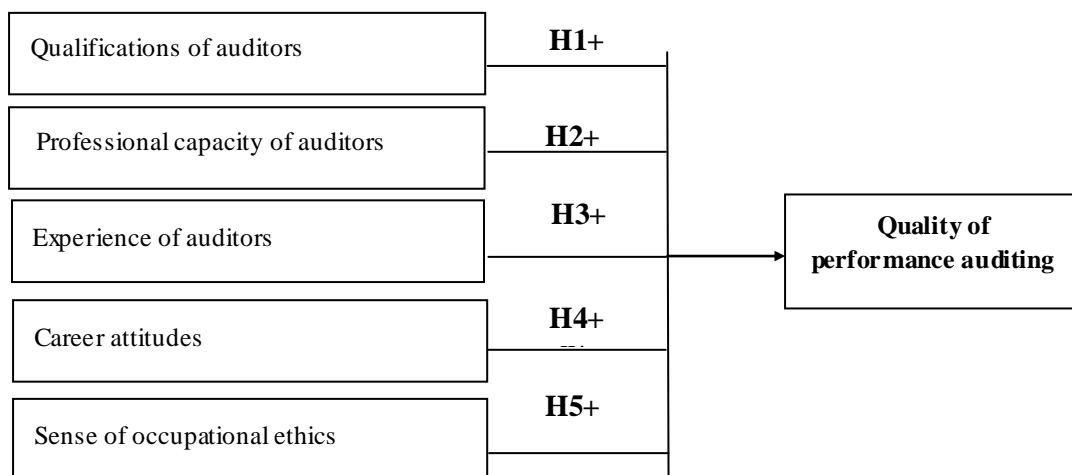
To determine the extent of the impact of these factors belonging to auditors to auditing quality of investment projects using ODA conducted by State Audit, regression models were built as model of multiple linear regression, which means the survey from 3 or more variables, including one dependent variable and 5 independent variables. Based on the theoretical basis presented in the previous chapters, the dependent variable and

independent variables will be measured according to the scale 1-5 to assess the importance of individual factors of influence. The contents of the variables are as follows:

Dependent factor is the quality of performance auditing (Quality) measured by criteria developed from models of Behn and associates (1997); DeAngelo (1981). Developed from this study, the authors claimed that the factor of performance auditing quality can be measured by three variables: The ability to detect and report the misstatement; Level of satisfaction about the objectivity and reliability of the audit opinion of those who use the services audited and meets the demands from suggestions aimed at enhancing the operational efficiency of investment projects using ODA

Based on the theoretical basis for the quality of performance auditing and the factors belonging to auditors affect performance audit quality of investment projects using ODA capital of the authors in the world, the authors propose a research model of the factors belonging to auditors that affect the quality of performance auditing of investment projects using ODA capital by the State Audit Office of Vietnam implemented as Figure 1:

Figure 1: Model of proposed research



Source: Own survey

The research hypothesis:

H1: positive relationship exists between qualifications of auditors and audit quality

H2: positive relationship exists between the level of career knowledge of auditors and audit quality

H3: positive relationship exists between the experience of the auditors and audit quality

H4: positive relationship exists between career attitudes of auditor and audit quality

H5: positive relationship exists between the sense of occupational ethics of auditors and audit quality

Variables in the model and measuring criteria

Independent and dependent variables in the model are identified and described in the following table:



Table 1: Clarifying the independent variables in the research model

Variable	Content description	Taken from the results of authors
CM	Qualifications of auditors	
CM1	Qualified in the majors of accounting, auditing, finance and taxation	Carcello and associates (1992); Behn and associates (1997)
CM2	Annually updating the knowledge organized by State Audit Office	Boon and associates (2008)
CM3	Possessing qualification to become State Auditor	Boon and associates (2008) và State Audit Office Law (2015)
CM4	Professional working skills	Boon and associates (2008)
NL	Occupational ability of auditors	
NL1	The ability to detect and recognize major flaws	Carcello et al. (1992)
NL2	Members of the group of auditors have profound knowledge of investment projects using ODA capital	- Craswell and associates (1995), Velury and associates (2003)
NL3	The ability to choose auditing samples	Carcello et al. (1992); Chen et al. (2001)
NL4	Knowledge of audited units	Carcello et al. (1992); Chen et al. (2001)
NL5	Knowledgeable and having various social relationships (can refer to with issues relating to auditing)	Carcello et al. (1992); Chen et al. (2001)
NL6	The ability to conduct research and improve knowledge relating to the field of auditing investment projects using ODA capital	Carcello et al. (1992); Chen et al. (2001)
KN	The experience of auditors	
KN1	Experience in involving in performance auditing of investment projects using ODA capital of auditors	Carcello et al. (1992)
KN2	Experience of leader of the auditors' group in performance auditing of ODA projects	Carcello et al. (1992)
KN3	The ability to cooperate effectively with auditors in the auditing group	Boon et al. (2008)
KN4	Supervising and guiding group members	Carcello et al. (1992)
TD	Occupational attitudes of auditors	
TD1	Conducting the audit with occupational skepticism	Treadway (1987), Boon (2008)
TD2	Evaluating the reliability of documents provided by Board of Manager of the	Treadway (1987), Boon (2008)



TD3	High concentration and compliance towards occupational standards during auditing	Behn et al. (1997)
TD4	Cautiously considering and weighing all aspects of the auditing process before coming up with auditing conclusions	Behn et al. (1997)
YT	Sense of occupational ethics of auditors	
YT1	Capacity of occupational ethics	Mackevičius, J., & Vaicekauskas, D. (2014)
YT2	Being objective and equal during the auditing process	Warming Rasmussen and Jensen (1998)
YT3	Adhere to the performance auditing procedure of investment projects using ODA	Treadway (1987), (Kym Boon, 2008)
YT4	Continuing to innovate ideas to improve the ability to detect abnormal flaws through different and modern viewpoint	Kymboon and associates, 2008
CL	The quality of performance auditing of investment projects using ODA capital	
CL1	The ability to detect and report major flaws	Behn and associates (1997); DeAngelo (1981)
CL2	The level of satisfaction towards objectivity and reliability on auditing ideas of people using the auditing service	Guo, Z. X. (2010)
CL3	Satisfaction towards suggesting ideas to improve the operational effectiveness of investment projects using ODA capital	Behn and associates (1997)

(Source: Synthesized by the authors)

Research Results

Before running the research model, the authors have tested the reliability Cronbach Alpha to remove the observed variables which are not used much to describe and implement analysis on the discovering factor EFA to shorten a rally K of observed variables into a rally F of observed variables with more meaningful factors ($F < K$)

Test the reliability of the scale: In the implementation process, qualified variables are the variables coefficient Cronbach's alpha from 0.6 to 0.9 and a correlation coefficient total variations (Corrected item-Total correlation) $> 0,3$ (Nunnally & Bernstein 1994). Cronbach's Alpha results of scale achieved reliability (Table 2)

Table 2: Results through analyzing on the scale of Cronbach's Alpha

Factor	Number of variables	Cronbach's Alpha
Qualifications (CM)	4	0.678
Occupational ability (NL)	5	0.740
Experience (KN)	3	0.737
Occupational attitudes (TD)	4	0.780
Sense of ethics (YT)	4	0.735

(Source: Synthesized by the authors)

Results from Table 2 show the factors have alpha reliability of 0.60 or higher, the

correlation coefficient total variable are > 0.3 (except variables NL1 with correlation coefficients total variable is 0.1) completely fit the requirements. So 21 observed variables were used in subsequent studies.

Exploring factor analysis (EFA): The research use Principal Components extraction method with Quartimax rotation and stops when extracting the factors with Eigenvalue ≥ 1 for all scales. Quartimax rotation perform swivel rotation angle the factors to minimize the number of factors having large coefficients at the same variables and enhances the ability to explain the variables. The results showed that coefficient KMO = 0.626 with significance level Sig = 0.000, while the 21 observed variables were extracted into 5 factors independently hold the original in Eigenvalue = 2.044 with the total variance extracted is 51.097% proven scales level of quality performance audit of investment projects using ODA capital requirements by the SAV achieved the next step analysis (Table 3).

Table 3: KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.626
Approx. Chi-Square		151.172
Bartlett's Test of Sphericity	df	6
	Sig.	.000

Results from Table 3 shows that the KMO coefficient = 0.626 > 0.5 so analyzing EFA should be suitable for the actual data. In addition, the results of analysing EFA rotation matrix shown in Table 3, show that observed variables were all converged to the same factor. Next, Bartlett test had sig. < 0.05 so observed variables had the linear correlation with representative factors.

Table 3: Rotated Component Matrix^a

Variable	Nhân tố/Component				
	1	2	3	4	5
CM2	,866				
CM4	,694				
CM3	,680				
CM1	,592				
NL6		,791			
NL5		,779			
NL4		,754			
NL2		,732			
NL3		,716			
KN2			,903		
KN1			,876		
KN4			,816		
KN3			,787		
TD3				,831	
TD1				,788	
TD4				,758	
TD2				,616	
YT1					,906
YT3					,764
YT4					,739
YT2					,575



Analyzing multiple regression: The purpose of this analysis is to assess the impact of these factors on the dependent variables (the quality of performance auditing of investment projects using ODA), from there, evaluating the strongest impact of these factors as a basis for working out appropriate solutions. The factors having greater β coefficient will have a high impact on the dependent variables. The factors having negative β coefficient will negative and reverse impact. Performing tests on assumptions to run regression model are satisfied. (Table 4,5,6,7).

After running the regression model, coefficient R^2 adjusted = 0.843, accreditation value $F = 218.2$, $Sig = 0.000 < 0.05$, so the hypothesis in which the entire regression coefficient is 0 was rejected. From this result, it can be deduced that 84.3% of change in the dependent variable (CL) is explained by the independent variables (CM, NL, KN, M, YT). Thus, in addition to the elements of the model of quality level of performance auditing of investment projects using ODA capital also depends on other factors as well. Performing multiple linear regression analysis with the procedures of selecting variables using Stepwise selection method, the independent variables are in turn included in the model and unsuitable variables are automatically removed.

Bảng 4: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.920 ^a	.846	.843	.19960

a. Predictors: (Constant), YT, CM, KN, TD, NL

Bảng 5: ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	43.465	5	8.693	218.200	.000 ^b
1 Residual	7.888	198	.040		
Total	51.353	203			

a. Dependent Variable: CL

b. Predictors: (Constant), YT, CM, KN, TD, NL

Bảng 6: Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.445	.150		2.970	.003		
CM	-.024	.032	-.029	-.753	.453	.533	1.878
NL	.155	.058	.178	2.695	.008	.177	1.638
1 KN	.378	.031	.470	12.077	.000	.512	1.954
TD	.313	.047	.340	6.632	.000	.295	1.889
YT	.071	.044	.068	1.604	.110	.436	1.995

a. Dependent Variable: CL

Bảng 7: Regressive coefficient

Model	Unstandardized		Standardized	t	Sig.	Collinearity	
	Coefficients					Coefficients	Statistics
	B	Std. Error	Beta				Tolerance
(Constant)	-.210	.239		-2.421	.017		
1 CM	.211	.034	.223	4.287	.000	.930	1.375
NL	.325	.034	.197	3.628	.000	.858	1.765
KN	.147	.033	.177	3.278	.001	.867	1.653
TD	.206	.031	.172	3.132	.002	.836	1.896
YT	.134	.032	.258	4.836	.000	.886	1.129

Dependent Variable: CL

The results in table 7 showed regression without any factor being removed since the Sig of each independent variables was smaller than 0.05. The VIF coefficient of independent variables < 2 so the phenomenon of multicollinearity did not happen and the regression equation is written as followed:

$$CL = -0.21 + 0.211 * CM + 0.325 * NL + 0.147 * KN + 0.206 * TD + 0.134 * YT + \epsilon$$

The regression coefficients are greater than 0, so all the independent variables included in the regression analysis have similar dimensional effects to the dependent variable. Based on the magnitude of Beta coefficients, the order of level of impact from the most powerful to the weakest of the independent variables to the dependent variable CL is: NL > CM > TD > KN > YT. Therefore, the hypotheses H1, H2, H3, H4, H5 of research models are all accepted.

Conclusions and proposals

Regression results showed that 3 factors, namely CM NL, TD have the highest beta coefficient: 0.325; 0.211 and 0.206 respectively, so 3 factors belonging to auditors have the most important influence on the quality of the audit activities of the investment projects using ODA capital due to State Audit Office's implementation: Career capacity, Qualifications and Occupational attitudes of the auditor. Accordingly, to improve auditing quality of investment projects using ODA capital by State Audit Office, the group of author proposed a number of recommendations related to the auditors as follows:

First, improving the professional capacity and qualifications of auditors: For comprehensive performance auditing operations for investment projects using ODA such as: auditing the need for ODA loans, the method for repayment of the project, reviewing the elements of incentives, economy auditing, efficiency in the management, use of ODA funds, audited cash flow, reciprocal capital, recording the input-output of government...State Audit Office staff members need to:

- Regularly practice and update professional knowledge, actively sharing audit experiences to enhance professional judgment; enhance teamwork skills and inquire regularly for the opinion from the Head of Audit team and senior leaders when facing the difficulties in the process of auditing the ODA projects. Specifically, evaluations of the professional qualifications of State Audit Officer need to be organized annually to categorize, evaluate officers, public officials annually, and thus limit and dismiss the auditors who only follow "Empiricism" and those who have poor qualifications.



- State Audit Office staff members were assigned with auditing the ODA projects need to be trained to improve their foreign language (English) skills to comprehend the profile of the project. At the same time, State Audit Office need to invite experts, professionals who have more experience relating to the ODA projects, aiming at technology, energy, environment, evaluation of financial plans... to build the advanced materials on ODA projects , teaching and imparting experience for a team of auditors and managers of specialized and local State Audit Office branch.

Second, raising the professional attitudes of auditors: To ensure the quality of the audit, the auditor should comply with the provisions of law and with auditing standards of Vietnam when performing audits. Performing the audit with an attitude of utmost caution, and always with professional skepticism throughout the audit process is required.

Third, raising the sense of ethics of auditors: Make regular dissemination standards of professional ethics in the audit firm as well as in the training courses of training and update their knowledge annually for auditors. In addition, audit firms should closely monitor compliance with policies and standards related to the moral sense of the auditors. If violations are detected, strict sanctions should be put forward.

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