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Input Indicators of Audit Quality: A Framework Based on Literature Review

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Abstract

Audit quality is a fundamental aspect of ensuring the transparency and accountability of financial statements. This study investigates the input factors influencing audit quality, based on the IAASB (2014) framework, focusing on auditor values, ethics, attitudes, knowledge, skills, and experience. Using a systematic literature review (SLR) approach, 34 articles published between 2014 and 2024 were analyzed to identify key factors and theoretical perspectives, including Agency Theory and Stakeholder Theory. The findings highlight the significant impact of input factors such as auditor competence, independence, and ethical conduct on audit quality, while also revealing inconsistencies due to differences in research contexts, methodologies, and external influences like regulatory changes. By addressing these gaps, this study offers new insights into the relationship between input factors and audit reliability, emphasizing the need for integrated frameworks to enhance audit practices and ensure financial accountability.

Keywords: audit quality, auditor competence, ethical conduct, systematic literature review (SLR)

INTRODUCTION

This study emphasizes the importance of audit quality in ensuring the transparency and accountability of financial statements. A quality audit provides stakeholders with confidence that financial information aligns with accounting standards and accurately reflects the company's performance. Auditors play a critical role in detecting and disclosing significant deviations from proper financial reporting practices. Using the framework developed by the International Auditing and Assurance Standards Board (IAASB, 2014), the research categorizes audit quality factors into input factors, process factors, output factors, and interaction and business context factors.

Building on prior studies, such as De Angelo (1981), which highlights auditor independence, and Chi et al. (2011), which emphasizes the importance of experience, this research focuses on input factors. These include auditors' values, ethics, attitudes,

knowledge, skills, and experience. Employing a Systematic Literature Review (SLR), 34 articles published between 2014 and 2024 were analyzed to examine these factors and their impact on audit quality. The study also reviews research trends, such as the relationship between audit quality and climate change (Alaamri et al., 2023) and factors influencing audit quality in Indonesia (Rizi et al., 2024).

The novelty lies in addressing gaps in the literature by exploring input factors not extensively studied before. This research provides new insights into how these factors contribute to reliable audit outcomes, enhancing understanding of the IAASB framework and advancing the discourse on audit quality.

METHOD

Research using the Systematic Literature Review (SLR) method, that has three stages, namely Planning the review, Conducting the review and Reporting on the review (Kitchenham et al., 2009).

Planning the review

This section describes the methodological steps used to conduct the systematic review conducted in this study. The issue of audit quality measurement has been studied over a long period of time in various documents. This stream of research is largely based on the question of what factors indicate the level of audit quality. Following the main objective of our study, the research questions can be formulated as follows:

RQ1 : How has research on Input Factors to Audit Quality developed to date?

RQ2 : What causes the inconsistency of findings related to Input Factors on Audit Quality?

Conducting the Review

The journal selection stage, a search was conducted with specific keywords that were in accordance with the research objectives, which focused on the Audit Quality variable and Input Factors.

The journal criteria included are:

1. Articles related to Audit Quality and Input Factors.
2. Articles published in the time span from 2014 to 2024.
3. Articles that use English
4. Articles published in reputable journals such as Emerald, Taylor & Francis, Elsevier, and MDPI.
5. Articles that contain keywords in the title, abstract or full text and are accessible.

Journal allowances are made using the following searches: "Audit Quality" and 'Auditor's Report' or 'Auditor values' or 'Ethics' or 'Independence' or 'Integrity' or 'Professional' or 'Due Professional Care' or 'Knowledge' or 'Education' or 'Competence' or 'Competency' or 'Experience' or 'Skills' or 'Auditor practical skills'. Then, at this stage, 1,900 jural were identified based on the Title, Abstract and Keywords that have been used.

Reporting on the review

The data was extracted manually through the content analysis method, including various elements such as the type of article, author's name, title, year of publication, country of research, object of research, theory used, research variables, research methods, research results Audit

Quality with input factors. A detailed explanation of the systematic literature review process can be seen in Figure 1.

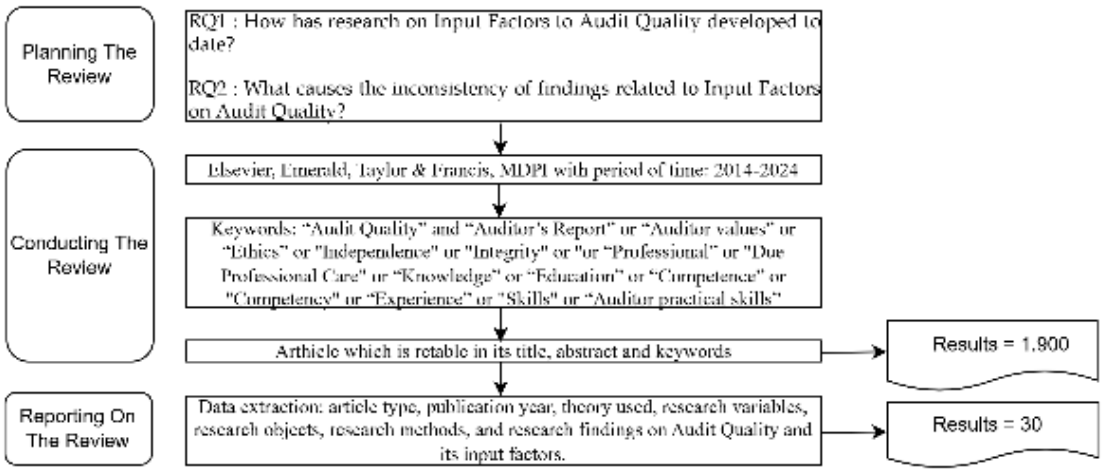

Figure 1. SLR Process

Information Source

In this study, reputable international databases were used to find relevant articles. The databases accessed include Emerald, Taylor & Francis, Elsevier and MDPI, all of which are recognized as reputable journal sources. In order to maintain the quality and integrity of the results, this study only included reputable, Scopus-indexed articles in the Q1, Q2, Q3, Conferences and Proceedings categories, which are high standards in academic research. Through this selection process, 30 articles were identified that discussed research on Input Factors with Audit Quality in the 2014-2020 time span which is described in Table 1.

Table 1. Journal identity

No	Name	Count	Percentage	Index
1	Procedia Social and Behavioral Sciences	5	20%	Q2
2	Cogent Business Management	4	14%	Q2
3	International Journal of Financial Studies	3	9%	Q2
4	Asian Journal of Accounting Research	2	9%	Q2
5	Asian Journal of Surgery	1	3%	Q2
6	China Journal of Accounting Research	1	3%	Q2
7	China Journal of Accounting Studies	1	3%	Q3
8	Cogent Social Sciences	1	3%	Q2
9	Economic Research-Ekonomska Istrazivanja	1	3%	Q2
10	European Accounting Review	1	3%	Q1
11	European Journal of Management and Business Economics	1	3%	Q2
12	International Journal of Lifelong Education	1	3%	Q2
13	Journal of Accounting and Economics	1	3%	Q1
14	Public Money Management	1	3%	Q1
15	Sustainability	1	3%	Q1
16	British Accounting Review	1	3%	Q1
17	International Journal of Law and Management	1	3%	Q2
18	Cogent Economics & Finance	1	3%	Q3
19	Revista De Contabilidad, Spanish Acoounting Review	1	3%	Q3
20	Heliyon	1	3%	Q1
	Total	30	100%	

The distribution of journal publications related to audit quality and its input factors reveals that Procedia Social and Behavioral Sciences dominates with 5 articles (20%), categorized under Conference and Proceedings. This highlights a significant focus on conference-based research dissemination. Journals classified in the Q2 category represent the majority, contributing 16 articles (53%). Among these, Cogent Business & Management leads with 4 articles, followed by the International Journal of Financial Studies with 3 articles, and the Asian Journal of Accounting Research with 2 articles.

The Q1 category, comprising highly reputable journals such as the European Accounting Review, Sustainability, and British Accounting Review, has an equal contribution of 1 article each, making up a total of 18%. The Q3 category accounts for 3 articles (9%), reflecting contributions from journals like China Journal of Accounting Studies, Cogent Economics & Finance, and Revista de Contabilidad, Spanish Accounting Review.

This overall distribution underscores a balanced spread of research across various tiers of academic journals. While conference proceedings play a significant role in the dissemination of ideas, the dominance of Q2 journals indicates strong representation in mid-tier publications. The presence of Q1 journals highlights the research's contribution to high-impact platforms, confirming its relevance and quality in addressing critical issues in audit quality and its influencing factors.

RESULT AND DISCUSSION

How is the development of research on Input Factors to Audit Quality

Reporting and dissemination of findings

The chart illustrates the number of articles discussing "Audit Quality towards Input Factors" over the period from 2014 to August 2024. Overall, the trend shows significant fluctuations, with periods of growth and notable declines as follows:

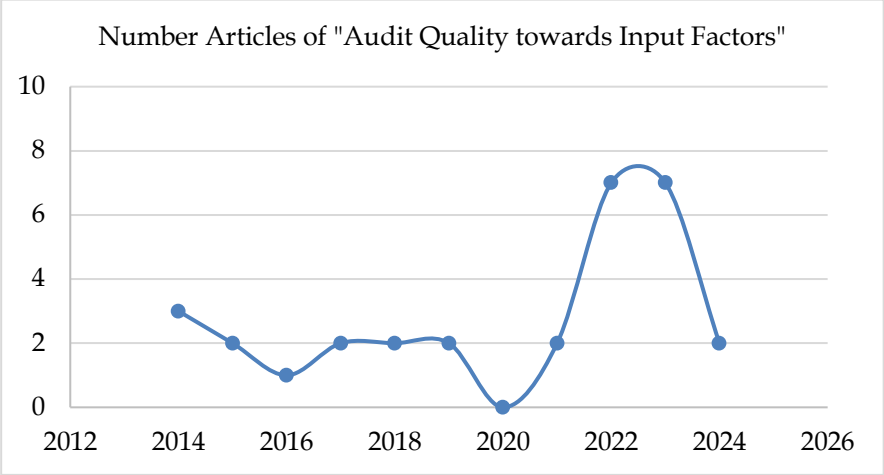

Figure 2. Flowchart number articles

At the start of the observed period, the number of articles stood at 3 in 2014. This was followed by a gradual decline, reaching its lowest point in 2020, where no articles were published. However, after 2020, there was a sharp increase in publications, peaking at 7 articles in 2022—the highest number recorded during this time frame. In 2024, up until August, only 2 articles have been published. This represents a notable decline compared to 2022 and 2023. However, as the data for 2024 is incomplete, the numbers could potentially increase with additional publications in the remaining months of the year.

The significant surge after 2020 suggests a renewed interest in research on this topic, possibly driven by growing concerns over audit quality and its influencing input factors. The decrease in publications in 2024, while notable, may reflect the natural cycle of academic publishing or a shift in research focus. Further analysis is needed to understand the specific drivers behind these fluctuations, such as changes in audit regulations, industry trends, or other relevant factors. With the full data for 2024, a more comprehensive analysis could provide clearer insights into the trajectory of research in this area.

Theoretical lens applied

The table is summarizing the grand theories and their corresponding sub-theories, along with the total count of sub-theories under each category. This comprehensive overview provides insights into the distribution of theoretical frameworks influencing audit quality research.

Tabel 2. Theories

Grand Theory	Theories	Count
Agency Theory	['Auditor Incentive Theory', 'Corporate Governance Theory', 'Industry Specialization Theory', 'Governance and Competency Theory', 'Agency Theory', 'Agency Theory']	8
Behavioral and Personality Theory	['Organizational Behaviour Theory', 'Big Five Personality Theory']	2
Institutional Theory	['Audit Technology Theory', 'Quality Theory', 'Audit Quality Theory', 'Audit Quality Theory']	4
Leadership and Competency Theory	['Social Network and Competency Theory', 'Audit-Leadership Theory', 'Professional Competency Theory', 'Transformational Leadership Theory']	4
Recource Dependence Theory	['Quality Audit Theory', 'Indepence Theory', 'Knowledge Integration Theory', 'Performance Audit Model', 'Quality Audit Theory', 'Resource-Based View (RBV)']	7
Stakeholder Theory	['Trust and Interaction Quality Theory', 'Professional Skepticism Theory', 'Social Exchange Theory', 'Education Level Theory', 'ESG Framework and Accounting Expertise Theory']	5

The study of audit quality and its input factors has been strongly influenced by various theoretical frameworks, with Agency Theory emerging as the most dominant, supported by eight sub-theories such as the Auditor Incentive Theory and Expectation Gap Theory. This indicates a significant focus on the principal-agent relationship, emphasizing the importance of governance and incentive structures in ensuring audit quality. Following closely, Resource Dependence Theory, with seven sub-theories like Quality Audit Theory and Independence Theory, highlights the critical role of resources and their allocation in shaping audit practices.

Stakeholder dynamics are also pivotal, as reflected in the five sub-theories under Stakeholder Theory, including the Trust and Interaction Quality Theory, which underscore the importance of maintaining trust and addressing diverse stakeholder expectations. Meanwhile, Leadership and Competency Theory and Institutional Theory, each with four sub-theories, focus on individual auditor expertise and the broader organizational and regulatory environments, respectively. Lastly, Behavioral and Personality Theory, with its emphasis on psychological traits and workplace dynamics, has the least representation but offers unique insights into how individual characteristics influence audit outcomes. Overall, the prominence of Agency Theory reflects its foundational role, while other theories like Resource Dependence and Stakeholder Theory contribute to a comprehensive understanding of audit quality. The integration of these perspectives continues to shape advancements in auditing, particularly in areas like technology adoption and stakeholder engagement.

Definition of Variable

Dependent

The table below presents the distribution of dependent variables along with their corresponding totals:

Table 3. Variable dependent

No	Name	Count
1	Audit Quality	24
2	Internal Audit Quality	2
3	Quality of Interaction During Audit	1
4	Internal Audit Effectiveness	1
5	Project Performance Audit	1
6	Quality of Operation Notes	1
	Total	**30**

The table outlines the distribution of dependent variables and their respective totals. Among the variables, "Audit Quality" is the most frequently mentioned, with a total of 24 occurrences, highlighting its significant role in the dataset. "Internal Audit Quality" follows with a total of 2 occurrences, indicating its moderate relevance. In contrast, the variables "Quality of Interaction During Audit," "Internal Audit Effectiveness," "Project Performance Audit," and "Quality of Operation Notes" each appear only once, representing the least frequent categories. Despite their differing names, all these variables aim to describe various dimensions of audit quality. The terminology reflects distinct perspectives or specific aspects of the broader concept, showcasing the comprehensive and multifaceted nature of evaluating audit processes.

Independent

Table 4. Variable independent

Independent Variable	Count
Trust in Auditor Competence and Integrity	1
Auditor Indepence, Professionalism Skepticism	1
Non-Audit Services, Contigent Audit Fees	1
CEO Duality, Audit Committee Indepence, Decision-Making Power	1
Competence, Indepence, Business Connections	1
Auditor Industry Specialization, Auditor Independence, Auditor Procedures	1
Auditor Competence, Objectivity	1
Auditor Indepence, Management Support	1
Independent Auditor	1
Audit Leadership	1
Big4 Experience	1
Professional Liability Insurance	1
Ethics, Experience, Competence	1
Audit Scale, Partner Level in Audit Team	1
Extroversion, Professional Skepticism	1
Leadership Style	1
Audit Effort, Virtual Audit Proficiency	1
Audit Knowledge	1
Audit-Firm Serving Experience, Audit Performance	1
Time Pressure, Psychological Contract	1
Quality of Education	1
Auditor Educational Level	1
Proforma, Audit, Education Session	1
Manager Accounting Experience	1
Auditor Ethics, Commitment, Independence	1
Work Experience, Competence, Motivation, Accountability, Objectivity	1
Auditor Tenure	1
Auditor Term (Audit Tenure)	1
Auditor Independence, Auditor Term, Audit Fees	1
Management Support, Collaboration with External Auditor, Internal Auditor Independence, Internal Audit Department Size	1
Total	30

This study outlines a comprehensive framework of independent variables critical to understanding the factors influencing audit quality and related processes. These variables, each uniquely contributing to the auditing dynamics, represent the multi-dimensional nature of the auditing profession. Key personal and professional attributes include auditor competence, professional independence, ethical commitment, and trust in auditor

integrity and skepticism, emphasizing the importance of individual expertise and integrity in ensuring reliable audits.

Organizational governance plays a pivotal role, as reflected in structural variables such as CEO duality, audit committee independence, and management support, which shape the context and effectiveness of audit processes. Educational and experiential factors, including auditor education level, work experience, motivation, and Big4 experience, underscore the influence of an auditor's background on their performance.

Operational and contextual challenges, like time pressure, psychological contracts, audit scale, and the partner level in audit teams, further highlight the complexities faced during audits. Together, these variables present a holistic view of how individual, organizational, and procedural dimensions interact to influence audit quality. This approach reinforces the need for a multi-faceted strategy to enhance audit reliability and effectiveness in practice.

Population and sample

This research examines a diverse and global range of populations and samples, reflecting the multifaceted nature of auditing and governance studies. The study spans various industries and regions, including audit professionals in Hong Kong, Indonesia, China, Taiwan, Saudi Arabia, and Iran, as well as organizations such as commercial banks in Pakistan, medical clinics in Israel, and construction projects in the U.S. Notable datasets include 254 state audits in Spain, 50 firms in Indonesia's capital market, and 287 government entities in Jordan.

Participants range from auditors, CEOs, and directors to public accountants and government audit managers, ensuring representation across organizational levels. The research also incorporates diverse methodologies, such as purposive sampling for companies listed on the Indonesia Stock Exchange and surveys targeting professionals in Vietnam, Turkey, and South Korea. This breadth of data collection strengthens the validity of the study and provides a comprehensive understanding of auditing practices and corporate governance dynamics worldwide.

By highlighting universal challenges and opportunities, this research bridges gaps between practice and academia, emphasizing auditing's critical role in ensuring transparency and accountability across cultures and industries. Its global scope enriches the discourse on audit practices, fostering insights that transcend regional and sectoral boundaries.

Causes the inconsistency of findings related to input factors on audit quality

Table 5. Causes the inconsistency of findings related to input factors on audit quality

No	Author	Independent Variable	Positive Effect	Negative Effect	No. Significant Effect
1	Kwok Yip Cheung and Cheung Yee Lai (Cheung & Lai, 2022)	Trust in Auditor Competence and Integrity	√		
2	Agus Widodo Mardijuwono and Charis Subianto (Mardijuwono & Subianto, 2018)	Auditor Independence, Professionalism Skepticism	√		×
3	Lucas Mableux (Mableux, 2024)	Non-Audit Services, Contingent Audit Fees	√		
4	Li Zhang, Yujuan Ma, and Yueming Hu (Zhang et al., 2022)	CEO Duality, Audit Commitee Indepence, Decision-Making Power	√		
5	DeFond, Li, Wong, and Wu (De Fond et al., 2024)	Competence, Indepence, Business Connections	√		
6	Sarwoko and Agoes (Sarwoko & Agoes, 2014)	Auditor Industry Specialization, Auditor Independence, Auditor Procedures	√		
7	Afzal (Afzal, 2023)	Auditor Competence, Objectivity	√		
8	Ta and Doan (Ta & Doan, 2022)	Auditor Indepence, Management Support	√		
9	Fatah Bahzadian and Naser Izadi Nia (Behzadian & Izadi Nia, 2017)	Independent Auditor	√		
10	Malka Zisu, Natalie Shefer, and Abraham Corneli (Zisu et al., 2024)	Audit Leadership	√		
11	Nguyen Hoang Tien, Tran Minh Thuong, Le Doan Minh Duc, and Nguyen Thi Hoang Yen (Hoang et al., 2019)	Big4 Experience	√		
12	Jun Wang, Ying Qiu, and Xi Wu (Wang et al., 2020)	Professional Liability Insurance	√		
13	Arumega Zarefar, Andreas, and Atika Zarefar (Zarefar et al., 2016)	Ethics, Experience, Competence	√		
14	Jere R. Francis (Francis, 2023)	Audit Scale, Partner Level in Audit Team	√		

15	Ya-Hui Chen, Kung-Jeng Wang, Shin-Hsun Liu (Chen et al., 2023)	Extriversion, Professional Skepticsm	√		
16	Ali Hassanzadeh Mohassel, Reza Hasarzadeh, Mohammad Ali Bagherpour, Velashani (Hassanzadeh et al., 2024)	Leadership Style	√		
17	Ali Ali Al-Ansi (Al-Ansi, 2022)	Audit Effort, Virtual Audit Proficiency	√		
18	Lin Wang, Yuyan Jia, Tusheng Xiao, and Yingmin Yu (Wang et al., 2024)	Audit Knowledge	√		
19	Alexia Nalewaik and Anthony Mills (Nalewaik & Mills, 2015)	Audit-Firm Serving Experience, Audit Performance	√		
20	Putu Prima Wulandari, Baridwan, Made Sudarma, Yeney Widya, Prihatiningtias, and Zaki (Wulandari et al., 2024)	Time Pressure Psychological Contract	√		
21	Johanna Mufic (Mufic, 2022)	Quality of Education	√		
22	Murat Ocak (Ocak, 2018)	Auditor Education Level	√	×	
23	Osman Bozbiyik, Ozer Makay, Murat Ozdemir, Berk Goktepe, and Sinan Ersin (Bozbiyik et al., 2020)	Proforma, Audit, Education Session	√		
24	Suyon Kim (Kim, 2023)	Manager Accounting Experience	√		
25	Syamsuddin (Syamsuddin, 2017)	Auditor Ethics, Commitment, Independence	√	×	
26	Olivia Furiady and Ratnawati Kurnia (Furiady & Kurnia, 2015)	Work Experience Competence, Motivation, Accountability, Objectivity	√		
27	Dwi Martani, Nur Aulia Rahmah, Fitriany, Fitriany & Viska Anggraita (Martanu et a., 2021)	Auditor Tenure	√	×	
28	Belen Gonzalez-Diaz, Roberto Garcia-Fernandez, and Antonio Lopez-Diaz (Gonzalez-Diaz et al., 2015)	Auditor Term (Auditor Tenure)	√		
29	Listya Yuniastuti Rahmina and Sukrisno Agnes (Rahmina & Agoes, 2014)	Auditor Independence, Auditor Term, Auditor Fees	√		
30	Hamza Alqudah, Noor Afza Amran, Haslinda Hassan, Abdawali Lutfi, Noha	Management Support, Collaboration with	√		×

	Alessa, Mahmaod Alrawad, and Mohammed Amin Almaiah (Alqudah et al., 2023)	External Auditors, Internal Auditor Independence, Internal Auditor Department Size			

The table displays research results from 30 studies that explored various independent variables that affect audit effectiveness, such as auditor competence, independence, work experience, and leadership factors. Most studies show that these variables have a positive effect on audit effectiveness. However, there are some results that show inconsistencies, such as no significant effect or even a negative effect. For example, variables such as "Trust in Auditor Competence and Integrity" consistently have a positive effect, while variables such as "Auditor Education Level" (Murat Ocak) show no significant effect. In addition, research on "Auditor Tenure" (Dwi Martani et al.) produces mixed effects, which are positive in some situations but negative in certain contexts.

This inconsistency could be due to several factors. First, differences in the research context, such as organizational culture, level of regulation, and market maturity, may affect the results. The variable "Auditor Independence," for example, is more significant in countries with a strong legal system than in countries with weak regulation. Second, differences in research methodologies, such as data analysis techniques or variable measurements, contribute to different results. Third, lack of attention to moderator or mediator variables may cause the relationship between variables to look different. For example, "Management Support" may only be effective when coupled with a high level of auditor commitment. In addition, data quality and respondent characteristics, such as auditor experience or education level, also have the potential to affect the consistency of results. External factors, such as changes in technology or economic dynamics, may also contribute, especially for contextually relevant variables, such as "Virtual Audit Proficiency" which is more relevant in the digital era.

Overall, this inconsistency reflects the complexity of the relationship between the independent variables and audit effectiveness. A more in-depth analysis considering moderating and mediating factors is needed to understand the relationship more comprehensively and accurately.

CONCLUSION

The systematic mapping of literature on Audit Quality, particularly focusing on Input Factors, highlights its significance across various domains such as accounting, management, and finance. Audit quality ensures the reliability and sufficiency of financial reporting, fostering trust among stakeholders and enhancing decision-making. High-quality audits adhere to professional standards, support compliance, and safeguard organizational reputation. According to the International Auditing and Assurance Standards Board (IAASB, 2014), Input Factors like auditors' values, ethics, attitudes, knowledge,

skills, and experience are crucial in determining audit quality. Research trends post-2020, especially in 2022, indicate growing attention to these factors, particularly in light of technological disruption and changing stakeholder expectations.

Inconsistencies in findings regarding the impact of Input Factors on Audit Quality are attributed to several factors: (1) Contextual Variations: Differences in regulatory frameworks and cultural settings affect the importance of factors like auditor independence. (2) Methodological Disparities: Variations in research designs and analytical techniques lead to differing conclusions. (3) Neglect of Moderating/Mediating Variables: External factors like management support or digital transformation are often overlooked. (4) Data and Respondent Characteristics: Variability in sample demographics, auditor experience, and education levels contribute to inconsistencies. (5) External Influences: Technological advancements and economic changes, such as virtual audits, impact audit outcomes.

The research also incorporates frameworks like Agency Theory, Governance Theory, and Professional Competence Theory, which examine the role of auditors in mitigating conflicts, ensuring independence, and promoting objectivity through transparent structures.

Methodologically, studies commonly use techniques like Multiple Linear Regression Analysis, Partial Least Squares (PLS), and Structural Equation Modeling (SEM) to explore the relationships between variables affecting audit quality. SEM is particularly useful for modeling complex relationships and identifying how Input Factors collectively contribute to audit outcomes.

In conclusion, audit quality is shaped not only by technical proficiency but also by social, ethical, and institutional factors. These findings emphasize the need for a comprehensive approach to improve audit practices, reinforcing the importance of high-quality audits for public trust, economic stability, and accountability.

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