

## **Factors Affecting Auditor Performance and Competence: A Systematic Literature Review**

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### **ABSTRACT**

A Systematic Literature Review (SLR) was conducted to explore the relationship between auditor performance, competency, and audit quality. Of the 86 articles reviewed, the PRISMA flowchart was used to select those relevant and related to the research objectives. Twenty-seven articles discussed auditor performance, auditor capability, and audit quality. Despite extensive research on each of these aspects, gaps remain in understanding how they interact and impact overall audit practice. Factors impacting auditor performance are divided into three categories: internal factors, organizational factors, and environmental factors. Education and training, experience and exposure, and professional development are various factors that impact auditor capability. This performance and competency directly and indirectly impact audit quality. These findings are expected to offer valuable insights for audit practitioners, regulators, and academics, contributing to the improvement of audit practice and strengthening public trust in the audit profession. The importance of a holistic approach to auditor professional development, taking into account workload, competency development, and various other factors, is a key focus. Furthermore, time management and personal emotions also significantly impact auditor performance and capabilities, ultimately affecting audit quality.

**Keywords:** Auditor; Auditor Performance; Auditor Competence; Audit Quality; Systematic Literature Review

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### **INTRODUCTION**

In an era of economic globalization and the increasing complexity of financial transactions, the role of audits in ensuring the integrity of financial statements is becoming increasingly crucial. Audit quality is crucial not only for the companies being audited, but also for investors, regulators, and other stakeholders in economic decision-making. Three interrelated aspects that significantly impact audit results are auditor performance, competence, and the quality of the audit itself.

Auditor performance reflects the effectiveness and efficiency of auditing, which can be impacted by various factors such as workload, experience, and working conditions. Meanwhile, auditor capability encompasses the knowledge, skills, and professional abilities necessary to conduct an audit to high standards. Audit quality, as the ultimate outcome, reflects the extent to which the audit report can be relied upon to provide reasonable assurance about the accuracy of the financial statements.

Although much research has been conducted on each of these aspects, there remains a gap in a comprehensive understanding of how audit performance, competence, and quality interact and impact the overall audit practice. This SLR aims to integrate recent findings from various empirical and theoretical studies to provide a more holistic picture of the relationship between these three aspects. The main objectives of this study are:

1. Identify factors that influence auditor performance;
2. Review the elements that form auditor competence;
3. Describe the relationship between performance and competence and the quality of the resulting audit.

By systematically reviewing the literature, this study is expected to provide a map of the latest research, find gaps in studies that have not been explored, and become an important reference for further research and the development of audit practices in the future.

## THEORETICAL BASIS AND HYPOTHESIS DEVELOPMENT

Auditor performance is a crucial aspect in ensuring audit quality. Performance is understood as the auditor's effectiveness in carrying out professional duties according to applicable standards, which is influenced by both internal and external factors. Internal factors include the ability to manage emotions, workload, motivation, and individual experience (Beau & Jerman, 2022). External factors can include organizational conditions, work culture, external oversight, and media pressure, all of which can influence auditor behavior in carrying out their duties (Hanlon & Shroff, 2022; Li et al., 2024).

Auditor competence is defined as the combination of knowledge, skills, and professional attitudes required to conduct an audit effectively (Samagaio & Felício, 2022). Competence includes an understanding of accounting, digital skills, mastery of modern audit technologies such as Robotic Process Automation (RPA) and artificial intelligence (AI), and experience in handling various audit cases (Alqudah et al., 2024; Vitali & Giuliani, 2024). Adequate education, training, and work experience are also key pillars in developing an auditor's professional competence (Alkhalaileh et al., 2024).

Audit quality, as an output of auditor performance and competence, reflects the level of reliability of the audited financial statements. Li et al. (2023) stated that audit quality is significantly influenced by the size of the audit firm, its independence, and its available resources. Hou et al. (2023) added that the auditor's cultural and ethical background can also improve audit quality by reducing information asymmetry. Thus, it is understandable that auditor performance and competence are closely related in determining the quality of the resulting audit.

Several theories underlie this relationship. First, agency theory states that auditors act as independent parties to bridge the interests of management and shareholders. Auditors are required to have high performance and adequate competence to ensure the credibility of financial reports. Second, human resource theory emphasizes that improving auditor competence through training and experience will directly contribute to work productivity and the quality of audit output (Wang et al., 2022). Third, *contingency theory* emphasizes that auditor effectiveness is influenced by the fit between individual, organizational, and environmental characteristics. For example, digitally competent auditors will be more effective in the era of cloud-based and AI-based auditing (Liao et al., 2024).

In addition, the theory *social exchange* explains that good social relationships within the team and with clients will increase the auditor's commitment to their work, which in turn improves performance (Herda & Lavelle, 2022). This theory is relevant in explaining the role of team dynamics, organizational culture, and the auditor's interactions with external parties.

## METHODS

The research method used is *Systematic Literature Review* (SLR) which is carried out with the following stages:

1. Formulate research objectives to limit the search for literature in the form of journals or scientific articles that are in accordance with the stated objectives.
2. Literature collection was conducted by limiting the search based on appropriate keywords. In this study, the author used various literature from sciencedirect.com. The literature search was limited to scientific journals/articles published between 2019 and 2024 with the following search keywords:

- a. Auditor performance
- b. Auditor competency
- c. Auditor workload
- d. Auditor work stress
- e. Auditor pay gap
- f. Audit quality

From this search, 86 related articles were collected. These articles were then identified and screened to ensure they addressed the research objectives.

This article uses the PRISMA framework as a systematic research methodology to conduct a literature review. PRISMA, which stands for *Preferred Reporting Items for Systematic Reviews and Meta-Analyses*. According to Malhotra (2024), this method is recognized as the standard for presenting evidence in systematic reviews and meta-analyses. The PRISMA framework ensures a structured and comprehensive approach to data collection and analysis. It involves outlining the essential stages required for a literature review, which helps maintain the quality and reliability of research findings (Malhotra, 2024). The stages of the PRISMA framework are as follows:

- a. During the identification process, two articles were excluded due to inaccessibility. No articles were excluded due to duplication.
- b. The next stage was the screening process. The first exclusion was made for articles that were irrelevant to the research objectives or contained discussions that were too narrow and specific to a particular group. A second exclusion was made by more in-depth examination of each article's relevance to the study's objectives. Articles that passed the exclusion process had to include discussions related to at least one of the topics "auditor performance," "auditor capability," and "audit quality." In the second exclusion stage, 12 articles discussed auditor performance, 17 articles discussed auditor capability, and 13 articles discussed audit quality.
- c. A total of 27 articles underwent the identification and screening process. Those that successfully passed the selection process were then further reviewed to determine how they addressed auditor performance and capabilities and their impact on audit quality.

## RESULTS AND DISCUSSION

### 1. Auditor Performance

Auditor performance has been widely discussed in articles, but only one aspect is addressed according to each article's research focus. Research conducted by Pauline Beau and Lambert Jerman at four of the largest audit firms shows that emotional qualities developed by auditors, such as constructive pedagogy, pragmatic self-abnegation, and collective resilience, are closely related to performance issues. These qualities help auditors accept challenging work conditions and contribute to individual and collective performance. Good emotional intelligence and qualities certainly have a positive impact on individual and collective performance (Beau & Jerman, 2022). Meanwhile, regarding team performance, an article published in 2021 by Brant E. Christensen et al. found that auditor performance is also influenced by workload size and team continuity. Auditors with a workload exceeding 60 hours per week will decrease performance and impact audit quality, especially if auditors spend more time with clients during peak seasons (Christensen et al., 2021). Meanwhile, team continuity also has a positive impact on audit quality, efficiency, effectiveness, and profitability. This is supported by the statement that good social relations between auditors and companies, good team dynamics, and company commitment to auditors also affect auditor performance as stated by David N. Herda and James J. Lavelle (Herda & Lavelle, 2022). These three things, and constructive social relationships are integral to improving auditor performance due to increased commitment to the job.

Still related to auditor performance as a team, experienced auditors tend to make more accurate judgments, apply effective analytical procedures, and use more accurate information, which can lead to

better audit performance. Audit teams consisting of more and less experienced auditors can leverage their strengths and overcome limitations. More experienced auditors can filter out irrelevant information and make complex judgments, while less experienced auditors can provide fresh perspectives and avoid bias (M. Li et al., 2024).

In addition to relationships with team members, the relationship between performance and other organizational factors is also discussed by Patrick J. Hurley in his investigation of Ego Depletion and Auditors' JDM Quality. He found that reduced tasks significantly reduced auditors' cognitive processing abilities. This includes the ability to evaluate evidence and recognize patterns, which are essential for identifying errors and making informed decisions. This was evident in their decreased ability to generate plausible alternative hypotheses for explaining client-provided financial trends when compared to a non-depleted control group (Hurley, 2019). Through a case study by Xiong Wang et al., auditor performance is supported by a balance between competency development and assignments. Competency development or learning for auditors will help them expand their insight and improve efficiency in carrying out their work (Wang et al., 2022).

Several other studies have analyzed the influence of the environment on auditor performance. These environmental conditions are another factor influencing auditor performance. The socioeconomic environment during an auditor's early life also plays a role in influencing auditor performance, as revealed by Lijing Tong et al. in their research in China. The results of this study indicate that auditors raised in large cities have the opportunity to experience a more favorable socioeconomic environment, thus developing better capital and skills (Tong et al., 2022).

In an article titled "Auditor Health and Audit Outcomes Before Covid-19," Landi Morris and Rani Hoitash note that health issues also impact auditor performance. Influenza-like illness (ILI) significantly reduces auditor performance, impairing auditor judgment and decision-making skills. They also uncover a culture of presenteeism within the audit environment, which requires auditors to continue working while ill, which, in turn, reduces audit quality (Morris & Hoitash, 2023).

Furthermore, the presence of external parties and how they carry out their roles also influence auditor performance. Michelle Hanlon and Nemit Shroff examined the effectiveness of Public Oversight Boards (POBs) and their influence on auditor behavior. Their findings revealed that POB inspections lead to changes in audit procedures and quality control systems. This improves auditor performance due to the encouragement from supervisors (Hanlon & Shroff, 2022). This is supported by the results of research by Xuelian Li et al., which discussed the influence of media on audit opinions. They found that auditors were more likely to issue a Modified Audit Opinion (MAO) in these engagements when there was significant media coverage of the investigation. This suggests that media coverage can influence auditors to be more cautious and possibly improve their performance in terms of audit quality. These two studies provide examples of how external parties can have a significant influence on auditor performance indirectly (X. Li et al., 2024).

A different finding comes from a Swiss study conducted by Tiphaine Jérôme et al. (2024) which suggests that female lead auditors are associated with higher audit quality. This is attributed to gender-based differences such as risk aversion and a lower tolerance for opportunistic behavior, which can improve audit rigor and reliability, particularly if the audit team lacks specific experience with the client. Female lead auditors tend to exert more effort in problem-solving (Jérôme et al., 2024).

To facilitate understanding, factors that influence auditor performance will be categorized into 3 large categories, namely internal factors, organizational factors, and environmental factors.

a. Internal Factors

- 1) The auditor's emotional management ability will help the auditor's performance both individually and collectively.
  - 2) The ability to manage work-life balance is also something that greatly influences auditor performance.
  - 3) The ability to manage stress and fatigue is also crucial. The size of the workload and the frequency of working longer hours than necessary also need to be considered to maintain optimal performance.
- b. Organizational Factors
- 1) The organization's ability to divide the workload so that it does not burden certain people will affect performance.
  - 2) In addition to the division of workload, the organization's ability to form a team with an appropriate composition between experienced and new auditors also affects team performance.
  - 3) Organizational work culture also influences auditor performance. A culture of presenteeism, for example, can negatively impact performance if it persists.
- c. Environmental Factors
- 1) The existence of a Supervisory Board influences the auditor's performance because of the awareness that there is another party monitoring the performance.
  - 2) Media influence also impacts auditor performance. Acting as a watchdog, media involvement will make auditors more cautious in carrying out their duties.

## 2. Auditor competence

In line with the importance of balancing assignments and competency development, research by Xiong Wang et al., through case studies, revealed that a strategy that balances assignments and auditor competency development will improve efficiency and performance. This balance is crucial for maintaining high auditor performance without causing burnout or skill stagnation (Wang et al., 2022). A study by Antonio Samagaio and Teresa Felício on the influence of auditor personality on audit quality found that traits such as agreeableness, conscientiousness, and openness are positively associated with professional skepticism, an essential component of auditor competence. Professional skepticism is crucial for effective auditing, suggesting that personality traits can enhance auditor competence in this area. Personality traits can influence auditor judgment, decisions, and behavior, which are essential components of audit quality. For example, the need to build affective bonds, associated with agreeableness, can negatively impact audit judgment and decisions (Samagaio & Felício, 2022).

Numerous studies have identified the need for specific competencies as a key factor in auditors' job performance. A study by Rahaf Alkhalailah et al., using companies listed on the Amman Stock Exchange, found that auditors with forensic accounting skills were effective in preventing manipulation and fraud in financial statements. Their expertise helped mitigate potential losses and improve the overall financial health of the companies they audited. The presence of qualified forensic auditors not only improves financial performance but also enhances working conditions and efficiency within the company. This leads to a reduction in intentional and unintentional errors in financial reporting (Alkhalailah et al., 2024).

A 2024 study by Hamza Alqudah et al., using data from listed companies in the Jordanian industry, found that the effectiveness of internal auditors is significantly influenced by their digital skills, which is a component of their overall competency. Digital skills are crucial for effectively using cloud-based accounting systems in internal audits. Therefore, this study emphasizes the importance of comprehensive training to equip auditors with the necessary digital skills (Alqudah et al., 2024).

In line with digital capabilities, auditors with a background in Artificial Intelligence (AI) tend to have better logical thinking skills, which contributes to their competence. This competence enables them to complete audit tasks more efficiently, thereby improving the timeliness of audit reports. This study highlights that auditors' logical thinking skills are crucial in reducing audit report delays. This ability is related to auditor competence because it involves problem-solving skills, data interpretation, and analytical reasoning. This can be more easily accomplished with a strong understanding of AI (Liao et al., 2024).

Auditors need to acquire IT and data analysis skills to effectively use modern tools such as Robotic Process Automation (RPA) and artificial intelligence (AI) in the audit process. These skills are considered essential for future auditors to efficiently perform audit analysis. While IT skills are becoming more important, traditional accounting competencies remain essential. This paper suggests that the skills of classical auditors need to evolve, potentially leading to the emergence of a new type of auditor, referred to as an 'IT auditor'—a professional with both economic and technological expertise (Vitali & Giuliani, 2024).

An evaluation of the use of Root Cause Analysis (RCA) highlights the importance of internal auditors developing and maintaining adequate expertise to conduct RCA. It emphasizes that auditors need to understand and clearly communicate the importance of RCA to gain management support. This study provides empirical evidence that internal auditors are expected to challenge identified issues, determine their root causes, and evaluate the effectiveness of existing controls. This expectation underscores the need for RCA competency among auditors (DeZoort & Pollard, 2023).

In addition to the need for specific competencies, several other factors, as outlined in the research findings below, also influence auditor competence. Chunyu Xing et al., through their research on the influence of corporate innovation on auditor attitudes, demonstrated that auditor competence is a crucial factor influencing how auditors respond to corporate innovation. Their ability to maintain audit quality, perform oversight functions, and contribute to governance reflects their professional competence in the face of increasing innovation. Furthermore, the auditor's ability to adapt to innovations reflects their adequate competence (Xing et al., 2024).

Mark DeFond et al. stated that there is a relationship between an auditor's connection to the client's business and their competence. The better the auditor's social network and understanding of the client's business, the more likely they are to assist them in carrying out their work. While potentially biased, this demonstrates a positive relationship with audit quality (DeFond et al., 2024).

Not only does it enhance understanding of the client's business, but a study by Tobias Johansson-Berg et al., discussing the role of feedback for new auditors, revealed that feedback provided by supervisors can help develop the competencies of new auditors. Positive feedback supports the development of intrinsic motivation, which is essential for independently mastering complex audit tasks. This intrinsic motivation is associated with better audit quality and overall performance. Negative feedback, while often used to address errors and poor performance, can have several disadvantages. It can negatively impact intrinsic motivation, particularly for auditors with prior accounting experience, potentially leading to decreased performance (Johansson-Berg et al., 2024). Consistent with this, research by Michelle Hanlon and Nemit Shroff (2022) suggests that external feedback, such as POB, will drive improvements in audit quality. With the growing demand for improved audit practices, greater emphasis will be placed on auditor training and competency development (Hanlon & Shroff, 2022).

Adaptability and the ability to utilize technology are among the competencies required of auditors, as noted by Saeed Rabea Baatwah and Ali Al-Ansi in their research on understanding auditor efforts and performance during the COVID-19 crisis. The crisis and the restrictions on physical meetings forced auditors to utilize technology and develop remote audit skills (Baatwah & Al-Ansi, 2022).

In relation to technology utilization, another study published by Pauline Beau and Lambert Jerman discusses remote work and its impact on auditors working at the four largest audit firms, entitled "Working apart: Remote working and social bonding in the Big Four audit firms." The results of this study highlight that challenges in communication and socialization can hinder effective collaboration. This will also impact the process of knowledge transfer and skills development, especially for new auditors. This results in hampered professional growth and competency development (Beau & Jerman, 2024).

In contrast to some other research findings, the study by Yuzhou Chen et al. highlighted the influence of appearance on others' perceptions of auditors' careers. This study highlighted that gender stereotypes play a significant role in how competence is perceived and its subsequent impact on career outcomes. For women, appearing competent is negatively associated with career success, while a modest appearance is perceived as conducive to career success. Conversely, for men, a modest appearance is less likely to enhance a portfolio, and a competent appearance is more likely to lead to career success. This may be due to societal expectations and stereotypes that do not align with traditional gender roles. However, this study acknowledges the limitation that trait inferences drawn from facial appearance may not accurately reflect actual behavior, which could impact the validity of the findings (Chen et al., 2024).

From several previous studies on auditor competence, the classification of factors that influence auditor competence can be divided into:

a. Education and training

- 1) Competency development is of course greatly influenced by the training that the auditor has received.
- 2) Understanding IT is crucial and has been repeatedly cited as influencing auditor competence, especially in an era where technology is inextricably linked to job performance.
- 3) Understanding and using AI also shows a positive relationship with improved auditor competency. AI use is considered to contribute to efficiency and effectiveness in some papers.

b. Experience and *Display*

- 1) Understanding the client's business is also a crucial competency. To achieve this, sufficient and adequate experience is essential.
- 2) The ability to adapt to the assignments received and learn specific understanding in problem solving are competencies that will be very beneficial.

c. Professional Development

- 1) The willingness and ability to continually develop are essential, especially in a time when remote working is no longer possible.
- 2) Skill development *professional* others according to needs will be the determining factor whether the auditor is competent or not.
- 3) Another development of supervisor feedback will also help the development of personal competencies because it is specific and aimed at a particular person.

3. The relationship between auditor performance and competence and audit quality

Research conducted by Warren Maroun and Alan Dubois'ee in 2023 looked at the perspective of routine. This study examined how determining and reporting Key Audit Matters (KAMs) can impact

audit quality. Senior auditors with extensive experience may deviate more from routine and adjust KAM points to better suit the circumstances at hand. While this adjustment can be positive, it does not always produce the desired results (Maroun & Duboisée de Riquebourg, 2024).

Audit quality is also influenced by the size of the audit firm, as explained by Shengnan Li et al. The larger the audit firm, the better its audit quality tends to be. This is related to the extensive resources they possess and the independence that larger audit firms can more easily achieve. Economically, larger audit firms also have greater capabilities, allowing them to provide opinions independent of client influence (S. Li et al., 2023).

While handling more clients increases experience, busy auditors with more clients increase the likelihood of suboptimal audit quality. Audit report delays also increase, potentially impairing financial reporting quality, leading to a change in audit partners the following year (Singh et al., 2022).

Fei Hou et al. highlighted the influence of cultural background on audit quality. Specifically, this article examines how the Confucian cultural background of lead auditors responsible for signing audit reports influences audit quality. They found that this cultural background plays a significant role in improving audit quality. They tend to have higher ethical standards, reduce information asymmetry, and strive to improve the quality of financial reporting (Hou et al., 2023). Thus, the following factors can be identified that influence audit quality:

- a. Determination and reporting *Key Audit Matters* (KAM) will affect the audit results. The auditor's experience will influence this determination.
- b. *Social networks* The auditor's understanding of the client's business is also considered to influence audit quality. A deep understanding will help the auditor carry out their duties more effectively.
- c. Scheduling assignments and competency development will improve auditor performance, which in turn impacts audit quality. Competent auditors with continually updated understanding will undoubtedly have a positive impact on audit quality.
- d. Workload and team continuity also significantly impact audit quality. Excessive workloads can lead to lower-quality audits due to the need to handle multiple tasks simultaneously. Conversely, team continuity facilitates collaboration and improves audit quality, while also contributing to more timely completion of audit reports. And auditor health problems are a further impact of excessive workload. *advantage* also becomes an unhealthy culture and will reduce audit quality.
- e. Finally, there is the role of external parties such as the media and the supervisory board as triggering factors for auditors to carry out their duties better.

## CONCLUSION

This research revealed a complex relationship between factors impacting auditor performance and capabilities, as well as their critical role in audit quality. The findings highlight the importance of a holistic approach to auditor professional development. For decision-makers and regulators, workload and competency development are critical areas of focus. Both factors impact audit quality. For career development and competency enhancement, auditors can identify competencies they may need for assignments but have not yet mastered. Emotional and time management are also crucial factors that influence individual auditor performance and capabilities, as well as group performance and audit results.

A weakness of this study is the small number of articles/journals used and the limited sources. Another weakness is that this study is very general in nature, which may not adequately describe and classify auditors with a broad range of work areas. This study concludes that there is a close relationship between auditor performance and competence and the resulting audit quality. These three aspects interact with each other in the increasingly complex context of modern auditing. Therefore, a comprehensive approach to auditor professional development is needed that considers workload, stress

management, technology mastery, and ongoing training. Stakeholders need to pay special attention to these factors to ensure reliable and publicly trusted audit practices.

Suggestions for further study include focusing more on specific areas. This could include internal auditors, external auditors, or auditors who audit clients in specific areas.

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