ISSN: 2658-8455
Volume 4, Issue 5-1 (2023), pp. 415-461.

Audit quality factors: mapping and references analysis (2011-2023)

Facteurs de qualité d'audit : cartographie et analyse de références (2011-2023)

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Disclosure Statement :	Authors are not aware of any findings that might be perceived as affecting the objectivity of this study
Conflict of Interest :	The authors report no conflicts of interest.
Cite this article :	OUDDA, M., OUTELLOU, S., & ABDELBAKI, N. (2023). Audit quality factors: mapping and references analysis (2011-2023). International Journal of Accounting, Finance, Auditing, Management and Economics, 4(5-1), 415-461. https://doi.org/10.5281/zenodo.10045603
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Received: September 22, 2023 *Accepted: October 23, 2023*

International Journal of Accounting, Finance, Auditing, Management and Economics - IJAFAME
ISSN: 2658-8455
Volume 4, Issue 5-1 (2023)

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Abstract

Research is still trying to identify the factors that can have an effect on the level of audit quality and analyzing the nature of this relationship which can be either direct or indirect using several different dimensions.
Based on a set of 48 factors related to audit quality identified by the previous literature (Oudda, M. and al. (2023)), this article has two main objectives. On the one hand, presenting this set of factors on a single page in format of "Mind-Map" organized into three primary categories and nine secondary subcategories. On the other hand, each of these factors will be identified individually in the literature relating to audit quality using the two notorious databases Scopus and Web Of Science (2011-2023).
The study identified articles that appear relevant to each individual factor and its impact on audit quality, while conducting an analysis based on the volume of these references. Indeed, the results obtained showed that factors belonging to categories related to the auditor (78 references) and those related to the market (74 references) received the highest level of attention during the literature search.
These results can be of an added value to the field of research and thus interest a wide range of stakeholders, including researchers, legislators and professionals, while presenting for them, in form of a mapping, the factors which may have an impact on audit quality, in addition to an overview of recent literature for each of these individual factors.

Keywords: Audit quality; Factors; Mapping; Literature review; Volume analysis.
Classification JEL: M42
Paper type: Theoretical Research

Résumé

La recherche tente toujours d'identifier les facteurs qui peuvent avoir un effet sur le niveau de qualité d'audit et d'analyser la nature de cette relation, qui peut être directe ou indirecte selon plusieurs dimensions différentes.
Basé sur un ensemble de 48 facteurs liés à la qualité d'audit identifiés par un article précèdent (Oudda, M. and al. (2023)), le présent travail vise à atteindre deux principaux objectifs. D'une part, présenter cet ensemble de facteurs sur une seule page sous forme de "Mind-Map", organisée en trois catégories principales et neuf sous-catégories secondaires. D'autre part, chacun de ces facteurs sera identifié individuellement dans la littérature qui porte sur la qualité d'audit en utilisant les deux bases de données de notoriété Scopus et Web Of Science (2011-2023).
L'étude a identifié les articles qui semblent pertinents pour chaque facteur individuel et son impact sur la qualité d'audit, tout en menant une analyse basée sur le volume de ces références. En effet, les résultats obtenus ont montré que les facteurs appartenant aux catégories liées à l'auditeur (78 références) et celles liées au marché (74 références) ont reçu un plus haut niveau d'attention lors de la recherche de littérature.
Ces résultats peuvent apporter une valeur ajoutée au domaine de la recherche et intéresser ainsi, un large éventail de parties prenantes, notamment les chercheurs, les législateurs et les professionnels, tout en leur présentant, sous forme d'une cartographie, des facteurs qui peuvent avoir un impact sur la qualité d'audit, en plus d'un état des lieux de littérature récente pour chacun de ces facteurs individuels.

Mots-clés : Qualité de l'audit ; Facteurs ; Cartographie ; Revue de littérature ; Analyse de volume.
JEL classification : M42
Type du papier : Recherche Théorique

1. Introduction

Increasing the financial audit quality, improves the reliability of the financial reports and supports well-informed investment decisions and financial stability (IAASB, 2020a, 2020b). It also acts as a monitoring mechanism that decreases information asymmetry between managers and shareholders (Arenset and al., 2012). In addition, the high-quality audit helps the businesses to receive credits from the most prestigious creditors and attract potential partners for investments. (Ciger, A., 2020)

To introduce the importance of assessing and improving financial audit quality, it is relevant to cite some research theories.

"The Agency theory" is an important theory that highlights the source of needing to demand for audit services and to asses audit quality. On the one hand, in most jurisdictions, depending on both the company's legal structure and the company's size, financial statement audits are required by law. On the other hand, the economic reasoning for a financial audit is delivered by the principal-agent problem. It is based on the dilemma of different interests of both parties - the principal and the agent. The agent is hired by the principal and has a mission to fulfill according to the principal's interest. But the agent tends to follow his own interest and to maximize his own benefit, whenever there is an opportunity. Situations of asymmetric information give such opportunities are given. Having less information than the agent, the principal cannot ensure that the agent is always acting in the principals' best interests. The Agency Theory provides approaches to work in managing this problem. (Tritschler, J., 2013). The financial auditing and its assessment of quality plays an important role in improving those situations.

This fundamental theory aligns with another theory that serves the interest of stakeholders especially investors in the financial markets. It is "the Informational efficiency theory" of financial markets. It is based on the idea that companies must disclose relevant information to facilitate decision-making for investors. As such, they can correct and revise their initial expectations (Bouaicha, 2010). Audit quality improvement is directly related to this aim.

There is also "the signaling theory", which also emphasizes the matter of asymmetric information between stakeholders. This theory was developed by Spence (1973). It offers a solution to the information gaps that arise among actors in markets characterized by uncertainty. To prevent inefficient market outcomes, actors with an information advantage (signalers) can transmit signals that carry credible information about their otherwise unobservable qualities, so that other actors, who lack such information (receivers), can receive and interpret the signals, in support of more informed assessments (Spence, 1974). With its intuitive nature and potency for resolving information asymmetries, signaling theory often gets applied in investigations of organizational realms in which differently informed parties interact (e.g., strategic management, human resource management, entrepreneurship). In the context of the audit quality, this can be explained by the fact that the auditor can use signals to convey information about quality of his work, in order to improve the perception of stakeholders about the quality of his auditing. For example, he can establish a partnership with a notorious audit firm, or reflect a big compliance with auditing standards after an inspection by the authorities (e.g., PCAOB in USA). The interest manifests for example in encourage investors to trust the quality of the financial reporting of the firm, and in other words, it could be an improvement of the investor perception of the quality of financial information certified by the auditor that presented this kind of positive signals, (Bafera, J., 2022).

Another theory that highlights the importance of audit quality assessment and improvement is "the positive accounting theory". It was organized as an academic school of thought of discipline by the

work of Ross Watts and Jerold Zimmerman (in 1978 and 1986). Positive accounting is the branch of academic accounting research that seeks to explain and predict actual accounting practices. It is either considered from and efficiency point of view, or from an opportunistic one. The efficiency one concerns how various managers choose accounting methods that show a true representation of the firm's performance. The opportunistic perspective holds the view that managers, who are agents to the principal, act to their self-interests (Wikipedia: Positive Accounting). Consequently, the literature of audit quality, paid a particular attention to this topic, to assess accounting management in companies as a proxy for audit quality (e.g., Jones, 1991; Dechow, and al., 1995).
When thinking about the factors that can impact audit quality, we can refer to "The contingency theory". It is often referred to as situational theory as a critique of the universal theory. Lawrence and Lorsch (1967) explains that a company's success is very dependent on internal and external situations. The contingency approach is used to strengthen the contextual effect on the effectiveness of a company's performance (Donaldson, 2001). Contingent factors include decision style, environment, strategy, structure, culture, technology, organization decision style, and system adaptability. (Damayanthi, I.G.A.E, and al., 2022).
The most commonly cited definition of audit quality in academic literature is attributed to DeAngelo (1981). This definition emphasizes the combination of two crucial aspects: the auditor's proficiency in executing the audit process and its independence from the client.
For more than thirty years, the literature has conducted numerous studies with the objective of quantifying the level of audit quality for companies and examining the influence of various factors on this quality. The importance of the connection between these factors and audit quality can fluctuate based on diverse characteristics such as: country, sector and auditor size etc. For example, one of the factors studied related to the characteristics of the auditor, is the size of the audit firm. Becker and Al. (1998), DeFond & Zhang (2014), Francis and Al. (1999), provide evidence indicating a positive correlation between the size of an auditor and the quality of audits performed for clients who are publicly traded. However, Chen. Jz and Al. (2023), discovered a negative indication for this connection when it came to private companies that are not listed on the London Stock Exchange. We find also, Wong and Al. (2018) that concluded based on their findings, that only when the risk of facing litigation specific to auditors is limited, large audit firms seem to be conducting better quality audits than smaller audit firms.
Considering the abundance of articles published on the subject of factors affecting audit quality, notably in databases of notoriety such as: Scopus and Web Of Science, it would be interesting to have a categorized global mapping of the relevant factors addressed by the literature. Also, it would be of an added value to have overall view of the volume of publications related to each of these factors and the main topic idea of every factor extracted references.
To locate the position of these subjects in the Scopus and W.O.S databases, we searched for all the relevant references which can be linked to these subjects by keywords, namely examples such as: Audit quality map, Audit quality factors, Audit quality determinants, Audit quality literature, audit quality bibliometric.
We did not find any references that draw a general map of those factors, nor factors directly studying the volumes of publications concerning the impact of each of those factors on audit quality, and their main subjects.
To cite some examples of the results, we found Hai, D.H. and al. (2016) conducted a study on factors affecting audit quality in Vietnamese enterprises. This study focuses on the analysis of factors affecting the audit quality of companies' financial statements. The results of the study highlighted the professional qualification in the preparation of the company's financial statements, the factors of the legal environment, factors specific to the characteristics of the enterprise, the

auditor's independence factor and the factors of the audit firm's system of quality control. There is also, Mugwira, T. (2022), seeked to synthesize and provide a comprehensive overview of the overview of the research on Internet-Related Technologies in the auditing profession. Another example is a work of Taqi, M., (2021), about a bibliometric analysis to determine in the period 1981 to 2020 the development and research trend with the researches related to the theme Audit Quality (not directly and uniquely related to factors impacting audit quality).

Based on the finding through those databases, we concluded that there is a lack of studies drawing a mapping of a set of selected factors of audit quality and also about a concentrated volume and main topic analysis of their references.

The present work is related to 48 factors impacting audit quality, that we extracted based on a systematic literature review that led to select 23 articles published between 2011 and 2022, in the top ranked journals in the database Web Of Science by Journal impact factor (SCCI) 2021 in the field business & finance. (Oudda, M. and al., (2023))

Our work consisted in one hand, in representing this set of factors into a global one-page map, using the "mind-mapping" method that is known through the literature for it faculties to facilitate the understanding and the analyzing of a multitude concept related to a central one (Hazaymeh, W.A., and al., 2022; Liu, T., and Al., 2020; Adodo, S.O., 2013). More precisely we aimed to represent the 48 factors related to audit quality into categories and sub-categories, which resulted in a map organized into three categories (Auditor; client; market) and nine sub-categories.

In the other hand, we considered it important to carry out an analysis of the volume of publications and their main topics, for each of these 48 factors, through the Scopus and W.O.S. databases. We limited our research to the period 2011-2023. This allowed us to organize into tables all the selected relevant references linked to each factor, and also to draw up global graphs for the factors of each of the three categories, allowing us to have a comparison view of their related volumes of publications.

The present article aims to respond to the following main research questions:

-RQ1: How a global mapping of a relevant factors related to audit quality can be represented?

-RQ2: How the literature on audit quality has focused on each single factor of this global map?

To answer these questions, our article will be structured as follows: the first section will present a literature review on global factors impacting audit quality, the second will focus on the methodologies while adopting "mind-mapping" and a referral analysis volume, the third will present the study's results, and the last section will provide a discussion of the findings.

2. Literature Review on Global Factors Impacting Audit Quality

2.1 Global Audit Quality Factors Explored in the Literature

While conducting searches on the two databases Web of Science and Scopus, we found only a few articles that deal with a topic approaching globally a multitude of external financial audit quality factors and/ or organizing it under a cartography format (keywords used are "Audit Quality Determinants"; "Audit Quality Factors", "Audit map" and the period of analysis is 20 years (2003 – 2023)).

Among relevant findings of articles approaching a multitude of factors or determinants of external audit quality, we found Sayegh, T., and al. (2023) that analyzed factors affecting audit quality in Palestinian audit firms in the Gaza Strip during COVID-19 pandemic. The findings were focused on auditor experience, objectivity and independence of the auditor, and the auditor's awareness of the importance of audit quality. Regarding Salehi, M. and al. (2019), they conducted a meta-analysis of 52 papers published between 2000 and 2015. They examined the relationship between audit quality on the one hand, and the size of the audit firm, the auditor's mandate and the auditor's specialization on the other hand. The results indicate that auditor size and auditor specialization are positively associated with audit quality. However, Dresdner, H. and al. (2020) focused in their literature review on the impact of certain significant historical events on audit quality, including the coming into force of the Sarbanes-Oxley Act and the restrictions of the PCAOB[1] on auditor tax services. Then, Fitriany, F. and al. (2019) conducted a literature review related to audit quality and classified 41 related factors. They categorized them into three groups: audit inputs (e.g., auditor training, audit process, audit output). Then they linked them to the competence of the auditor or his independence. Chouhan, V. and al. (2021) aimed to explore the factors influencing audit quality and coming from internal auditors, external auditors, financial managers, accountants and financial directors. They conducted a questionnaire study of the above actors operating in 500 listed companies in Mumbai. The results revealed that audit quality depends on factors such as economic risk, the experience of the audit committee, communication, ethics of the audit firm, the risk of legal action, the economic independence of the auditor, the reputation of the audit firm and the risk of loss of the client. Nonetheless, Hai, D.H. and al. (2016) conducted a study on factors affecting audit quality in Vietnamese enterprises. This study focuses on the analysis of factors affecting the audit quality of companies' financial statements. The results of the study highlighted the professional qualification in the preparation of the company's financial statements, the factors of the legal environment, factors specific to the characteristics of the enterprise, the auditor's independence factor and the factors of the audit firm's system of quality control. Mardessi, S.M. (2008) in his article examined the differences in factors that can influence the statutory audit between the following four countries: Canada, France, Japan and Denmark. He has particularly studied those related to the legal characteristics of the country, growth opportunities and the shareholding structure. Audit quality was measured by the size of the audit firm. The empirical results show that the specificities of the country's legal system impact audit quality. Growth opportunities partly influence the choice of the size of audit firms. Finally, the shareholding structure does not seem to have a significant impact on the search for high audit quality.

Concerning the relevant findings of articles that worked about a mapping related to external audit literature, we found Mashayekhi, B., et al. (2023), that aimed to identify the intellectual structure of expanded audit reporting (EAR), offers a quantitative summation of prominent themes, contributors and knowledge gaps and provides suggestions for further research. Koc, F. and al. (2023), analyzed 1,655 publications published between 2017-2021 in the field of "Accounting Auditing" in the Web of Science Core Collection database, with two different analysis methods, CiteSpace analysis technique and traditional bibliometric analysis method. Mugwira, T. (2022), seeked to synthesize and provide a comprehensive overview of the literature. Using bibliometric techniques and content analysis, this study provides an exhaustive overview of the research on Internet-Related Technologies in the auditing profession.

As noted above in terms of research identified and addressing the subject of audit quality determinants overall, no other study has presented a global cartography in mind-mapping format, of a set of factors that can impact audit quality extracted from articles published by the top-ranked journals in the field by Impact Factor. It is in this context that the first part of our problematic is inscribed, to which we will try to answer through this work.

[1] *Public Company Accounting Oversight Board*

ISSN: 2658-8455
Volume 4, Issue 5-1 (2023), pp. 415-461.

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2.2 A literature review of individual factors of Audit quality

The literature review related to audit quality also focused on the study of individual factors that can impact audit quality. This study will make a crucial contribution to understanding the cause-and-effect relationship between each of the factors and its impact on audit quality.
Regarding this matter, we based on the two databases Scopus and Web of Sciences, while introducing keywords:
Audit quality & Literature / Review / Literature review.
Thus, there are a multitude of articles focusing on individual related aspects, such as the adoption of IFRS. Deb. R. and al. (2023) present findings that demonstrates a strong relationship between IFRS adoption and audit quality. In general, a positive association can be observed.
Nevertheless, there are authors who treat the link between Audit Quality and Earnings Management. Based on the literature, Ismail S. and al. (2023) analyze a correlation that exist between accounting earnings and the effectiveness of audit procedures in overseeing earnings management strategies. This suggests that the audit process adds value to accounting information and is acknowledged to improve the quality of financial data. Besides, Hosseini. Mohammad Reza and al. (2016) analyze the effect of audit quality on the earnings management. The ability to control the company's earnings for private gain is considered as disadvantageous for the reliability of the reported earnings. One of the consequences on earnings management measured as the degree of discretionary accruals' prevalent in a firm is audit quality, where Big Four auditors deliver higher quality audits than non-Big four auditors.
However, El Badlaoui. A and al. (2021) have analyzed five Output indicators of audit quality, which are: auditor's report, bankruptcy, client satisfaction, auditor litigation and expectation-gap. In this context, the authors demonstrated the impact of each of these components on audit quality
Fuhui and al. (2016), regarding their article named "Audit quality and its affecting factors: A literature review from the perspective of accounting firms", tackled the definition of audit quality, concluding all recent research that has examined the variables influencing audit quality. Within the same framework, Knechel W. Robert and al. (2013) have analyzed audit quality and summarized research on its indicators such as inputs, process, and outcomes. Besides, some authors have focused on analyzing audit quality within restricted scopes such as Hsiao-Lun and al. (2016), who tried to explore research on audit quality conducted in Asian countries (Both on a cross-country and country-specific basis), from the perspective of audit demand, audit supply, and the effects of regulatory intervention.
Nonetheless, Tepalagul. N and al. (2015) examined the impact of auditor independence on audit quality. Through their study, they identified four main threats to auditor independence while analyzing the effects of each threat on the actual and perceived quality of audits. Indeed, these threats are: client importance, non-audit services, auditor tenure, and client affiliation with audit firms. Similarly, Pomeroy. B and al. (2008) conducted a meta-analysis (MA) of the association between audit committee (AC) independence and financial reporting quality (FRQ). through the study made by these authors Three results were achieved: (1) The use of different FRQ measures in the AC independence literature explains about half of the variation in results across studies. (2) Audit committees are more effective at enhancing audit quality than they are at fostering financial statement quality. (3) Financial statement quality and audit quality are complementary contributors to FRQ.
Bouaicha. R (2015), on its own, addressed the relationship between external audit quality and internal governance mechanisms. At the level of her research, she tried to clarify the nature of this relationship by reviewing the different underlying theories.

Yang. Jf and al. (2011) in their article “Industry Expertise and Audit Quality Literature Review and Analysis”, They emphasized the role of auditors in finding an effective competitive strategy to gain competitive advantage. In fact, the authors showed that a brief review of relevant literature and assessment of industry expertise and audit quality could be an effective way for the accounting firm to embark on the path of industry-specific development.

On the other hand, Rabaiah. Hia and al. (2023) reviewed the main elements of environment of the PSOs which they may have significant impact on the audit quality and contributes to audit quality literature by reviewing the characteristics of PSOs, particularly the internal control and its effects on the audit quality.

Alkafaji. Ya (2007), through his research, was able to compare and contrast quality assurance review programs in different parts of the world to identify similarities and differences between these programs. In addition, the author has attempted to explain why some countries adopt quality assurance programs while others do not.

Based on the studies carried out by all these authors, it appears that there is a lack of literature on the analysis of individual factors of audit quality, hence the need to conduct an in-depth review of the literature on this subject.

3. Research methodology

In this part we will present the two methodologies that we adopted, namely: Mind-mapping and the literature review of factors impacting audit quality.

To apply our methodology, we based our work on research that we had previously carried out (Oudda, M. and al., (2023)). In this research, we realize a systematic literature review[2] through the W.O.S database between the years 2011 and 2022 (Done between the beginning of July 2022 and the middle of September 2022). We inserted the keyword “Audit Quality” and selected the filters "Open access" and "Business & Finance » which gave us 130 articles. We subsequently chose only the articles whose publication reviews appear in the J.I.F SSCI “Business & Finance” 2021 ranking, which resulted in 82 references. Finally, we selected manually on the basis of the title and the abstract, by six selection sub-criteria, namely:

Table N°01: Process of section of paper

Type: Article;	**Type of audit concerned: External Financial Audit;**
Language: English;	Independent variable(s): One or more determinants of audit quality;
Dependent variable: Audit quality;	Methodology used through the reference: Quantitative or qualitative;

Source: Authors

This allowed us to keep 23 articles treating with the impact between certain factors and the quality of the external financial audit (appearing by descending ranking J.I.F SSCI “Business & Finance” 2021 in Annex 1).

From these articles we had extracted 48 factors that could impact the quality of audit representing a set of factors that can impact audit quality extracted from articles published by the top-ranked journals in the field by Impact Factor.

[2]*SLR is a means of identifying, evaluating, and interpreting all valid and relevant researches related to a research question, or a topic, or phenomenon of interest. It should be undertaken following a predefined search strategy. ((Kitchenham. B, 2004)*

ISSN: 2658-8455
Volume 4, Issue 5-1 (2023), pp. 415-461.

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International Journal of Accounting, Finance, Auditing, Management & Economics

Firstly, we decided to classify these factors into categories and subcategories and organize them visually in a single page, through the mind-mapping method, explained below. Then, we thought it interesting to give an overview of the weight and interest of the literature to each of these factors, as detailed under.

From these articles we extracted 48 factors representing a set of factors that can impact audit quality, obtained from articles published by the top-ranked journals in the field by Impact Factor.

Secondly, we decided to classify these factors by categories and subcategories and organize them visually on a single page, using the mind-mapping method, explained below. Thirdly, we considered it interesting to give an overview of the weight and interest of the literature in each of these factors, as explained below.

3.1 Mind-mapping method

The first part of our work aims to establish a cartography in mind-map format of the 48 selected factors related to audit quality.

A mind-map is a diagram used to visually organize information into a hierarchy, showing relationships among pieces of the whole. It is often created around a single concept, drawn as an image in the center of a blank page, to which associated representations of ideas such as images, words and parts of words are added. Major ideas are connected directly to the central concept, and other ideas branch out from those major ideas. To evoque the origins of the term "mind map", it was first popularized by British popular psychology author and television personality. Tonny Buzan's specific approach, and the introduction of the term "mind map", started with a 1974 BBC TV series he hosted, called Use Your Head (Buzan, (1974)). Some of the earliest examples of such graphical records were developed by Porphyry of Tyros, a noted thinker of the 3rd century, as he graphically visualized the concept categories of Aristotle (Lima, (2014)). Philosopher Ramon Llull (1235–1315) also used such techniques. (Wikipedia)

According to Buzan (2018), Mind mapping was an innovative form of note-taking combined with words and colors. It was transformed into a web-based mind mapping software, "Mind Meister". Students can customize their mind mapping with Mind Meister by selecting the best structure, style, and colors for efficient study.

For Adodo, S.O. (2013), Mind maps:

- Tend to be more flexible and personal than concept maps;
- Are used to slice and dice the map's central topic or concept in multiple ways;
- May contain images and color, to make them more visually stimulating.

To cite some examples of the success of this representation in improving understanding and learning, we find Adodo, S.O. (2013), investigates the effect of mind-mapping strategy as a self-regulated learning strategy on students on achievement in Basic Science and Technology (BST). the study showed that mind-mapping strategy as an SRL, helped to improve students' performance in BST, critical thinking and creative skills.

Hazaymeh, W.A., and al. (2022), the investigated the effectiveness of visual mind mapping as a reading strategy for improving English language learners' critical thinking skills. The study results showed that visual mind mapping strategy affected the increased of critical thinking skills and reading comprehension ability.

Liu, T., and Al. (2020), used eye tracking sensors to explore mind mapping's effects on reading ability. They analyzed eye movement indicators. Results shows that mind mapping enhanced reading speed to obtain information accurately and quickly. These empirical results indicate that mind-mapping training was an effective method for improving students' reading ability.

Astriani, D., and al. (2020), aimed to measure the role of mind mapping in learning models to improve students' metacognitive skills. the mind mapping applied in the syntax of learning models can improve the metacognitive skills of students as science teacher candidates. Metacognition in psychology, is the knowledge of a person which concerns his own processes of knowledge (acquisition, perpetuation, modification). In other words, "what he knows about his way of knowing". (Wikipedia)

The second part of our work aims to explore the weight and manner in which research has focused on each of the 48 factors identified. This is what the following subtitle explains.

3.2 Referral volume analysis of relationship between individual factor and audit quality

The second part of this work concerns the literature interest to each factor of the 48 factors. We conduct research through the databases Scopus and W.O.S selecting articles titles, by introducing the keywords "Audit Quality" and one by one "each of the 48 factors" and extract all the relevant results references and their main topics. We organized the results in 9 tables, one for each sub-category of the 48 factors, all containing three columns, namely: "Factor"; "Keyword(s) in Scopus and W.O. S articles titles (2011 to 2023)"; "Results".

4. Results

The essential findings of our study are schematized at the level of the mapping (Mind map) presented below in Figure 1.

4.1 Mind-map of our selection of factors

Using the mind map method, we will structure the factors identified in the previous article in a hierarchical manner, highlighting the subcategories of each factor as well as the elements that compose it.

To create this map, we will place our central concept, namely "factors influencing audit quality", in the middle of a blank page. Then, we will use arrows to connect this central concept to the various identified factors, including the client factors, auditor factors and market factors.

Subsequently, for every factor category, we will designate subcategories that provide an explanation, and ultimately, we will present the individual components within each of these subcategories.

ISSN: 2658-8455
Volume 4, Issue 5-1 (2023), pp. 415-461.

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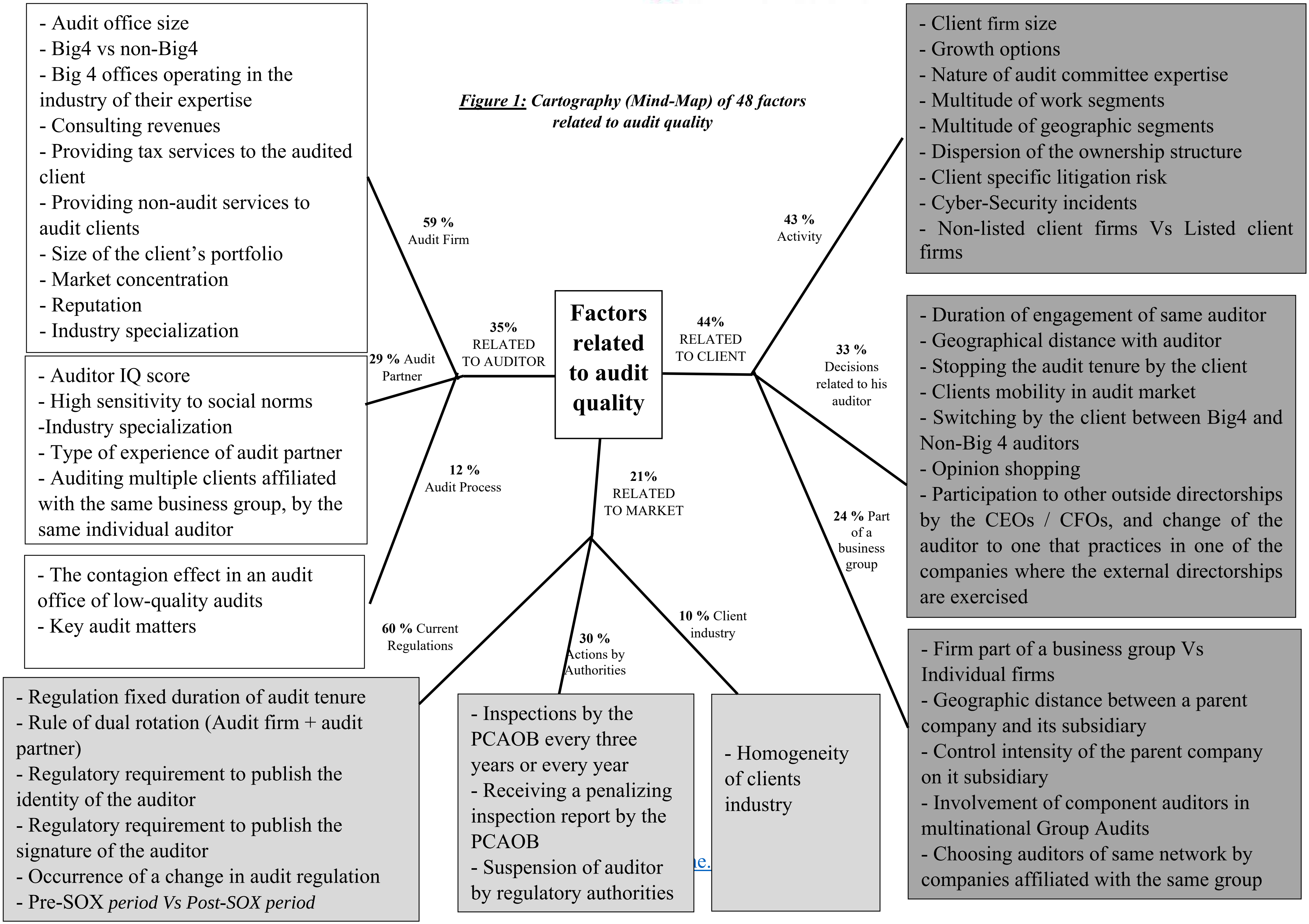

Figure 1: ***Cartography (Mind-Map) of 48 factors related to audit quality***

Figure 1 displays the comprehensive findings from the analysis of 23 articles addressing factors affecting audit quality. As illustrated in the figure, there is a total of 48 factors that have the potential to influence audit quality. These factors have been categorized into three primary group as presented in the following subsections.

4.1.1 Factors related to client

(44%): in terms of these factors, there are subdivided into three essential groups as following:

- Activity (43%): which essentially contains factors related to client firm size; growth option; nature of audit committee expertise; multitude of work segments; multitude of geographic segments; dispersion of the ownership structure; client specific litigation risk; cyber-Security incidents and non-listed client firms Vs Listed client firms.
- Decision related to his auditor (33%): includes basically factors of duration of engagement of same auditor; geographical distance with auditor; stopping the audit tenure by the client; client's mobility in audit market; switching by the client between Big4 and Non-Big 4 auditors; opinion shopping; participation to other outside directorships by the CEOs / CFOs, and change of the auditor to one that practices in one of the companies where the external directorships are exercised.
- Part of a business group (24%): It mainly involves factors related to firm part of a business group Vs Individual firms; geographic distance between a parent company and its subsidiary; control intensity of the parent company on it subsidiary; involvement of component auditors in multinational Group Audits; and choosing auditors of same network by companies affiliated with the same group.

4.1.2 Factors related to auditor

(35%): these factors are segmented into three crucial categories as follows:

- Audit firm (59%): encompasses factors regarding audit office size; Big4 vs non-Big4; Big 4 offices operating in the industry of their expertise; consulting revenues; providing tax services to the audited client; providing non-audit services to audit clients; size of the client's portfolio; market concentration; reputation and industry specialization.
- Audit partner (29%): these factors include auditor IQ score; high sensitivity to social norms; industry specialization; type of experience of audit partner and auditing multiple clients affiliated with the same business group (by the same individual auditor).
- Audit process (12%): comprise essentially factors concerning the contagion effect in an audit office of low-quality audits and factors regarding key audit matters.

4.1.3 Factors related to market:

are factors divided into three subcategories as presented:

- Current regulations (60%): there are factors related to regulation fixed duration of audit tenure; Rule of dual rotation (Audit firm + audit partner); regulatory requirement to publish the identity of the auditor; regulatory requirement to publish the signature of the auditor; occurrence of a change in audit regulation; and factors related to pre-SOX period Vs Post-SOX period
- Actions by authorities (30%): concern mainly inspections by the PCAOB every three years or every year; receiving a penalizing inspection report by the PCAOB and Suspension of auditor by regulatory authorities
- Client industry (10%): in this instance, we evoke solely the factor related to Homogeneity of client's industry.

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It should be noted that all the above factors will be thoroughly addressed in the following subsections.

4.2 Factors of our study

In this part we will present the way in which the literature on audit quality has taken an interest in each of our factors, through the 2 databases Scopus and W.O.S.

4.2.1 Factors related to Client

In this subsection, we will perform the analysis of articles addressing customer-related factors. We will structure this literature according to the subcategories of this factor, which will be presented distinctly in the tables.

4.2.1.1 Characteristics directly related to client activity

This initial table examine the authors who dealt with the first sub-factor entitled "characteristics directly related to client activity", likely to influence the audit quality. We will also attempt to provide an overview of how this component can impact audit quality (either directly or indirectly).

Table 2: Factor characteristics directly related to client activity

Factor	Keyword(s) in Scopus and W.O.S articles titles (2011-2023)	Results
Growth options	"Growth opportunity/expansion/ innovation & audit quality"	<u>**6 relevant studies:**</u> **- Langberg and Rothenberg (2023);** **- Blann J. and al., (2022);** **- Lobo, GJ and al., (2018);** **- Kong Jian-hua and al., (2017);** **- Curtis, E., and al., (2016);** **- Skinner. Dj and al., (2012).** => Some of the results shows the existence of an adverse correlation between innovation and financial reporting quality. This finding aligns with the notion that firms characterizes by higher levels of innovation tend to engage in more pronounced earning management, likely because of the opaquer information environment that gives managers the opportunity to act opportunistically.
Client firm size	"Firm size / company size / client size and audit quality"	<u>**5 relevant studies:**</u> **- M. Islam and al., (2023);** **- Le. HTM and al., (2016);** **- Aguiar-Diaz. I and al., (2015);** **- Ayu. Pd and al., (2018);** **- Van Raak. J and al., (2020);** => It was revealed through some findings that client firm size can influence significantly audit quality.
Nature of audit committee expertise of the client (Financial, Accounting, Non-accounting)	"Audit committee/Nature of audit committee expertise & audit quality"	<u>**4 relevant studies:**</u> **- Ghafran C and O'Sullivan N, (2017);** **- Alhababsah S and Yekini S, (2021);** **- Hillebrandt Svenja and al., (2021);** **- Khudhair Dheyaa Zamil and al., (2019).** => We noticed Among a number of the results that the analysis finds that audit committees possessing greater levels of financial expertise are associated with higher audit fees. Also, the findings highlight the potential value of audit committee expertise in

		smaller as opposed to larger listed firms, suggesting that the value of expertise to audit quality depends on the specific financial reporting challenges firms face.
Multitude of work segments	"Multitude segments/ multitude activities & audit quality"	**1 relevant study:** **- Choi. Jh and al., (2012).** => As the client company's operations or geographical segments multiply, the audit quality tends to decrease.
Multitude of geographic segments	"Multitude of geographic segments and audit quality"	**3 relevant studies:** **- Nam Hye-Jeong and al., (2012);** **- Duréndez Gómez-Guillamón and al., (2012);** **- Choi. Jh and al., (2012).** => It was confirmed through the results of a number of these articles, that there is an effect of geographic location on audit quality. Indeed, Companies in the most developed regions experience a high degree of audit quality and vice versa. This can be explained by the intense pressure for these companies to manipulate profits in order to meet market expectations. Furthermore, the audit quality difference is weakened for diversified clients with more operating or geographic segments.
Dispersion of the ownership structure of the client firm	"Ownership/Ownership structure & audit quality"	**2 relevant studies:** **- Chen. Jz and al., (2021);** **- Alhababsah, S, (2019).** => We noticed among some results the importance of family, banks, and government ownership in ensuring high audit quality.
Client specific litigation risk	"Litigation risk & audit quality"	**3 relevant studies:** **- Dehkordi Hassan Farajzadeh and al., (2011);** **- Sun. J and al., (2011);** **- Wong, RMK and al., (2018).** => We found Through a number of findings that in specific contexts, factors such as: auditor type, the risk of litigation hold more significant than the size of auditor.
Cyber-Security incidents	"Cyber-security and audit quality"	**1 relevant study:** **- Rosati Pierangelo and al., (2022).** => At the level of this article, an empirical study was conducted to assess the implications of data breaches on audit quality. Indeed, the results obtained reveal that there is no evidence that cybersecurity incidents result in a decrease in audit quality.
Non-listed client firms Vs Listed client firms	"Listed, non-listed & audit quality" **or** "Public private and audit quality"	**1 relevant study:** **- Rodriguez, MC and Alegria, SS, (2012).** => Public companies are still until the supervision of capital markets authorities and have market measures of the company value, which offer protection to investors and can reduce the incremental value of the audit quality for public companies. (Unlike private companies)

Source: Authors

4.2.1.2 Client decisions related to his auditor

This table reviews the authors who have addressed the factor labeled "Client decisions related to his auditor", and we will not overlook providing an overview of how this component can impact audit quality.

ISSN: 2658-8455
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Table 3: Analysis of factor "Client decisions related to his auditor"

Factor	Keyword(s) in Scopus and W.O.S articles titles (2011-2023)	Results
Duration of engagement of same audit firm	"Engagement audit firm & audit quality"	**4 relevant studies:** **- Gul Ferdinand A., Wu Donghui and Yang, Zhifeng, (2013);** **- Qi Baolei, Li Bin and Tian Gaoliang, (2015);** **- Liu, CY and Xu, CH, (2021);** **- Sun Jinghui and al. (2020).** =>Based on some of the results obtained from those studies, we can conclude that the quality of the audit necessarily depends on each individual auditor, i.e. the specific characteristics of each auditor including his training, his experience in the audit firm ...
Geographical distance between client and auditor	"Geographic distance of auditor and audit quality"	**2 relevant studies:** **- Choi. Jh and al., (2012);** **- Beck Matthew J. and al., (2019).** =>Among a number of results, we noticed that local auditors providing higher-quality audit services than non-local auditors.
Stopping the audit tenure by the client	"Audit tenure & audit quality"	**4 relevant studies:** **- Junaidi and al., (2012);** **- Bell TB., and al. (2015);** **- Garcia-Blandon and al. (2020);** **- Buntara AA., and al. (2019).** =>We observed through a part of the results the importance of limiting the auditor-client relationship, to achieve higher level of audit quality.
Clients mobility in audit market	"Clients mobility market & audit quality"	**1 relevant study:** - **Van Raak. J and al. (2020).** =>Market concentration impairs price and quality competition in the SME-client segment. Also, market concentration is unrelated to audit quality in the large-client segment, where we argue that concentration is endogenous to audit complexity.
Switching by the client between Big 4 and Non-Big 4 auditors	"Big 4 to non-Big 4 auditors/ auditors switching & audit quality"	**3 relevant studies:** **- Lin Yu-Chun, (2018);** **- Campa Domenico,(2013) ;** **- Kamarudin, KA and al. (2022).** => Based on some results, the change by clients from Big 4 auditors to non-Big 4 auditors can contribute to the publication of low-quality information and thus to the achievement of average audit quality, and this is strongly linked to the level of Incentive-Based Compensation.
Opinion shopping	"Opinions shopping & audit quality"	**3 relevant studies:** **- Chung Heesun and al., (2019);** **- Chung Heesun and al., (2021);** **- Newton NJ., and al., (2016).** => It is indicated through a number of results that auditor switching for opinion shopping not only results in a higher likelihood of audit reporting failures but also impairs other dimensions of audit quality, while auditor retaining for OS has little adverse effect on audit quality.
CEO/CFO participation to other firms directorships ,	"CEO / CEO directorship & audit quality"	**3 relevant studies:** **- Yu, J. and al. (2021);** **- Jadiyappa Nemiraja and al., (2021);** **- Zhang, L and al. (2022).**

and engage auditor working on this firms		=> It was found via a part of the results that longer tenure decreases audit quality, particularly if the firm is affiliated with a business group or firms where the CEO also serves as the board chair. Thus, the potential benefits of mandated shorter tenure appear to be confined to high-fee paying companies with a business group affiliation and/or a dual-role CEO. Furthermore, CEO duality allows to enjoy enormous power which may affect negatively on the decision making. Thus, decision-making through enormous power has negative effect on audit committee decisions. We also find that the network ties arise when the CEO/CFO of a firm (home-firm) serves as an outside director of another firm that hires an auditor (connected auditor). Consequently, we observe that choose connected auditors experience a significant decline in subsequent audit quality, compared to those hiring non-connected auditors.

Source: Authors

4.2.1.3.Characteristics related to firms' part of a business group

In this third table, we analyze the literature related to the third sub factor (related to the client) entitled "Characteristics related to firms' part of a business group". Our examination will focus on understanding its influence on audit quality.

Table 4: Analysis of sub-factor "related to the client"

Factor	**Keyword(s) in Scopus and W.O.S articles titles (2011-2023)**	**Results**
Firm part of a business group Vs Individual firms	"Business group/individual firms & audit quality"	**<u>1 relevant study:</u>** **- Ocak M and al., (2021).** => Through this article, it was found that the individual auditors providing independent audit service to the firms affiliated with the same business group in the Big 4 audit firms do not influence audit quality negatively. In addition, we found that individual auditors providing independent audit service to the firms affiliated with the same business group audit the financial statements of them in timelier manner
Geographic distance between a parent company and its subsidiary	"Distance parent subsidiary and audit quality"	**<u>1 relevant study:</u>** **- Sun. Jh and al., (2020).** => Reduced audit quality tends to be linked and associated with increased geographical separation between a parent company and its subsidiaries.
Control intensity of the parent company on it subsidiary	"Control parent subsidiary & audit quality"	**<u>1 relevant study:</u>** **-Sun. Jh and al., (2020).** => Lower audit quality is associated with greater control by a parent company over its subsidiaries. So, to increase the quality of the audit within a group, the parent company must provide more flexibility for its subsidiaries.
Involvement of component auditors in multinational Group Audits	"Component Group and audit quality"	**<u>1 relevant study:</u>** **- Carson. E and al., (2022).** => The involvement of component auditors benefits audit quality as long as the principal auditor conducts a substantial amount of work. However, once the involvement of component auditors exceeds a certain level, audit quality decreases.
Choosing auditors of	"Auditors network group and audit quality"	**<u>1 relevant study:</u>** **-Sun. Jh and al., (2020).**

ISSN: 2658-8455
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same network by companies affiliated with the same group		=> Based on the article, the authors find that choosing the same network audit firm among group affiliated firms is associated with more sanctions by regulators regarding fraudulent financial reporting, higher abnormal accruals, larger standard deviation of abnormal accruals, higher likelihood of a downward restatement in earnings, and lower likelihood of receiving a going concern modified opinion. Consequently, higher audit quality is associated with the use of a specialist auditor and firms that operate in more homogeneous industries.

Source: Authors

In summary, regarding this initial "client-related factors" and based on the reviewed literature, we can assert that it has been the focus of research by multiple authors, totaling 51 findings, who have investigated its influence on audit quality.

4.2.2 Factors related to Auditor

In this subsection, we will examine the constituent elements of the second auditor-related factor, while reviewing the literature that explores their relationship with audit quality.

4.2.2.1.Audit firm characteristics

The table below presents the analysis of the literature which addresses this first sub-factor (linked to the auditor), named "Audit firm characteristics".

Table 5: Analysis of sub-factor "Audit firm characteristics"

Factor	Keyword(s) in Scopus and W.O.S articles titles (2011-2023)	Results
Audit office size	"Auditor size audit quality" **Or** "Audit firm size et audit quality"	**<u>10 relevant studies :</u>** **- Chen, J.Z. et al., (2023);** **- Abdurahman, A., et al. (2020);** **- Zhan, J., et al. (2020);** **- Dehkordi, Bader, A. et al. (2019);** **- Wong, R.M.K. et al, (2018);** **- Sirois, L.-P. et al. (2016);** **- Zhang, XH (2014);** **- Wang, C.-C., (2014);** **- H.F., et al. (2011);** **- Al-Thuneibat, A.A. et al. (2011).** => These authors have conducted studies concerning the relationship between audit firm size and audit quality, either directly or by including one of the following dimensions : Context of U.K. Private Firms; Abnormal Audit Fee; Auditor mergers in China; The impact of litigation risk (China); The importance of audit technology; The effect of the type of auditor; Auditor Tenure; Mandatory IFRS adoption; Context of emerging markets; Context of Jordan; Audit fees; Changes of Accounting Firm Organizational Form.
Big4 vs non-Big4 audit firm	"Big 4 non-Big 4 audit quality"	**<u>3 relevant studies :</u>** **- Khurana, I.K., et al. (2021);** **- Martani, D. (2021);** **- Lawrence, A. et al. (2011).** =>These authors have conducted studies concerning the comparison of audit quality between Big 4 and non-Big 4 audit firms, either directly or by including one of the following

		dimensions : PCAOB Inspections; US Auditors; Impact of audit tenure and audit rotation; Client characteristics.
Big 4 offices operating in the industry of their expertise	"Big 4 office and audit quality"	**No relevant results related to this indicator.**
Consulting revenues in accounting firms	"Consulting revenues audit quality"	**1 relevant study:** **- Lisic, L.L., et al. (2019).** =>These authors have studied the relationship between Consulting revenues of the audit firm and audit quality by including the following dimension: "Evidence from the Pre- and Post-SOX Eras".
Providing tax services to the audited client	"Tax or tax services audit quality"	**2 relevant studies:** **- Notbohm, M. et al. (2021);** **- Lennox, C.S., (2016).** => These authors have studied the relationship between audit firm tax services to the audited client and audit quality, either directly or by including the following dimension: "PCAOB's tax services restrictions".
Providing non-audit services to audit clients	"Non audit services audit quality"	**18 relevant studies:** **- Zarefar, A. et al. (2023);** **- Friedrich, C. et al. (2022);** **- Bleibtreu, C. et al. (2022);** **- Mahieux, L. (2022);** **- Quick, R. (2022);** **- Beardsley, E.L. et al. (2021);** **- Hohenfels, D. et al. (2020);** **- Effiezal Aswadi Abdul, W. et al. (2020);** **- Chu, B. et al. (2018);** **- Khasharmeh, H. et al. (2018);** **- Legoria, J. et al. (2017);** **- Park, H.-J. et al. (2017);** **- Bell, T.B. et al. (2015);** **- Ratzinger-Sakel, N.V.S. et al. (2015);** **- Svanström, T. (2013);** **- Koh, K. et al. (2013);** **- Krauss, P. et al. (2013);** **- Habib, A. (2012).** => These authors have studied the relationship between Non-audit services to the audited client and audit quality, either directly and/or by including one of the following dimensions: Political connection; Evidence from an emerging market; Evidence from the cost of equity and debt capital; Market structure ; Auditors' Incentives; Contingent Audit Fees; An expanded auditor liability; Evidence from Germany; Evidence from Malaysia; The effect of Sarbanes-Oxley Act; Evidence from Bahrain; Non-audit service fee benchmarks; Audit Firm Tenure; Impact of Blacklist and Fee Cap Non-Audit Services restrictions in Europe; Evidence from Private Firms; Evidence from 1978 to 1980; A Meta-Analysis.
Size of the client's portfolio of the auditor	"Portfolio audit quality"	**No relevant results related to this indicator.**
Market concentration for the auditor	"Market concentration audit quality"	**9 relevant studies:** **- Willekens, M. et al. (2023);** **- Song, B. (2021);** **- P.N., Gunn, J.L. et al. (2019);**

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		- Clarina, M. et al. (2019); **- Nirmala, MP et al. (2019);** **- Huang T.-C. et al. (2016);** **- Bandyopadhyay, S.P. et al. (2014);** **- Francis, J.R. et al. (2013);** **- Qiao, X. et al. (2011).** => These authors have studied the relationship between audit firm market concentration and audit quality, either directly or by including one of the following dimensions :Auditor Market Share Distance; Auditor Market Leadership; The Composition Of Audit Committee Financial Expertise; Audit fees; A cross-country analysis of complex audit clients; Evidence from Indonesia; Evidence from China; Mandatory audit partner rotation; Evidence from audit markets in 42 countries; A new discovery based on Chinese securities market; In Indonesia, Study of PP NO. 20/2015.
Audit firm reputation	"Reputation audit quality"	**<u>6 relevant studies:</u>** **- Tran, N.M. et al. (2023) ;** **- Blum, E.S. et al. (2022) ;** **- Mat, S.A. et al. (2021) ;** **- Dinarjito, A. et al. (2020);** **- Le, HTM. et al. (2016);** **- Skinner, D.J. et al. (2012).** => These authors have studied the relationship between audit firm reputation and audit quality, either directly or by including one of the following dimensions: Evidence from listed companies in Vietnam; Auditor Reputation; Auditor's Fee; Auditor's Scepticism; Evidence from Japan; Firm Size; Evidence From Vietnamese Listed Firms.
Industry specialization of audit firm	"Specialization audit quality" (we excluded results related to audit partners industry specialization because it is related to one of the next factors)	**<u>4 relevant studies:</u>** **- Ding, F. et al. (2022) ;** **- Arthur, N. et al. (2017) ;** **- Sarwoko, I. et al. (2014);** **- Minutti-Meza, M. (2013).** =>These authors have studied the relationship between audit firm industry specialization and audit quality, either directly or by including one of the following dimensions : Evidence from Audit Firm Switches in China; Auditor's independence; Audit procedures; Evidence from Indonesia; Impact of Partner Change.

Source: Authors

4.2.2.2.Audit Partner responsible of the audit mission

This table consists of the literature analysis of this sub-factor linked to the auditor, while relying on the analysis of the following components: Auditor IQ score, High sensitivity to social norms, Industry specialization of the audit partner, Type of experience of audit partner and auditing multiple clients affiliated with the same business group, by the same individual auditor, as presented as follows:

Table 6: Analysis of sub-factor "auditor"

Factor	Keyword(s) in Scopus and W.O.S articles titles(2011-2023)	Results
Auditor IQ score	"IQ audit quality"	**<u>1 relevant study:</u>** **- Kallunki, J. et al. (2019).**

		=> These authors have studied the relationship between audit partner IQ and audit quality directly.
High sensitivity to social norms	"Social norm audit quality" **Or** "Social sensitivity"	<u>**1 relevant study:**</u> **- Blay, A.D. et al. (2019).** => These authors have studied the relationship between audit partner sensitivity to social norms and audit quality by including the following dimension : "Evidence from an Experimental Audit Market".
Industry specialization of the audit partner	"Specialization audit quality" (we excluded results related to audit firm industry specialization because it is related to one of the previous factors)	<u>**1 relevant study:**</u> **- Garcia-Blandon, J. et al (2018).** => These authors have studied the relationship between audit partner industry specialization and audit quality by including the following dimension: "Evidence from Spain".
Type of experience of audit partner (Sector; Sub-Sector; Client-specific; Generic)	"Experience partner audit quality"	<u>**5 relevant studies:**</u> **- Liu, C. et al. (2021) ;** **- García-Blandon, J. et al. (2020) ;** **- Sonu, C.H. et al. (2019);** **- Chi, W. et al. (2017);** **- Wang, X. et al. (2015).** => These authors have studied the relationship between audit partner experience and audit quality, either directly or by including one of the following dimensions : Audit fees; Early evidence from Form AP disclosure; Evidence from Korea.
Auditing multiple clients affiliated with the same business group, by the same individual auditor	"Multiple clients audit quality"	<u>**1 relevant study:**</u> **- Ocak, M. et al. (2021).** => These authors have studied the relationship between audit partner auditing multiple clients affiliated with the same business group and audit quality by including the following dimension : "Evidence from an emerging market".

Source: Authors

4.2.2.3.Audit Process

This table encompasses the analysis of literature concerning the "audit process" as a determinant of audit quality, with a focus on identifying relevant studies related to the following components: The contagion effect in an audit office of low-quality audits and Key audit matters

Table 7: Analysis of sub-factor "audit process"

Factor	Keyword(s) in Scopus and W.O.S articles titles (2011-2023)	Results
The contagion effect in an audit office of low-quality audits	"Contagion audit quality"	<u>**7 relevant studies:**</u> **- Goodwin, J. and al. (2023);** **- Budisantoso, T. and al. (2022);** **- Yoon, S. and al. (2020);** **- Gul, F.A. and al. (2019);** **- Du, X. and al. (2018);** **- Li, L. and al. 2017);** **- Francis, J.R. and al. (2013).** => These authors have studied the relationship between the contagion effect of low-quality audits and audit quality, either directly or by including one of the following dimensions :Partner cross-contagion in audit offices; The Indonesian case; Price crash

ISSN: 2658-8455
Volume 4, Issue 5-1 (2023), pp. 415-461.

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		risk; Stock price; Financial Distress; Investment Opportunity; Evidence from China; At the level of individual auditors.
Key audit matters	"Key audit matters audit quality"	<u>**9 relevant studies:**</u> **- Lin, J., (2023);** **- Lin, H.-L. et al. (2022);** **- Wang, Y. et al. (2022);** **- Suttipun, M., al. et (2021) ;** **- Zeng, Y., et al. (2021);** **- Alqam, M.A., al, (2021);** **- Rautiainen, A. et al. (2021);** **- Kitiwong, W. et al. (2020);** **- Shamsuddin, A. et al. (2020).** => These authors have studied the relationship between the Key audit matters and audit quality, either directly or by including one of the following dimensions: Evidence from China; Auditor rotation; Information Technology Environment; Evidence from Thailand; Evidence from Jordan; Auditors' perceptions of KAMs; Evidence from Finland; Malaysian Perspective.

Source: Authors

In conclusion, when it comes to "factors related to auditor", and based on the literature we have examined, it is clear that it has been the subject of study by numerous authors, amounting to a total of 78 results, all of whom have explored its impact on audit quality.

4.2.3. Factors related to Market

At this stage of the study, we will review the literature on the factors that can influence audit quality, which are "factors related to Market". To achieve this, we will establish three separate tables in order to analyze the literature concerning each sub-category of this factor.

4.2.3.1.Current audit regulations

To analyze the literature review of this factor, it is necessary to go through the analysis of its components as presented in the table below:

Table 8: Analysis of factor "Current audit regulations"

Factor	Keyword(s) in Scopus and W.O.S articles titles (2011-2023)	Results
Regulation fixed duration of audit tenure	"Tenure audit quality"	<u>**29 relevant studies:**</u> **- Ramesh, L., and al. (2022);** **- Payne, J.L., and al. (2021);** **- Jadiyappa, N., and al. (2021);** **- Martani, D., and al. (2021);** **- Fanani, Z., and al. (2021);** **- Riswan, Nurdiono, and al. (2020);** **- Garcia-Blandon, J., and al. (2020) "Learning by Doing?";** **- Garcia-Blandon, J., and al. (2020) "Audit firm tenure and audit quality";** **- Dwiandari, F.R., and al. (2020);** **- Akono, H, (2020);** **- Riccardi, W.N. (2019);** **- Singh, A., and al. (2019);** **- Bratten, B., and al. (2019);** **- Gaver, JJ. and al. (2019);**

		- **Azizkhani, M., and al. (2018);** - **Manurung, D.T.H., and al. (2018);** - **Kyriakou, M.I., and al. (2018);** - **Wiyantoro, L.S., and al. (2018);** - **Fitzgerald, BC, and al. (2018);** - **Faisal, M, and al. (2018);** - **Ishak, N.A., N and al. (2017);** - **Garcia-Blandon, J., and al. (2017);** - **SR Baatwah (2016);** - **González-Díaz, B., and al. (2015);** - **Bell, T.B., and al. (2015);** - **Rahmina, LY, and al. (2014);** - **Junaidi, Miharjo, S., and al. (2012);** - **Siregar, S.V., and al. (2012);** - **Al-Thuneibat, AA, and al. (2011).** => These authors have studied the relationship between duration of audit tenure and audit quality, either directly or by including one of the following dimensions : Audit Fee; Evidence from India; The influence CFO; Moderating factors prior to the commencement of mandatory rotations in India; Big 4 vs non big 4; Specialist tenure of audit partner; Effects of moderating variables; A cross-European study; Fees Paid to the Audit Firm; Abnormal audit fee; Audit firm size; Mandatory IFRS adoption?; Non-audit fees; A Constrained Market; Workload; Industrial specialization of auditors; Audit committee; European Evidence; Growth; Malaysian ace market; Busy auditors; Evidence from an emerging market; Firm Tenure; Partner tenure; Audit tenure; Evidence from Oman; Spanish state-owned foundations; Audit Firm Tenure, Non-Audit Services, and Internal Assessments of Audit Quality; Auditor rotation; The case of Indonesia; Empirical evidence from Jordan; Bank Complexity; Quality to audit report lag in banking; Evidence from CEO incentive contracts; Evidence from the Not-For-Profit Sector; Implementation of Indonesian Government Regulation Number 20 Year 2015 Related to Tenure and Rotation of Accounting Firms and Public Accountants; Auditor independence; Members of capital market accountant forum in Indonesia.
Rule of mandatory rotation for both the audit firm and the audit partner (dual rotation)	"Dual rotation audit quality" Or "Partner firm rotation audit quality"	**2 relevant studies:** **- Horton, J., and al. (2021);** **- Kalanjati, D.S., and al. (2019).** => These authors have studied the relationship between Auditor dual rotation (firm and Partner) and audit quality.
Regulatory requirement to publish the identity of the auditor in charge of the mission.	"Identity audit quality"	**1 relevant study:** **- Blay, A.D. and al. (2019).** => These authors have studied the relationship between regulatory requirement to publish the identity of the auditor and audit quality by including the following dimension : "The incremental effect of a signature requirement".
Regulatory requirement to publish the signature of the auditor in charge of the mission	"Signature audit quality"	**3 relevant studies:** **- H.-L., and al. (2020);** **- Blay, A.D., and al. (2019);** **- Blay, A.D., and al. (2014).** => These authors have studied the relationship between regulatory requirement to publish the auditor signature and audit quality, either directly or by including one of the following dimensions : Dual-Signature Requirement (two audit partners signatures); Auditor identity disclosure requirement.

Occurrence of a change in audit regulation	"Regulation Audit quality" Or "Regulatory change audit quality"	**<u>8 relevant studies:</u>** **- Widyaningsih, I.A., and al. (2019);** **- Chi, W., and Al. (2013);** **- Fargher, N.L., and Al. (2018);** **- Cabal-García, E., and Al. (2019);** **- Faisal, M., et Al. (2018);** **- Bleibtreu, C., et Al. (2021);** **- Ndaba, H., et Al. (2021);** **- Hossain, S. (2013).** => These authors have studied the relationship between changes in audit regulation and audit quality, either directly or by including one of the following dimensions :Comparison before vs after the elimination of audit firm rotation regulations in Indonesia; Regulations limiting management influence over; Evidence from China; The Exit of Small Auditors from the Audit Market; Spanish auditing regulation; The differential effect depending on the type of auditor (size); The Implementation of Indonesian Government Regulation Number 20 Year 2015 Related to Tenure and Rotation of Accounting Firms and Public Accountants; Audit market structure; Evidence from South Africa; Auditor independence.
The pre-SOX period (2000-2002) Vs the post-SOX period	"SOX audit quality" Or "Sarbanes audit quality"	**<u>10 relevant studies:</u>** **- Wahhab, A.M.A., and al. (2021);** **- Kim, M.S., and al. (2019);** **- Lisic, L.L., and al. (2019);** **- Anantharaman, D., and al. (2019);** **- Chu, B., and al. (2018);** **- Hoag, M., Myring, M., Schroeder, J. (2017);** **- Campbell, J.L., and al. (2015);** **- Beattie, V., and al. (2013);** **- DeFond, M.L., and al. (2011);** **- Chambers, D., Payne, J., (2011).** => These authors have studied the relationship between implementation of the SOX act and audit quality, either directly or by including one of the following dimensions :Audit committee characteristics; Evidence from Iraq; Accounting Firm Consulting Revenues; Audit office experience; SOX 404(b) Filers and SOX 404 audit quality; Evidence from UK; Small auditor exits; Non-audit services; Audit committee stock options; Accrual persistence.

Source: Authors

4.2.3.2.Actions by authorities

The following table displays the analysis of literature focusing on the second sub-factor associated with the market, referred to as "Actions by authorities".

Table 9: Analysis of sub-factor "Action by authorities"

Factor	Keyword(s) in Scopus and W.O.S articles titles (2011-2023)	Results
Inspections by the PCAOB: Either once every three years or every year	"PCAOB inspection audit quality" (excluding titles with "Report(s)", because it	**<u>12 relevant studies:</u>** **- Johnson, E.S., and al. (2023);** **- Khurana, I.K., and al. (2021);** **- Chou, L.-T.L., and al. (2020);** **- Aobdia, D., (2019);**

	concerns the next factor in this table)	**- Krishnan, J., and al. (2017);** **- Fung, S.Y.K., and al. (2017);** **- Defond, M.L., and al. (2017) ;** **- Löhlein, L., (2016);** **- Lamoreaux, P.T. (2016);** **- Blankley, A.I., and al. (2014);** **- Houston, R.W., and al. (2013);** **- Carcello, J.V., and al. (2011).** => These authors have studied the relationship between the PCAOB inspections and audit quality, either directly or by including one of the following dimensions : PCAOB Auditing Standard No. 5; The Great Recession; Audit Fees; Differential Effect for Big 4 and Non–Big 4 US Auditors; PCAOB International Inspections on CPA Firm and Partner Audit; PCAOB International Inspections; Practitioner assessments and academic proxies for audit quality; PCAOB international inspection program for non-US-listed foreign clients; The Quality of Internal Control Audits; Peer review inspections; Evidence from the U.S.; PCAOB inspection access to auditors of foreign firms listed in the United States; Triennial PCAOB inspections on CPA firms; Audit partner perceptions of post-audit review mechanisms; Internal quality reviews; Case of Big 4.
Receiving a penalizing inspection report by the PCAOB	"PCAOB report audit quality"	**3 relevant studies:** **- Johnson, E., and al. (2018);** **- Robertson, J.C., and al. (2014);** **- Gunny, K.A., and al. (2013).** => These authors have studied the relationship between receiving a penalizing inspection report by the PCAOB and audit quality, either directly or by including one of the following dimensions : PCAOB part II of annual inspection reports; Impact on Audit fees; Corporate executives' perceptions of audit quality; The likelihood of switching auditors.
Suspension of auditor by regulatory authorities	"Suspension Audit quality"	**1 relevant study :** **- Feng, Z., and al. (2022).** => These authors have studied directly the relationship between the suspension of an auditor by regulatory authorities and audit quality.

Source: Authors

4.2.3.3.The industry of the client

The table below showcases the literature analysis concentrating on the final sub-factor linked to the market, denoted as "the industry of the client".

Table 10: Analysis of sub-factor "industry of the client"

Factor	**Keyword(s) in Scopus and W.O.S articles titles (2011-2023)**	**Results**
Homogeneity of clients industry	"Industry audit quality"	**5 relevant studies:** **- Ege, M.S., Stuber, S.B. (2022);** **- Mnif, Y., and al. (2021);** **- Huang, L.-Y., and al. (2020);** **- Shin, I.-H., (2019);** **- Beisland, L.A., and al. (2015).** => These authors have studied the relationship between Homogeneity of clients industry and audit quality, either directly or by including one of the following dimensions :The case of auditor

		lenience in the insurance industry; The trade-off between real and accrual earnings management in the oil and gas industry: the GCC evidence (The Cooperation Council for the Arab States of the Gulf); Audit fees, organizational structure, and risk taking in the US life insurance industry; Market competition in distribution and service industries; Corporate Governance in the Microfinance Industry; Corporate governance and risk taking in the U.S. property casualty insurance industry.

Source: Authors

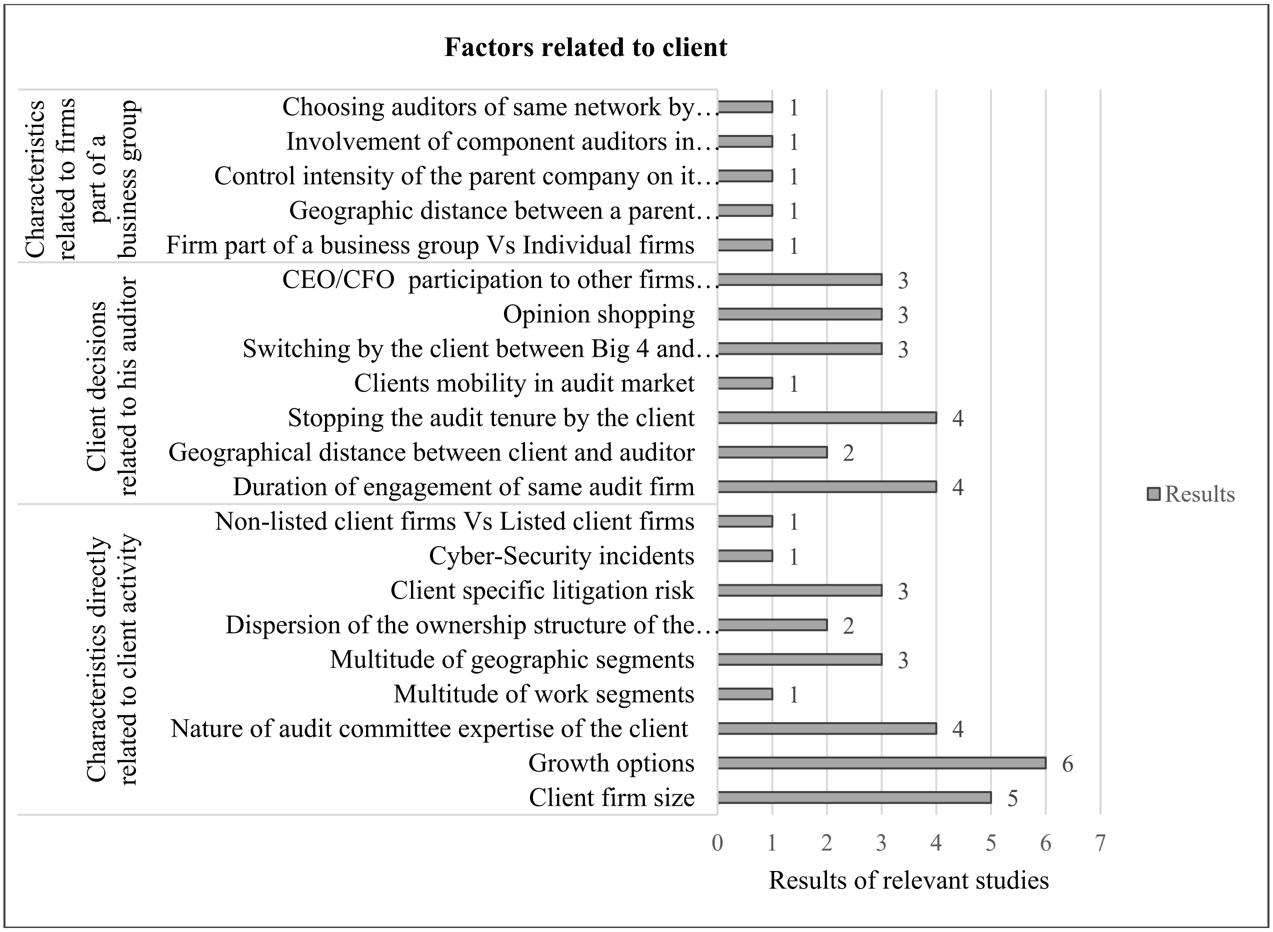
5. Discussion

This article represents a work of continuity with a previous study (Oudda, M. and al., (2023)), having allowed the extraction of 48 factors impacting audit quality.
In fact, at the level of this work two main objectives were targeted, namely :

- Schematize the 48 factors in the form of a "Mind map" format;
- Carry out a volume analysis of references addressing the relationship between each individual factor and audit quality.

On the one hand, regarding the mapping of factors, we constructed a "Mind map" which lists all the factors with three categories and nine subcategories, within the limit of one page. A mind-map is a visual representation intended for organizing information into a hierarchical manner, reveling connections between a set of components and a central concept. To offer some illustrations related to the advantages of this methods in facilitating comprehension and learning, we find Hazaymeh, W.A., and al. (2022), that investigated the effectiveness of visual mind mapping as a reading strategy for improving English language learners' critical thinking skills. The study results showed that visual mind mapping strategy affected the increased of critical thinking skills and reading comprehension ability. Furthermore, Liu, T., and Al. (2020), used eye tracking sensors to explore mind mapping's effects on reading ability. They analyzed eye movement indicators. Results shows that mind mapping enhanced reading speed to obtain information accurately and quickly. These empirical results indicate that mind-mapping training was an effective method for improving students' reading ability.
As previously found, and based on the 23 articles analyzed, it was found that the factors were classified into three categories as follows: factors related to the client (44%), those related to the auditor (35%) and those market-related (21%).
To deepen this analysis, we grouped the factors of each of these three divisions into subcategories. In fact, the dominant subcategories are respectively: factors linked to the activity (43% of the total factors related to the client), factors linked to the audit firm (59% of the total factors related to the auditor) , and factors linked to current regulations (60% of total market factors).
On the other hand, with regard to individual factors, an analysis of the volume of publications was carried out through the Scopus and Web Of Science databases. During the treatment of each individual factor, we tried to shed light on topic ideas of all the references found (for the period 2011-2023). To have an overview of founded results extracted from analysis of volume, we tried to present them in the form of diagrams as presented below (chart 1/chart 2/chart 3).

Chart 1: Graphical presentation of results related to client factors

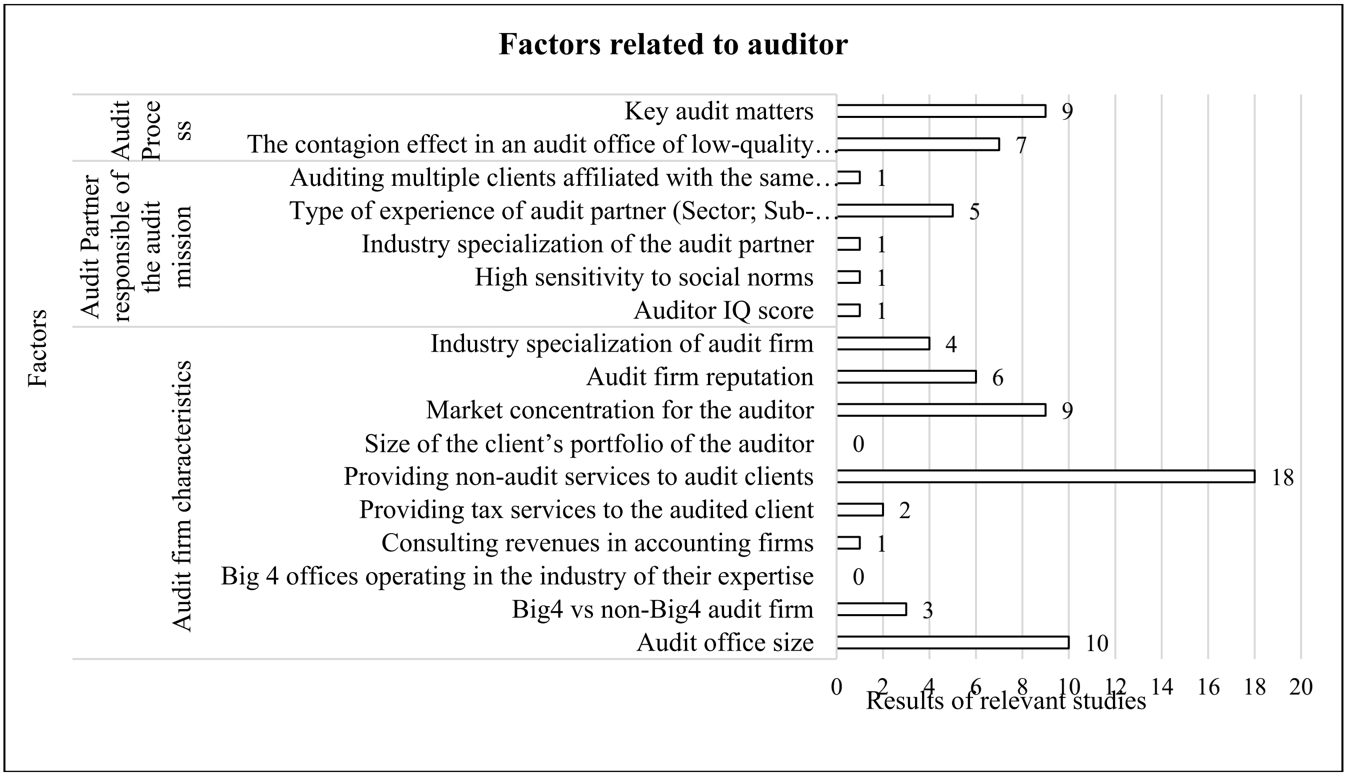


Source: Realized by the authors

Chart 1 presents 51 results addressing the relationship of individual factors of client and audit quality. Indeed, the volume of references found for each factor is between 1 and 6 publications.
Analysis of the literature of subcategories of factors linked to the client reveals that the one which is the most dominant (26 references) is "Characteristics directly related to client activity". In fact, an example of the sub-factor which the majority is “Growth options”, with six relevant references, including Langberg and Rothenberg (2023); Blann J. and al., (2022) and Lobo, GJ and al., (2018); etc. (all the references which address this factor appear in the section of the results).
Some of the important results of the analysis of this sub-factor reveal that there is a negative correlation between innovation and the quality of financial reporting, shedding light on the concept that firms characterized by higher levels of innovation tend to engage in more pronounced earnings management, which can impact the quality audit.
However, an example of the sub-factor that is the least dominant for this sub-categorization is “Cyber-Security incidents" with a relevant reference which is that of Rosati Pierangelo et al., (2022), whose study revealed that there is no evidence that cybersecurity incidents lead to a reduction in audit quality.

ISSN: 2658-8455
Volume 4, Issue 5-1 (2023), pp. 415-461.

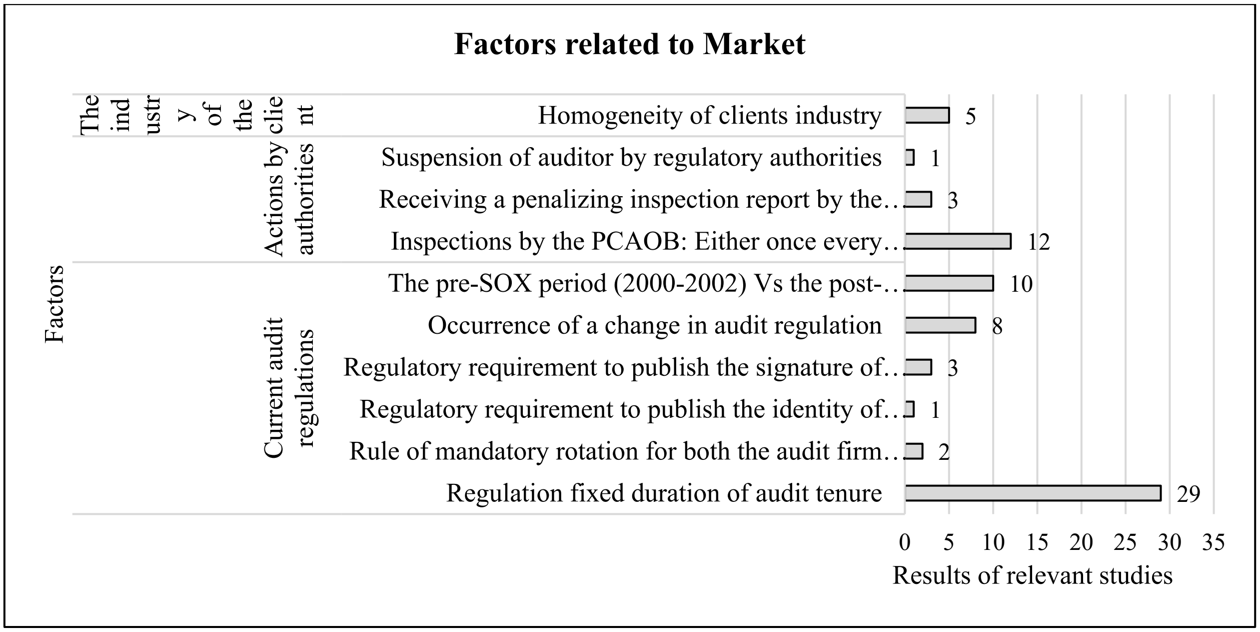
Chart 2: Graphical presentation of results related to auditor factors



Source: Realized by the authors

Chart 2 presents 78 results addressing the relationship of individual factors related to auditor and audit quality.
Indeed, the volume of references found for each factor is between 1 and 18 publications.
Analysis of the literature of subcategories of factors linked to the auditor reveals that the one which is the most dominant (49 references) is "Audit firm characteristics". in fact, an example of the sub-factor which is the majority is "Providing non- audit services to audit clients", with 18 relevant references, including Zarefar, A. et al. (2023); Friedrich, C. et al. (2022) and Bleibtreu, C. et al. (2022)… etc. (all the references which address this factor appear in the 4th section of the results) .
Results of the analysis of this sub-factor reveal that the relationship between Non-audit services to the audited client and audit quality, either directly and/or by including one of the dimensions, such as: Political connection; Evidence from an emerging market; Evidence from the cost of equity and debt capital... etc.
However, there is a sub-factor that has not been studied in the literature, which is "Size of the client's portfolio of the auditor".

Chart 3: Graphical presentation of results related to market factors



Source: Realized by the authors

Chart 3 presents 74 results addressing the relationship of individual factors related to market and audit quality.

Indeed, the volume of references found for each factor is between 1 and 29 publications.

Analysis of the literature of subcategories of factors linked to the market reveals that the one which is the most dominant (53 references) is "Current audit regulations". in fact, an example of the sub-factor which is the majority is “Regulation fixed duration of audit tenure”, with 29 relevant references, including Ramesh, L., and al. (2022); Payne, J.L., and al. (2021) and Jadiyappa, N., and al. (2021), etc. (all the references which address this factor appear in the section of the results). Findings of this sub-factor reveal that to analyze the relationship between duration of audit tenure and audit quality, either directly or by including one of the dimensions, like :Audit Fee; Evidence from India; The influence CFO; Moderating factors prior to the commencement of mandatory rotations in India; Big 4 vs non big 4.

However, an example of the sub-factor that is the least dominant for this sub-categorization is “Regulatory requirement to publish the identity of the auditor in charge of the mission". with a relevant reference which is that of Blay, A.D. and al. (2019), who examine the correlation between regulatory mandates for disclosing the auditor's identity and audit quality including the following dimension: “The incremental effect of a signature requirement”.

6. Conclusion

At the level of this article, a cartography in mind-map format was drawn in one unique page, containing a set of 48 individual factors of audit quality which were raised from a previous work (Oudda, M. et al., 2023) based on the systematic literature review method that identified 23 articles under study (through the W.O.S database between the years 2011 and 2022).

In fact, the mind-mapping method has demonstrated through previous studies its great advantages in improving understanding and memorization (e.g: Hazaymeh, W.A., and al. 2022; Liu, T., and Al., 2020). This mapping showcased a central concept which is audit quality, associated with the

three categories of factors: client, auditor and market, and nine subcategories, that can have a direct or indirect impact on the quality audit. An example of a factor with a direct impact on audit quality, is "auditor IQ". In this context Kallunki, J. et al. (2019) studied direct relationship between auditor IQ partner and audit quality. However, one of the examples of an indirect factors impact on audit quality is "a country". Indeed, Garcia-Blandon, J. et al (2018) conducted a study on the impact of industry specialization of the audit partner on audit quality, in "the Spanish context".
Indeed, based on this mapping, the study focused on the analysis of each individual factor from the perspective of the literature review (2011-2023), while raising from the databases Scopus and W.O.S, the relevant related studies and trying to give a general idea of the analysis carried out of the relationship between audit quality and each of the individual factors. Overall, the results of this referral analysis volume show that the category of factors most dominant in literature review are those related to the auditor and the market, compared to the factors related to the client. In fact, it was found that 78 articles have treated the impact of factors related to auditor on audit quality, with the most dominant sub-factor "providing non-audit services to audit-client" (18 references) and one of those having a lack of publications is "Size of the client portfolio of the auditor" (no reference found). Furthermore, 74 articles have analyzed the relationship of individual factors related to market and audit quality. It was observed that sub-factor covering the majority of publications, is "Regulation fixed duration of audit tenure" (29 articles), and that one of those representing the minority is "Regulatory requirement to publish the identity of the auditor in charge of the mission" (1 article). In addition, 51 references studied the impact of factors related to client on audit quality. The most dominant detected factor is "Growth options" (6 references), and one among others of the least dominant is "cyber-security incident" (1 article).
It should be noted that all of these literature treated the individual factors and audit quality relationship, either directly or indirectly by including dimensions such as : the country; the big4/non-big4; the client industry; the stock exchange listing of the client; and characteristics of client corporate governance, etc.
Through an overview of the results obtained, we notice that comparing the volume of references related to three main categories of factors, there is no significant difference (78 vs 74 vs 51 references). This might be explained by the accessibility to information that has become more fluid nowadays. However, by analyzing the content of each category, we noticed an important disparity in term of publication numbers range. In fact for the auditor factors category, it is in the range of [0; 18]; for the market factors category is in [1; 29] and for the client factors category is in [1; 6].
These results can be the subject of future research, thus explaining the reasons which motivated these authors, in this period to focus on certain factors more than others. This results can be illustrated through the graphs presented in the previous section (discussion).
The study carried out at the level of this article can engage various stakeholders in research on audit quality.
Firstly, it can provide identification and scientific support for all researchers, especially those who are specialized in the field of auditing and accounting, while allowing them to have a synoptic view of some of the factors having an impact on audit quality, and also have guidance on possible and prospective research that can revolve around the individual factors lack of study at the level of literature.
Secondly, this research may attract auditors and all business staff, to study the factors that can increase the quality of the audit and consequently present a good image of their company to investors.

Finally, our study can draw the attention of standard setters and legislators to the set of dimensions raised that can explain the relationship found between some individual factors and audit quality.
In the course of handling our problematic, several limitations were encountered, the most important among them were: the inaccessibility to the entirety of the texts of the articles treated, as well as the existence of interdependence between some individual factors, which can make the separation of concepts hard or even enigmatic.
Indeed, the determination of the individual factors of audit quality, that based our present study, was made on the basis of Web Of Science database, which can allow us to ask the question about the existence of other factors, having a direct or indirect impact on audit quality, while analyzing different dimensions and basing on other distinct databases. Furthermore, future research can carry out a bibliometric analysis by referring to all the data and results presented through this present article.

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Annexes

Annexe 1: Articles list used for the SLR and the extracted factors

N°	Journal	Ranking JIF 2021*	Article Title	Year	Authors	Extracted factors
1	ACCOUNTING REVIEW	14/111 Q1	The Contagion Effect of Low-Quality Audits	2013	Francis, JR and Michas, PN	-The contagion effect in an audit office of low-quality audits - Audit office size -Big 4 offices operating in the industry of their expertise
2	ACCOUNTING REVIEW	14/111 Q1	Audit Quality and Auditor Reputation: Evidence from Japan	2012	Skinner, DJ and Srinivasan, S	-Audit firm Reputation -Suspension of auditor by regulatory authorities -Stopping the audit tenure by the client - Client firm size -Growth options
3	BRITISH ACCOUNTING REVIEW	19/111 Q1	The impact of audit committee expertise on audit quality: Evidence from UK audit fees	2017	Ghafran, C and O'Sullivan, N	-Nature of audit committee expertise
4	JOURNAL OF ACCOUNTING RESEARCH	22/111 Q1	Involvement of Component Auditors in Multinational Group Audits: Determinants, Audit Quality, and Audit Fees	2022	Carson, E et al	-Involvement of component auditors in multinational Group Audits
5	BORSA ISTANBUL REVIEW	26/111 Q1	Does auditing multiple clients affiliated with the same business group reduce audit quality ? Evidence from an emerging market	2021	Ocak, M et al	-Auditing multiple clients affiliated with the same business group, by the same individual auditor
6	CONTEMPORARY ACCOUNTING RESEARCH	29/111 Q2	IQ and Audit Quality: Do Smarter Auditors Deliver Better Audits?	2019	Kallunki, J et al	-Auditor IQ score

7	**CONTEMPORARY ACCOUNTING RESEARCH**	**29/111 Q2**	Do Accounting Firm Consulting Revenues Affect Audit Quality? Evidence from the Pre- and Post-SOX Eras	2019	Lisic, LL et al	-Audit firm Consulting revenues -Pre-SOX *period Vs Post-SOX period*
8	**JOURNAL OF ACCOUNTING AND PUBLIC POLICY**	**35/111 Q2**	Does sharing the same network auditor in group affiliated firms affect audit quality?	2020	Sun, JH et al	-Choosing auditors of same network by companies affiliated with the same group -Homogeneity of clients industry -Duration of engagement of same auditor -Geographic distance between a parent company and its subsidiary -Control intensity of the parent company on it subsidiary -Auditor Industry specialization
9	**JOURNAL OF ACCOUNTING AND PUBLIC POLICY**	**35/111 Q2**	PCAOB inspection reports and audit quality	2013	Gunny, KA and Zhang, TC	-Inspections by the PCAOB every three years or every year -Receiving a penalizing inspection report by the PCAOB
10	**AUDITING A JOURNAL OF PRACTICE THEORY**	**46/111 Q2**	The Effect of an Auditor Identity Disclosure Requirement on Audit Quality : An Experimental Examination Incorporating the Incremental Effect of a Signature Requirement	2019	Blay, AD et al	Regulatory requirement to publish the identity of the auditor -Regulatory requirement to publish the signature of the auditor -High sensitivity to social norms
11	**AUDITING A JOURNAL OF PRACTICE THEORY**	**46/111 Q2**	Opinion Shopping to Avoid a Going Concern Audit Opinion and Subsequent Audit Quality	2019	Chung, H et al	-Opinion shopping
12	**AUDITING A JOURNAL OF PRACTICE THEORY**	**46/111 Q2**	Geographic Proximity between Auditor and Client: How Does It Impact Audit Quality?	2012	Choi, JH et al	-Geographical distance with auditor - Multitude of work segments - Multitude of geographic segments

13	**EUROPEAN ACCOUNTING REVIEW**	**52/111 Q2**	Cyber-Security Incidents and Audit Quality	2022	Rosati, P et al	- Cyber-Security incidents
14	**EUROPEAN ACCOUNTING REVIEW**	**52/111 Q3**	David versus Goliath: The Relation between Auditor Size and Audit Quality for UK Private Firms	2021	Chen, JZ et al	- Big4 vs non-Big4 -Firm part of a business group Vs Individual firms -Switching by the client between Big4 and Non-Big 4 auditors - Providing tax services to the audited client -Non-listed client firms Vs Listed client firms -Dispersion of the ownership structure
15	**EUROPEAN ACCOUNTING REVIEW**	**52/111 Q3**	The Impact of CEO/CFO Outside Directorships on Auditor Selection and Audit Quality	2021	Jaeyoon Yu et al	Participation to other outside directorships by the CEOs / CFOs, and change of the auditor to one that practices in one of the companies
16	**EUROPEAN ACCOUNTING REVIEW**	**52/111 Q3**	Empirical Evidence on Audit Quality under a Dual Mandatory Auditor Rotation Rule	2021	Horton, J et al	-Rule of dual rotation (Audit firm + audit partner) -Regulation fixed duration of audit tenure
17	**EUROPEAN ACCOUNTING REVIEW**	**52/111 Q3**	Non-audit Services and Audit Quality: Evidence from Private Firms	2013	Svanstrom, T	- Providing non-audit services to audit clients
18	**JOURNAL OF BUSINESS FINANCE ACCOUNTING**	**57/111 Q3**	The effect of audit market structure on audit quality and audit pricing in the private-client market	2020	van Raak, J et al	- Market concentration -Clients mobility in audit market - Size of the client's portfolio
19	**MANAGERIAL AUDITING JOURNAL**	**62/111 Q3**	Do key audit matters (KAMs) matter? Auditors' perceptions of KAMs and audit quality in Finland	2021	Rautiainen, A et al	-Key audit matters

ISSN: 2658-8455
Volume 4, Issue 5-1 (2023), pp. 415-461.

20	**MANAGERIAL AUDITING JOURNAL**	**62/111 Q3**	Client-specific litigation risk and audit quality differentiation	2011	Sun, J and Liu, GP	- Client specific litigation risk
21	**INTERNATIONAL JOURNAL OF AUDITING**	**64/111 Q3**	Audit partner industry specialization and audit quality: Evidence from Spain	2018	Garcia-Blandon, J and Argiles-Bosch, JM	-Industry specialization
22	**REVISTA DE CONTABILIDAD-SPANISH ACCOUN**	**66/111 Q3**	Learning by Doing? Partners Audit Experience and the Quality of Audit Services	2020	Garcia-Blandon, J et al	-Type of experience of audit partner
23	**REVISTA DE CONTABILIDAD -SPANISH ACCOUNTING REVIEW**	**66/111 Q3**	Analysis of the effects of changes in Spanish auditing regulation on audit quality and its differential effect depending on the type of auditor	2019	Cabal-Garcia, E et al	-Occurrence of a change in audit regulation

** Category "Business and Finance", SSCI*

Source: Realized by authors