

IMPROVING THE QUALITY OF ACCOUNTING AND AUDITING SERVICES DURING COVID-19 PANDEMIC IN VIETNAM

Phan Thanh Tam, Lac Hong University (LHU)

ABSTRACT

The Covid-19 epidemic appeared in Vietnam in January 2020 and has now spread to all provinces and cities nationwide. The Covid-19 pandemic has had a substantial impact on all socio-economic fields. The enterprises' production and business activities are most clearly affected, directly affecting accounting and auditing service activities. Besides, Vietnam has a strategy for the development of accounting and auditing to 2020. Vision 2030 sets the goal of developing the accounting and auditing system following Vietnam's international practices and conditions. To improve the quality of economic, financial, and budget information for the administration and decision-making of State agencies. Vietnam promotes the production, trade-service, and investment activities in line with socio-economic development and international economic integration goals. To accomplish these goals, developing the market and improving the quality of accounting and auditing services is one of the solutions needed in the coming time. Thus, the paper aims to determine a general assessment of the current accounting and auditing system based on surveying 200 managers related to accounting and auditing service enterprises. The paper's findings had several recommendations to enhance the quality of accounting and auditing services in the future.

Keywords: Quality, Accounting, Auditing, Service, LHU.

INTRODUCTION

The Industrial Revolution 4.0 brings fundamental changes in most fields and industries, including the accounting and auditing industry by Chau (2017). Technological achievements will be more and more popularly applied, having a substantial impact on the way businesses operate in general and on the way they practice finance, accounting, and auditing in the particular can:

The trend of automating accounting and auditing processes: Automating the steps of implementing accounting and auditing processes is increasingly being developed, especially under the new technology of accounting and auditing - Industry 4.0. Through modern digital equipment, programs, and technology, accountants and auditors can easily collect information and previously complex data to manage by Thasharm (2019). The construction of large data centers makes data analysis and management in accounting and auditing more and more advantageous. Besides, automation helps to eliminate confusion and minimize accounting and auditing errors.

Currently, many large auditing groups have actively implemented many different transformation solutions to adapt to 4.0 technology. They build many technology platforms to support the accounting, auditing, and information exchange process in performing accounting and auditing services. Analytical techniques identify problems, different methods of using big data and auditing have become more efficient, and new audit tools are available.

Blockchain technology with the role of a ledger is changing operations in accounting and auditing. Blockchain technology is changing the field of accounting and auditing by reducing costs in reconciliation and bookkeeping management. This technology also requires accuracy concerning the ownership and history of assets. Besides, Blockchain technology will allow cryptography and

distributed messaging protocols to generate detailed accounting information according to accounting requirements by Raoguang (2016). A single ledger records transactions between organizations, everyone with the right to participate can see the same information in real-time so that the blockchain can reduce accounting errors and frauds. When accountants and auditors perform transactions on the chain, all computers in the network will identify the user and check if the user has the right to transact, thereby improving the safety and confidentiality of accounting information. Therefore, the author finds solutions to enhance the quality of accounting and auditing services during the Covid-19 pandemic in Vietnam.

LITERATURE REVIEW

The Concept of Audit Quality

Quality reflects the value in terms of benefits of products/services and is evaluated and used by the users. The study combined the purpose and meaning of the audit with the survey results. The concept of audit quality had followed: Audit quality is the level of satisfaction with the objectivity and reliability of the audit opinion by Batar & Feltham (2018). Audit opinions of the users of the audit service, and at the same time satisfied with the desire to have comments to improve the efficiency of financial and accounting management of the audited unit promptly predetermined time and appropriate fee by Palmrose (2018).

The study had the consistency and relevance of the above concept with the views of the actual surveyed subjects. Besides, the audit's purpose and meaning are shown as follows with the observed view by Alsam & Alrajabi (2017). Both clients and auditing firms believe that audit quality conforms with auditing standards. Compliance with auditing standards is only a necessary condition to satisfy the users of audit services. Therefore, customer satisfaction implies compliance with auditing standards and includes the view that quality had in the professionalism of the auditor. Indeed, auditing is a service activity, so the professionalism of the auditor is the perceived attribute of the service, which will be more attractive and create more confidence in the audit results of the partners. Subjects use audit services when they find that the auditors show high professionalism in performing audit work by Akiris (2015).

In the audit concept, I agree with the survey results that audit quality includes creating added value for customers through giving comments to help improve and improve customer management by Alnawaiseh (2015). The determination of the appropriate fee is entirely satisfactory for service users and service providers who are audit firms. Achieving this requirement is adjusting each audit firm's market and actual conditions by Baker (2016).

The audit quality must first talk about the technical factors of the product or service, which means it must satisfy the purpose of using that product or service. According to the definition stated above, audit quality is the satisfaction of objectivity by Angelo (2016). And reliability of the audit opinion of the users of the audit services. Indeed, the basis of an audit stems from the users' needs for financial information, who had assured that the financial statements they had give an accurate and fair view. Independence, objectivity in the report, and compliance with auditing standards are conditions to trust the audit opinion. Therefore, the level of satisfaction is an indicator of audit quality by Neally (2016).

Accounting Service

Accounting service had a service activity, that service does accounting for the enterprises. In Vietnam, this activity has appeared a lot, but the service providers are the ones who must have the consent of the State management agencies to be allowed to carry it out by Seatty (2015).

Accounting services (also known as hired accountants) include many steps, including Advising customers on accounting and tax-related issues when new legal documents are issued - tax registration for businesses. Organize and complete the accounting records for enterprises by Tarcello & Nagy (2014). Report following the current provisions of the Tax Laws (Value Added Tax, corporate income tax, and other taxes if the business has activities related to that tax). Fully fulfill obligations related to compulsory social insurance and compulsory labor registration. The Labor Law and the Social Insurance Law stipulate and require enterprises to report and deduct funds. Including funds such as Social Insurance Fund, Health Insurance Fund, Unemployment Insurance Fund. They strictly comply with the reporting and accounting books regulations by Mopuch & Simunic (2017).

On behalf of the enterprise's legal representative, explain the completed data, including data on various types of tax reports; data on the set of financial statements submitted to the tax authorities by Laja (2018). Accounting service is a type of service that is both legal and technical. It requires compliance with technical factors (how to prepare reports, calculate, revenue and expenditure) and legal aspects (on what legal basis to make those reports). Combined with the fact that the service is a third party, the process is quite complicated because of how to satisfy customers while not causing violations of the service standard that had certain legal bases and technical measures by Samani (2016).

Enhancing Quality of Accounting and Auditing Activities

Accounting and auditing in the market economy and providing reliable information for management and economic-financial decisions are essential services of the open economy by Sirayesh (2019). Accounting and auditing are tools for economic-financial management and provide helpful information for business and management decisions and become an industry, supporting services critical business management. In the coming time, to raise the level of development of accounting - auditing in the context of international economic integration, there is still much work to be done.

Accounting and auditing as an industry, a field of trade in services, is currently exciting and comprehensively integrated. In general, the accounting and auditing services business has become an important economic sector and accounts for a significant proportion of national and global trade by Trornton (2018). The liberalization of trade in services and accounting and auditing services has become a concern of many countries, especially developed countries.

The objective of the liberalization of trade in services, accounting, and auditing services is for countries to remove restrictions and barriers to the operation of foreign legal and natural persons in their territory and allow each other national treatment by Wimnett (2017). Accordingly, there is no discrimination in trade in goods and services. Each member must accord to another member's services the same preferential treatment as it accords to the benefits of all other members by Trornton (2018).

All members are entitled to benefit from negotiations on tariffs, non-tariff barriers, and the service market's opening. The content of the liberalization of trade in services, including accounting and auditing services, is expressed in four forms: Cross-border service provision, consumption of services abroad, commercial presence, and persons by Wright (2018).

In the market economy mechanism and the open and integrated environment, the requirements posed to accountants and auditors have changed radically and improved in quality, specifically: Providing financial and economic information comprehensive, complete, timely, and reliable policy for all subjects inside and outside the unit; Satisfy the requirements of corporate governance, financial management, economic-financial analysis and forecast for operating and economic-financial decisions by Wesrine (2019).

METHODS OF RESEARCH

Methods of collecting information and data: The author had comprehensively collected and used primary and secondary data to solve the research problem.

Primary data: The theoretical framework of the survey questionnaire was developed based on the original model on the quality of accounting and auditing services mentioned above. Then the author designed a draft questionnaire and then conducted a pilot survey. The purpose is to discover, adjust and supplement the observed variables used to measure the quality of accounting and auditing services. This study had the focus group discussion technique with experts, specialists, and the management team in accounting and auditing. Through those discussions, the author made adjustments to complete the official questionnaire by Hair, Anderson, Tatham & Black (2021).

This study combines qualitative and quantitative methods. The author had a total theoretical review and questionnaire construction. The author conducted qualitative research by directly interviewing more than 11 accounting and auditing service managers of accounting and auditing service firms in Vietnam to examine the content of the developed questionnaire to eliminate remove variables that are not suitable for specific contexts in Vietnam. In addition, through qualitative research, the author evaluated, compared, and selected the scales of the variables chosen for investigation. The preliminary evaluation step uses Cronbach's alpha reliability coefficient and EFA exploratory factor analysis through SPSS 20.0 statistical software. After an initial evaluation, the scales had confirmed the combined reliability coefficient, convergence value, discriminant value, and theoretical correlation value.

The author edited and developed the questions accordingly. Next, the author created a questionnaire and conducted a trial survey of 30 samples at a small scale to test the reliability of the questionnaire. After testing, the author carried out a large-scale study at accounting and auditing service firms in Vietnam. The votes are 200 managers (155 samples processed) related to accounting and auditing service enterprises from February to May 2021. The number of coupons collected and the choice to use research is 155 questionnaires. The survey results were analyzed using a quantitative method, and the data form had checked before evaluating the reliability and validity of the scales. Finally, descriptive statistical analysis had to calculate the mean and standard deviation by Hair, Anderson, Tatham & Black (2021).

Secondary data: Secondary information about the current status of accounting and auditing services in Vietnam is collected from 2019 to 2020 from regulations, summary reports, and annual reports at this enterprise. In addition, some secondary information had collected and inherited from previous research projects or on information pages of accounting and auditing service firms in Vietnam.

RESEARCH RESULTS

Analysis of Achievements: The Market Situation of Accounting and Auditing Services

Vietnam's financial and economic services market has achieved remarkable results, meeting the practical requirements of the socio-economic background. The legal environment is regulated relatively fully and, in line with Vietnam's conditions, international practices, principles, and standards, thereby creating favorable conditions for forming and developing the service market provided by financial and technical service enterprises.

For the audit service market: Along with the growth in number and size of each company, the services provided by auditing firms had expanded, diversifying services such as the audit of financial statements, review of historical financial information, audit of completed project settlement reports, and other assurance services; consulting, general financial information,

information technology services, asset valuation, staff recruitment, professional training, knowledge, and data provision. With the expansion of services, auditing firms have increasingly met the diverse needs of customers and the process of restructuring and equitizing state-owned enterprises in recent years.

Through audit services, audit firms have contributed to helping businesses, organizations, and international projects grasp timely, thoroughly, and adequately comply with economic and financial policies. They eliminate high costs, create reliable information, and gradually bring the units' financial and accounting management into order. Independent audit activities have affirmed their position and prestige in the market economy, recognized by enterprises and society, making an essential contribution to the healthy investment environment and national finance. Through the audit of the completed project's finalization report, the units determine the correct investment capital value. They had contributed to eliminating unreasonable and invalid costs, saving capital construction investment costs, and healthy financial in capital construction investment management.

Accounting is one of the leading fields in the application of Information Technology (IT). Accounting work is computerized. Accounting software has been applied quite popularly and had in the primary curricula at most accounting and auditing training institutions. The accounting process had undergone a fundamental change when most accounting practices use IT, including making accounting vouchers, accounting books, preparing financial statements, and providing accounting information. Big Data technology allows fast and straightforward processing of accounting operations, allowing quick access to data in a short time. Blockchain technology enables cryptography and distributed messaging protocols to create detailed accounting information according to management accounting requirements.

In 2020, Vietnam had 204 audit firms with ten foreign-invested firms, and there were 194 companies with 100% domestic-owned companies. The ten foreign-invested auditing firms, four foreign-invested auditing firms own 100% of the capital, and three foreign-invested auditing firms account for 70-90% of the money. Among the audit firms in the Big 4 group, 100% of the people eligible to sign the audit report (partner) are Vietnamese. The accounting firms belonging to the Big 4 group in Vietnam operate on the principle of being franchised, paying fees, and subject to the quality control of the Big 4 globally.

The accounting service market has a substantial market share, including both enterprises and state accounting units. The number of enterprises providing registration services is still limited, and the market size is still little is small. By the end of December 2020, there were 135 enterprises granted certificates of eligibility to provide accounting services up to 14.4% compared to 2019, and 386 individuals had given certificates accounting services up 19.9% compared to 2019. In terms of growth rate, the scale of enterprises increases every year quite fast, but the number is still modest. In 2019, although the business increased by 57% compared to 2018, the number of new customers only reached 7,396 units, accounting for a tiny proportion in the market.

Regarding human resources for the service market: All certified accountants and auditors have bachelor's degrees in finance, accounting, auditing, banking, etc., and have at least three years of practical experience and passed the national exam to be certified as an auditor. The number of people with auditor certificates in Vietnam as of 2020 is 5,636 people, of which 2,349 people are working in auditing firms (accounting for 42% of the number of people with auditor certificates).

The number of people with foreign auditor certificates in Vietnam is 2,075 people. Working in auditing firms is 379 people, of which 266 people work at Big 4 auditing firms, and the rest are working in enterprises, economic organizations, and other training institutions. The number of people with accountant certificates as of December 2020 is 1,091 persons, of which 350 are working in accounting service enterprises, accounting for 32% of people with accountant certificates.

In addition, the quality of accounting - auditing human resources has not met the demand. Many people think that although Vietnam's accounting and auditing human resources are ready for economic integration, the quantity and quality of international standards still need to be improved. As of 2028, Vietnam will only account for 2% of the total accountants in the ASEAN region. Vietnam has a deficit not only in quantity but also in the quality of accountants and auditors.

Analysis of Some Exist, Limited: The Market Situation of Accounting and Auditing Services

First of all, the legal system on economic accounting has revealed shortcomings and needs to be further improved: In response to the requirements of socio-economic development and international integration, many provisions of the Law on Accounting and the Law on Auditing Independent audit so far has proved inadequate, it is necessary to evaluate and summarize to amend, supplement and replace.

Secondly, management activities, inspection, and supervision of compliance with the law on economic accounting have not been highly effective. Although the state management of financial and economic activities had focused and strengthened, there are still some limitations, such as institutional building, managing and supervising the practice, enforcing the law on monetary accounting in the unit, organizing inspection, examination, and sanctioning violations. Management, supervision, assessment, and economic and financial activities are critical but not completed. Service quality inspection activities, in some cases, still have certain limitations. Therefore, the state management agencies have not fully and promptly grasped the problems to remove difficulties and obstacles; handle and prevent violations.

Thirdly, the market for accounting services improved in some aspects: in terms of service quality, through monitoring, it shows that, although there has been a significant improvement, the actual quality of accounting services Auditing services in some enterprises are still limited and have not met the requirements. Some enterprises, accountants, and auditors have not fully complied with accounting standards, auditing standards, and relevant legal provisions. For audit services, usually, these limitations occur in small-scale audit firms because they do not have enough resources to perform the service, while enterprises are under pressure from revenue, time, cost, and competitive pricing.

Fourthly, human resources for accounting need to be of higher quality: Accountants and auditors practicing in Vietnam are professionally proficient and have a good understanding of domestic applicable rules and regulations. However, some people had no leadership and change management skills training in complex and highly competitive international business environments.

Fifthly, regulations on professional titles are not entirely consistent with international practices, and valuation activities do not have an appropriate reference market. The professional ethics of accountants, accounting practitioners, and the sense of compliance with accounting laws of enterprises in Vietnam in the preparation and presentation of financial statements are still limited, leading to a reduction in the role of financial statement information of the unit.

Finally, Industry 4.0 can create fierce competition. Still, it is also an opportunity for accounting and auditing firms to constantly develop more professional financial and accounting services, contributing to information transparency and improving data quality. Service quality meeting the increasing requirements of the people. Confidentiality of information is an important issue. Therefore, it is necessary to have regulations and measures to protect the software, hardware, data of enterprises and customers. This factor is a significant risk that accountants need to be aware of and be prepared for when applying new technologies.

Contents	References	N	Min	Max	Mean	Std. Deviation
Perfecting the legal system on accounting and auditing	Albek (2016)	155	1.00	5.00	3.4774	0.90694
Strengthen inspection and supervision of legal compliance	Beattie Fearnley & Brandt (2018)	155	1.00	5.00	3.5097	0.97613
Restructuring the market demand for accounting and auditing services	Reckers (2019)	155	1.00	5.00	3.4452	0.97463
Stabilize and improve the quality of the supply of accounting and auditing services	Schilder (2018)	155	1.00	5.00	3.4129	0.91727
Human resource development in accounting and auditing	Damar (2015)	155	1.00	5.00	3.0000	1.03196
Develop professional associations	Jubb (2019)	155	1.00	5.00	2.9419	1.02081
Expand international cooperation activities	Ahmad (2019)	155	1.00	5.00	3.0581	0.97527
Practical application of information technology in accounting and auditing activities	Koris (2016)	155	1.00	5.00	3.0452	1.04037

(Source: Data processed by SPSS 20.0)

Table 1 showed that the test results are very good with a sample of 200 managers but 155 samples processed. These results indicated Mean and Std, and the deviation is essential.

CONCLUSIONS & MANAGERIAL IMPLICATIONS

Conclusions

Accounting and auditing are essential and effective economic management tools of each country, tasked with inventorying and controlling economic and financial activities, measuring business efficiency and effectiveness to use resources, contribute to creating a healthy and open investment and business environment. At the same time, it is a crucial business supporting the commercial service industry, bringing enormous socio-economic benefits. As a type of service, accounting and auditing in Vietnam had formed and thrived, positively contributing to growth, improving the quality and efficiency of the economy, businesses and organizations. financial institutions have gradually integrated with the region and the world. In the trend of globalization and international integration.

The Industrial Revolution 4.0 had many new technologies such as artificial intelligence, the internet of things, cloud computing, virtual showed the rapid change of technology to accounting work. The role of accounting, as well as the way it works, is also gradually transforming. The result of accountants is no longer done manually as before but instead is automated, from data entry, connection, processing, reporting, and analysis. The 4th Industrial Revolution can create fierce competition, but it is also an opportunity for financial and accounting institutions to develop more professional financial and accounting services constantly. They are contributing to the transparency of information, improving service quality, meeting the increasing requirements of the people. The

author offered the following solutions for the accounting profession to overcome challenges and take advantage of the Fourth Industrial Revolution opportunities.

Managerial Implications

Ensuring the effective implementation of the objectives set out in the Economic Development Strategy to 2020 with a vision to 2030, improve the quality of financial and technical services, in the coming time, it is necessary to strengthen the implementation of many critical solutions:

Firstly, continue to improve the legal system on economic economy following:

Government should continue reviewing and evaluating the implementation of the Law on Accounting and the Law on Independent Audit. Study and develop economic and economic laws to replace existing laws in the direction of international practice, suitable to Vietnam's conditions and fundamentally solve the shortcomings and limitations as a basis for building and perfecting legal framework.

Government should continue developing and promulgating decrees and legal documents guiding and concretizing to organize the implementation following the provisions of the Laws. Issue appropriate documents to announce the application of international financial reporting standards; promulgate financial reporting standards, public accounting standards, independent audit standards, and internal audit standards of Vietnam.

Government should continue promulgating principles and regulations to serve the financial market, securities, and other services to publish financial statements following international financial reporting standards for listed companies and companies with interests. Other public; manage practice and business conditions within a synchronous and appropriate legal framework.

The government should continue standardization of regulations on quality inspection and supervision for technical accounting services, rules on sanctions for handling violations, handling administrative violations to ensure deterrence to raise the responsibility of relevant agencies, units, organizations, and individuals.

Secondly, strengthen inspection and supervision of legal compliance following:

Government should continue strengthening inspection and supervision activities of compliance with legal regulations and professional standards of enterprises. Improve the organization's capacity to manage and supervise the economic accounting; support human resources with qualifications, expertise, and professional experience; ensure sufficient conditions for the organization to perform independently, with quality and stability.

Government should continue to effectively implement the publicity and transparency of economic and financial information of agencies, units, enterprises, and economic organizations, in which attention had paid to entities with the public interest. Organize information and data systems on the financial information of enterprises and accounting units, serving the exploitation of public services.

Thirdly, restructuring the demand for financial services market following:

Government should continue research to identify the subjects that must perform the appropriate independent audit of financial statements. Clearly define criteria for enterprises to have their financial statements audited annually and transparent financial and accounting information.

Determine standards for entities with the public interest in the direction of supplementing necessary subjects, along with requirements on publicity and transparency of close and effective financial statements, ensuring public interests and sustainable development. Government should continue guaranteeing equal rights in accessing investors' information and related parties for reporting and other financial information.

Fourthly, stabilize and improve the quality of technical and economical service supply following:

Government should continue orientation on the scale, quantity, and quality of auditing firms and accounting service enterprises' reality requirements. Increase the amount and quality of the contingent of auditors and accountants; effectively implement solutions for service suppliers to improve financial and technical services. Improve the efficiency and effectiveness of sanctions for handling violations against organizations and individuals providing financial and technical assistance, including forms of material compensation and handling of criminal liability; publicize and publicize violations.

Government should continue completing the governance model, creating a mechanism to monitor the quality of audit services of units and enterprises. They hire accounting and auditing services following the management model and legal regulations; develop regulations on service quality control at economic and technical enterprises; raise awareness of the implementation of professional standards, standards, and constraints on professional ethics.

Government should continue completing regulations to create the basis and conditions for joining international agreements and mutual recognition for practicing accountants and auditors. Implement solutions to improve the quality of valuation services and other services, and at the same time build an information system as a basis for determining financial indicators.

Fifthly, develop human resources in economic and technical fields following:

Government should continue innovating content, programs, and methods to improve the quality of training and retraining of economic and technical human resources at all stages. We are innovating the technique of studying and taking the CPA certification exam, ensuring the knowledge and skills required by the International Federation of Accountants (IFAC), providing conditions for regional and international mutual recognition.

Government should continue to develop high-quality human resources to respond to changes in accounting and auditing. Under the impact of Industry 4.0, accounting records and documents will gradually be transformed into digital form, making it difficult for accountants and auditors with traditional skills to grasp. Variety of types and forms of digital transactions. New trends in accounting and auditing also require the development of new skillsets for accountants and auditors. In addition to specialized knowledge of accounting and auditing operations, future accountants and accountants also need skills and expertise in law, information technology, communication, and management.

Sixthly, develop professional associations following:

Government should continue according to the provisions of the law on associations and the law on the economy to develop and promulgate legal regulations related to the operation of professional organizations in the economy. We build a professional organization of professional activities models, follow international practices, and attract many members to participate. Improve

the efficiency of professional activities of the Professional Association; transfer of appropriate professional activities.

Government should continue to strengthen relationships and enlist the help of international professional organizations in accounting, auditing. And non-governmental organizations in researching and exchanging experiences in accounting and auditing and supporting projects to innovate the professional management model of accounting and auditing and professional techniques associated with the application of Industry 4.0 achievements into operation.

Seventhly, expand international cooperation activities and other activities following:

Government should continue strengthening relationships and enlisting the help of international professional organizations on the economic and non-governmental organizations in the world, studying models of developed countries to apply to Vietnam in building technical accounting and economics. Development of financial and technical services; perfecting the model of training, examination, and granting of practicing certificates in technical and economic fields.

Government should continue researching and implementing solutions on economic and economic integration. Besides, financial services market with countries around the world and the region; participate as an official member of international and regional independent audit management forums; support professional organizations to fulfill their role as members of international professional organizations fully. Continue to review, reduce and simplify administrative procedures to create favorable conditions, save time and costs for businesses, accounting units, businesses providing financial accounting services, and accounting practitioners.

Finally, practical application of information technology in accounting and auditing activities following:

Enterprises should continue to upgrade the information technology system to serve the management and supervision of the economic and technical service market. Building a data system to manage and supervise the practice of financial accounting; connecting information between the agencies that work and oversee the economical accounting and the stock market; ensure the transparent and timely disclosure of information to the market.

The government should continue the development of the internet infrastructure system to set limits for the application of 4.0 technology in accounting and auditing. This solution is a dilemma in accounting and auditing because investing in digital infrastructure systems cannot be done quickly. In contrast, applying 4.0 technology in the accounting field is not easy, and the audit can happen very soon.

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