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## Effects of Audit Ethics Awareness, Audit Knowledge on Audit Report Quality, Audit Success via Moderator of Audit Professional Commitment: Evidence from CPAs in Thailand

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### Abstract

The objective of this research is to examine the effects of audit ethics awareness and audit knowledge on audit success via audit report quality and audit professional commitment as a moderator of CPAs in Thailand. Audit ethics awareness and audit knowledge is hypothesized to have direct effects on audit report quality. Also, audit report quality is proposed to become a key mediator of the relationships among audit ethics awareness, audit knowledge and audit success, and audit professional commitment is hypothesized to become the main moderator of the aforementioned relationships. In this research, 271 certified public accountants (CPAs) in Thailand are sample of the research. The results indicate that audit ethics awareness and audit knowledge has a significant positive impact on audit report quality. Similarly, audit report quality has a potential positive relationship with audit success. For the moderating effect of the relationships, audit professional commitment is a partial moderator of this research. Potential discussion is effectively implemented in the research.

**Keywords:** Audit Ethics Awareness; Audit Knowledge; Audit Report Quality; Audit Professional Commitment; Audit Success

### 1. Introduction

The current climate of intense competition and litigation in the auditing profession has resulted in auditors paying more attention to conducting efficient and effective audits (Knechel, 2007). The global financial crisis also has spurred users, in particular institutional investors and financial analysts, to want to know more about individual audits and to gain further insights into the audited entity and its financial report. While the auditor's opinion is valued, many perceive that the auditor's report could be more quality. From review literature has found that audit report has a tendency to provide less detail on qualifications, which manifest knowledge, competencies and expertise of auditors and a conservative disclosure of information (Xiao, Zhang and Xie, 2000). The competence, ethical awareness and candor of audit professional have an impact on success of auditors (Loevinger, 1996).

In the present, auditors may have various knowledge required to complete the services in accordance with professional standards prior to success. Significantly, audit report quality is of significant value to investors in capital markets because investors often use audited financial report by auditors as the basis for investment decisions. Furthermore, corporate accounting scandals that happened in recent years have proved