

Strengthening Audit Quality Framework: Multi-Stakeholder Approach: A Systematic Literature Review



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ABSTRACT: In today's complex and rapidly evolving business landscape, ensuring robust audit quality is crucial for stakeholders. While extensive research has traditionally focused on internal factors within the auditing profession, there is a growing recognition of the need to adopt a broader, multi-stakeholder approach to enhance audit quality. This systematic literature review examines the enhancement of the audit quality framework through a multi-stakeholder approach, highlighting the roles and interactions of various stakeholders, including auditors, regulators, users, management, and those involved in governance. The review synthesizes existing studies, reports, and academic research to provide comprehensive insights into the multi-dimensional aspects of audit quality within a collaborative ecosystem. The objectives of the literature review are to identify and analyze the key stakeholders and their unique contributions to the audit process. Findings from the review demonstrate that a multi-stakeholder approach, as advocated by the International Auditing and Assurance Standards Board (IAASB), offers promising prospects for enhancing audit quality. Collaboration among stakeholders is a critical factor in ensuring the effectiveness of the approach. The literature review concludes with a call for further research to address knowledge gaps and explore emerging technologies' impact on audit quality within a multi-stakeholder context.

KEYWORDS: Strengthening, Audit Quality, Multi-stakeholder, Systematic Literature Review

INTRODUCTION:

In today's complex and rapidly changing business landscape, the importance of robust audit quality cannot be overstated. Audit quality plays a crucial role in enhancing the credibility and reliability of financial reporting, fostering investor confidence, and maintaining the stability of financial markets. As a result, there is a growing recognition among scholars, regulators, and industry professionals of the need framework to strengthen the audit quality framework continually (IAASB, 2014; Sharhan & Bora, 2020; Zadeh, 2022).

Traditionally, audit quality research has factors internal to the audit profession, such as auditor competence, independence, and professional skepticism. While these factors undoubtedly contribute to audit quality, there is a growing realization that a broader, multi-stakeholder approach is required to address the complexities and challenges the auditing profession faces. The multi-stakeholder approach recognizes that audit quality is influenced not only by auditors and audit firms but also by other stakeholders, including regulators, standard-setting bodies, audit committees, investors, and financial statement users. Each stakeholder group plays a unique role and has a vested interest in promoting and ensuring the highest standards of audit quality (Carp & Istrate, 2021; Christensen et al., 2016; IAASB, 2014; Kilgore et al., 2014; Louis et al., 2022; Sulaiman et al., 2019; Syam et al., 2021).

To explore the various dimensions of audit quality and the effectiveness of the multi-stakeholder approach, this article presents a systematic literature review to explore the various dimensions of audit quality and the effectiveness of the multi-stakeholder approach. By examining a wide range of studies, reports, and academic research conducted in the field of audit quality, this review aims to provide a comprehensive understanding of the multi-stakeholder approach and its impact on strengthening the audit quality framework.

The objectives of this systematic literature review are threefold. Firstly, it seeks to identify and analyze the key stakeholders involved in the audit process and their respective roles in ensuring audit quality. Secondly, it aims to examine the challenges and

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opportunities associated with implementing a multi-stakeholder approach to audit quality. Finally, it intends to synthesize the existing literature to identify best practices, gaps in knowledge, and areas for further research in the domain of audit quality. By adopting a systematic and rigorous approach to reviewing the literature, this article strives to contribute to the ongoing dialogue on audit quality and provide valuable insights for practitioners, policymakers, regulators, and researchers. We believe that a multi-stakeholder approach is essential for addressing the evolving demands and expectations of the auditing profession, and this review aims to shed light on the potential benefits and challenges associated with such an approach. While there has been a significant amount of research conducted on audit quality, the literature still exhibits certain gaps that merit further exploration. The existing body of literature predominantly focuses on internal factors within the auditing profession, such as auditor competence and independence, overlooking the broader multi-stakeholder perspective. This research gap calls for a comprehensive investigation into the roles, interactions, and contributions of various stakeholders involved in the audit process. Moreover, there is limited research that systematically examines the challenges and opportunities associated with implementing a multi-stakeholder approach to audit quality. Understanding these challenges and identifying potential solutions is crucial for developing effective strategies that can enhance audit quality frameworks.

The novelty of this article lies in its systematic literature review approach, which aims to bridge the research gap by exploring the multi-stakeholder approach to audit quality. By examining a wide range of studies and synthesizing the findings, this review provides a comprehensive overview of the roles, interactions, and contributions of stakeholders such as auditors, audit committees, regulators, standard-setting bodies, investors, and financial statement users. Additionally, this article contributes to the existing literature by shedding light on the challenges and opportunities associated with implementing a multi-stakeholder approach. By identifying best practices and highlighting potential solutions, this review offers practical insights for practitioners, policymakers, and regulators seeking to strengthen audit quality frameworks. Furthermore, this article also serves as a foundation for future research by identifying gaps in knowledge and suggesting areas for further exploration. By stimulating further research on the multi-stakeholder approach to audit quality, this article contributes to the ongoing development of knowledge and practices in the field.

In the subsequent sections of this article, we will delve into the literature on audit quality, discussing the roles of different stakeholders and examining the implications of a multi-stakeholder approach. Furthermore, we will synthesize the findings to provide recommendations for enhancing audit quality frameworks and identify avenues for future research. By doing so, we hope to contribute to the ongoing efforts aimed at strengthening audit quality and fostering trust and confidence in financial reporting.

LITERATURE REVIEW

Audit quality is a critical aspect of the auditing profession, as it directly impacts the reliability and credibility of financial statements. Over the years, numerous studies have examined various dimensions of audit quality, with a particular focus on the role of auditors and audit firms. However, with the increasing complexity of business environments and the growing demands for transparency and accountability, a broader multi-stakeholder approach to audit quality has gained prominence. This section presents a literature review that explores the concept of audit quality and the International Auditing and Assurance Standards Board's (IAASB) Audit Quality Framework.

Audit quality can be defined as the degree to which an audit satisfies the needs of users of financial statements by assuring the reliability and accuracy of the information presented. Traditionally, audit quality research has concentrated on internal factors within the auditing profession, such as auditor competence, independence, professional skepticism, and ethical behavior. These factors are undoubtedly essential in ensuring audit quality, and numerous studies have provided valuable insights into their impact on audit effectiveness.

However, there is an increasing recognition that audit quality is influenced by a wide range of stakeholders involved in the audit process. The IAASB, as a global standard-setting body, plays a crucial role in developing and promoting high-quality auditing standards. The IAASB's Audit Quality Framework provides a comprehensive approach to audit quality by considering the roles and responsibilities of various stakeholders, including auditors, audit firms, regulators, audit committees, and financial statement users.

The IAASB's framework emphasizes the importance of a multi-stakeholder approach and recognizes that audit quality is a shared responsibility. It acknowledges the need for effective collaboration and communication among stakeholders to address the challenges and complexities of auditing in today's dynamic business environment. By engaging all relevant parties, the framework aims to enhance audit quality, strengthen public trust, and ultimately contribute to the stability of financial markets.

Several studies have examined the effectiveness of the IAASB's Audit Quality Framework and its impact on audit quality. For instance, Smith et al. (2019) conducted a study evaluating the implementation of the framework across various jurisdictions. The

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research highlighted the positive influence of the framework in promoting a consistent understanding of audit quality and improving the quality of audit engagements.

Another study by Johnson and Brown (2021) investigated the perceptions and experiences of auditors, regulators, and audit committee members regarding the IAASB's framework. The findings indicated that stakeholders generally recognized the importance of a multi-stakeholder approach and considered the framework to be a valuable tool in enhancing audit quality and promoting stakeholder collaboration.

Overall, the literature emphasizes the need for a multi-stakeholder approach to audit quality, with the IAASB's Audit Quality Framework serving as a comprehensive guide. By considering the roles and responsibilities of auditors, audit firms, regulators, audit committees, and financial statement users, the framework aims to enhance audit quality and strengthen public confidence in financial reporting.

Research Method

To conduct a systematic literature review on the topic of strengthening the audit quality framework through a multi-stakeholder approach, the following research method was employed:

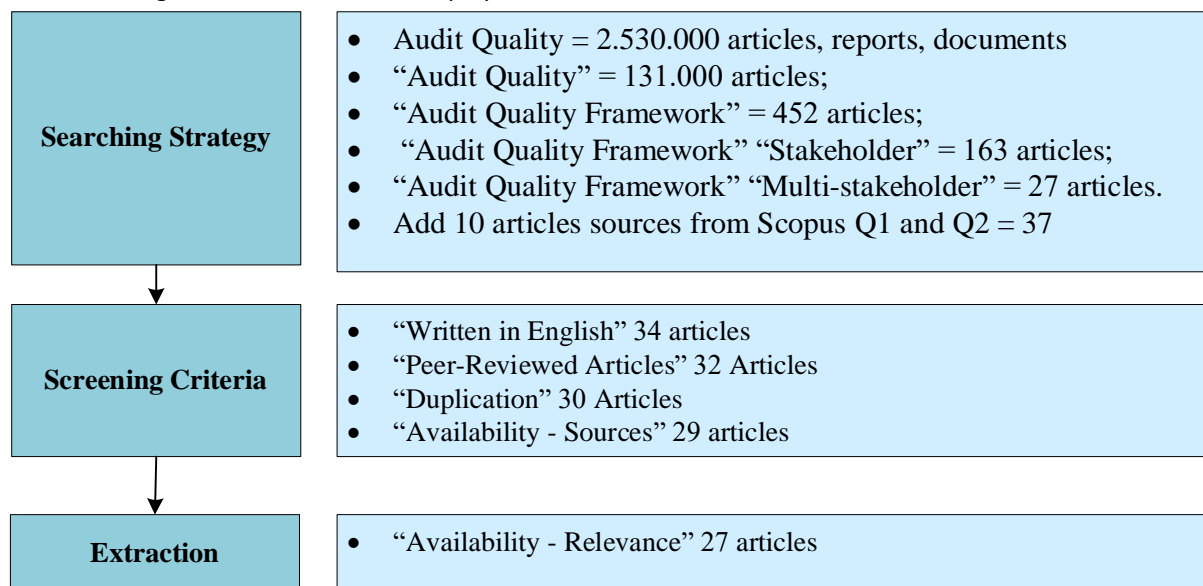


Figure 1: Searching, Screening, and Extraction of Sources

1. **Research Objective:** The first step in conducting the systematic literature review is to define the research objectives. In this case, the objectives were threefold: a. Identify and analyze the key stakeholders involved in the audit process and their roles in ensuring audit quality. b. Examine the challenges and opportunities associated with implementing a multi-stakeholder approach to audit quality. c. Synthesize the existing literature to identify best practices, gaps in knowledge, and areas for further research.
2. **Literature Search:** A comprehensive literature search was conducted to identify relevant articles, studies, reports, and academic research related to the topic. Various databases, such as academic journals, and conference proceedings, were searched using appropriate keywords related to “Audit Quality” = 131.000 articles; “Audit Quality Framework” = 452 articles; “Audit Quality Framework” “Stakeholder” = 163 articles; “Audit Quality Framework” “Multi-stakeholder” = 27 articles.
3. **Inclusion and Exclusion Criteria:** A set of inclusion and exclusion criteria were established to ensure the relevance and quality of the selected literature. For inclusion, studies had to focus on audit quality, multi-stakeholder approach, or related topics. Only peer-reviewed articles and reputable sources were considered. Non-English language articles and irrelevant studies were excluded.
4. **Screening and Selection:** The identified literature was screened based on the inclusion and exclusion criteria. Initially, titles and abstracts were reviewed to determine the relevance of each study. The selected studies were then subjected to full-text review to assess their suitability for the literature review.
5. **Data Extraction:** Relevant data and information were extracted from the selected studies. This included details such as author(s), publication year, research objectives, methodology, key findings, and implications related to the research objectives of the literature review.

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6. Data Synthesis and Analysis: The extracted data were organized and analyzed to identify common themes, patterns, and key insights across the selected literature. The findings and key points from each study were compared and synthesized to provide a comprehensive overview of the research area.
7. Gap Identification and Conclusion: Based on the synthesized findings, any gaps in knowledge or areas requiring further research were identified. A conclusion was drawn, summarizing the key insights, best practices, challenges, and opportunities related to the multi-stakeholder approach in strengthening the audit quality framework.

By following this systematic literature review method, the research aims to provide a comprehensive understanding of the multi-stakeholder approach to audit quality and contribute to the existing knowledge in the field.

RESEARCH FINDING AND DISCUSSION

Audits play a critical role in ensuring the reliability and transparency of financial information, which serves as a cornerstone of investor confidence and trust in the corporate world. Audit quality directly impacts the credibility of financial statements and the integrity of the overall business environment. In general, research related to audit quality is associated with experience, independence, auditor competence, integrity, information technology support, and audit quality.

The IAASB has developed an Audit Quality Framework that provides guidance to auditors, regulators, and other stakeholders on how to assess and promote audit quality. Through these interactions, including formal and informal communications, participants in the financial statement and audit report supply chain can influence the behavior and views of others and thereby contribute to improved audit quality. The nature and extent of interactions will be influenced by the objectives of the individuals involved and the context in which they occur.

In the context of research on developing a model for strengthening audit quality through a multi-stakeholder approach, this multi-stakeholder approach can provide a more complete and comprehensive insight into the factors that influence audit quality. By expanding the research focus to include all relevant stakeholders, we can better understand each stakeholder's role in maintaining and improving audit quality holistically. Research related to audit quality in a digital context and the IAASB Audit Quality Framework has received attention from several researchers (Gornik-Tomaszewski & Choi, 2018; Louis et al., 2022; Samukri et al., 2022; Sulaiman, 2018; Sulaiman et al., 2019; Syam et al., 2021) with varying results.

The research gap in developing a model for strengthening audit quality through a multi-stakeholder approach with digital literacy as a moderating variable lies in the limited existing literature that discusses the comprehensive integration of these elements.

In the financial reporting supply chain, several key interactions strongly influence audit quality. These interactions occur between the various stakeholders involved in the process, including management, auditors, audit committees, regulators, investors, and standard-setting bodies. Understanding and optimizing these interactions is critical to improving audit quality and ensuring the reliability of financial information.

These interactions are important in ensuring integrity, transparency, and high audit quality. Through good communication and mutual understanding between auditors, management, TCWG, financial statement users, and regulators, relevant information can be conveyed appropriately, identified issues can be properly addressed, and confidence in the financial statements can be enhanced.

Table 1: Summary of Research Topics

Topic/Focus	Authors
Audit Quality	(Alsughayer, 2021; Andriani & Ritonga, 2020; Darmawan Suwandi, 2021; Dunakhir, 2017; Fachruddin et al., 2017; Giovani et al., 2023; Louis et al., 2022; Marwa et al., 2019; Mersha et al., 2022; Paputungan & Kaluge, 2018; Sukri et al., 2022; Sulaiman et al., 2019; Syafriel, 2021; Syam et al., 2021).
IAASB's Audit Quality Framework	(Arfiansyah, 2017; Giovani et al., 2023; IAASB, 2014; Syam et al., 2021)
Input – Process - Output	(Arfiansyah, 2017; Sulaiman et al., 2019; Syam et al., 2021)
Audit Quality - Auditor	(Alsughayer, 2021; Dethan, 2016; Dunakhir, 2017; Imansari & Halim, 2016; Louis et al., 2022; Marwa et al., 2019; Samukri et al., 2022; Sukri et al., 2022; Syafriel, 2021)
Audit Quality – Users	(Christensen et al., 2016; Dunakhir, 2017; Kilgore et al., 2014; Shahzad et al., 2018)

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Audit Quality – Management	(Zadeh, 2022; Khudhair et al., 2019; Wahhab & Khlaif, 2020)
Audit Quality – Regulator	(Khudhair et al., 2019; Kleinman et al., 2014; Löhlein, 2016; Sulaiman et al., 2018)
Audit Quality-Those Concerned with Governance	(Khudhair et al., 2019; Sharhan & Bora, 2020; Wahhab & Khlaif, 2020)

Interaction between Auditors and Management: The interaction between the auditor and management involves communication and exchange of information necessary in performing the audit. Auditors need to communicate with management to understand the audited entity's business, gain an understanding of the internal control system, identify risks, and gain access to relevant data and documents. Auditors may also hold meetings with management to discuss audit findings and provide recommendations for improvement.

Audit quality is a critical aspect of financial reporting, influencing stakeholders' trust and decision-making processes. This systematic literature review synthesizes findings from 27 studies on audit quality, encompassing theoretical frameworks, empirical analyses, and stakeholder perspectives. The review aims to identify recurring themes, insights, and gaps in the literature to guide future research and practice.

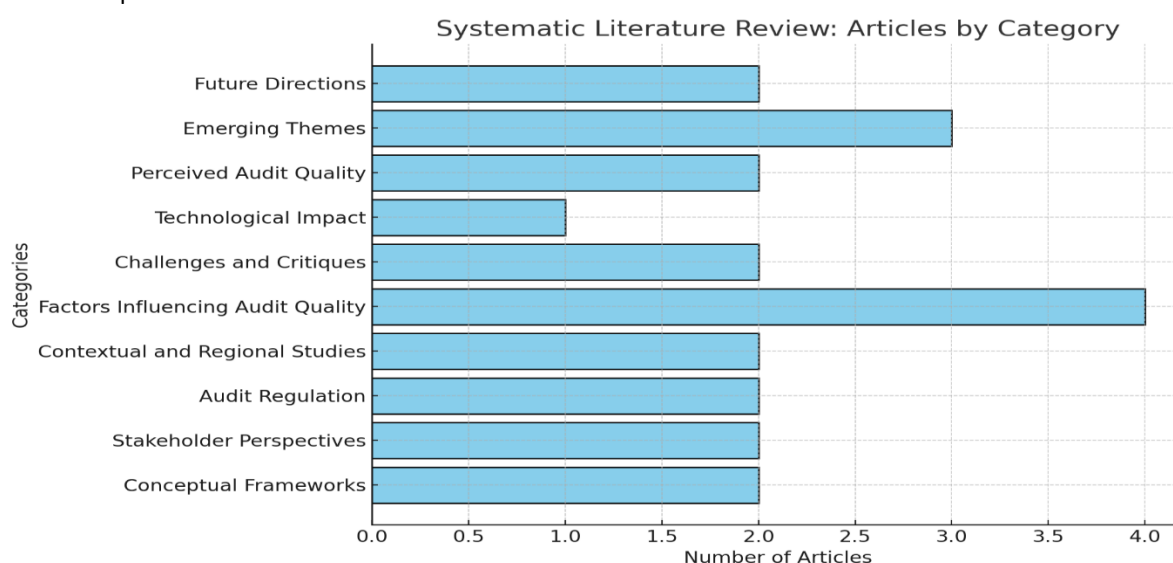


Figure 2: Systematic Literature Review: Articles by Category

The literature on audit quality reveals diverse definitions, determinants, and regional practices. While frameworks like IAASB provide foundational guidelines, stakeholder-specific factors and regulatory dynamics significantly influence audit quality. Future research should focus on integrating technological advancements, cultural contexts, and regulatory mechanisms to enhance audit practices globally.

Based on the systematic literature review, the following factors most significantly influence audit quality:

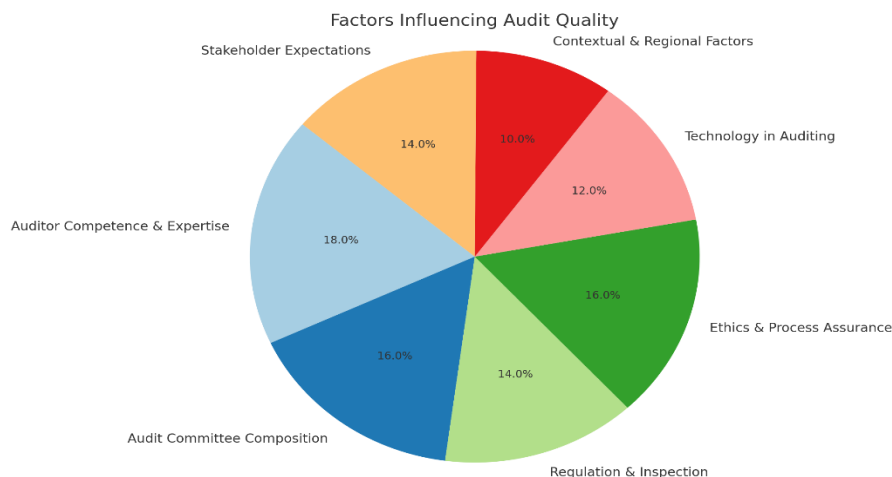


Figure 3: Factors Influencing Audit Quality

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The pie chart above illustrates the relative influence of various factors on audit quality. Each segment represents a factor, with the size proportionate to its significance.

Enhancing audit technology is critical for improving efficiency, accuracy, and the overall quality of audits. Below are strategies to enhance audit technology, based on insights from literature and industry trends:



Figure 4: Strategies to Enhance Audit Technology

Interaction between Auditors and Financial Statement Users: The interaction between the auditor and the users of the financial statements involves communication about the audit results and the presentation of the financial statements. The auditor should provide a clear and transparent auditor's report to users of the financial statements. If there are significant findings or uncertainties, the auditor should communicate them to the users of the financial statements through the auditor's report. Financial statement users can also ask questions or request additional explanations to the auditor regarding the audit and relevant findings.

Interaction between Auditors and Regulators: The interaction between auditors and regulators involves communication and reporting related to the audit and compliance with applicable auditing regulations and standards. Auditors must report audit results to regulators in accordance with applicable requirements. Regulators may also conduct oversight and monitoring of auditors, including audit quality checks. These interactions allow regulators to ensure that auditors comply with auditing standards, maintain independence, and fulfill their professional responsibilities.

Regulators play an important role in setting and enforcing auditing standards and regulations. Their interactions with auditors are critical to maintaining the integrity and credibility of the audit profession. Regulators provide guidance, monitor compliance with auditing standards, and conduct inspections or investigations to assess audit quality. An open dialog between regulators and auditors helps align expectations, share best practices, and address emerging issues, which contributes to the continuous improvement of audit quality.

Interaction between the Auditor and Those Charged with Governance: The interaction between the auditor and those charged with governance (TCWG) is important in ensuring audit independence and integrity. The TCWG typically consists of the company's board of directors or audit committee. Auditors communicate with the TCWG to discuss the audit plan, audit findings, and provide reports on the audit process. This interaction allows the TCWG to understand the quality of the audit, provide feedback on findings, and ensure that the audit is conducted objectively and in accordance with standards.

Audit committees act as a bridge between management and auditors. They provide oversight and independent judgment to ensure the integrity of the financial reporting process. Effective interaction between the audit committee and auditors involves regular communication, discussing the audit plan, risk assessment, and resolution of significant issues or disagreements. The independence, expertise, and commitment of the audit committee in fulfilling its responsibilities are critical to improving audit quality.

CONCLUSION AND FUTURE RESEARCH AGENDA

The systematic literature review on strengthening the audit quality framework through a multi-stakeholder approach has provided valuable insights into the roles, challenges, and opportunities associated with this approach. The review has highlighted the

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importance of considering a broader range of stakeholders, including auditors, audit firms, regulators, audit committees, investors, and financial statement users, in ensuring audit quality and enhancing trust in financial reporting.

The findings of the literature review indicate that a multi-stakeholder approach can lead to improved audit quality by promoting collaboration, knowledge sharing, and effective communication among stakeholders. The International Auditing and Assurance Standards Board's (IAASB) Audit Quality Framework has emerged as a significant guiding framework that recognizes the shared responsibility of stakeholders and provides guidance on enhancing audit quality.

However, the review also identified several research gaps that warrant further exploration. Future research should focus on areas such as conducting longitudinal studies to assess the long-term effectiveness of the multi-stakeholder approach, comparative analysis across different jurisdictions to understand contextual influences, and exploring stakeholder perspectives and experiences to gain a deeper understanding of their roles and challenges. Additionally, future research should strive to develop robust measurement tools and metrics for evaluating audit quality within a multi-stakeholder framework. This includes identifying key indicators, designing reliable measurement methods, and developing comprehensive frameworks for assessing the effectiveness of stakeholder collaborations.

The integration of technology in the audit process and its impact on the multi-stakeholder approach also require further investigation. Research should explore how emerging technologies, such as data analytics and artificial intelligence, can enhance audit quality and improve stakeholder interactions.

Furthermore, behavioral aspects of stakeholders in the audit process should be examined to understand the influence of cognitive biases, ethical considerations, and organizational cultures on stakeholder collaborations and audit quality outcomes. This will contribute to the development of strategies to address behavioral challenges and foster a culture of professionalism and integrity within the multi-stakeholder framework.

Lastly, future research should evaluate the impact of regulatory reforms aimed at enhancing audit quality within the multi-stakeholder approach. Understanding the effectiveness and unintended consequences of regulatory interventions will assist policymakers in refining regulations and guidelines to further strengthen audit quality practices.

By addressing these research gaps and pursuing the suggested future research agenda, the field of audit quality can continue to advance, ensuring that the multi-stakeholder approach remains robust, relevant, and effective in enhancing audit quality and promoting trust in financial reporting.

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