

The Audit Quality Effects on Reputation of the Certified Public Accountants in Thailand

Authors : Prateep Wajeetongratana

Abstract : This research aims to study the audit quality that affected to the reputation of the certified public accountants in Thailand. The researcher defined the population for this research as a group of the certified public accountants in Thailand who are the member of the federation of accounting professions under the royal patronage of his majesty the king also disclose their information .The total sampling size is 325. The results showed the audit quality factor has influence to the reputation of the certified public accountants in Thailand by accuracy auditing, objectiveness auditing and clearness auditing .These factors show by $y_1 = 1.381 + .372x_{1.1} + .309x_{1.2} + .305x_{1.3}$ can be describe as professional standard strictly factor (Y.1.1) and the new clients raised from word of mout of old clients regularly factor (Y.1.2) by regression coefficient (R2) as.242, this shows that such variables could predict the audit quality variable as 24.2 percent.

Keywords : audit quality, certified public accountants in Thailand, reputation

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