

The quality of accounting audit, the factors determining the perception of the Registered Accountants Experts

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Abstract

The purpose of this study is to provide knowledge on factors that are perceived as influencing the quality of audit in Albania. The study focuses on the point of view of individual active auditors, those auditors who exercise their profession, according to data from the Register of Registered Accountants Experts. This group has been selected to be surveyed by considering its professionals as a party in the audit market that possesses the information and technical knowledge appropriate for the proper assessment of the determining factors of the audit quality. This research is based on an interpretive research approach using research methods such as document analysis and questionnaires. The analysis method used for the obtained responses from auditors is statistical analysis, through descriptive analysis, correlation analysis and regression analysis. The survey confirms the raised hypothesis, on the primary importance of input factors in building the perception of the quality of the audit. In general, the findings of the survey can be considered important for the stakeholders for audit engagements and for academic researchers that wants to develop a deeper understanding of this contribution.

Keywords: quality of audit, influencing factor, perception, social and cultural context.

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