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Titolo	Audit Quality : Association between published reporting errors and audit firm characteristics // by Jonas Tritschler
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Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Literature Review and Current Issues -- Audit Quality Measure Based on Reporting Errors -- Reporting Errors and Audit Firm Characteristics.
Sommario/riassunto	Arising from the author's experience as a practicing CPA, this book is quite different from other research in this field, as it confronts the subject of audit quality from a pragmatic perspective. The first goal of Jonas Tritschler is to develop an audit quality metric on national audit firm level. Financial reporting errors, as detected by the German enforcement institutions during examinations, which subsequently are published in the German Federal Gazette by the involved companies, are the data basis for this measurement. Using the developed audit quality metric, the second goal of this study is to analyze audit quality differences of selected audit firms by comparing their deployed audit input factors such as employee's competence (ratio of certified professionals to total audit staff), experience of employees (average tenure of employees in years), and client-specific experience (client fluctuation rate). Results indicate a correlation between audit quality according to the developed metric and the operationalized audit input

factors mentioned above. Content Literature Review and Current Issues
Audit Quality Measure Based on Reporting Errors Reporting Errors and
Audit Firm Characteristics Target Groups Researchers and students of
business sciences especially in the field of auditing Members of
auditing firms or institutions like APAK, IDW, FRP, BaFin The Author
Jonas Tritschler, a German CPA, CMA, and CISA, obtained a doctorate
degree at the School of Management, University of Innsbruck.
