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The Compliance with Auditing Job's Quality Control Standard for the Sole Complied Auditors in Suratthani Province

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Abstract: The primary objective of this study was to investigate why do the sole auditors working in Suratthani province, Thailand fail to comply with the guidance of compliance with auditing job's quality control standard in version one for the sole complied auditors. Questionnaires (95 sole complied auditors) and semi-structured interviews (6 volunteer sole complied auditors) were used for collecting the data. Statistical techniques were employed to analyze the questionnaires while interview transcripts were analyzed through using content analysis with a phenomenological research approach. As a result of this study discovered that the sole auditors have not agreed with using that guidance due to less usefulness, not to ease of use, and least worthwhileness although that guidance must be unavoidably complied by them while the sole complied auditors' perception to that guidance has left to having their partners, accounting firms, for their audit working as their selections should consider from explicit processes of service, good performance, quality of accounting firms' staff, channels of service, and types of service. Another result also revealed the sole complied auditors' perception to the guidance of compliance with auditing job's quality control standard in version one for sole complied auditors has exactly influenced and positively had direct relationships to the sole complied auditors' perception to factoring affecting the quality of accounting firms while the sole complied auditors' perception to the quality of accounting firms and the guidance of compliance with job's quality control standard in version one for the sole complied auditors have directly influenced and explicitly had positive relationship to the compliance with auditing job's quality control standard for the sole complied auditors working in Suratthani province. This research result should be recommended to Thai Federation Accounting Professions for suitably improving that guidance and leading to the implementation in the real practices in the present and the future.

Keywords: Sole Complied Auditors, Compliance, Quality Control Standard, Auditing Job.

1. INTRODUCTION

1.1. Background

As auditing job is a service enterprise that has generally been the crucial accounting profession services to reasonably inspect, assure, and certify the accuracy and reliability of financial statements and reports in each enterprise by giving independent auditors' opinion known as "Certified Public Accountant (C.P.A.)" (Adeyemi, Okpala, & Dabor, 2012; Ajmi, 2009; Kim & Yi, 2009). Similarly, their opinions have certainly influenced all parts of stakeholders, whether the department of revenues, financial institutions, payables, receivables, investors and so on especially investors has mostly been the crucial group of stakeholder as the gain and/or loss obtained of their investments will impact the overall of economics (Adeyemi, Okpala, & Dabor, 2012), so that the auditing job should be unavoidably controlled and regulated "*the quality*" of auditors' auditing procedures and opinions (Adeyemi, Okpala, & Dabor, 2012; Ajmi, 2009; Wooten, 2003). Furthermore, the sole auditors' customers have mostly come from small and medium enterprises (SMEs) distributed around of Thailand as the most of the whole SMEs will have used the services of accounting firm to prepare the year ended of financial statements and reports, hence these financial statements and reports have been mostly audited by the sole complied auditors as coming from several sources in particular from Bangkok (The FAP, 2014; Churirot & Srijunpetch, 2012; Konishi, 2010). As Federation Accounting Professions (FAP) of Thailand has already issued the guidance of compliance with auditing job's quality control standard for controlling and regulating the general audit working of independent auditors in Thailand especially with focusing on those auditing working in the Stock Exchange of Thailand (SET), thus the details of that guidance aforementioned have sometimes been complex and difficult to understand and implement for the sole complied auditors who have always worked to audit the SMEs (Nonthapa & Srijunpetch, 2014; Churirot & Srijunpetch, 2012; Sonsa-Ardjit & Vejaratpimol, 2010; Kim & Yi, 2009). This is the crucial cause that is why the FAP has needed to issue the new guidance of compliance with auditing job's quality control standard in version one for the sole complied auditors in order to reach the FAP's efficient and effective control and regulation for the audit working of the sole complied auditors (Kongrungchok & Poonnoi, 2017; The FAP, 2014; Nonthapa & Srijunpetch, 2014; Churirot & Srijunpetch, 2012; Persson, 2011). The new guidance issued has directly impacted the sole complied auditors to audit the SMEs' financial statements and reports as the whole sole complied auditors have, at there, been increasingly obtained of their task obligations and auditing costs, the consequence of this new guidance have explicitly been impacting increased auditing fees as well, hence this is the crucial cause for the sole complied auditors' avoidance and defection to comply with that new guidance (Nonthapa & Srijunpetch, 2014; Churirot & Srijunpetch, 2012; Adeyemi, Okpala, & Dabor, 2012; Ajmi, 2009). By the way, the sole complied auditors how to perceive more or less in terms of usefulness, ease of use, and worthwhileness to comply with that new guidance while the result of the sole complied auditors' acceptance to comply with that new guidance how to affect the factors used for the selection of quality accounting firms as those accounting firms have been the partners of sole complied auditors and the selectors to arrange their customers for sending to those sole complied auditors (Nonthapa & Srijunpetch, 2014). And then how to use the factors for considering the quality of accounting firms to measure the quality of sole complied auditors' audit working (Kongrungchok & Poonnoi, 2017; Kaew-Sarn & Kongrungchok, 2015). Therefore, the primary objective of this study is to looks for why the sole complied auditors, who are working in Suratthani province, Thailand and being used for collecting the data in this research, have not accepted to

comply with the FAP's guidance of auditing job's quality control standard in version one for the sole complied auditors. The result of this study should be used for recommending to Federation Accounting Professions of Thailand and related parties to properly improve the guidance of auditing job's quality control standard in version one for the sole complied auditors that can lead to the implementation in the real practices in the present and the future.

1.2. Roadmap Research

This research is concerning with the guidance of compliance with auditing job's quality control standard issued by Federation Accounting Professions (FAP) of Thailand for controlling and regulating the independent auditors' audit working in Thailand especially those auditors' auditing working in the Stock Exchange of Thailand (SET), nevertheless this guidance cannot be used for the audit working of sole complied auditors due to some details of that guidance are complex and difficult to implement for the audit working of sole complied auditors as their most customers are the SMEs and have not had the complex economic transactions and systems (Nonthapa & Srijunpetch, 2014; Churirot & Srijunpetch, 2012; Sonsa-Ardjit & Vejaratpimol, 2010; Kim & Yi, 2009). In order to appropriately match between the guidance of compliance with auditing job's quality control standard and the audit working of sole complied auditors including the FAP's can effectively control and regulate the sole complied auditors' audit working, the FAP needs to issue the new guidance of compliance with auditing job's quality control standard in version one for the sole complied auditors (Kongrunchok & Poonnoi, 2017; The FAP, 2014; Nonthapa & Srijunpetch, 2014; Churirot & Srijunpetch, 2012; Persson, 2011). As that new guidance already issued and the sole complied auditors must normally comply with that new guidance but why their avoidance for complying with that new guidance has been betided, this situation will further impact the more or less effectiveness of the sole complied auditors' audit working. There were some previous studies whether Nonthapa and Srijunpetch (2014); Adeyemi, Okpala, and Dabor (2012); Churirot & Srijunpetch (2012); Persson (2011); Sonsa-Ardjit and Vejaratpimol (2010); Ajmi (2009); Ismail *et al.* (2006) and so on revealed that the factors concerning with usefulness, ease of use, and worthwhileness will be able to identify the more or less perception to the guidance of auditing job's quality control standard. Therefore, this study has continually been performing to exam the perception to the guidance of compliance with auditing job's quality control standard in version one for the sole complied auditors in terms of the compliance with procedures applied, the perception of usefulness, the perception of ease of use, and the perception of worthwhileness while the perception to factors affecting the quality of accounting firms is being tested through seven factors consisting of service price, good performance, service channels, explicit service processes, a number of service customers, types of service, and quality of accounting firm's staff, at the same time this study will be also examining the factors relating to the perception to the compliance with auditing job's quality control standard for the sole complied auditors as the whole sole complied auditors working in Suratthani province were used for collecting the data. Recording to the procedures of this study consisted of two stages about an anonymous survey and interviews with the entire sole complied auditors working in Suratthani province. The both stages through using the similar questions relating to the guidance of compliance with auditing job's quality control standard in version one for the sole complied auditors, factors affecting the quality of accounting firms, and the compliance with auditing job's quality control standard for the sole complied auditors. Those entire factors were being used for measuring the effectiveness of compliance with auditing job's quality control standard for the sole complied auditors in Suratthani province, Thailand.

1.3. Problem and Objectives of This Research

In order to investigate why do the sole complied auditors working in Suratthani province, Thailand fail to comply with the guidance of auditing job's quality control standard in version one for the sole complied auditors by only gathering the data in Suratthani, Thailand, therefore the objectives of this study are: (1) to investigate how do the sole complied auditors perceive the guidance of compliance with auditing job's quality control standard in version one for the sole complied auditors, the factors affecting the quality of accounting firms, and the compliance with auditing job's quality control standard for the sole complied auditors; (2) to study the relationships and impacts between the perception to the guidance of compliance with auditing job's quality control standard in version one for the sole complied auditors and the perception to the factors affecting the quality of accounting firms; (3) to study the relationships and impacts between the perception to the guidance of compliance with auditing job's quality control standard in version one for the sole complied auditors, the factors affecting the quality of accounting firms, and the compliance with auditing job's quality control standard for the sole complied auditors.

1.4. Outcomes and Contributions

As a result of this study will be also used for (1) improving the guidance of compliance with auditing job's quality control standard for the sole complied auditors; (2) bringing the results to inform Federation Accounting Professions (FAP) of Thailand and related parties to properly improve the guidance of auditing job's quality control standard in version one for the sole complied auditors that can lead to the implementation in the real practices in the present and the future; and (3) publishing on both national and international journals as propagating the beneficial results to others.

2. LITERATURE REVIEW

This research concerns with the effectiveness of the complied sole auditor's compliance with the FAP's guidance of auditing job's quality control standard in version one in order to ascertain what are the crucial causes and/or factors that the guidance aforementioned has not been accepted to comply by those sole complied auditors. Reviewing the literatures of this study comprise of the FAP's guidance of compliance with auditing job's quality control standard in version one for the complied sole auditor, theory of technology acceptance model, and the quality of accounting firms as details shown in below.

2.1. The FAP's Guidance of Compliance with Auditing Job's Quality Control Standard in Version One for the Sole complied auditors

As Thai Federation Accounting Profession (FAP) issues the new guidance of compliance with auditing job's quality control standard in version one for the sole complied auditors to reach efficient and effective regulation and control of the FAP (The FAP, 2014) so that if all sole complied auditors can correctly comply with this guidance, the quality of sole complied auditors will completely be in accordance with that guidance as comprising seven procedures are: (1) considering the operating scope of auditing tasks, this process will be concerned with the audit working activities as those sole complied auditors negotiate and commit with their customers, which are specified on the auditors' acceptance letter, so that those auditors must fully work on their auditing job and bring the result obtained to eventually draft their auditor's opinion reports; (2) identifying the properly responsible persons for controlling auditing task quality, this procedure

needs to be assigned to the key persons who are trusted to regulate their audit staff by the complied sole auditor, especially those persons must all-around have their competency relating to audit working whether knowledge, skills, and experiences in order to carefully inspect all tasks coming from their audit working's staff; (3) determining the appropriate policy and the best practices and good operation, this mechanism is a crucial step that the sole complied auditors must carefully and appropriately prepare the practical guidance and policy as this process will be used for guaranteeing the quality of their audit working; (4) improving the related documentation in accordance with those determined policies, this issue will be happened from creating the whole documents as following up already determined practical guidance and policy by those sole complied auditors as those documents made will have to conveniently support all of the audit working activities; (5) specifying the auditor's name and the date on those documentations improved in all the times, this procedure needs to be done for illustrating and declaring the person who improve those related documents as the main objective is to trace those related persons when having the occurred problems in the future; (6) recommending the new employees concerning with correctly reading the related operating guidance for their audit working, this step must be done when their new audit staff join together for working with their office as a method of training their new audit staff including this training method will help to reduce the training time due to their new audit staff will be met with the real situations in terms of the practical guidance and method used so that the past working papers have explicitly been the best materials for training the new audit working's staff as well; and (7) reviewing and improving the guidance of audit working at least two times per year or when the new standard issued for use or those sole auditors would like to change their policies, this procedure is done to revise the whole guidance, processes, and activities which must follow up the international regulations and rules so that the sole complied auditors' update will help to eventually increase the quality of their audit working (Nonthapa and Srijunpetch, 2014; The FAP, 2014; Adeyemi, Okpala, & Dabor, 2012).

At the same time, the FAP (2014) has also pointed out that the sole complied auditors must determine the proper policy and approach in each aspect in order to effectively propel the guidance of compliance with auditing job's quality control standard in version one for the complied sole auditor as there are six aspects consist of: (1) the leader responsibility to determine the crucial policies of their inside quality of office as those auditors must determine the guidance of responsible assignment for the key person who must work for controlling, regulating, and communicating with their whole audit staff including preparing the evidences concerning with the quality control systems; (2) the determination of related ethics both general and specific for audit working as the sole complied auditors must carefully concentrate to the practical ethics especially their independence, conflict of interests, and customer confidentiality; (3) the task acceptance and maintaining the relationship between customer and the specific characteristics tasks as the sole complied auditors must carefully consider the competency of auditors and their audit staff in terms of knowledge, skills and experiences due to the lacks of their competency and they would like to get those jobs, this situation will as well lead to the lack of their ethics, therefore the sole complied auditors must maintain their honesty to their customers while their customer's rejection must not be betided when their customers have not concerned with illegal and intentional errors; (4) the determination of human resource policies, this issue must be clearly determined the human resource policy as the details of human resource acquisition comprising recruitment, training, personnel development, job assignment, setting the related regulations, and evaluation and monitoring; (5) the determination of operating approach and proper evidences relating to task documentations as the sole complied auditors must determine the several policies

concerning with job planning, job controlling, job reviewing, and job consulting including task documents and other evidences preparation; and (6) the determination of appropriate monitoring approach as the sole complied auditors must determine the methods of monitoring and inspections, assessment, communications, and fault, claim, and allegation revising and editing (Nonthapa and Srijunpetch, 2014; The FAP, 2014; Adeyemi, Okpala, & Dabor, 2012; Churirot & Srijunpetch, 2012), those aforementioned are being used for testing in this research. Therefore, the procedures and guidance as aforementioned would be accepted and complied by the sole complied auditors or not depending on all of them will meet their benefits how to obtain usefulness, ease of use, and worthwhileness with using the guidance of compliance with auditing job's quality control standard as concerning with the theory of technology acceptance model (TAM) as those details being explained further.

2.2. Theory of Technology Acceptance Model

With theory of technology acceptance model (TAM) has been a theory that attempts to explain the psychological factor relating to the determination of attitudes and behavioral acceptance for using the procedures, guidance, technology, system, and related standards ((Hidayanto *et al.*, 2014; Nimako, Kwesi, & Owusu, 2014), this acceptance has been explicitly expounded through the theory of reasoned action as the model to confirm the human behavior for using the information technologies and systems those behavioral acceptances have been measured through two factors are: the perception of usefulness and the perception of ease of use (Tang & Hsiao, 2016; Samaradiwakara & Gunawardena, 2014; Kim & Park, 2012) as these factors have always been linked with the human behavior in terms of individual satisfaction and eventually lead to human acceptance in order to access those procedures, guidance, technology, procedural steps, and systems (Tang & Hsiao, 2016; Nimako, Kwesi, & Owusu, 2014; Kim & Park, 2012). As the guidance of compliance with auditing job's quality control standard in version one for the complied sole auditor has also been a procedure and guidance accepted to systematically apply through the condition of the TAM theory when all of them have certainly realized in their benefits in terms of usefulness, ease of use, and worthwhileness from using that guidance (Tang & Hsiao, 2016; Hidayanto *et al.*, 2014; Samaradiwakara & Gunawardena, 2014).

Furthermore, Samaradiwakara and Gunawardena (2014) discussed the human acceptance would come from individual attitude to consider making their decisions as the attitude betided is consisted of two main parts are (1) personality traits and motives and (2) stored information and experiences—including individual concept, individual belief, individual habit, and incentive incidents—while Nimako, Kwesi and Owusu (2014) summarized that individual attitude must be composed of three crucial parts are: (1) cognitive of belief component which is set to identify an individual thinking in terms of self-confidence; (2) affection of feeling component as the belief in each person will be able to lead the intensive changes of their emotion and feeling; and (3) behavioral or action-tendency component as the belief accumulated changed becoming the personnel experiences, this component when stimulated would lead to personnel expression immediately as their experiences would evaluate and then show-off in their emotion and feeling. Moreover, Tang and Hsiao (2016) supported that the attitude would be changed when the following factors, which are used for pushing the human thinking, comprise of biological motivations, sufficient information, group affiliations, accumulated experiences, and human personality. From many factors reasonably supporting to the existence of human attitude leading to the attitudinal summary is that the attitude can, step by step, generate the human satisfaction which eventually leads to the behavioral human acceptance as conforming

to the application of technology acceptance model using two factors to accept related several mechanisms are: perceived usefulness and perceived ease of use including perceived related worthwhileness (Tang & Hsiao, 2016; Hidayanto *et al.*, 2014; Nimako, Kwesi, & Owusu, 2014; Kim & Park, 2012). Therefore, in a side of application for this research associating to the guidance of compliance with auditing job's quality control standard in version one for the sole complied auditors, the perceived usefulness must be applied in terms of the increase of enhancement and improvement of task quality, efficiency, and effectiveness when using that guidance while the perceived ease of use must be applied in the condition of the decrease of task complexity and difficulty including easy learning to that guidance as well as worthwhileness will be measured in terms of obtaining the values and returns (Tang & Hsiao, 2016; Nimako, Kwesi, & Owusu, 2014; Samaradiwakara & Gunawardena, 2014; Kim & Park, 2012). Whether usefulness, ease of use, and worthwhileness will be being perceived or not, these factors are being tested in this research.

2.3. The Quality of Accounting Firms

Recording to the quality of the sole complied auditors' audit working will have been unavoidably concerned with the quality of accounting firms due to the sole complied auditors will have mostly obtained their jobs through those accounting firms, therefore the partner quality can be used for mentioning the quality of sole complied auditors as well (Kaew-Sarn & Kongrungchok, 2015; Sonsa-Ardjit & Vejaratpimol, 2010; Ismail *et al.*, 2006). As the quality of accounting firms can be measured through the several factors, likewise Kaew-Sarn and Kongrungchok (2015) exposed that all small and medium enterprises (SMEs) have mostly decide to use the services of accounting firms for preparing their financial statements and reports as they have normally considered from the competency and quality of accounting firms in terms of (1) the price of service, this factor cannot explicitly determine as concerning with the quantity, complexity, and difficulty of the customer's economic transactions and systems; (2) the explicit processes of service, this factors is much important to measure the readiness and reliability of accounting firms with their services when all of them must negotiate with their customer in terms of the price of services as their reliable estimation of service price; (3) the good performance, this factor refers to the past and present competency and achievement of accounting firms as leading to the customer's expectation to trust those accounting firms' working with all situations occurring in the future such as the task abandonment, the delay working as not to up-to-date and so on including the customer attentions through the services stimulating their customers such as requesting the customer's documents during period; (4) a number of service customers, this factor will use for confirming in terms of the quantitative if the accounting firms have got their much customers, this incident means those accounting firms have reputation and trustworthiness from their customers; (5) the types of service, this factor will concern with having the several products as "One Stop Service" for their customers, hence when the customers come their accounting firms, they do not have to loss their time with looking for another service from another accounting firm as their whole customers have obtained the convenient services; (6) the quality of accounting firm's staff, this factor is also important to create the trustworthiness for their customers as accounting firm's staff has certainly needed to declare the competency of their staff whether knowledge (their graduation), skills and experiences (various reward received and a number of working year) and so on; and (7) the channels of service, this factor means the accessibility and communication such as accounting firm's website, using modern technology for service payment and so on, thus the accounting firms need to look for the best channels for creating the well known of accounting firm's office including the security of accessibility their accounting firms must be appropriately prepared

for the customers connecting with the accounting firms (Ardjit & Vejaratpimol, 2010; Ismail *et al.*, 2006). Nevertheless, factors aforementioned, but not all of those, are also being used for examining in this research. In order to ascertain through the perception of the sole complied auditors in Suratthani province, Thailand as there has been the ineffectiveness of complying with the FAP's guidance of compliance with auditing job's quality control standard in version one for the sole complied auditors which was being investigated through this study.

3. RESEARCH METHODS

There were two stages to the research about an anonymous survey and interviews with sole complied auditors who have been working in Suratthani province, Thailand in every year. A questionnaire survey, which was created and already checked reliability and validity before performing the actual data collection, was used to investigate why do sole auditors fail to comply with the FAP's auditing jobs' quality control standard in version one for the complied sole auditor. 95 respondents were actually collected the data from 126 questionnaires sent. 6 respondents volunteered and were independently interviewed through one of the researchers with using a semi-structured interview. The objective of the interviews was to examine sole auditor's attitudes concerning with the sole auditors' related perception in terms of their compliance on auditing jobs' quality control standard in version one and the factors affecting the quality of accounting firms. Questionnaire Data were coded and checked for accuracy by an independent researcher and then analyzed using SPSS both basic and inferential statistics in terms of descriptive, Pearson correlation coefficient at the significance level of 0.01 and multiple regression analysis while interview data were managed in terms of transcripts that were thematically analyzed through content analysis and further expounded using a phenomenological research approach to explain a situation as perceived by the individuals in that situation. This approach abstracts out the themes and key issues

This research will concern with research methods needed divided into three parts in expounding are: scope, sources and instruments of data collection, and methods of data analysis.

3.1. Scope

This research would like to ascertain why do the sole complied auditors working in Suratthani province, Thailand fail to comply with the guidance of auditing job's quality control standard in version one for the sole complied auditors by only gathering the data in Suratthani, Thailand as the guidance of compliance with auditing job's quality control standard in version one for the sole complied auditors in terms of the compliance with procedures applied, the perception of usefulness, the perception of ease of use, and the perception of worthwhileness while another factor being examined is factors affecting the quality of accounting consisting of seven factors are: service price, good performance, service channels, explicit service processes, a number of service customers, types of service, and quality of accounting firm's staff as well as the factors relating to the compliance with auditing job's quality control standard for the sole complied auditors being tested. Likewise, the data being collected will come from using both instruments comprising questionnaire and interview. The results obtained will be used for recommending to Federation Accounting Professions of Thailand and related parties to properly improve the guidance of auditing job's quality control standard in version one for the sole complied auditors that can lead to the implementation in the real practices in the present and the future.

3.2. Sources and Instruments of Data Collection

There were two stages to the research about an anonymous survey and interviews with sole complied auditors who have been working in Suratthani province, Thailand in every year. A questionnaire survey, which was created and already checked reliability (as overall Cronbach's alpha = 0.960) and validity before performing the actual data collection, was used to investigate why do sole complied auditors fail to comply with the FAP's guidance of compliance with auditing job's quality control standard in version one for the sole complied auditors. 95 respondents (75.40% responded rate) were actually collected the data from 126 questionnaires sent. 6 respondents volunteered and were independently interviewed through one of the researchers with using a semi-structured interview. The objective of the interviews was to examine sole complied auditor's attitudes concerning with the sole complied auditors' related perception in terms of their compliance with auditing job's quality control standard in version one, the factors affecting the quality of accounting firms, and the compliance with job's quality control standard in version one for the sole complied auditors.

3.3. Methods of Data Analysis

Data analyses of this study were divided into two parts are: (1) questionnaire Data was coded and checked for accuracy by an independent researcher and then analyzed using SPSS both basic and inferential statistics in terms of Pearson correlation coefficient at the significance level of 0.01 and multiple regression analysis; and (2) interview data was analyzed through using N^oVIVO while transcripts were thematically analyzed through using content analysis and further expounded through using a phenomenological research approach which can explains a situation as perceived by the individuals in that situation (Berg, 2007; Patton, 1990; Durfee, 1976). This approach abstracts out the themes and key issues. Commonly, two types of themes are found: those that occur across the group of participants and individual themes that are unique to a few individual participants.

4. RESEARCH RESULTS

The results of this research are being firstly expounded through survey findings and will be completely supported the results by using interview findings.

From the surveying data, 95 working sole complied auditors in Suratthani province, Thailand responded the questionnaires sent and six volunteered interviewees were interviewed through semi-structured interviews, at the same time all of them were the certified public accountant (C.P.A.), mostly 57 males (60%), and during 36–40 years old (60%). Furthermore, sole complied auditors' experience for audit working, at there, were mostly among nine to ten years (40%), 13–14 years (20%), and 17–18 years (20%), respectively while their working time was the part time (80%). Likewise, their auditing customers per year were mostly among 81–100 enterprises (60%), 61–80 enterprises (20%), and 101–120 enterprises (20%), respectively as well as their the content of continuous professional development or training focused on, in order of priority of the most to least attention, auditing standard, accounting standard and/or financial reporting standard, auditing by using computer-based, and tax accounting and planning.

The attitudinal mean values must be interpreted through a measurable benchmark of attitudinal scales due to each factor having more than one question and each question having an equal value so that all

questions for each factor were combined to calculate attitudinal and perceptible mean values as “mid-range of five levels between least (1) and most (5) indicating the strength of respondents’ the level of attitudes” (Likert, 1932). There are two parts compose of the perception of compliance with auditing job’s quality control standard in version one for sole complied auditors guidance and the perception of factors affecting the quality of accounting firms can be employed to expound the sole complied auditors’ compliance with auditing job’s quality control standard in version one and leading to the quality of the sole complied auditors’ auditing jobs especially the sole complied auditors working in Suratthani province, Thailand.

The guidance of compliance with auditing job’s quality control standard in version one for sole complied auditors have been normally issued for regulating and controlling the sole auditors to perform auditing on the financial statements of small and medium enterprises (SMEs). However, there has been some sole auditors have often attempted to avoid for complying with that guidance as having the increase of their costs and tasks as well as the increase of their task complexity and difficulty, by the way those sole complied auditors are regulated to unavoidable comply with that guidance. As this research (see Table1) clearly revealed overall of the perception to the guidance of compliance with auditing job’s quality control standard in version one for sole complied auditors was less (2.55), as the meaning is that most sole complied auditors working in Suratthani province have not exactly agreed with that guidance due to those sole complied auditors have not evidently obtained their benefits, in terms of the ease of use (2.40), the usefulness (2.04), and the worthwhileness (2.00), from the compliance with that guidance although the whole sole complied auditors have still complied with that guidance in the level of much (3.76), not all of them with paying attention in all the time.

Table 1
The Level of Perception to the Guidance of Compliance with Auditing Job’s Quality Control Standard in Version One for Sole Complied Auditors through the Sole Complied Auditors working in Suratthani Province, Thailand

<i>The Aspects of the Guidance of Compliance with Auditing Job’s Quality Control Standard in Version One for Sole Complied Auditors</i>	<i>Mean</i>	<i>Standard Deviation</i>	<i>Levels of Perception</i>
The Compliance with procedures applied	3.76	0.2166	Much
The Perception of Usefulness	2.04	0.5305	Less
The Perception of Ease of Use	2.40	0.2011	Less
The Perception of Worthwhileness	2.00	0.1272	Less
Overall	2.55	0.2392	Less

Furthermore, from interviewing six volunteered interviewees discussed that ...

“... I have thought that the guidance of compliance with auditing job’s quality control standard in version one for sole complied auditors is not good guidance due to it is an obstacle for our audit working, especially that guidance has been complex and difficult to understand when implemented for the actual practices including I do not think that I would not obtain any things from that and then guidance whether in terms of usefulness, ease of use, and value added from implementing on my audit working. Moreover, is it possible, that guidance should be properly improved for conforming and implementing to the real audit working by related parties especially the Federation Accounting Professions (The FAP) ...”[IV001; IV005]

The results, from Qualitative data, can be summarized that most sole complied auditors have not explicitly agreed with that guidance because of less usefulness, not to ease of use as well as not to value added from implementing the guidance of compliance with auditing job's quality control standard in version one for sole complied auditors. Moreover, the guidance aforementioned has always increased the obstacle and trouble to the sole complied auditors with their audit working, therefore, those sole complied auditors have requested that guidance should be appropriately revised and improved in order to conform to and implement for the real audit working.

Table 2
The Level of Perception to Factoring Affecting the Quality of Accounting Firms through the Sole Complied Auditors working in Suratthani Province, Thailand

<i>The Aspects of Factoring Affecting the Quality of Accounting Firms</i>	<i>Mean</i>	<i>Standard Deviation</i>	<i>Levels of Perception</i>
The Service Price	3.33	0.4239	Middle
The Good Performance	4.45	0.3334	Most
The Service Channels	3.65	0.4084	Much
The Explicit Service Processes	4.60	0.2203	Most
A Number of Service Customers	3.53	0.6900	Much
The Types of Service	3.56	0.2955	Much
The Quality of Accounting Firms' Staff	3.98	0.4235	Much
Overall	3.87	0.3341	Much

The quality of accounting firms has similarly been important to confirm the quality of the sole complied auditors' audit working due to the sole complied auditors in Thailand have mostly obtained their customers from the local accounting firms, where always help to screen the good customers for those sole complied auditors, as the crucial partners of those sole complied auditors. Therefore, the conditions to measure the quality of local accounting firms, as the SMEs using for selecting those accounting firms with obtaining the services, have been the price of service, the good performance, the channels service, a number of service customers, the explicit processes of service, the types of service, the quality of accounting firms' staff. Likewise, the result of this study (see Table 2) also explicitly discovered that overall of the sole complied auditors' perception to the crucial factors of accounting firms' quality which has certainly impacted the quality of sole complied auditors' audit working as well was in the level of much (3.87), as the meaning is that most sole complied auditors working in Suratthani province have always given the importance to the quality of local accounting firms in all factors, in order of priority of the most to the least, whether the explicit processes of service (4.60), the good performance (4.45), the quality of accounting firms' staff (3.98), the channels of service (3.65), the types of service (3.56), a number of service customers (3.53), and the price of service (3.33), respectively.

Meanwhile, some participants gave more information about ...

"... From my experience, I have worked with my partners I mean the local accounting firms that I have still contacted until now ... I was good luck that my partners have now been very nice for me ... they would attempt to screen the best customers and send them to me, hence I am so happy with my audit working as the past before I would work with them,

I have explicitly given the strict condition to meet the nice customers ... this is my selection for working with the accounting firms have always had the forever quality ... I have considered the competency and quality of those accounting firms in particular having explicit service processes, quality of accounting firms' staff, and good performance ... for other factors would be considered together but not strictly whether service price, service channels, a number of service customers, or types of service. Therefore, the selection of the good accounting firms will impact my happiness of audit working and help to reduce my worry with hidden agenda embedded coming from the SMEs customers ... "[IV002; IV003; IV006]

Examples given by some interviewees strongly confirmed that the outcome for selecting their quality partners, accounting firms, will lead to their safe audit working as well as having the quality of their audit working. Recording to all factors, consisting of explicit service processes, quality of accounting firms' staff, good performance, service price, service channels, a number of service customers, and types of service, have been often used for receiving the good accounting firms to together work by the most sole auditors especially the explicit service processes, the quality of accounting firms' staff, and the good performance have firstly been the crucial factors used for the whole sole complied auditors' making decision to those. This is an important method for obtaining the nice and quality customers from accounting firms.

As the compliance with auditing Job's Quality Control Standard in version one for sole complied auditors has clearly been issued to control and regulate the sole complied auditors' audit working, therefore all of them must unavoidably comply with that guidance although some details of that guidance would be disagreed with some of them consisting of six related elements as this research (see table3) disclosed that sole complied auditors working in Suratthani province have perceived and accepted to comply with that guidance in the level of middle (3.39), the meaning is that the sole complied auditors, at there, have much accepted to comply with parts of the task acceptance and maintaining the relationship between customers and specific characteristic tasks (3.87), the determination of human resource policies (3.50), and the leader responsibility to the inside quality of their office (3.50), respectively while the concentration of sole complied auditors working in Suratthani province to comply with other parts of that guidance was in the level of middle comprising of the determinations of operating approach and related documentation (3.40), related ethics for audit working (3.40), and appropriate monitoring approach (2.67), respectively.

Table 3
The Level of Perception to the Compliance with Auditing Job's Quality Control Standard for the Sole Complied Auditors in Suratthani Province through the Sole Complied Auditors working in Suratthani Province, Thailand

<i>The Aspects of Compliance with Auditing Jobs' Quality Control Standard for Sole Complied Auditors in Suratthani Province</i>	<i>Mean</i>	<i>Standard Deviation</i>	<i>Levels of Perception</i>
The Leader Responsibility to the Inside Quality of Their Office	3.50	0.5731	Much
The Task Acceptance and Maintaining the Relationship between Customers and Specific Characteristic Task	3.87	0.7816	Much
The Determination of Operating Approach and Related Documentations	3.40	0.5465	Middle
The Determination of Related Ethics for Audit Working	3.40	0.7758	Middle
The Determination of Human Resource Policies	3.50	0.4206	Much
The Determination of Appropriate Monitoring Approach	2.67	0.8738	Middle
Overall	3.39	0.5337	Middle

Furthermore, some volunteered interviewees strongly discussed that ...

"... Whether I and others have strongly thought concerning with the FAP's guidance of compliance with auditing job's quality control standard in version one for sole complied auditors ... some details of this guidance are too much and do not conform to the practice in the real audit working of sole complied auditors in local customers around Thailand ... Similarly, some details are too difficult and complex to understand with implementing in actual practices ... However, we are regulated to comply with that guidance ... we must do it although we will not agree with some details as we have concentrated with that very less, eventually ..."[IV003;IV004; IV005]

Not to surprisingly with the resistance of the whole sole complied auditors that have not accepted to comply with the FAP's guidance of auditing job's quality control standard in version one for sole complied auditors as those interviewees gave their opinions for discussing on the details of that guidance that has not been able to implement in their real audit working although their compliances with that guidance have not been rather willing as the lack of their attentions.

Table 4
The Multi Regression Analysis of the Compliance with Auditing Job's Quality Control Standard for Sole Complied Auditors in Suratthani Province, Thailand.

<i>Variables used for Examining</i>	<i>F</i>	<i>R Square</i>	<i>Standardized</i>	<i>Unstandardized</i>		<i>Sig.</i>
			<i>Coefficients</i>	<i>B</i>	<i>Standard Error</i>	
			<i>Beta</i>			
(Constant)	412.711	0.900		2.159	0.205	0.000
The Perception to the Guidance of Compliance with Auditing Job's Quality Control Standard in Version One for the Sole Complied Auditors (X_1)			0.755	1.685	0.221	0.000*
The Perception to the Factoring Affecting the Quality of Accounting Firms (X_2)			0.202	0.323	0.158	0.440*

* = The Level of Significance 0.05

With examining the research hypothesis, this study discovered that the perception to the guidance of compliance with auditing job's quality control standard in version one for sole complied auditors (X_1) has exactly influenced and positively had direct relationships (0.943**) to the perception to factoring affecting the quality of accounting firms (X_2) at the significance level of 0.01 while the perception to the guidance of compliance with auditing job's quality control standard in version one for sole complied auditors (X_1) (0.946**) and the perception to factoring affecting the quality of accounting firms (X_2) (0.915**) have exactly influenced and positively had direct relationships to the compliance with auditing job's quality control standard for sole complied auditors in Suratthani province (Y) at the significance level of 0.01 and after using the multi regression analysis, this research (see Table 4) clearly discovered that the equation of multi regression analysis obtained shown as following about

$$Y = 2.159 + 1.685X_1 + 0.323X_2,$$

This equation can be used for reliably predicting the compliance with auditing job's quality control standard for sole complied auditors about 90% (R-Square = 0.900).

5. CONCLUSIONS AND RECOMMENDATIONS

Conclusions, discussions, and recommendations are being summarized into two parts:

5.1. Conclusions

95 sole auditors from surveying and six sole complied auditors from interviewing who have still worked in Suratthani province, Thailand and been willing to give their data as everyone is: the certified public accountant (C.P.A.), mostly males, mostly middle age, mostly more than nine years for their experiences, working on part time including having 81–120 auditing customers per year and mostly training on the content concerning with auditing standard, accounting and financial reporting standards, auditing by using computer-based, and tax accounting and planning. Likewise, this study has got the results to expound why do sole complied auditors working in Suratthani province, Thailand fail to comply with the guidance of auditing job's quality control standard in version one for the sole complied auditors. Recording to the results explicitly exposed that the sole complied auditors have not agreed with using that guidance because of less usefulness, not to ease of use, and not to value added although that guidance has needed to be unavoidably complied by those sole complied auditors. Furthermore, the perception of sole auditors to that guidance has also been leading to having their good partners, quality accounting firms, for their audit working as their selections should be considering from the clear processes of service, the good performance, the quality of accounting firms' staff, the channels of service, the types of service, a number of service customers, and the price of service price, respectively. Another result also revealed that the perception to factor affecting quality of accounting firms and the sole complied auditors' perception to the compliance with the FAP's guidance of job's quality control standard in version one for the sole complied auditors have exactly influenced and positively had direct relationships to the compliance with auditing job's quality control standard for sole complied auditors in Suratthani province at the significance level of 0.01 while the equation of multi regression analysis obtained can be employed to reliably forecast the compliance with auditing job's quality control standard for sole complied auditors about 90%, the results of this research result should be recommended to Thai Federation Accounting Professions (FAP) and the related parties for properly improving that guidance and leading to the implementation in the real practices in the present and the future.

5.2. Discussions and Recommendations

Both survey and interview data gave the similar results, this situation has clearly confirmed that the sole complied auditors working in Suratthani province have explicitly resisted and not accepted to comply with the guidance of compliance with auditing job's quality control standard in version one for sole complied auditors as their opinions have been the less to the least benefits of ease of use, usefulness, and worthwhileness, this reason has explicitly conformed to the research result of Nonthapa and Srijunpetch (2014) and agreed with Churirot and Srijunpetch (2012) revealed that the FAP's guidance of compliance with auditing job's quality control standard has much been inappropriate to implement in the real audit

working, as that guidance issued by the big audit firms with copying from the international guidance, thus that guidance should be again reviewed and revised based on traditional and cultural environments in each country especially with sole complied auditors' audit working on small and medium enterprises (Nonthapa & Srijunpetch, 2014; Churirot & Srijunpetch, 2012; Adeyemi, Okpala, & Dabor, 2012; Persson, 2011; Sonsa-Ardjit & Vejaratpimol, 2010; Ajmi, 2009; Kim & Yi, 2009). While the quality of accounting firms has certainly been much important to control the quality of sole complied auditors' audit working as the similar results of this research that came from both sides of quantitative and qualitative revealed that all factors here, comprising the explicit processes of service, the quality of accounting firms' staff, the good performance, the price of service, the channels of service, a number of service customers, and the types of service, have exactly been employed to be the crucial conditions for screening the accounting firms to be the sole complied auditors' partners for their audit working as a good way of screening their customers as well as a nice pathway of controlling their quality of audit working while this conduct could laxly link with complying with the FAP's guidance of auditing job's quality control standard in version one for sole complied auditors. The results of this study here much conformed to the prior study of Kaew-Sarn and Kongrungchok (2015) discovered that small and medium enterprises (SMEs) have mostly made their decision using the services of accounting firms as considering from the accounting firms' competency and quality in terms of the quality of accounting firms' staff, the good performance, the clear processes of service, the attention to customer, the price of service, a number of service customers, the types of service, and the channels of service channels (Kaew-Sarn & Kongrungchok, 2015; Churirot & Srijunpetch, 2012; Adeyemi, Okpala, & Dabor, 2012; Sonsa-Ardjit & Vejaratpimol, 2010). Hence, whether SMEs managements or sole complied auditors have explicitly agreed in the same way with those factors for using the services that have come from the accounting firms. Moreover, Kaew-Sarn and Kongrungchok (2015) additionally discussed that each local area would be the different environments and cultures impacting the selection to use the services of accounting firms as well.

Many affirmations of some sole complied auditors working in Suratthani province accompanying with the quantitative results shown can be leading to the crucial conclusion was that the FAP's guidance of auditing Job's Quality Control Standard in version one for sole complied auditors issued has not been proper to implement in the real audit working in, because of too details as well as not to conforming to, Thai local environment and culture, however if that guidance has not been still revised, the whole sole complied auditors have unavoidably needed to comply with that guidance. As prior the result research from Nonthapa and Srijunpetch (2014); Adeyemi, Okpala, and Dabor (2012); Churirot and Srijunpetch (2012); and Kim and Yi (2009), all of them gave the similar results were that the problem of the guidance of auditing job's quality control standard has not conform with the real culture and environment in each country and area, therefore the related parties should explicitly study before issuing the new regulation and guidance as leading to appropriately implement in the real situations in the present and the future. (Nonthapa & Srijunpetch, 2014; Churirot & Srijunpetch, 2012; Adeyemi, Okpala, and Dabor, 2012; Persson, 2011; Sonsa-Ardjit & Vejaratpimol, 2010; Ajmi, 2009; Kim & Yi, 2009)

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