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Audit Teams and Audit Quality

A Sustainable Development Goal Perspective

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Abstract
The overall purpose of this dissertation is to investigate the influence of audit teams on audit quality and produce a conceptual analysis through the perspective of the Sustainable Development Goal (SDG) framework (United Nations, 2017). Four articles have been developed to investigate four different audit team factors. Audit team hierarchical structures, team stress, team psychological distances and team equality are the major themes of this study. The conceptual analysis approach has been chosen to address the increasing demand for a better understanding of the accounting research role in sustainable development (Bebbington & Unerman, 2018), which drove the research problem focus in each article. This dissertation summarises the work that has been conducted in the four studies and also makes propositions for an SDG perspective on the work and for future research based on their findings.

A unique set of data has been collected that contains information about auditors who have worked on the same engagements in the same team. The data has been collected by interviews and questionnaire surveys conducted in a field study, which have provided information that can be analysed using a qualitative and quantitative approach. The data has also included proprietary information about audit team client characteristics from a Big 4 audit firm. More specifically, this research has contributed to audit team, audit quality and the role of accounting in the achievement of the UN's SDGs by answering several research questions. Results find that hierarchical power and status as well as trust play a role in audit team structure; audit team stress triggers and consequences include 1) team planning, competence, autonomy, 2) team changes, coordination and leadership, communication and cooperation and team support, and 3) team stress cognition, physical and affective forms; and, audit team psychological distances and equality has a relation to team behaviour. Findings can contribute to an understanding of equality and well-being in audit teams and therefore to the audit team's achievement of the UN's SDGs.

Keywords
Team, Behaviour, Quality, Structure, Stress, Distance, Equality, Well-Being, SDG

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