Audit knowledge management strategies and audit job performance: a study of tax auditors in Thailand

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Abstract

The past decade, audit job performance and audit process have been attention within auditors' work. Due to audit job performance is regarded as a professional in assurance and consulting services that auditors are facing a competitive situation. In Thailand, a government allowing Tax Auditors (TA) audit and opinion to a financial report of the small and medium enterprises. Under the competitive situation, TA required knowledge management strategies to depth of audit process such as auditing, management, and other knowledge with organization climate circumstance related audit job service to benefit in audit performance. Hence, TA effort attempt to improve audit knowledge management strategies to perspectives of competitive advantage by used strategies to conduct their work quality to enhance an audit job performance. Therefore, this research aims to examine the audit knowledge management strategies and audit job performance of Tax Auditors (TA). The questionnaire mail survey was completed by 77 TAs in Thailand. The statistical method used to analyze data was ordinary least square (OLS) regression. The results show that audit knowledge management strategies has significantly positive relationship with audit work performance. All of the hypotheses are supported and a thorough discussion is effectively presented as part of this paper. Further implications of theoretical and managerial contributions are explicitly provided. Conclusion, limitations, and suggestions for future research are also presented.

1. Introduction

Audit job performance in auditing context is very important for the Tax Auditor (TA) who is a professional in assurance and consults services. Under the competitive advantage circumstance, TA needs more knowledge such as auditing, management, and other knowledge related audit job service to gain more audit performance. Moreover, TA needs to manage audit knowledge to each other under the organizational climate. To manage audit knowledge, TA also used strategies to conduct their audit quality to gain more audit job performance. Therefore, audit strategies are one of methods that TA dealing with audit knowledge management in circumstance of audit work (Hart and Banbury, 1994).

The audit knowledge management strategies can help TA to avoid and mitigate risk purposes to audit work. On the other hand, audit knowledge is a key role for the audit process creation (Neito and Perez-Cano, 2004), consist of TAs' knowledges and behavior ethics to integrated audit process and objective setting in audit operating (Arenaet., al 2010). The role of audit strategies are such transferring audit knowledge; educate audit experience, audit skill sharing, embed coaching, effective mentoring, and integrated brain storming as have a direct effect on the audit job performance that is expected of the TA in order to maintain individual reputation and to deliver audit quality services to clients. In some cases, the TA will make an audit strategy to put pressure on the clients or competitiveness (Kerler and Brandon, 2010). Therefore, the TA must possess the required industry and business knowledge in order to avoid and mitigate associated risks of audit work by having and/or obtaining appropriate and sufficient industry and business knowledge of their client.

Audit job performance refers to degree of TA objective achievement in accuracy, transparency, and timeliness of audit work that affected from audit management strategies. Audit job performance is important of the measures for evaluating audit management strategies. Hence, the sufficient and appropriated knowledge management strategies procedure may present audit job performance by clearly and sufficiently audit policies. Audit job performance, on the other hand, it depends on the quality of audit work by TA under organizational climate. The organizational climate is important to audit job performance because TA shared perceptions of audit procedures, audit management strategies, policies and practices of audit team. There are many organizational climates both formal and informal (Simha and Cullen, 2012). Besides, organizational climate as the attitudes and feelings of TA characterize style in the audit firm and perceptions of organizational practices

(Rousseau and Denise, 2011). The features of organizational climate, particularly audit firm includes: time pressure, regulator and professional standards, audit committee, and client acceptance.

Furthermore, organizational climate is important for TA to operate their knowledge strategy. When TA organizes to manage in knowledge strategy to each TA both formal and informal to achieve in audit job performance, it depends and span on organizational climate (Rousseau and Denise, 2011). The organizational climate such as time press, regulator and audit standards, and audit committee are, generally influence on audit job performance. Due to TA needs to control audit quality by reduce time pressure and work follow with audit professional standards to gain more audit job performance that it can be fully realized in a conductive of organizational climate of audit firm environment under audit knowledge management strategies and without barriers.

Based on the discussion above, the main research question of this paper addresses how audit knowledge management strategies relate audit job performance. This research also aims to examine the relationship between organizational climate antecedent variables and audit job performance. Finally, organizational climate moderating effect between audit knowledge management strategies and audit job performance. This research builds upon previous research based upon contingency theory to develop and create the conceptual model. This research involves the collection of data that is analyzing quantitative approach.

This paper is organized as follows. The first part details a literature review and the hypotheses development. The second part deals with the research methods, including the sample selection and respondents; questionnaire design; and measurements reliability and validity. The next section describes the statistical analysis and results. The final part presents the discussion of findings, limitations and future research, implications, and conclusions.

2. Literature Review and Hypotheses Development

This research needs to clarify the audit knowledge management strategies (transferring audit knowledge, educate audit experience, audit skill sharing, embed coaching, effective mentoring, and integrated brain storming) - audit job performance, audit knowledge management strategies - organizational climate relationships. It aims to examine the effects of audit knowledge management strategies from Tax Auditors (TAs) who are the specialist of assurance and consult services in Thailand. Moreover, this research also studies organizational climate moderator effect between audit knowledge management strategies and audit job performance. Audit knowledge management strategies are a key determinant of audit job performance as an independent variable.

This research, the assumption of contingency theory suggests establishment between audit knowledge management strategies and audit job performance. Therefore, the conceptual model established to the first link of audit knowledge management strategies and audit job performance. The second link describes the relationships between audit knowledge management strategies and organizational climate. Finally, the third link describes the relationships among organizational climate moderating on effect audit knowledge management strategies and audit job performance.

To describes the relationship between audit knowledge management strategies (transferring audit knowledge, educate audit experience, audit skill sharing, embed coaching, effective mentoring, and integrated brain storming) and audit job performance and examines the organizational climate moderating role that has an effect on relationships among audit knowledge management strategies and audit job performance (Bernard and Sweeny, 2006).

At present, every professional tax auditors (TAs) required knowledge management strategies to avoid and mitigate risk purposes to audit work. The strategy is one of methods to dealing with change in circumstance of work (Hart and Banbury, 1994). TA attempts to manage the strategy into their capability and generate gain to job performance especially audit knowledge. Audit knowledge is a key role for the audit process creation (Neito and Perez-Cano, 2004). Therefore, audit knowledge management strategies consist of TAs' style and their philosophy linked with audit process and objective setting in audit operating (Arena., et al 2010). The sufficient and appropriated knowledge management strategies procedure may present audit job performance by clearly and sufficiently audit policies. Tax auditor needs transforming audit knowledge from each other to beneficially in audit job performance (Neito and Perez-Cano, 2004). The knowledge management strategy efficiency is intended to reflect that TA has been updated present knowledge of professional audit standards, rules, guidance, law, and especially audit technique from each TA or each audit team work. Here, audit management strategies refers to the way that TA trend to transforming audit knowledge, educate audit knowledge, audit experience, and audit skill sharing between each other.

According to educate audit experience is very important for TA to improve his knowledge. An educate audit experience is from several sources that TA will gain to audit job performance. However, not only for educate audit experience, audit skill sharing also important to TA for manage and advance into auditing. The skill sharing is the one of knowledge that TA needs to transfer and integration as the audit knowledge by communicating through both formal and informal or person to person system (Akgun et., al 2007).Within audit work process, TA attempt to manage audit strategy by coaching audit team to getting more knowledge of auditing. The coaching strategy, particularly embed coaching is very necessary to TA who less/lack audit knowledge in audit job. Besides, effective mentoring also important to audit knowledge management strategy that TA needs to success in audit job performance. The effective mentoring is from senior TA or team leader to share their knowledge, management, and ability of auditing. Finally, when TA needs to success in audit job performance, TA needs an integrate brain storming knowledge not only audit knowledge but also management. The integrating of audit knowledge can help TA to create audit work value and benefit of audit job performance (Ju et., al, 2006) and reflects the extent of capability in accessing and utilizing TA specialist knowledge (Grant, 1996). TA integrate brain storming of audit knowledge tends to contribute the better creation of audit job performance (Yang, 2005). As aforementioned above, this research assumes that audit knowledge management strategies are positively related to audit job performance, and it leads to the hypothesis posited as below.

Hypothesis 1: There is a positive relationship between audit management strategies: a) transferring audit knowledge, b) educate audit experience, c) audit skill sharing, d) embed coaching, e) effective mentoring, and f) integrated brain storming) and audit job performance.

The organizational climate is the process, set of properties of audit work environment that TA perceived directly or indirectly and influencing TA behavior in job performance. The organizational climate is important to audit job performance because TA shared perceptions of audit procedures, audit management strategies, policies and practices of audit team. There are many organizational climates both formal and informal (Simha and Cullen, 2012). On the other hand, organizational climate as the attitudes and feelings of TA characterize style in the audit firm and perceptions of organizational practices (Rousseau and Denise , 2011), The features of organizational climate (audit firm) include time pressure, regulator and professional standards, audit committee, and client acceptance. Since climates exist at many levels in audit firm and can encompass a variety of practices and assessment of audit job performance, therefore TA needs to systematically span the relationships and activities in which audit knowledge management strategies are involved (Rousseau and Denise , 2011), namely, organizational climate is moderating the relationship between audit knowledge management strategy and audit job performance.

Here, not only organizational climate is affected on audit job performance, but also moderate the relationship between audit knowledge management strategies and audit job performance. TA needs to control audit quality by reduce time pressure and work follow with audit professional standards to gain more audit job performance that it is very challenge to TA. The audit job performance can be fully realized in a conductive of organizational climate of audit firm environment under audit knowledge management strategies and without barriers. Hence, audit job performance depends on the quality of audit work by TA under organizational climate. Therefore, as described above, this research focuses on effects of compliance quality on internal audit effectiveness. This research is expecting a positive relationship between compliance quality and internal control effectiveness. It leads to the hypothesis posited as below.

Hypothesis 2: The greater the organizational climate is, the more likely that tax auditor will gain greater audit job performance.

Hypothesis 3: There is a positive relationship between audit management strategies: a) transferring audit knowledge, b) educate audit experience, c) audit skill sharing, d) embed coaching, e) effective mentoring, and f) integrated brain storming) and audit job performance through organizational climate on job performance.

3. Data and Methodology

The sample selection and respondents for this research were composed of tax auditors (TAs) in Thailand. The total number of questionnaires mailed was 500. Deducting the undeliverables from the original mailing, the valid number of mailed questionnaires was 450, from which 95 responses were received. Of the surveys completed and returned, only 77 were usable. Thus, the effective response rate was approximately 17.11%.

The non-response bias (Armstrong and Overton, 1977) was evaluated after the third week of the initial mailing of questionnaires. So, the pre-notification by postcard was used as a follow-up to respondents. This

procedure assumes that late respondents are not different from non-respondents comparing relatively early and relatively late responses in each mailing by use of a t-test of the regression analysis method. The regression results reveal that no significant differences between early and late respondents existed, at α=0.05. In addition, this study applied a test to compare the demographics of the respondents (e.g. numbers of years of audit experience of the TA). Hence, there is no significant difference between early and late respondents in terms of the numbers of years of audit experience of the TA, and the effect of non-response bias on the results of this study were considered minimal.

For this research, the mail questionnaire was developed using a two-stage procedure that included both pretests and the refinement of the scales developed for all variables in the study. The pretest was used to understand the context and the result after pretest was used to assess the internal audit quality-organizational effectiveness relationship. Then the questionnaires were modified and developed to increase the appropriateness and validity of sentences or words used for construct items. The final surveys were administered by a cover letter that included an explanation of the objective of study along with the questionnaire and a prepared envelop.

Questions to the respondents were provided in the Thai language, with five-point Likert-type scales ranging from '1 = strongly disagree' to '5 = strongly agree'. The first part of questionnaires deals with external factor details. The next part of the questionnaire deals with personal information of the respondent, such as in gender, age, education, personal status, internal audit experience, professional, and position. In each part, questions deal with the variables of work commitment, industry and business knowledge, and professional judgment effectiveness. The final part of the questionnaire included open-ended items for respondents to provide any further suggestions and opinions. Potential respondents received a cover letter to provide the objectives of the research. The conduct of questionnaire survey is complied with the ethics and confidentiality rules to preserve the rights, liberties and safety of the participants. The respondents were informed under the ethical rules that participation was voluntary and they were not being exposed to any risks, i.e. psychological, moral, and legal.

The characteristics of the sample are based on gender; age rang, marriage status, education levels (degree), years of experience, years of professional experience, and average monthly income. The Sample includes 55.13% female, who provided the majority of respondents' demographic information. Moreover, the majority (61.54%) of the age of respondents was over 40 years. In term of marital status, 53.85% were married. The education levels, were higher that bachelor's degree (52.56%). Fifty six of respondents (71.79%) are higher 15 years of experience; also 43.59% were 5-10 years of professional experience. Finally, 74.36% of the sample had more than 30,000 baht of average monthly income.

In the survey instrument, all scale items were scored by existing developed scales and underwent a complex task by pretest of the scales from various accounting, auditing, and internal audit and control studies to reduce the mitigation of errors (Morales et al., 2007). The principal component analysis was used to check whether all items respective construct. To ensure scales were reliable and valid, Cronbach's alpha coefficient was obtained to test the reliabilities (higher than 0.7 as satisfactory) (Conbach, 1951). Therefore, in this research the measurements of the constructs work commitment were obtained via four items indicating the extent of the TAs behavior to participate in audit work. Industry and business knowledge was measured using four items concerning industry and business environment data such as internal control systems and competitive ranking. Finally, professional judgment effectiveness was measured by eight items asking respondents to rate the extent of his/her judgment and decision making.

In this research, reliability is estimated using Cronbach's alpha, the most common method accepted by researchers (Francis, 2001). The Cronbach's alpha coefficient indicates the degree of internal consistency among items in the questionnaire (Nunnally and Bernstein, 1994). In this research, the Cronbach's alpha coefficients are in the range of .740 - .855. To conduct a validity check of the questionnaire items, the construct validities need to be assessed by factor analysis, which was therefore conducted as part of this study. A principal component factor analysis using Varimax rotation was performed for each construct using the 0.40 criterion as a significant item loading. All factor loadings greater than the cut-off value of 0.40 are adopted based on Hair et al. (1992) who interpreted the significance of factor loadings of 0.30, 0.40 as being more significant, and 0.50 as being very significant. Here, the construct factor loadings are in the range from .695 - .888.

As described above, all results of factor loadings and Cronbach's alpha coefficients show the statistics in terms of average scores and the range of key variables and also the overall reliability of all key variables

(Francis 2001). Thus, Table 1 shows the results of the factor analysis, with the factor loadings and Conbrach's alpha coefficient of the multi-item measurement scales used in the questionnaire.

Items	Component Loadings	Cronbach's Alpha
Audit Knowledge Management Strategies (AKM)		
Transferring Audit Knowledge (TRN)	.764-.852	.824
Educate Audit Experience (EDE)	.794-.800	.701
Audit Skill Sharing (ASS)	.781-.829	.738
Embed Coaching (EMC)	.769-.888	.786
Effective Mentoring (EFM)	.821-.883	.805
Integrated Brain Storming (IBS)	.867-.880	.849
Job Performance (AJP)	.778-.861	.869
Organizational Climate (ORC)	.695-.852	.806

Table 1: Results of Factor Loadings and Cronbach's Alpha Coefficients

4. Analysis & Finding

In this research, the correlation matrix is used for the initial analysis then ordinary least squares regression (OLS) for supplemented hypotheses tests from the data (Aulakh et al., 2000). The OLS is a linear-regression and responsive to the pooling closer of the categories that permit the parameters in the model so that the researcher can interpret the model parameters when it is not true (Samelson et al., 2006). Thus, we perform an appropriate and statistical analysis of the data collection employing the ordinal regression with two equations as follows:

Equation 1: $AJP = \beta_{01} + \beta_1 TRN + \beta_2 EDE + \beta_3 ASS + \beta_4 EMC + \beta_5 EFM + \beta_6 IBS + \varepsilon$

Equation 2: $AJP = \beta_{02} + \beta_7 ORC + \varepsilon$

Equation 3: $AJP = \beta_{03} + \beta_8 TRN * \beta_9 ORC + \beta_{10} EDE * \beta_{11} ORC + \beta_{12} ASS * \beta_{13} EMC * \beta_{14} ORC + \beta_{15} EFM * \beta_{16} IBS * \beta_{17} ORC + \beta_{18} ORC + \varepsilon$

Variables	**AJP**	**TRN**	**EDE**	**ASS**	**EMC**	**EFM**	**IBS**	**ORC**
Mean	20.81	12.79	12.94	12.35	12.88	12.41	12.32	21.13
Standard Deviation	2.41	1.63	1.42	1.54	1.69	1.58	2.58	2.58
Audit Job Performance (AJP)								
Transferring Audit Knowledge (TRN)	.380**							
Educate Audit Experience (EDE)	.488**	.687**						
Audit Skill Sharing (ASS)	.534**	.579**	.675**					
Embed Coaching (EMC)	.612**	.657**	.763**	.746**				
Effective Mentoring (EFM)	.540**	.568**	.675**	.741**	.701**			
Integrated Brain Storming (IBS)	.531**	.501**	.718**	.641**	.677**	.707**		
Organizational Climate (ORC)	.703**	.546**	.675**	.509**	.666**	.540**	.593**	

**P<.05

Table 2 Descriptive Statistics and Correlation Matrix

Independence Variables	**Dependence Variable**		
	Audit Job Performance		
	Model 1	**Model 2**	**Model 3**
Transferring Audit Knowledge (TRN)	.133 (-.073)		
Educate Audit Experience (EDE)	.171 (-.051)		

Audit Skill Sharing (ASS)	.155 (.081)		
Embed Coaching (EMC)	.171 (.468)**		
Effective Mentoring (EFM)	.165 (.104)		
Integrated Brain Storming (IBS)	.154 (.153)		
Organizational Climate (ORC)		-.062*** (.110)	.082*** (.744)
TRN*ORC			.125 (.074)
EDE*ORC			.155 (.174)
ASS*ORC			.152 (.179)
EMC*ORC			.178 (-.252)
EFM*ORC			.149 (.218)
IBS*ORC			.180** (-.394)
Adjusted R^2	.365	.488	.540

*P<.10, *** P<.01

[a] Beta coefficients with standard errors in parenthesis

Table 3 Results of Regression Analysis[a]

Table 3 shows regression analysis based on regression equation Models 1, 2, and predict by Hypotheses 1-3. The Equation 1 (Model 1) addresses the relationship between audit knowledge management strategies : 1) transferring audit knowledge, 2) educate audit experience, 3) audit skill sharing, 4) embed coaching, 5) effective mentoring, 6) integrated brain storming and audit job performance. The results showed that audit knowledge management strategies overall has significant relationship with audit job performance. However, this study only found that embed coaching ($\beta_4 = .46,$ p<0.05) has significant positive relationships with audit job performance. Therefore, Hypothesis 1 is supported.

The Equation 2 (Model) addresses the relationship between organizational climate and audit job performance. The results showed that organizational climate ($\beta_7 = -.06,$ p<0.00) has significant relationship with audit job performance. Therefore, Hypothesis 2 is supported. The Equation 3 (Model 3) has shown the relationships for the organizational climate, a moderating effect between audit knowledge management strategies: 1) transferring audit knowledge, 2) educate audit experience, 3) audit skill sharing, 4) embed coaching, 5) effective mentoring, and 6) integrated brain storming and audit job performance. The results showed that organizational climate has moderating effects overall has significant relationship with audit job performance. However, this study only found that organizational climate has moderating effects between integrated brain storming ($\beta_{16} = .18,$ p>0.05) and audit job performance relationship. Therefore, Hypothesis 2 is supported.

5. Discussion and Summary

This research results showed that audit knowledge management strategy was significant on audit job performance (Skaife., et al 2007) particularly tax auditor in Thailand. Furthermore, this research showed the organizational climate also significant relationship with audit job performance. Due to organizational climate, include time pressure, regulator and professional standards, audit committee, and client acceptance are exist at many levels in audit firm. Its can encompass a variety of practices and assessment of audit job performance that TA needs to systematically span the relationships and activities in which audit knowledge management strategies are involved (Rousseau and Denise , 2011).

Organizational climate, on the other hand moderating affect significant relationship with audit knowledge management strategies and audit job performance. Due to the roles of organizational climate is a process, set of properties of audit work environment that TA perceived directly or indirectly and influencing

TA behavior in job performance. Hence, the finding of this work supported this research which claims that TA who has more audit knowledge management strategies (transferring audit knowledge, educate audit experience, audit skill sharing, embed coaching, effective mentoring, and integrated brain storming) aims to audit job performance. Besides, TA is gain more audit job performance through organizational climate activities rule and members of audit firm are belief in audit knowledge strategies, meant that, the grater audit knowledge management strategies, TA is gain in audit job performance. Moreover, TA always shared perceptions of audit procedures, audit management strategies, policies and practices of audit team both formal and informal (Simha and Cullen, 2012) that influence to audit job performance. Therefore, the greater the audit knowledge management strategies are, the more likely that TA will have greater audit job performance. Thus, TA is gaining a job performance upon audit knowledge management strategies are following.

Audit job performance is important to TAs, internal auditors, stakeholders, and all audit firm members to conduct audit work. Therefore, audit job performance used to provide information cues to conduct audit work that affected by audit knowledge management strategies. Therefore, this research is examines the relationship between audit knowledge management strategies (transferring audit knowledge, educate audit experience, audit skill sharing, embed coaching, effective mentoring, and integrated brain storming) and audit job performance. In addition, this research also examines the relationship between organizational climate and audit job performance, including of organizational climate moderating roles between audit knowledge management strategies (transferring audit knowledge, educate audit experience, audit skill sharing, embed coaching, effective mentoring, and integrated brain storming) and audit job performance. The results shown that audit knowledge management strategies are positive relationship with audit job performance, between organizational climate and audit job performance, and relationship of organizational climate moderating effect of audit knowledge strategies (transferring audit knowledge, educate audit experience, audit skill sharing, embed coaching, effective mentoring, and integrated brain storming) and audit job performance.

6. Limitations, Future Research, and Implications

This research has a limitation that the objectives under audit management strategies framework may only be suitable for TAs in Thailand. Future research may be amended as necessary to suit specific circumstances due to particular audit activities into their framework. Moreover, future research can verify the objectives pursued here or extend this study to different professional accounting areas, such as those involving the CPA or the CIA. It would be beneficial, particularly to assert the views of clients' acceptance, stakeholders, and third-parties to understand the audit job performance that affect by audit management strategies judgment of TAs' and their professionalism. This study provides evidence supporting the importance of a holistic research approach that considers the behavior of TAs within the context of the auditing process. Future research may consider benefits from views of several disciplines and to explore in decision making or judgment effectiveness in other contexts.

This research expands and beneficial in contingency theory based on the concept of audit job performance contingent variable to shown that TA who can management and good strategies in audit knowledge under organizational climate will gain audit job performance. The generalizability is assumed by this empirical study under the content of internal audit and control, accounting, and auditing effectiveness. The theoretical development is based on contingency theory used to describe the relationships between the context and the structure of audit knowledge management strategies. This empirical study suggests that TAs who are specialized and higher in assurance services will provide a strong benefit and achieve an audit strategy management analysis and that the audit job will benefit in terms of performance. The overall results found significant support for the hypotheses. The practical implications of this research currently exist for TAs by helping to understand how achieved audit knowledge management strategies. The audit job performance may effectively conduct by TA from their audit knowledge management strategies within audit work process (Flowerday., et al 2006), include all TA members of audit firm to belief and trust of audit knowledge management systems by following up the strategic rules. Besides, the managerial implication may benefit stakeholders and audit firm partners to apply implement audit knowledge management strategies into audit work process under organizational climate. The consequently, a success of audit job performance is appeared.

Finally, Stakeholders and audit firm partners must provide transferring knowledge, getting more audit experience and audit skill sharing, coaching, mentoring, and brain storming with each TA both inbound and outbound audit firm. However, they should provide an audit quality of audit job performance, applied to all TA member staffs with potential communication under organizational climate.

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