Journal of Information Systems Engineering and Management
2025, 10(49s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article

Sustainability in Audit Settings: Unveiling Variance in Auditor's JDM

[1]Kavita Chavare, [2]Dr Nethravathi K

[1]Asst Professor in Jain College and Research scholar, CMS Jain (Deemed to university), Bangalore

Email Id: Kavita.chavare@gmail.com

[2]Jain(Deemed-to- be university)

Email :k.nethravathi@jainuniversity.ac.in

Orcid:0000-0003-4138-0276

Vidhwan ID: 438214

ARTICLE INFO

Received: 22 Dec 2024

Revised: 18 Feb 2025

Accepted: 28 Feb 2025

ABSTRACT

This study explores the impact of complex tasks on auditor decision-making, affecting audit quality. It examines the role of the sustainability dimension in enhancing audit quality under challenging conditions. Through qualitative research involving expert auditors, the study reveals that certain variables significantly influence audit quality. These findings underscore the belief in the audit profession that incorporating sustainability enhances an auditor's judgment and decision-making. The study highlights that judgment and decision-making in auditing are subjective, and integrating sustainability can elevate audit quality.

Keywords: Sustainability performance, Sustainable decision-making, audit setting, cognitive process, Judgment and decision-making quality.

JEL Classification: Q01 G41 E71 C91

1.Introduction:

This research delves into the intricate relationship between complex task management and its influence on auditors' decision-making processes, which is a critical factor in determining the quality of audits. The study particularly highlights the increasing complexity and sophistication required in audit procedures due to the expanding global business landscape, diverse market dynamics, and legal challenges. These factors intensify the need for auditors to apply more nuanced judgment and decision-making (JDM) skills in financial reporting to satisfy the escalating demands of investors, regulators, and other key stakeholders.

In the domain of accounting research, the quality of an auditor's individual JDM has been a focal point, especially in terms of how various factors - categorized into personal attributes, task-related challenges, and environmental influences - impact performance. However, there's a noticeable gap in understanding how these factors contribute to sustainable performance in auditing. This research seeks to fill this void by examining how auditors' professional attitudes, divided into these three broad categories, interplay with the process of making sustainable decisions. This aspect has gained prominence in the context of the financial supply chain, where assessing and effectively managing sustainability performance is becoming increasingly crucial.

The study posits that integrating sustainable practices into auditing can not only minimize adverse environmental and societal effects but also ensure that a company's operations are in line with

Journal of Information Systems Engineering and Management
2025, 10(49s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article

sustainability development goals. By adopting such sustainable principles, auditors are encouraged to enhance their cognitive processes, marrying sustainable objectives with the company's strategies to achieve profitability while maintaining sustainability. The primary objective of this paper is to evaluate and measure sustainable performance in auditing, which requires advanced-level JDM.

To achieve its goals, the paper sets out to assess the impact of sustainable performance measures within the audit environment, determining their significance and identifying which measures are most closely linked to overall organizational sustainability performance. The research introduces two hypotheses: the null hypothesis, which suggests that the JDM aspect of an auditor's cognitive process impacting sustainable performance does not change in audit settings, and the alternative hypothesis, which suggests otherwise. The study addresses the growing necessity for effective sustainable performance measures in the realm of auditing, categorizing them into personal, task, and environmental factors. Its findings aim to bridge the existing gap in sustainable performance within audit settings, drawing comparisons with established best practices and contributing insights into both audit quality and sustainability performance measures that could lead to advancements in audit practices.

2 Background and Literature Review

2.1 Judgment and Decision-making Audit profession

Extensive research has been conducted on the quality of JDM (Judgement and Decision Making) in the accounting industry. The assessment of individual performance in JDM tasks and the factors that contribute to high and low quality of JDM will be crucial from a practical standpoint. The discourse surrounding the Auditing profession and the embodiment of professionalism within the field of auditing are distinct facets. Professions possess some structural features that must be comprehended in order to understand the nature of the profession. However, at its core, professionalism is founded on intangible components that are less concrete. Itsaso Barrainkua, 2017 Several studies have attempted to comprehend the Auditor's professional values and commitments to the auditing profession, as well as their attitudinal features that indicate how auditors perceive their work beyond the formal characteristics of the auditing profession. The professional values are subject to alter throughout time because to a multitude of factors that impact the quality of JDM. Additionally, the process of creating financial reports involves the use of Principle-based standards and processes. This requires both the reporting organisation and the auditor to exercise professional judgement when preparing and verifying financial statements. This study demonstrates the impact of variations in crucial professional values associated with sustainability concerns on the quality of JDM audits. In order to further our understanding of the disparities in JDM quality, it is required to examine the variables of person, task, and environment, as well as the associated attribute elements within each of these categories.

Prior research has investigated the influence of gender on audit quality by examining the impact of female auditors who charge higher fees and produce longer reports. The study investigates the impact of women audit partners on the dynamics and quality of audit committees. Additionally, it explores the differences in remuneration for female auditors in organisations that have gender diversity. (Mnif, 2023) Additionally, there is not much research has explored the impact of women on audit committees on critical audit matters, resulting in enhanced transparency. The reference is from Velte's work published in 2018.

The individual's traits of specialisation, experience, and expertise will have an impact on the quality of the audit. In addition to individual traits, the regulating body will also have a significant impact on improving audit quality. It is necessary to establish the responsibilities of auditors through legislation, as there is an assumption among stakeholders that the full audit report has undergone thorough examination. (Graschitz, 2023). The guidelines provided by the regulatory authority regarding non-audit services have the potential to enhance audit efficiency. The analysis indicates that more regulation might not guarantee this autonomy, underscoring the need for legal definitions of managerial services. (Tiwari, 2021).The clarity of guidelines will assist auditors in effectively managing ESG risks by virtue

Journal of Information Systems Engineering and Management
2025, 10(49s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article

of their profound understanding of client operations. The research states that pre-assurance services provided by auditors can assist audit clients in enhancing their ESG disclosures. This involves assisting organisations in identifying and implementing protocols to review or enhance internal controls pertaining to ESG governance, risk evaluation, and reporting, with a specific emphasis on privacy violations and anti-competitive behaviours. (Asante-Appiah, 2022) and a limited number of studies Demonstrated that effective collaboration between internal and external auditors can enhance the auditors' confidence, particularly when uncovering fraudulent activities or anomalies.

Another problem that affects the quality is the complexity of the work. The presence of multiple aspects, such as information, availability, audit plan, and audit process, contributes to the increased complexity of audit-related risks. This complexity, in turn, negatively affects the cognitive process involved in the task, resulting in a decrease in the quality of outcomes. Data visualisation and processing modes have a significant impact on the cognitive process of auditors, which in turn influences the quality of their judgement and decision-making. Hamdam, 2022 Furthermore, numerous studies advocate for the prioritisation of big data analysis and the enhancement of skills and training to effectively manage risks in audits that are based on principles and driven by technology (Barr-Pulliam, 2023).As auditors, we frequently assess depreciation procedures, asset valuation, and impairment tests to verify the accuracy and acceptability of asset values. (Khusanovich, 2023).Additionally, this study aims to determine the most effective Key success Indicators (KPIs) that impact company success and propose an innovative method for incorporating sustainability into company strategies. The auditor's selectivity, attention, and concentration are crucial elements in the audit process and audit plan in the field of cognitive neuroscience. (Haghighi, 2023). During the audit plan, a significant amount of pertinent information is gathered from the client on different topics, including sustainability challenges, using multiple sources. Gathering pertinent information poses the greatest challenge in the audit procedure. The auditor's decision to engage in an audit process is significantly influenced by several factors, including the client's reputation, the auditor's familiarity with the client, the client's financial performance, and the client's capacity to continue operating successfully. Mironiuc. The previous study discovered that a significant number of the companies in the sample were involved in greenwashing. Obtaining information from various sources, including the media, is crucial in combating greenwashing. This information will assist an auditor in delivering a high level of audit quality. Collecting data about clients poses significant challenges for companies, mostly due to the associated costs and time constraints. To effectively address these difficulties, it is crucial to implement sustainable processes that enhance the effectiveness of audits and safeguard the reputation of the audit organisation. There is a correlation between the firm's reputation and the quality of its audit. The magnitude of disclosed discretionary accruals does not imply a disparity in audit quality between Big 4 and non-Big 4 firms. Jacob (2019) The presence of a reputable and knowledgeable audit committee with competence in accounting and finance, as indicated by Rahman (2023), will have a significant impact on assessing the quality of the audit.

3. Research Design

In order to measure the quality of the audit, this research utilized a questionnaire-based approach to gather data, targeting a group of 35 Auditors. The selection process involved the snowball method, strategically chosen to identify expert participants in the field. Many research has been done on person, Task and environment Dimensions so this research further takes to understand that how the person, task and environment attributes varies the JDM quality of an auditor on the sustainable dimensions. To continue the study on the measures of quality, first we constructed the question which is based on attributes of Person, Task and environment dimensions and Institutional knowledge in auditing and accounting. second, we analysed the accounting related task which requires judgement and decision making. Third examining the attributes and related factors which influences the sustainable cognitive process which leads to high quality of Audit.

Journal of Information Systems Engineering and Management
2025, 10(49s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article

List of Person, Task and Environment Attributes

Dimensions and Indicators
Person
Gender
Experience
Sector Experience
Industry experiences
Motivation
Confirmation Biasness
Knowledge
Agreeableness
Communication
Neuroticism
Task
KPI
Audit plan
Audit process
Monitoring
Feedback
Interpretation
Information
Validity
Audit Opinion
Complexity
Environment
Firm size
Third party evaluator
Opinion of Third-party evaluator
Jurisdiction
Audit client
Disclosure
Media

Journal of Information Systems Engineering and Management
2025, 10(49s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article

The Research study used qualitative and quantitative data collection mechanisms. The data were collected using below mechanisms:

a) A literature review and sourcebook on JDM studies in accounting
b) A questionnaire survey of fifty experts in auditing

3.1 Research Gap

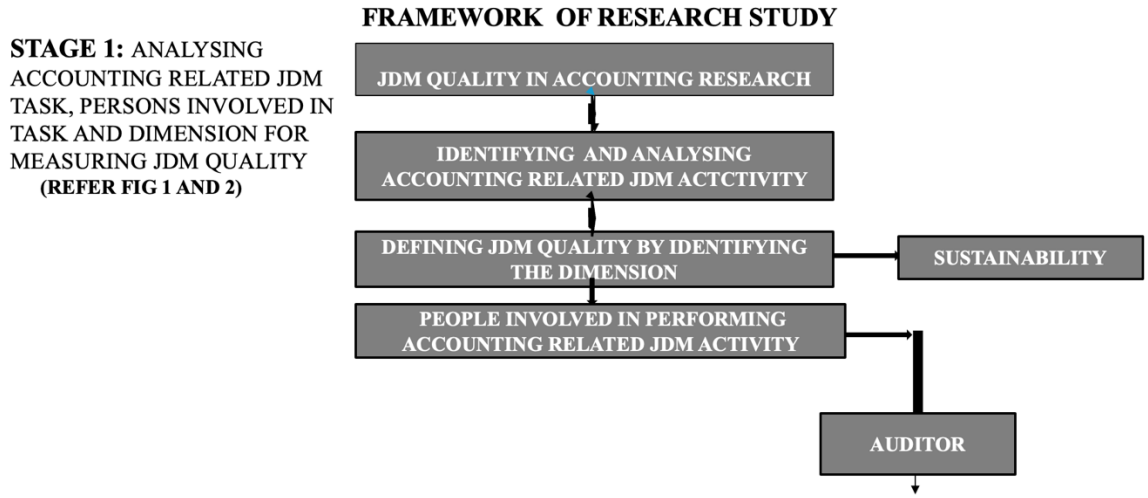
To support the design of the research survey, the first methodology step involves reviewing the literature on the classified above variables and their related characteristics that influence the auditor's behavior and also examines how that affects the JDM performance of an auditor. From the literature review and main variables, it was possible to identify the causes of JDM differences in the Audit settings and also examine the process explanations for those JDM differences.

In the second step, the study fills the gap by understanding the process factors that affect JDM performances on sustainability measures which helps narrow the range of plausible remedies.

In the third step, the application of the survey was conducted with the auditors to verify which key indicators and sustainability measurements are most important to organizational sustainability. All responses on the importance of sustainable performance measures items were recorded using a 3 Likert-type scale.

Lastly, in the fourth step, the outcome of the interviews provided the guidelines for effectively measuring of sustainable performance of an organization.

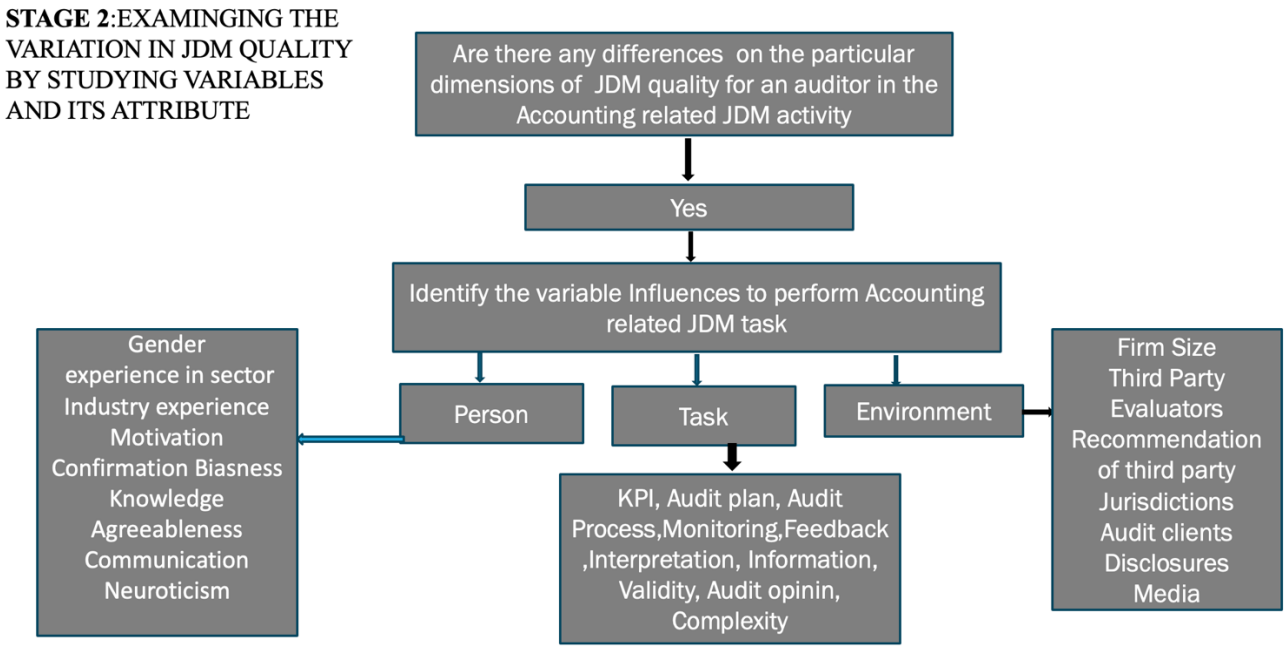
3.2Research Design Framework



(sources: self)

Journal of Information Systems Engineering and Management
2025, 10(49s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article



(Source: Self)

3.3 Sampling

The intended population of this study consist of public and private sector auditors. Convenience sampling was performed because this research aims to test how the related variables and their characteristics influence auditors' behavior in performing JDM performances on sustainability measures.

3.4 Survey Instrument and Analysis

The study adopts the grounded theory methodology, aiming to construct a theoretical model. Grounded theory was selected due to its systematic approach, which begins with identifying a research problem and reviewing existing literature, followed by purposeful, non-random sampling aligned with the research objectives. The questionnaire featured diverse question types: binary, multiple-response, ranking, and open-ended, all centred around the Sustainability dimensions in Judgement and Decision Making. Key indicators include aspects related to Person, Task, and Environment.

3.5 Measuring Audit Quality

To assess audit quality, various measurement tools were employed. These included evaluating auditors' Attributes experience (Person), audit process (Task), and firm size (Environment) on the sustainable dimensions . The chosen instruments were capable of gauging the psychosocial aspects of auditors within the study's specific aims and objectives.

3.6 Instrument Construction Process

Constructing these measurement tools involved several stages. Initially, a thorough literature review was conducted to anchor the study in existing knowledge. Following this, questions were formulated with the dual purpose of assessing audit quality and interpreting the impact of various observed variables on this metric. The approach was comprehensive, considering the sustainability dimension and the attributes of the three key indicators.

Journal of Information Systems Engineering and Management
2025, 10(49s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article

4 Data Analysis and Data interpretation

To formulate hypotheses and analyses the survey questionnaire, we employed reliability methods in conjunction with descriptive statistics to summaries the data and formulate inferential statistics.

4.1 First Data Set: Ranking Data Type

The questionnaire's ranking data type revealed key motivational factors impacting the sustainability cognitive process in auditing. The firm's reputation (weightage 35%, mean 2.43, SD 1.290) and professional standards (weightage 25%, mean 2.46, SD 0.867) emerged as the most significant motivators. Notably, automation and award recognition both scored a mean of 3.37, indicating their considerable influence on the process.

Table 1: Motivation

	Weightage	Mean	Standard deviation
The reputation of the firm	35%	2.43	1.290
Professional standard	25%	2.46	.867
Internal Auditors	20%	1.89	.657
Automation	10%	3.37	1.352
Award and recognition	10%	3.37	1.516

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
The reputation of the firm	35	1	4	2.43	1.290
Professional standard	35	1	3	1.89	.867
Internal Auditors	35	1	3	2.46	.657
Automation	35	1	5	3.37	1.352
Award and recognition	35	1	5	3.77	1.516
Valid N (listwise)	35				

The weighted average for this data set is 2.74, signifying the aggregated importance of these factors. In particular, the high mean scores for automation and award recognition (both at 3.37) highlight their critical roles in fostering a sustainable cognitive approach.

4.2 Second Data Set: Audit Process

The audit process data focused on various elements essential in auditing, such as compliance with standards and principles-based approaches. The data showed that compliance with accounting standards, laws, and regulations (weightage 30%, mean 1.89, SD 1.157) and pairing principle-based approaches with standards (weightage 40%, mean 2.57, SD 0.558) are vital components of the audit process. The weighted average here is 2.5, with the principle-based approach scoring higher than this average, emphasizing its significance in sustainable cognitive processing.

Journal of Information Systems Engineering and Management
2025, 10(49s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article

Table 2: Audit Process

	Weightage	Mean	Standard Deviation
Compliances with accounting standards, laws and regulations	30%	1.89	1.157
Pairing principle-based or objective based and accounting standards	40%	2.57	.558
Applying accounting standards with reasonable approaches after understanding the business	20%	2.34	1.162
Reduces the information asymmetry between the Firm and the analyst	10%	3.20	1.023

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Compliances with accounting standards, laws and regulations	35	1	4	1.89	1.157
Pairing principle-based or objective based and accounting standards	35	1	3	2.57	.558
Applying accounting standards with reasonable approaches after understanding the business	35	1	4	2.34	1.162
Reduces the information asymmetry between the Firm and the analyst	35	1	4	3.20	1.023
Valid N (listwise)	35				

4.3 Third Data Set: Information

This set evaluated factors affecting the acquisition of relevant information for audits. Key concerns included cost (weightage 30%, mean 3.40, SD 1.557), time consumption (weightage 25%, mean 3.14, SD 1.396), and external circumstances (weightage 25%, mean 2.74, SD 1.945). The weighted average was 1.326, highlighting these as major concerns in obtaining accurate information. However, abundant information (mean 2.43, SD 0.502) stood out as a significant factor, surpassing the weighted average and indicating its crucial role in the audit process.

Table 3: Information

	Weightage	**Mean**	**Standard devaition**
External Circumstances	25%	2.74	1.945
Abundant Information	15%	2.43	.502
Irrelevant information	5%	3.80	1.232

Journal of Information Systems Engineering and Management
2025, 10(49s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article

Time-consuming	25%	3.14	1.396
Cost	30%	3.40	1.557

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Rank the challenges you encounter when obtaining company information. [External Circumstances]	35	1	5	2.74	1.945
Rank the challenges you encounter when obtaining company information. [Irrelevant information]	35	2	3	2.43	.502
Rank the challenges you encounter when obtaining company information. [Time-consuming]	35	1	5	3.80	1.232
Rank the challenges you encounter when obtaining company information. [Abundant Information]	35	1	5	3.14	1.396
Rank the challenges you encounter when obtaining company information. [Cost]	35	1	5	3.40	1.557
Valid N (listwise)	35				

4.4 Fourth Data Set: Factor Analysis and Multi Responses

This data set examined various factors, including auditor experience and internal auditor influence. Auditors with 0-5 years of experience, particularly in statutory audits, showed less influence from internal auditors, pointing to a more sustainable cognitive process. Over 50% of auditors relied on internal auditors' work, influenced by factors like reputation, cost, client size, and industry, indicating a task-oriented approach in reducing audit complexities. The medium size of audit firms was identified as having more diverse client exposure, which necessitates a higher level of cognitive processing to maintain client relationships and compete with larger firms, thereby leading to higher audit quality.

Journal of Information Systems Engineering and Management
2025, 10(49s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article

Table 4: Rotated Component Matrix

How do you proceed to acquire an understanding of an industry, when you do not have previous knowledge about the industry	-.031	.634	.038	.354	-.155	-.021	-.231	.168	-.181	.300
How do you proceed to keep yourself updated about an industry you already know about	.097	.762	.120	.133	.065	-.196	.101	.103	.248	.015
Do you believe that easily accessible information is more likely to be relevant, crucial for making decisions, and has already been validated by an audit or other trusted source to overcome the aforementioned challenges?	-.019	.166	-.272	-.456	.264	.117	-.029	-.089	-.040	-.475
Which type of audit opinion was issued on the financial statements in the last 3 years?	.041	.029	.187	-.026	.157	-.043	.785	-.063	.137	-.244
How common it is to report challenges against management estimation to reduce the biases in fair value accounting	.067	.037	-.135	-.059	.040	-.098	-.091	.233	-.093	.723
Is any recommendation/ comment given by the National Financial Reporting authority to implement on any of your audit engagements	-.259	.365	-.160	.104	.151	.561	-.133	.449	.123	.055
If yes did your firm implement it in the audit engagement	-.161	.636	-.236	-.204	.242	.232	.055	.003	-.174	-.094
Do you have a standardized data analysis tool for value estimates or outside verification at your companyon in valuation	.045	-.037	.931	.000	-.019	-.059	.065	-.087	.086	-.028
How can the audit quality of external data used in the analyses be ensured	.024	.019	.953	.019	.055	-.041	.133	-.041	.011	-.010

Journal of Information Systems Engineering and Management
2025, 10(49s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article

Does your jurisdiction regulate in a broad sense, auditor independence as it relates to non-audit services	.337	.181	-.111	-.069	.598	-.171	.366	.185	-.081	.015
The guidelines for which non-audit services are allowed	.193	.139	.045	-.094	.852	.032	-.214	.146	.119	.046
The rules defining which non-audit services are forbidden	.153	-.389	-.228	.381	.421	-.434	.298	.255	.116	-.016
A list of non-audit services which are permitted	.048	.011	-.085	-.156	.054	-.118	-.085	.723	-.161	.224
A list of prohibited non-audit services.	-.220	.267	.094	-.051	-.070	-.630	.069	.095	.286	.371
A list of conditionally permitted non-audit services	.041	.173	-.031	-.110	.147	.082	.135	.669	.264	-.021
Are you permitted or Audit staff permitted to act in the capacity of management for an audit client	.747	-.445	.096	-.055	-.221	.032	-.111	.019	-.142	.032
[By auditor as a part of the audit report	.788	.071	-.035	.009	.241	.124	.266	.023	.076	.025
The auditor in some other documents	.718	.100	-.056	.155	.172	-.231	-.004	-.033	.053	.020
The audit client in it its financial statements	.940	-.049	.114	.024	.098	-.060	-.040	.070	.010	-.003
Before accepting the engagement, do you use any databases or other sources to analyze media coverage of clients' environmental, social, and governance practices	.024	.299	.304	.574	.014	.071	-.103	.272	-.107	-.193

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.[a]

a. Rotation converged in 22 iterations.

Variable	Highest Frequency	Mean	Standard Deviation
Experience(0 to 5 years)	16	1.77	.808
Experience in Sectors Statutory audits	9	4.26	1.578

Journal of Information Systems Engineering and Management
2025, 10(49s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article

Internal Auditors Influence			
Not Influenced on Judgement	15	2.2	.797
Not influenced on Independence	20	2.37	.808
Not influenced on efficiency level	21	2.34	.873
Use of Internal Auditors work			
The reputation of Internal auditors (Slightly influenced)	19	2.46	.505
The incentive for Internal Auditor(Not influenced)	19	2.20	.933
In-house internal auditors (Highly influenced)	14	1.94	.873
Risk misstatement level (Highly Influenced)	26	1.37	.690
Increase in accounts subjectivity (Slightly influenced)	24	1.91	.562
Internal auditor attitude(Slightly influenced)	18	2.49	.507
Client firm size (influenced and slightly influenced)	24	1.97	.822
Client firm's industry(Slightly Influenced)	14	2.03	.785
Cost reduction (slightly influenced)	16	2.14	.733
Work experience with internal Auditors at other firms(highly influenced)	19	1.57	.698
Firm Size(Medium size firms**)**	21	1.94	.639

5 Findings

Based on the results of the experiment the result indicates the variable and their related characteristics influence the auditor's behavior in sustainability performance which requires a high level of JDM in the cognitive process in the audit setting.

The analysis of the collected data sets from the study provides valuable insights into the factors influencing the sustainability cognitive process in auditing. The key conclusions drawn are as follows:

- **Motivational Factors**: The reputation of the auditing firm and adherence to professional standards emerged as the most significant motivational factors. This indicates that the prestige and ethical framework of a firm are critical in driving auditors towards sustainable decision-making processes.
- **Influence of Automation and Recognition**: Interestingly, both automation in audit processes and the provision of awards and recognition significantly impact auditors' approach to sustainability. This underscores the evolving nature of the auditing field, where technological advancements and recognition systems play crucial roles.
- **Audit Process Elements**: Compliance with accounting standards and a principles-based approach are essential elements in the audit process. These factors contribute significantly to the development of

a sustainable cognitive approach, emphasizing the importance of a strong regulatory framework and a flexible, yet principled, audit methodology.

- **Information Management**: Managing the abundance and relevance of information is a major challenge in the auditing process. The study highlights that while abundant information is available, its relevance and the cost and time associated with its processing are of significant concern. Efficient management of these aspects is critical for effective and sustainable auditing.
- **Influence of Experience and Internal Auditors**: The level of experience, especially among auditors with 0 to 5 years in the field, notably influences their susceptibility to internal auditors' influence. The findings suggest a correlation between less experience in statutory audits and a higher tendency to be guided by internal auditors, impacting the sustainability of the cognitive process.
- **Task Complexity and Auditor Reliance**: To navigate the complexities of the auditing task, a significant portion of auditors relies on the work of internal auditors. Factors like the reputation of internal auditors, the cost of the audit, client size, and the industry play into this reliance, highlighting a task-driven approach in the auditing process.
- **Impact of Firm Size**: Medium-sized audit firms show a greater exposure to diverse clients, leading to the implementation of more robust cognitive processes in their auditing. This is a strategic approach to maintain client relationships and compete effectively, ultimately contributing to higher audit quality.

References

[1] Mnif, Y., & Cherif, I. (2023). The simultaneous representation of women at the audit demand and supply sides and audit quality. *Asian Review of Accounting*.
[2] Does gender diversity in the audit committee influence key audit matters' readability in the audit report? UK evidence. *Corporate social responsibility and environmental management*, *25*(5), 748-755.
[3] Rijal, S., & Bakri, A. A. (2023). Effect of Auditor Specialization, Auditor Characteristics, Board Independence on Audit Quality through intellectual capital: Study on service companies. *The ES Accounting And Finance*, *1*(02), 95-103.
[4] Graschitz, S., Hamilton, E., Messier Jr, W. F., & Pietsch, C. P. (2023). Auditor Reporting on Other Information Outside of the Financial Statements. *Available at SSRN 4486378*.
[5] Hristov, I., & Chirico, A. (2019). The role of sustainability key performance indicators (KPIs) in implementing sustainable strategies. *Sustainability*, *11*(20), 5742
[6] Haghighi, R., Velashani, M. A. B., Chamanabad, A. G., & Abbaszadeh, M. R. (2023). Extending and Ranking the Audit Judgment Factors in an Emerging Market With an Emphasis on Cognitive Neuroscience. *Iranian Journal of Management Studies*, *16*(2).
[7] Arrami, N., & QingXiang, Y. (2021). The role of moral identity in auditor's ethical decision making. *International Journal of Research in Business and Social Science (2147-4478)*, *10*(2), 157-169.
[8] Kumar, P. (2023). The impact of executives' compensation and corporate governance attributes on voluntary disclosures: Does audit quality matter? *Journal of Applied Accounting Research*.
[9] Jacob, J., Desai, N., & Agarwal, S. K. (2019). An examination of factors driving big 4 audit fee premiums: Evidence from India's audit market. *Accounting Horizons*, *33*(2), 43-58.
[10] Rahman, S. U., Chen, S., Al-Faryan, M. A. S., Ahmad, I., Hussain, R. Y., & Saud, S. (2023). Audit services and financial reporting quality: The role of accounting expertise auditors. *Cogent Business & Management*, *10*(1), 2164142
[11] Ramesh, V. (2021). Auditing the auditors: A comparative study about India, the UK, and the USA. *Materials Today: Proceedings*, *37*, 2495-2500.

Research Article

[12] Hussien, A., Saleem, A. A., Mushtaha, E., Jannat, N., Al-Shammaa, A., Ali, S. B., ... & Al-Jumeily, D. (2023). A statistical analysis of life cycle assessment for buildings and buildings' refurbishment research. *Ain Shams Engineering Journal*, 102143.
[13] Khusanovich, T. T., & Shaniyazov, S. S. (2023). Organizational and Methodological Issues of Organizing Audit of Fixed Assets Following International Standards. *International Journal on Economics, Finance and Sustainable Development*, *5*(5), 55-66.
[14] Auditor judgment and decision-making in big data environment: a proposed research framework. *Accounting Research Journal*, *35*(1), 55-70.
[15] Tiwari, R. K., & Debnath, J. (2021). Joint provision of non-audit services to audit clients: Empirical evidence from India. *Vikalpa*, *46*(3), 153-165.
[16] Asante-Appiah, B., & Lambert, T. A. (2022). The role of the external auditor in managing environmental, social, and governance (ESG) reputation risk. *Review of Accounting Studies*, 1-53
[17] Burke, J. J., Hoitash, R., & Hoitash, U. (2019). Auditor response to negative media coverage of client environmental, social, and governance practices. *Accounting Horizons*, *33*(3), 1-23.
[18] Li, W., Li, W., Seppänen, V., & Koivumäki, T. (2023). Effects of greenwashing on financial performance: Moderation through local environmental regulation and media coverage. *Business strategy and the environment*, *32*(1), 820-841.
[19] Usman, R., Rohman, A., & Ratmono, D. (2023). The relationship of internal auditors' characteristics with external auditors' reliance and its impact on audit efficiency: Empirical evidence from Indonesian government institutions. *Cogent Business & Management*, *10*(1), 2191781.
[20] Khelil, I. (2023). The working relationship between internal and external auditors and the moral courage of internal auditors: Tunisian evidence. *Arab Gulf Journal of Scientific Research*.
[21] Hamdam, A., Jusoh, R., Yahya, Y., Abdul Jalil, A. and Zainal Abidin, N.H. (2022), "Auditor judgment and decision-making in big data environment: a proposed research framework", *Accounting Research Journal*, Vol. 35 No. 1, pp. 55-70.
[22] Mironiuc, M., Chersan, I. C., & Robu, I. B. (2013). The influence of the client's background on the auditor's decision in acceptance of the audit engagement. *Communications of the IBIMA*, *2013*, 1.
[23] Rodgers, W., Mubako, G. N., & Hall, L. (2017). Knowledge management: The effect of knowledge transfer on professional skepticism in audit engagement planning. *Computers in Human Behavior*, *70*, 564-574.
[24] Barr-Pulliam, D., Calvin, C. G., Eulerich, M., & Maghakyan, A. (2023). Audit evidence, technology, and judgement: A review of the literature in response to ED-500. *Journal of International Financial Management & Accounting*.
[25] Commerford, B. P., Dennis, S. A., Joe, J. R., & Ulla, J. W. (2022). Man versus machine: Complex estimates and auditor reliance on artificial intelligence. *Journal of Accounting Research*, *60*(1), 171-201.