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THE MEDIATION EFFECT OF AUDIT ASSESSMENT ON AUDIT COMPETENCY AND AUDIT TECHNOLOGY TO AUDIT WORK PERFORMANCE EFFECTIVENESS

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ABSTRACT

Auditor competency and audit technology use have been identified as the cause and effect that might aid in audit evaluation and improve auditor performance. This study investigates the direct influence of audit competency and audit technology variables on the effectiveness of auditor work performance, as well as the mediation effect of audit assessment on the relationships, using data from the external auditor. A survey was done in Malaysia to ascertain the direct influence of audit competency and audit technology on the effectiveness of audit work performed by the external auditor. The conclusion indicates that audit competency and audit technology both contributed significantly to the efficiency and effectiveness of auditors' work performance. Additional analysis demonstrates how these two elements, audit competency and audit technology, contribute to audit assessment as a required procedure for increased performance effectiveness of the external auditor. This study contributes to the knowledge of audit assessment as a critical procedure for audit competency and the auditor's efficient and effective use of audit technology in determining the auditor's work performance.

Keywords: *Audit work performance, Audit competency, Audit technology, Audit assessment, Auditing*

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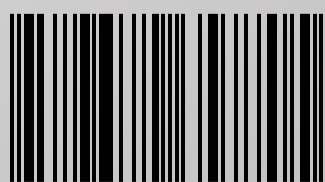
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