

FIELD REPORT

PAC 671

FACULTY OF ACCOUNTANCY

UNIVERSITI TEKNOLOGI MARA

UiTM CAWANGAN TERENGGANU

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TABLE OF CONTENT

	PAGES
SECTION A	1
1.0 Introduction	1
2.0 Summary of Work Done	2-3
3.0 Strengths & Weaknesses of Training	3-4
4.0 Self-Reflection	4
SECTION B	5
1.0 Issues and Problem Statement	5
2.0 Discussion	5-7
3.0 Recommendation	7-11
4.0 Conclusion	11-12
References	12-14
Appendices	14-16

SECTION A

1.0 Introduction

Baker Hughes Company, an American energy company based in Houston, Texas, is one of the world's largest energy and oilfield services companies. It provides the global oil and natural gas industry with products and services for drilling, formation evaluation, completion, and production. Baker Hughes stands out as the only major oilfield service company structured around strong product-line divisions focused on Best-in-Class products and services. Additionally, Baker Hughes offers the broadest portfolio of technology solutions for energy and industry, which includes Industrial and Energy Technology (IET), Oilfield Services and Equipment (OFSE), Digital Solutions, and Turbomachinery and Process Solutions (TPS). The company operates in over 120 countries worldwide namely six regions such as Asia Pacific, Sub-Saharan Africa, Middle East, Europe, North America and Latin America.

Baker Hughes promotes a work-life balance, which I greatly appreciate. The company implements a hybrid work model, requiring employees to work from the office for a minimum of five days each month and allowing them to work from home on the remaining days. This policy applies to the Global Finance Centre at Baker Hughes across all countries. Another reason I chose this company is that Baker Hughes is among the top 10 largest oil and gas companies globally. Additionally, many interns at Baker Hughes tend to secure permanent positions, saving me time in my job hunt as a fresh graduate.

My practical training runs from March 4, 2024, to August 23, 2024, totaling six months, at the Global Finance Centre, Baker Hughes Kuala Lumpur. I am placed in the Finance Controller Department as a Reporting and Statutory Intern on the Central Audit Deliverables Team, specifically in the Oilfield Equipment (OFE) team. I am accountable for auditing Oilfield Equipment (OFE) samples across six regions: Asia Pacific, Sub-Saharan Africa, the Middle East, Europe, North America, and Latin America. Baker Hughes provides several benefits, including an allowance, medical benefits, and a work-life balance. Furthermore, Baker Hughes offers extensive career development opportunities, learning and training programs, and encourages volunteering initiatives, which align with my career aspirations and personal growth objectives.

2.0 Summary of Work Done

Auditing Division:

Audit

As part of the team, support is provided for the annual financial statement audit and PCAOB audit, working closely with external auditors such as KPMG KL and KPMG Local. The role involves aiding in the completion of financial statement audits, with a focus on Oilfield Equipment (OFE) samples. This includes obtaining and verifying supporting documents, addressing queries, offering guidance on best accounting practices, and providing necessary items to ensure a smooth auditing process.

Active liaison with various functional teams, statutory teams, and key stakeholders is essential to ensure the timely completion of all open samples. This requires coordinating with teams such as the Statutory Team, FP&A Team, GFO, Local Finance Team, Accenture, and other global functional teams. Additionally, managing audit samples across six regions—Asia Pacific, Sub-Saharan Africa, Middle East, Europe, North America, and Latin America—is crucial to ensure efficient global audit management.

Throughout the year, processes are continually reviewed, and any necessary changes are communicated and implemented to improve efficiency, leveraging insights gained from audit issues and findings. The role is focused on ensuring smooth and efficient operations, maintaining high standards, and keeping everything on track.

Statutory Audit

Initially, adherence to the established escalation matrix is prioritised, ensuring prompt issue resolution through prescribed steps and timelines. This involves knowing when and how to seek additional support from the business for incomplete or missing documentation. Utilisation of ERP systems like Oracle Application and SAP facilitates the location and retrieval of necessary documents. In cases where documents are missing or inadequate, issues are escalated according to the matrix to ensure timely resolution.

Furthermore, ensuring prompt review and response to all new audit samples within 48 hours is essential. In instances where there is no response within this timeframe, follow-up actions are promptly initiated to mitigate delays. Maintaining clear and consistent communication with relevant business units is crucial, closely tracking the status of new samples to ensure timely submission of required documents, thereby facilitating an efficient audit process.

Following the dispatch of follow-up emails to the business, received support documents are promptly reviewed within 24 hours. Rigorous assessment of the quality and completeness of documentation is conducted to ensure alignment with audit standards, with verification of provided information and cross-referencing as necessary. Collaboration with the Person In Charge (PIC) is integral, jointly verifying the accuracy and comprehensiveness of supporting documents to ensure compliance with audit requirements.

3.0 Strengths & Weaknesses of Training

Strengths of Training

The practical training at Baker Hughes offers substantial strengths, including global exposure and extensive communication with professionals worldwide. This exposure not only broadens understanding of diverse cultures but also enhances collaboration skills across international teams. Working within the oil and gas industry provides valuable insights into auditing and accounting practices specific to this sector, offering interns a deepened understanding of financial analysis and reporting within a complex industry framework.

Interns also gain exposure to advanced ERP systems such as Oracle Application and SAP, which play a crucial role in developing technical proficiency and problem-solving abilities. This hands-on experience prepares interns to navigate sophisticated technological landscapes and utilise data-driven insights for informed decision-making. Furthermore, Baker Hughes' commitment to learning and development through comprehensive training programs ensures continuous professional growth, equipping trainees with essential competencies for successful careers in finance and audit.

Weaknesses of Training

In the initial stages of the practical training, a notable challenge was the condensed timeline for familiarising with the ERP systems utilised. The limited timeframe, particularly one week for multiple ERP systems, posed difficulties in fully grasping their functionalities and intricacies. This

rushed approach could benefit from a more gradual introduction or extended familiarisation period to facilitate a deeper understanding and proficiency among trainees.

Another weakness identified during the training was the restricted access to Oracle due to the need for interns to audit various regions. This limitation hindered the ability to explore and utilise Oracle's full range of capabilities effectively. A more comprehensive access plan tailored to interns' learning objectives and responsibilities could enhance their practical experience and proficiency with the ERP system, ensuring they are adequately prepared for diverse audit scenarios and responsibilities.

4.0 Self-Reflection

During my internship as a Reporting and Statutory Intern in the Central Audit Deliverables Team at Baker Hughes (Services) Malaysia Sdn Bhd, I had the opportunity to gain valuable insights into the practical aspects of the accounting profession. Throughout the internship, I gained accounting and auditing skills, learned ERP systems, experienced global exposure, benefited from workplace flexibility, and enjoyed an enriching learning environment and supportive culture. I also learned about the audit and accounting processes in the oil and gas sector while using ERP systems such as SAP, Oracle, BlackLine, and ThoughtSpot.

Furthermore, I gained global exposure by communicating and collaborating with colleagues from all over the world, which broadened my perspective and enhanced my understanding of different cultures and markets. This international interaction not only enriched my professional experience but also helped build a global network and fostered cross-cultural skills that are invaluable in today's interconnected world. Additionally, I experienced workplace flexibility, where the ability to work remotely proved to be a real game-changer. This flexibility not only improved work-life balance but also enhanced productivity and job satisfaction. It allowed me to tailor my work environment to my personal needs, making it easier to perform at my best without compromising personal commitments.

In conclusion, my internship at Baker Hughes was a transformative experience that provided me with practical knowledge, enhanced my technical skills, and helped me develop crucial professional attributes. I am confident that the lessons learned and experiences gained during this internship will greatly contribute to my success as I begin my career in accounting.

SECTION B

ENHANCING WORKPLACE WELLNESS PRACTICES IN THE ACCOUNTING SECTOR

1.0 Issues and Problem Statement

The accounting sector faces several significant challenges that impact workplace wellness, including the lack of remote work and remote auditing opportunities, intense time pressure, high turnover rates, and workload imbalances during peak seasons. These issues collectively contribute to high stress levels, reduced job satisfaction, and diminished audit quality. Addressing these challenges through the implementation of remote auditing, promoting work-life balance, providing comprehensive mental health and wellness initiatives, and fostering open communication and collaboration during peak seasons is essential for enhancing workplace wellness in the accounting sector. By prioritising these areas, accounting firms can create a healthier, more supportive work environment that not only improves employee well-being but also enhances overall audit quality and organisational efficiency.

2.0 Discussion

1. The issue of lack of remote work or remote auditing in accounting sectors.

The lack of remote work and remote auditing in the accounting sector remains a significant concern. Remote auditing involves auditors conducting their review activities from a location other than the client's site using digital technology. Although this approach isn't entirely new, prior to the COVID-19 outbreak, only 2% of audits were performed remotely. Concerns exist regarding the thoroughness of remote audits, as it is believed that auditors are more effective at detecting financial irregularities when physically present at the client's location. Research suggests that remote auditing may lead to a decline in audit quality, particularly in tasks requiring significant judgement, such as inventory reviews. (Eulerich, 2021).

However, remote auditing can also enhance audit quality by promoting better decision-making within a more flexible environment. The close association between remote auditing and advanced technology can boost audit effectiveness. Some studies indicate that remote auditing does not diminish audit quality but can lead to cost reductions, increased flexibility for employees, and the ability to review clients' data from any location. (Farcane, 2023).

2. The issue of time pressure and audit quality.

Managing time pressure is a significant challenge for auditors striving to complete their tasks effectively. Intense competition often leads to pressure related to audit budgets, narrowed scopes, and the use of lower-quality evidence, or even skipping certain procedures. Auditors face time constraints when they must complete audits within predefined timelines set by their firms (Broberg, 2017). Insufficient allocated time may force auditors to expedite their work, potentially compromising the thoroughness of the audit and increasing the likelihood of premature sign-offs. Despite the potential for job-related stress caused by time pressure, studies such as Yan and Xie (2016) indicate that effective management of time pressure and work stress generally does not compromise audit quality. Addressing conflicts between time constraints and audit quality requires proactive management approaches within audit firms, including setting reasonable limits on assigned tasks while considering various factors influencing audit quality.

3. The issue of high turnover rates in auditing organisations.

Employee turnover poses a significant challenge for companies, representing a substantial loss of investment in their workforce. This issue is particularly acute in auditing firms, which historically contend with high turnover rates (Nouri, 2020). These rates create formidable obstacles for accounting and auditing firms due to the considerable costs associated with recruiting, hiring, training, and managing new staff. Moreover, turnover in audit firms can compromise audit quality, as audits increasingly rely on new and less experienced employees following the departure of seasoned professionals (Chi et al., 2011).

Professional bodies such as the Association of Chartered Certified Accountants (ACCA) and the Accounting and Corporate Regulatory Authority (ACRA) consistently highlight high turnover as a major long-term challenge for auditing firms. Recent studies underscore that turnover intentions are linked to critical work-related factors such as job satisfaction and organisational commitment.

4. The issue of workload imbalance during peak seasons.

Stress is the psychological response to internalising and processing pressure within an individual's mental framework. Workload stress in auditing arises from an overwhelming volume of audit tasks or inadequate resources to manage them effectively. This stress can significantly impair auditors' cognitive abilities during audit procedures, thereby increasing the likelihood of audit errors. Consequently, overworked auditors may compromise the overall quality of their

audits. According to recent studies, audit staff members reported working an average of 71.7 hours per week during peak seasons and 44.5 hours per week during slower periods. This workload imbalance often necessitates overtime, and a shortage of audit staff at the fieldwork level can result in insufficient evidence collection and testing, ultimately leading to diminished audit quality. Recent research emphasises that deficiencies in documenting critical audit evidence or findings during busy periods cannot be adequately compensated for during the audit review process. Overall, reduced auditor engagement at each stage during peak seasons has been consistently linked to lower audit quality. (Ernst & Young Global Ltd, 2024).

3.0 Recommendation

1. Implement Remote Auditing in the Accounting Firms and Audit Firms.

The primary distinction between traditional audits and remote audits lies in the absence of in-person, face-to-face interactions. This changes the manner in which activities like walkthroughs, visual inspections, interviews, and other audit procedures are performed. In remote settings, auditors leverage technology to carry out audit tasks. These technological tools include interactive and web-based video conferencing platforms, secure data-sharing software, and remote access to clients' financial and operational systems.

To improve the quality and efficiency of audits, it is highly advised that accounting and audit firms adopt remote auditing practices. Remote auditing is associated with advanced technology, enabling auditors to use and master these technologies simultaneously. This proficiency enhances audit quality, ensuring greater accuracy and timeliness (Bhattacharjee, Hillison, & Malone, 2020). Moreover, remote audits promote a more flexible working environment, which can improve decision-making processes (Li, Goel & Williams, 2023).

Implementing remote auditing within an organisation involves several critical steps. First, investing in a robust and secure technological infrastructure is essential. This entails allocating resources toward acquiring state-of-the-art solutions tailored for remote auditing, such as cloud-based platforms, encryption protocols, and communication tools. Customising the infrastructure to meet the specific needs of remote auditing, including real-time collaboration features, is crucial for seamless operations.

Second, establishing comprehensive training programs for auditors is vital. These programs should cover various aspects, from familiarisation with remote auditing tools to best practices for

communication and collaboration in remote settings. Practical training sessions and workshops provide hands-on experience, enhancing auditors' confidence and proficiency in using remote auditing technologies effectively.

Lastly, providing clear guidelines and protocols is crucial. These guidelines should outline procedures for data handling, communication protocols, and steps to address technical issues or discrepancies encountered during remote audits. Regular updates ensure compliance with industry standards and regulatory requirements, keeping remote auditing practices effective and up-to-date.

The effects of implementing remote auditing can be profound. It reduces the need for travel, which can lead to cost savings and reduced carbon footprints. Additionally, it allows for a more diverse workforce since geographical location becomes less of a barrier, thereby attracting talent from a wider pool. Furthermore, remote auditing can enhance client relationships by providing more frequent and timely interactions, thus fostering better communication and trust. The flexibility in work schedules can also improve job satisfaction among auditors, potentially reducing turnover rates and enhancing overall productivity (Fieler, 2023).

By focusing on these key areas and providing adequate support, organisations can successfully implement remote auditing practices, leveraging technological advancements while mitigating associated risks.

2. Enhancing Audit Quality by Alleviating Time Pressure Through Work-Life Balance Initiatives.

In the audit and accounting sectors, promoting a strong work-life balance is crucial not only for employee well-being but also for the quality of their work. Historically, these industries have been afflicted by high stress levels and demanding work hours, resulting in time pressure and decreased audit quality. By prioritising work-life balance, audit and accounting firms can significantly improve the quality of their audits while creating a more positive work environment (Putra, Pratama, Linggautama, & Prasetyaningtyas, 2020).

A key recommendation for enhancing perceptions of work-life balance in these sectors is the implementation of flexible working hours. Such measures can reduce stress and enable employees to manage their time more effectively, leading to higher job satisfaction and improved performance. Flexible hours allow auditors to work during their most productive times,

reducing errors and enhancing the thoroughness of their work. Additionally, firms should actively encourage taking regular breaks and vacations to prevent burnout, ensuring that employees return to work refreshed and more productive. These breaks can lead to increased creativity and problem-solving abilities, essential for thorough and high-quality audits (Putra et al., 2020).

Moreover, fostering a supportive workplace culture is essential. Management should emphasise the importance of work-life balance and model this behaviour by respecting employees' personal time and boundaries. Providing resources such as mental health support and wellness programs can also help employees manage stress and maintain a healthy work-life balance. These programs can reduce absenteeism and presenteeism, where employees are physically present but not mentally engaged, further enhancing productivity and audit quality (Putra et al., 2020).

By embedding these practices into their organisational culture, audit and accounting firms can address the issues of time pressure and low audit quality. As work-life balance becomes a priority, employees are likely to feel more satisfied and committed to their roles, resulting in higher audit quality and reducing the excessive time needed to complete the audit process. Ultimately, this shift will create a more sustainable and efficient work environment where both the firm and its employees thrive (Putra et al., 2020).

3. Reducing Turnover Rates in Auditing Organisations Through Comprehensive Mental Health and Wellness Initiatives.

Audit firms and accounting organisations should prioritise providing mental health resources for their employees to ensure a healthy workplace environment. One effective approach is to offer mental health training. Regular training sessions can help auditors recognize the signs of burnout and learn techniques to manage stress, such as mindfulness and effective time management. These sessions should also emphasise the importance of a healthy work-life balance through workshops and seminars, keeping employees informed about best practices for mental well-being and encouraging open dialogue about these issues in the workplace.

Another crucial step is to establish robust support systems. Firms should provide confidential counselling services, either in-house or through partnerships with external mental health professionals. Creating an environment where employees feel comfortable seeking help when they are overwhelmed or stressed, without fear of stigma or repercussions, is essential (Hasson

& Butler, 2020). This type of support can make a significant difference in how employees handle the demands of their work, especially during peak periods when stress levels tend to rise. The availability of such services can lead to improved job satisfaction, reduced absenteeism, and lower turnover rates, as employees feel valued and supported in their roles.

In addition to training and support systems, implementing wellness programs can significantly impact maintaining mental health. Audit firms can introduce programs that include physical health activities, such as yoga or gym memberships. Encouraging regular breaks and ensuring that employees take their vacation time can help prevent burnout and maintain high productivity and accuracy in their work. By integrating these wellness initiatives, firms can help their employees stay healthy, motivated, and capable of consistently delivering high-quality audits. Moreover, such programs can enhance the overall organisational culture, making it more attractive to both current and prospective employees, thus further reducing turnover rates.

4. Mitigating Workload Imbalance During Peak Seasons in Audit Firms Through Open Communication and Collaboration.

In the fast-paced environment of accounting and audit firms, the demands of peak seasons can often lead to overwhelming workloads and increased stress among employees. To address these challenges effectively, it is essential to establish a culture of open communication within the organisation. By fostering an environment where employees feel comfortable discussing their workload and any concerns related to burnout, accounting and audit firms can promote a healthier and more supportive workplace.

One effective strategy is to encourage employees to openly discuss their workload and any concerns they may have related to burnout with their managers. This can be facilitated through regular one-on-one meetings, team check-ins, or anonymous suggestion boxes where employees can voice their concerns without fear of reprisal. Annelin and Svanström (2022) highlight that such open communication is crucial for identifying and addressing stressors before they escalate, thus preventing burnout and promoting a healthier and more productive workplace. Open communication allows management to gain real-time insights into the challenges faced by employees, enabling timely interventions that can prevent burnout. This proactive approach helps in maintaining employee morale and reducing turnover rates, which are often exacerbated during peak seasons due to high stress levels.

Another effective approach to improving the work environment in audit and accounting firms during peak season is to promote collaborative problem-solving among team members. Regular team meetings or brainstorming sessions where employees can discuss their challenges and collectively brainstorm solutions foster a supportive atmosphere. According to Annelin and Svanström (2022), leveraging team members' collective knowledge and experience helps in identifying best practices and streamlining processes, thereby alleviating workload pressures and reducing the risk of burnout. Collaborative problem-solving not only leads to more efficient and innovative solutions but also strengthens team cohesion and trust. When employees work together to address common challenges, they are more likely to feel valued and supported, leading to increased job satisfaction and retention. Additionally, sharing best practices can optimise workflow and resource allocation, further mitigating workload imbalance during peak seasons.

In conclusion, establishing a culture of open communication in accounting and audit firms is paramount to addressing the challenges posed by peak seasons effectively. By encouraging employees to voice their concerns and promoting collaborative problem-solving, organisations can create a supportive environment that prioritises employee well-being and ultimately leads to greater productivity and job satisfaction. Through these measures, accounting and audit firms can navigate peak seasons more smoothly while maintaining a healthy and positive workplace culture.

These strategies collectively contribute to a more resilient and adaptable workforce. By addressing workload imbalances proactively, firms can ensure that employees remain engaged and motivated, which is crucial for maintaining high standards of client service and achieving long-term organisational success (Annelin & Svanström, 2022).

4.0 Conclusion

In addressing the challenges faced by accounting firms, several critical issues emerge, such as the high turnover rates, the impact of time pressure on audit quality, and the lack of remote auditing practices. High turnover rates, exacerbated by workload imbalances and stress, diminish the stability and quality of audit work. The pressure of tight deadlines often leads to compromised audit quality, as staff members struggle with extended hours and heightened stress. Furthermore, the traditional approach to auditing, which predominantly relies on in-person interactions, can be inefficient and less adaptable to modern work environments.

To mitigate these challenges, it is essential for accounting firms to embrace remote auditing practices. By leveraging advanced technology for remote audits, firms can enhance flexibility and efficiency while potentially reducing costs. Implementing robust technological infrastructure and comprehensive training for auditors can ensure that remote auditing practices do not compromise the quality of audits but instead offer new opportunities for improved accuracy and timeliness. Additionally, fostering a work environment that supports a healthy work-life balance can significantly alleviate the negative effects of time pressure. Flexible working hours, regular breaks, and a supportive culture can enhance employee satisfaction and performance.

Finally, addressing turnover rates through mental health and wellness initiatives is crucial. Providing mental health resources, including training and support systems, can help manage stress and prevent burnout. Wellness programs that include physical health activities and encourage regular breaks are also beneficial. Open communication and collaborative problem-solving during peak seasons can further reduce stress and workload imbalances. By implementing these recommendations, accounting firms can create a more sustainable, supportive, and productive work environment, ultimately improving audit quality and employee satisfaction.

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Appendices

The screenshot shows the article page for "Evidence on Internal Audit Quality from Transitioning to Remote Audits because of COVID-19" in the Journal of Information Systems. The page includes the journal's logo, navigation menu, article title, authors (Marc Eulerich, Martin Wagener, David A. Wood), and a "View Metrics" button. A sidebar on the right lists "Citing Articles Via" with links to Web Of Science (4), Google Scholar, and CrossRef (8). At the bottom, there are "Share", "Tools", and "Cite" buttons.

The screenshot shows the article page for "Explaining the influence of time budget pressure on audit quality in Sweden" in the Journal of Management and Governance. The page features the Springer Link logo, navigation options like "Find a journal", "Publish with us", and "Track your research", and a search bar. The article title is prominently displayed, along with the publication date (14 March 2016) and volume information (Volume 21, pages 331–350, (2017)). A "Cite this article" link is provided. A thumbnail of the journal cover is visible on the right side.



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Outline

Abstract

Keywords

1. Introduction

2. Literature review

3. Theoretical analysis and hypothesis dev...

4. Research design

5. Empirical results and analysis

6. Further analysis

7. Robustness tests

8. Conclusions



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How does auditors' work stress affect audit quality? Empirical evidence from the Chinese stock market

Huanmin Yan ^a , Shengwen Xie ^b

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Is Enhanced Audit Quality Associated with Greater Real Earnings Management?

Wuchun Chi; Ling Lei Lisic; Mikhail Pevzner
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Accounting Horizons (2011) 25 (2): 315-335.
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A commitment to audit quality is driven from the top and helps reinforce confidence and trust in the capital markets.

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IJA INTERNATIONAL JOURNAL OF AUDITING

ORIGINAL ARTICLE

Impact of remote audit on audit quality, audit efficiency, and auditors' job satisfaction

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