

# HOW IS AUDITOR COMMERCIALISM RELATED TO AUDIT QUALITY?



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WE DO NOT HAVE RESULTS JUST YET, SORRY!

OUT OF SCOPE!

(~~€~~ EFFICIENCY)

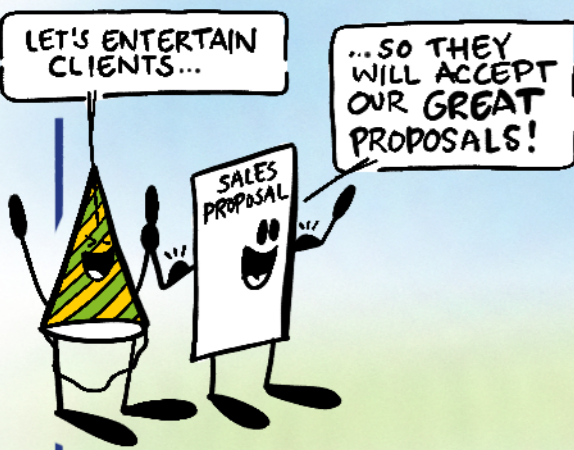
MY REPUTATION IS ALSO AT STAKE...

COMMERCIAL MOTIVATIONS

MONEY, MONEY, MONEY!



PROFESSIONAL MOTIVATIONS



YOU SHOULD SPEND MORE TIME EARNING MONEY...

UHHH...

YOU KNOW WHAT REALLY MATTERS RIGHT?? ...



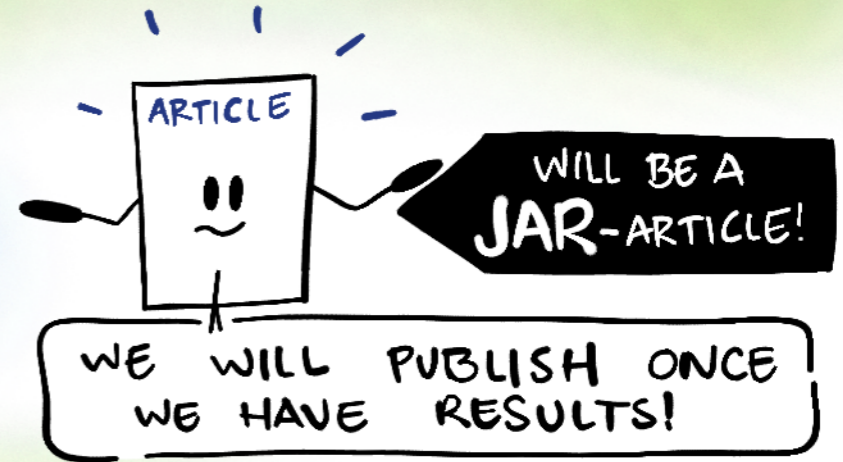
DIRECT EFFECT, WHAT WE EXPECT:  
 ↑ audit compensation  
 ↓ audit engagement effort  
 ↓ audit quality

MAXIMIZE AUDITOR'S WEALTH

OR INDIRECT EFFECT?



ACT IN SOCIETY'S INTEREST BY SKEPTICISM, INDEPENDENCE, DUE CARE!



WHAT WE EXPECT:  
 ↑ audit quality

QUALITY CONTROL RELIANCE?

REALLY LOOKING FORWARD TO THE RESULTS!



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