

Importance of Audit Firm Culture on Audit Quality



We deal with decisions under uncertainty

(Social) pressures! (at work)

I can imagine, but we need to work towards a positive error-climate

I'm sorry, but I don't like errors!

We need to have a good voice-climate as well?

Quality leadership, that's what we need, especially middle management

Should we also investigate psychological safety between the auditor and the client?

successful audits

Audit Quality (is hard to observe)

culture

a pattern of...



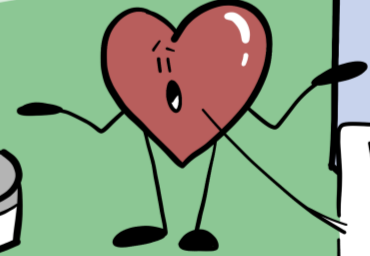
...assumptions...



...beliefs...

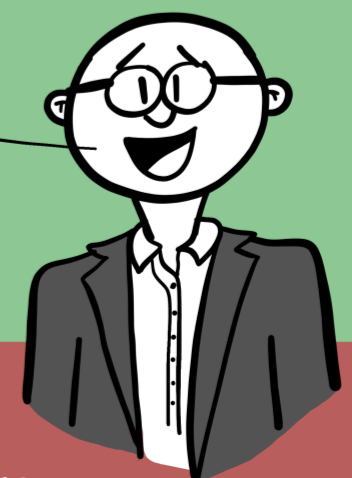


... expectations!



Why isn't Purpose part of the pattern?

Culture can be a social control



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