

An Investigation in the Influence of Audit Quality Standards on Interpersonal Communication

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Abstract: *Auditors have been motivated by productivity incentives to adopt and utilize a range of computer-based tools in order to enhance their job performance. The objective of this study, within the framework of assurance service, is to gain an understanding of the mechanisms via which productivity incentives might negatively impact interpersonal contact and relationships among auditors of different hierarchical positions. A study was conducted with evaluators affiliated with Danish subsidiaries of the four largest audit firms to analyze the performance and implementation of the global audit methodology (GAM), which is the technology-based platform that helps junior auditors through the audit process. Superior examiners generally have more confidence in ICT equipment compared to subordinate reviewers. This reduces the likelihood of subordinates feeling comfortable, while bosses feel comfortable due to their familiarity with the device-controlled systems. Finally, this system reduces the requirement to establish connections and relationships amongst reviewers of different positions.*

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