

# A Study on ICT and Sole Proprietary Audit Firms

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**Abstract:** *The primary objective of this study is to investigate the mediating effect of information communication technology (ICT) training on the linkage between ICT confidence and ICT challenges in SPPAFs with fewer than 100 clients. A set of questionnaires based on a Likert scale were created for the study to collect 165 usable data from Indian auditors of SPPAFs. Smart PLS and SPSS were used as statistical tools to examine the data. SPPAF and ICT antecedents (ICT confidence and challenges) are linked through ICT training, according to the findings. The reasonable model of the review can be helpful to comprehend ICT forerunners of SPPAFs to expand the viability of evaluating. Subsequently, rehearsing inspectors could understand ICT certainty and ICT difficulties to work on firm adequacy.*

**Keywords:** Proprietary , Audit firm, Sme's