

A Study on the Impact of Audit Quality Norms on Interpersonal Interactions

Asst. Suresh Lorik Yadav and Chaubey Pooja Dilip

Department of Commerce,
Nirmala College of Commerce, Mumbai
suresh.c.lorick@gmail.com

Abstract: *Productivity incentives have recently pushed auditors to implement and use a variety of computer-based tools to help them do their jobs. In the context of assurance service, the purpose of this study is to comprehend how and why productivity incentives can disrupt interpersonal interaction and relationships between auditors of various ranks. A contextual investigation was completed with evaluators subsidiary with Danish auxiliaries of Huga 4 review firms to examine the execution and use of worldwide review procedure (GAM), which is the ICT-based stage that guides subordinate inspectors through the review interaction. The outcomes feature that better examiners tend than experience common confidence in ICT apparatus over subordinate reviewers, where such circumstances decrease the chance for encountering solace by subordinates, while bosses actually see solace due to being OK with systems that are directed by the device. At long last, this system further makes conditions under which the need for laying out associations and relations between reviewers of various positions become lessened.*

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