

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.*

Keywords: Methodology for global audits; Technologies for information and communication Review quality; Interactions

I. INTRODUCTION

A ceaselessly interlacing pressure between cuts of review expenses, motivating forces to build efficiency, proficiency, and viability and guaranteeing great nature of review reports, describes the present universe of the confirmation administration. To alleviate conceivable adverse results of monetary tensions because of higher review charges yet to hold institutional authenticity, review firms will generally progress evaluating strategy by coordinating data and correspondence advancements (ICT). Be that as it may, the ubiquity of the ICT in review firms and use of PC helped review devices and methods (CAATs) has created an expansive scope of outcomes on the transporters of a calling too to the calling thusly. Throughout the last many years, two examination transfers were isolated regarding jobs and effects that ICT brought to review calling and evaluators as transporters of the calling. On the one hand, research has shown that auditing firms frequently use ICT to improve audit report quality and efficiency.

Additionally, research has shown that socially designed technology (Berg, 1998) offers a wide range of audit tools that can be used to support almost any audit task, from data extraction to data analysis (Pedrosa & Costa, 2012), which not only increases productivity but also alleviates burdens on auditors and reduces the scope of their duties. The second gathering of studies uncovered that usage of examining apparatuses during review commitment could direct the construction and succession of evaluating strategies.

In this way, ICT-based review devices can possibly work with evaluators' viewpoints (Pieptea and Anderson, 1987) through which the ICT produces a rundown of undertakings that holds examiner's concentration to those that are assessed to be fundamental for a specific commitment (Abdolmohammadi and Ussoff, 2001). Glover, Prawitt and Spilker (1997) contended that ICT loosens up the requirement for proficient help for rookies as devices empower moderately unpracticed examiners to robotically approach errands. However, in addition to the simplification, the literature has emphasized that technology may influence auditor judgment and final reasoning quality (Bonner, 1999; Chime et al., 2002) as inspector's judgment might be directed by innovatively foreordained methods, which subsequently may compel appearance of numerous conclusions (O'Leary and Watkins, 1989) and put proficient conversations down. Since profit incentives, gains in efficiency and effectiveness, and cost reductions notably affected

auditors' judgmental and decision-making skills, all of these have raised additional concerns regarding the effects of using ICT in auditing on the generation of professional judgment (Adler, 1987).

Overall, the literature emphasized that the integration of ICT-based audit tools improves auditor performance by increasing productivity and efficiency of their work. However, Swinney (1999) says that auditors who use ICT tend to over rely on technologically generated output, which may contribute to the problem of professionals becoming less skilled. However, a comparison study conducted by Brazel, Agoglia, and Hatfield (2004) demonstrated that, despite the fact that ICT improves efficiency, auditors who manually conducted audit engagements tend to feel more accountable to their correspondents in relation to the opinion they deliver. This demonstrates that judgment is merely a cognitive process and that it may produce the impression of importance. This extends Pentland's (1993) argument that auditor judgment is also the result of an emotional resource when a feeling of comfort contributes additional information to the auditor's opinion-building process. This suggests that professional judgment is a personal process that includes both cognitive and emotional components. In relation to this, I argue that as audit tools and technologies become more reliable carriers of the audit profession, the likelihood of experiencing comfort decreases significantly.

II. THEORETICAL BACKGROUND

This section proposes the study's theoretical perspective by focusing on Giddens' (1990) concept of modern social order, which will further serve as a tool for comprehending tensions at the focal social context. Giddens (1990) propounded a hypothesis of institutional examination of innovation connecting the idea of advancement with time span and area of a current. The idea of innovation alludes to methods of public activity that are not generally determined by assembling framework since current institutional changes have moved the framework towards the one halfway worried about data. According to this information-based system, social actors' interactions are moderated by information, which organizes the social order.

Both Marx and Durkheim, who viewed the modern era as troubled but believed that its benefits would outweigh its negative characteristics, preceded the development of the theory of modernity. However, Giddens' (1990) theory used a term of discontinuity as a significantly different point of origin. The term was irrelevant to verifiable realism - as a change starting with one type of social framework then onto the next, yet incorporated the accompanying elements: the extent and speed of change, as well as the fundamental nature of contemporary institutions. On the level of institutions, Giddens views modernity as having multiple dimensions. Society (and human science) is a significant yet equivocal idea that conveys the focal thought of 'boundedness' of a social framework that has a goal to take care of the issue of social request. Giddens claims that the issue of social order in contemporary societies focuses on how social systems "bind" time and space. He sees the social order through "distanciation" of space and time, which is a condition that links presence and absence; necessary to comprehend the location of contemporary institutions in this particular time and space. In this context, intersubjective interactions, their form and nature are referred to as "institutions." He was able to argue that every social interaction at the very encounter has its own ordinance regarding distance thanks to the concept of distance. This suggests that any current social interaction is distantly shaped by its institutionalized form in a variety of social contexts, i.e. no encounter is organized at the time of occurrence but its nature is already known somewhere. Thus, emergence of social connections happens just at the experience, however its personality is both empowered and coordinated beyond that experience through various types of normalization. In contrast to the conventional method, this conception of modernity has the capacity to connect the local and global to previously unimaginable perspectives. This theory of modernity is based on two interconnected mechanisms with distinct properties that can be identified in any social setting. The theory of modernity, which was put forth by Antony Giddens in 1990, hypothesizes that there are two mechanisms driving nearly every social interaction: separating and reconnecting. First and foremost, disembedding is a mechanism that "lifts out" the locality of a social relationship and reorganizes it over an indefinite time and space span

Hence, social practices are eliminated from the setting, and their limited experience becomes formed through unoriginal and dynamic cycles that happen on the opposite side of the world (Stones, 2012). Disembedding mechanisms will continue to exist, but only in their abstract forms, even if interactions do not take place. These mechanisms are designed to explain how modern institutions can change how people interact around the world and maintain social order. Stones (2012) says that disembedding is necessary for the spread of two impersonal and abstract mechanisms that

are crucial to modernity's dynamics: a) expert systems and b) symbolic tokens (Giddens, 1990, p. 22). Social interactions between those who are far away and those who are absent are coordinated by these two mechanisms. Social interactions are controlled by using symbolic tokens as a means of exchange. They are disseminated in the form of rules that only apply to social actors who produce a particular type of interaction at a particular time. The purpose of symbolic tokens is to discourage unethical behavior and standardize social interaction expectations and outcomes. Expert systems, on the other hand, are systems of professional expertise and technical accomplishments that make it possible to engage in purposeful social interaction, like establishing relationships with architects, lawyers, and other professionals. The abstract system is made up of the expert system and the symbolic token. Abstract systems necessitate faith in both of their constituent parts. Specifically, trust in a representative token is shared and grounded on the theoretical limits of what couples people at the experience. During the interaction, it does not instill trust in individuals as a whole, but rather in those "parts" of them that share the same values in the abstract mechanism. Expert systems, on the other hand, are based on trust in continuously evolving professional expertise. Giddens argues that trust in abstract systems, particularly expert systems, is intimately linked to the nature of contemporary interaction (Giddens, 1990, p. 83). Giddens' (1990) re-embedding mechanism joins the previous one. He argues that a re-embedding mechanism is a reappropriation or contextualization of an interaction that was previously distantly specified into its predetermined form. Accordingly, re-embedding a component, pins down every one of the components of the theoretical framework to the experience where communication between friendly entertainers emerges, as it recommends the nature and the substance of acknowledgment. Two commitments are distinguished by the embedding mechanism: faceless and facework. Facework commitment is a kind of individualized trust that social actors experience when they meet someone for the first time. Concerns about the development of faith in the abstract system are referred to as faceless commitment. Giddens (1990) emphasizes the significance of trust in abstract systems in order to achieve functional appropriation of disembedding and re-embedding mechanisms. The degree of trust empowers social entertainers to gauge expenses and advantages of a specific master framework, the determination and likely usage of it. This hypothetical methodology is chosen as it empowers to see and confides in various conceptual frameworks, which are coordinated into similar setting, to challenge social corporations. Solidly, these components empower examination of connections among bosses and subordinates whose communication has been tested by winning confidence in an elective dynamic framework that became embedded in the context oriented setting. Specifically, the directing impact of the theoretical framework at the social experience is the principal system that is in the focal point of an experimental setting. It has been discovered that a proper approach to the issues that tests of trust in a modern assembly of social interactions may have on human agency at the professional encounter is conducive for the two-dimensional approach that integrates mutually interactive mechanisms.

Technique Grounded hypothesis and hypothesis working from contextual analysis research In this review, I embraced a grounded hypothesis approach as it permits deciding the grouping of essential advances and undertakings during the time spent conceptualization and distinguishing proof of relations between ideas in recently settled work space of confirmation administrations in global review firms. According to Corbin and Strauss (1990), only if procedures and canons are made clear can qualitative methods be systematically evaluated. They have proposed groups of a 'decent science' as a methodology that ought to be followed to assist a specialist with fostering a very much incorporated set of ideas, which will give the hypothetical clarification of social peculiarities under study. Since the writing on execution and utilization of ICT in review administrations have proactively perceived a few center ideas that came about because of suggestions that innovation made on examining and evaluators (Abdolmohammadi and Usoff, 2001; Banker and others, 2002; Bierstaker et al., 2001; Janvrin and other, 2008), the canons of grounded theory in this context aim to be a tool for expanding and comprehending concepts' relationships. To guarantee a precise way to deal with responding to the exploration question, I draw on some examination devices from grounded hypothesis portrayed by Corbin and Strauss (1990, 2008) and the contextual investigation philosophy by Eisenhardt (1989) to direct hypothesis working from contextual investigation research.

To begin, a structured literature review was conducted to

(1) establish the foundation for the investigation; (2) specify the research's objectives and (3) the a priori construct (Eisenhardt, 1989). IT then chose the experimental setting for the examination, and entered the field for the information assortment and investigation, as depicted in the accompanying sections. The actual situation: Services in insurance This

research focuses on the auditing services provided by Big 4 international audit firms. That help, by and large, gives a free review of yearly and other monetary records, and gives the confirmation on whether those monetary reports, that are objects of investigation, give a valid and fair portrayal of a business substance. The omnipresence of information and communication technologies in the work of auditors in today's assurance service world is due to their supporting nature and ability to increase productivity and efficiency. ICT's permanent presence in research is crucial because of their potential to influence a variety of other social phenomena and their ongoing development and change. This primarily refers to the significance of investigating the effects that technological advancements have on their users, but it was observed within a specific empirical setting. The fact that teams that carry out a particular audit engagement are made up of members from a variety of professional ranks—ranging from junior auditors to audit partners—depends on the complexity of the client's paperwork, making assurance service unique. The impact that technologies have on auditors' subjective perceptions of the effects that ICT have on their work may differ significantly between ranks due to differences in the extent to which auditors use ICT. However, in order to address the research question, I decided to focus on the assurance service, which is a kind of auditing and consulting service provided by Big Four auditing firms. I examined the implications of ICT on auditors using global audit methodology (GAM) in order to bring the theoretically extensive construct of ICT closer to empirical examination. A risk-based methodology is the global audit methodology (Robson et al., 2007) that international audit firms have recently begun using as a tool to deliver the same tried-and-true approach to each audit engagement across their global subsidiaries and guarantee quality. The strategy isn't just an independent or a standard-like aide of foreordained methodology of commitment, however it is fairly operationalized by state of the art innovation as it is incorporated inside. In addition, the methodology is a cloud-based roadmap that can organize the majority of an auditor's work by suggesting steps, tests, and tasks that an auditor should complete to meet the requirements of a single engagement.

The methodology is broken down into four groups of processes, and each group has a list of tasks related to a single engagement: (1) risk identification and planning; 2) risk assessment and strategy; 3) performance; and (4) the conclusion and the reporting, which are in accordance with ISA 315's "Identifying and assessing the risk of material misstatements through understanding the entity and its environment" put ICT in the role of GAM for a specific research case in order to adapt empirical inquiry into the effects that ICT has on auditors. Participation from auditors of varying ranks is required because audit requires a specific list of tasks to be completed by members of the engagement team. These tasks may include mundane computer-based tasks or person-to-person negotiations. The examination of implications across team members will open discussion on how different perceptions affect their interaction and relation, as diverse auditors may appear to have their own perceptions and expectations about the ICT. They may appear to be similar within the same group and different between heterogeneous groups. Data collection and analysis I chose qualitative methods because they adequately correspond to a perspective that places an emphasis on perceptions and expectations rather than variables, that are specific to alternative methods of research. As stated in a combined interview and archive data to collect cross-sectional data. For tracing the meanings of facts that were previously emphasized in discussions, archive data may support interview data. In conducted in-depth interviews (Weiss, 1994), a qualitative research method for conducting intensive and less structured interviews with a small number of participants about ideas, programs, or situations (Boyce & Neale, 2006), for this study (Yin, 2011:133). According to Boyce & Neale (2006), the in-depth interview technique enables the collection of in-depth data on changes that participants perceive in themselves as a result of their involvement in a particular case or on new issues that are of primary concern to the researcher and require in-depth investigation.

In two subsequent phases, theoretical sampling was carried out. According to Eisenhardt (1989), the first phase of interviewee sampling was based on convenience, followed by snowball sampling, which ensured that the limitations posed by the initial phases of data collection were overcome. Sixteen in-depth semi-structured interviews with representatives of each of the Big Four audit firms were conducted using open-ended questions, and archive documents were used to support the analysis and comprehend the discussions.

There were five different audit ranks among the employees under investigation:

(1) student researcher intern; (2) junior (associate); (3) older; (4) administrator (counting ranking director and leader chief), and (5) accomplice. Due to differences in levels of professional responsibilities but relative similarities with individual audit engagements, I have grouped three managerial levels into the major clusters, naming it managers,

despite the fact that audit firms occupy seven ranks of professionals. This classification has empowered me to recognize and comprehend reflections and contrasts in points of view that a specific expert position has in relation to data and correspondence advances (ICT), too to examine the beginnings of those likenesses that obvious inside the gatherings of members. In addition, I included interns (study researchers) in the study to observe their professional engagement expectations. The investigation here depicts the most pertinent discoveries from an assessment of the central case and gives the portrayal of results through three separate recommendations that compare to the hypothetical foundation. From the perspective of the interviewees, the first proposition provides a general reflection on the impact that the incorporation of GAM into ICT—also referred to as a tool—has had on the auditing procedure. 4, pp. 39-64. 49 view. Because they capture participant reflections on various aspects of the consequences of usage, the second and third propositions provide extensive discussions about the tool. However, the findings analysis includes reflections of each of the five auditing ranks, which were homogeneously combined into two clusters and further classified as superiors and subordinates. Regardless of the fact that different expert positions convey fundamentally unique degree of obligations, the characterization of positions into groups has been made by the degree of their openness to the ICT during review commitment, against which subordinates are extremely reliant upon innovations during the work contrasting with bosses. The structure of the interviewees in terms of their previous classification and affiliations with auditors is outlined in table 2. Tab. 2: Overview of interviewees from various audit firms and audit rank clusters Audit firm Superior Subordinate Total: 6 10 16 Source: data collection-based authoritarian computation. Audit partners and managers make up the first cluster, while interns, junior auditors, and senior auditors make up the second. I was able to generalize differences between the perspectives of two groups of professionals because of this clustering, which was legitimate due to differences in the levels of exposure to ICT during the engagement. 1st Proposition: Execution of GAM in ICT increments efficiency and guarantees keeping up with the nature of reviewing. When audit firms' management announced that a new methodology would change the nature of their work and become an integral part of their future engagement procedures, they primarily argued that the reason for integration is that it will increase audit process productivity and efficiency. Despite the fact that this methodology has been in use for some time and each audit firm takes a different approach to interacting with clients, its uniqueness lies in its incorporation into information technology. Reviewers here alluded to the worldwide review philosophy either as an instrument or programming since the procedure turned into a fundamental piece of the currently used ICT framework. It is conveyed that we require better software, which will enable us to work faster and smarter, and that everyone must adhere to the methodology. (Audit Firm 2/Interview ID 8): Interview with a junior auditor

III. FINDINGS & DISCUSSION

The affirmation administration, where execution of worldwide review strategy into data and correspondence advancements made outcomes on work space of Huge 4 review firms, are assessed in this review. Specifically, this study saw how and why recently settled examining methods affected the association between reviewers of various positions. Particularly, the case focused on various aspects of auditors' perceptions of the consequences of procedural changes from the assurance service's Danish context.

There were five different audit ranks among the employees under investigation: (1) student researcher intern; (2) junior (right hand); (3) senior; (4) manager, which includes the executive director and senior manager, and (5) partner. Due to differences in levels of professional responsibilities but relative similarities with individual audit engagements, It have grouped three managerial levels into the major cluster, naming it managers, despite the fact that audit firms occupy seven ranks of professionals. This classification has empowered me to distinguish and comprehend reflections and contrasts in points of view that specific expert position has in relations to data and correspondence advances (ICT), also to examine the beginnings of those similitudes that evident inside the gatherings of members. The focus case's most important findings are identified in this analysis, and the results are represented by three distinct propositions that correspond to the theoretical framework. From the perspective of the interviewees, the first proposition provides a general reflection on the impact that the incorporation of GAM into ICT—also referred to as a tool—has had on the auditing procedure. Because they capture participant reflections on various aspects of the consequences of usage, the second and third propositions provide extensive discussions about the tool. However, the findings analysis includes reflections of each of the five auditing ranks, which were homogeneously combined into two clusters and further

classified as superiors and subordinates. Notwithstanding that different expert positions convey fundamentally unique degree of obligations, the arrangement of positions into groups has been made by the degree of their openness to the ICT during review commitment, against which subordinates are exceptionally subject to innovations during the work contrasting with bosses.

This study is fixated on the examination question: In the Danish auditing context, how and why does the incorporation of GAM into ICT affect the relationship between superiors and subordinates? By interpreting previously illustrated findings regarding the effects of GAM and ICT on the relationships and interactions between auditors of various ranks, the discussion offers a proposed response to that question. This section is organized around two of the outlined literature streams, and it also provides several reflections on one of Pentland's traditional auditing theories on the sociality of comfort production (1993). Consequences of the examination are examined through the viewpoint of a hypothetical foundation of Giddens' (1990) innovation hypothesis. The combination of these aspects, in my opinion, will yield a sufficient number of reflections and a satisfactory response to the research question. The cross-sectional examination of the execution of worldwide review systems in data and correspondence advances and their usage across all Danish auxiliaries of Enormous 4 review firms permitted ID of a kind and nature of internal components of trusts, and difficulties that commonness in one sort of it brought between various transporters of the calling. Those components empower gathering a knowledge on how two sorts of trusts in two dependable transporters of embedded master frameworks, the ICT-based apparatus and subordinate review staff, are limited at the confirmation setting and why one of them has the pervasiveness over the other. Specifically, the outcomes here reviewed the results of exchanges between confides in transporters of the calling according to the viewpoint of prevalent examiners, yet the conversation was additionally upheld by subordinates' perspectives. In short, the information demonstrated that the device impacts clients (subordinate reviewers) comparable to directing the review cycle, and in this manner gives the system of a distant quality security to bosses, which at long last decreases the need for collaborations between evaluators at various levels. Literature from before the ICT and CA were implemented and used then.

IV. CONCLUSION

The motivation behind this study was to investigate how and why connections and relations between examiners at various positions have been affected by execution of worldwide review procedure into data and correspondence innovations and their usage into the review processes. Auditor perceptions of the case in the assurance context served as the basis for the analysis. The paper here contended that won confidence in controlling and quality empowering limit of the ICT-based device (GAM coordinated into ICT) uproots the wellspring of solace creation from subordinate review staff to the apparatus, which further decreases the requirement for laying out connection among prevalent and subordinate evaluators. The initial findings of this study's data collection and analysis indicate that the use of the ICT-based tool has a positive impact on both audit ranks. Intriguingly, further investigation suggests, however, that the representatives' positive experiences soon take on opposing tones due to the fact that they are not subjected to the same circumstances and do not have equal opportunities to perceive comfort. Since ICT as an expert system, which integrates the expert system of auditing, enables them to be more comfortable with primarily mundane tasks than when humans carry the profession, sixty auditors appear to be more trusting of the ICT-based tool as a carrier of the audit profession. Comfort is still provided, but only at the superior's end of the chain, and it appears to be stronger than before. Subsequently, the outcomes here focused on that review quality tends not to be a result of a nature of expert abilities of their specialists, yet rather mirrors the mechanical limits the review firm saw in the decrease of time important to create review assessment. This article is based on the idea that auditor-to-auditor interactions and relationships in an ICT environment have not been thoroughly studied or theorized, and that more information and research are required to comprehend how and why these interactions occur. This article used a theory of modernity as a theoretical foundation to fill the void (Giddens, 1990). To comprehend how and why trust is necessary for the functioning of social reality, the theory employs two mechanisms—abstract and local—both of which are based on trust to dissect all tangible aspects of the focal context. I was finally able to negotiate trusts in two carriers of the expert system's comfort and interaction thanks to these two theoretical mechanisms. I was able to discuss the results with theories that proposed a model of social interaction in auditing in an ICT-free environment thanks to the conceptualized and comprehended context. This study contributes in two ways. It begins by providing a conceptual framework, which contributes to the auditing

literature on information and communication technology. Second, the review proposes a model of innovatively directed communication as it reflects discoveries according to the viewpoint of the hypothesis on sociality of full scale request creation (Pentland, 1993). Other than the commitments to the hypothesis, experts may likewise profit from this review. It is essential to emphasize the rapid pace of technological advancements and their prevalence in the auditing context in the coming years, as this may have an impact on the auditing profession and the development of the profession's fundamental property, professional judgment. However, this study may provide a general understanding of other professions that have also been impacted by technological advancements. Given that auditing has traditionally been regarded as a human-driven profession, the robotic nature of GAM may have a greater impact on the risk of losing professional skills. In addition, professional awareness of the technologically driven quality of auditing raises the level of professional variation because professional knowledge and experience are prioritized over efficiency, which transforms the quality of auditing into a normative, standardized form that is independent of practitioners.

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