

ABSTRACT

The main objective of this research is to examine the relationships between audit quality control innovation (audit resource integration concentration, audit practice adapt orientation, audit evaluation approach), and audit success. Knowledge-based view of the firms (KBV) is the theory used to describe the audit phenomena in this research.

The results show that the overall results indicate that audit resource integration concentration, audit practice adapts orientation, have a significant positive effect on audit practice efficiency, audit, report quality, audit evidence completeness, on audit success. Meanwhile, audit evaluation approach implementation has a positive effect on audit evidence completeness. Finally, audit practice efficiency has positively positive effect on audit report quality. Future research should increase antecedent variables, both internal and external factors that affect audit quality control innovation. Moreover, consequent variable may increase audit practice efficiency and audit evidence completeness to emphasize the results of audit quality control innovation.