

Auditor Attributes and Audit Quality in Emerging vs Developed Economies: A Comparative Systematic Literature Review

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Abstract

Audit quality underpins financial transparency and accountability and is shaped by auditor attributes such as integrity, competence, independence, experience, and affiliation with major firms. This study aims to compare the influence of these attributes on audit quality in emerging versus developed economies. Employing a Systematic Literature Review (SLR) guided by the PRISMA 2020 protocol, we analyzed 35 peer-reviewed articles published between 2010 and 2025. Our findings indicate that, in developed economies, robust regulatory frameworks, mature corporate-governance mechanisms, and stringent oversight facilitate the effective deployment of auditor attributes, resulting in higher audit quality. In contrast, emerging economies face structural challenges such as weak enforcement, political interference, and resource limitations that diminish the impact of these attributes. Across both contexts, independence and competence consistently enhance audit quality, whereas the effects of experience and firm affiliation depend on the strength of the institutional environment. These insights underscore the need for global context-specific, adaptive strategies to strengthen audit quality. Regulators and stakeholders are encouraged to tailor policies and support mechanisms to address institutional gaps and bolster auditors' capacity to uphold rigorous standards.

Keywords: Auditor Attributes, Audit Quality, Developed Economies, Emerging Economies, Systematic Literature Review.

1. Introduction

Audit quality plays a central role in ensuring the transparency and accountability of financial reporting, thereby reinforcing investor confidence and the stability of capital markets (King & McKennie, 2023). Professional attributes of auditors, such as independence, competence, experience, industry specialization, and workload, constitute critical determinants of audit quality (Louis et al., 2022).

Variations in economic characteristics, regulatory frameworks, and corporate governance between emerging and developed economies present unique challenges and opportunities for auditors. In emerging economies, resource constraints, weak enforcement, and immature market structures hinder auditors' ability to uphold high audit standards (McGregor & Carpenter, 2020). In contrast, strong regulations, established governance practices, and efficient capital markets in developed economies strengthen the relationship between auditor attributes and audit quality (Salehi et al., 2019). Empirical evidence indicates that, in emerging markets, auditor independence is particularly vital for maintaining audit



quality. In contrast, in developed markets, the audit firm's reputation exerts a more substantial influence (Salehi et al., 2019). In Vietnam's banking sector, auditor experience significantly impacts audit outcomes amid high complexity (Pham et al., 2025), and auditor educational background as well as partner experience contribute meaningfully to audit quality, with auditors from Big four firms demonstrating greater consistency than those from local practices (Cai et al., 2022).

Differences in audit effectiveness between developed and developing countries are an important issue in global fiscal governance, influenced by various structural and systemic factors. Developed countries generally enjoy more established audit systems with high-tech support, well-trained human resources, and strong and consistent regulatory frameworks. In contrast, developing countries face significant challenges that hinder audit effectiveness, including limited financial and human resources (Casanova-Villalba & Hurtado-Guevara, 2023), high levels of economic informality that make it difficult to track taxable income, as well as limitations in the adoption of modern audit technologies such as big data and artificial intelligence (Septiyandini et al., 2024). In addition, auditors in developing countries often lack adequate technical training, particularly in complex audit practices such as fair value accounting (Kumarasiri & Fisher, 2011). In terms of regulation, auditing standards are often inconsistent, and developing countries are not involved in the international co-operation that is essential to tackle cross-border tax evasion (Casanova-Villalba & Hurtado-Guevara, 2023). However, some argue that globalisation can be an opportunity to improve audit systems in developing countries through increased foreign investment and international trade, which in turn has the potential to narrow the audit gap between countries (Naoaj, 2023).

Despite these insights, few studies have systematically compared how auditor attributes affect audit quality across emerging and developed economies, leaving a gap for context-specific guidance (Wijaya & Wijaya, 2025). This study brings novelty by conducting a comparative systematic literature review between developing and developed countries on the influence of auditor attributes on audit quality, an approach that has not been widely explored in previous literature. Using the Systematic Literature Review (SLR) method with the PRISMA 2020 protocol and analysing scholarly articles published from 2010-2025, this study fills the research gap by identifying key auditor attributes that influence audit quality, mapping how differences in regulatory systems and market structures moderate the effectiveness of these attributes, and formulating audit policy and practice recommendations that are contextual to each country's institutional characteristics. This approach not only expands theoretical understanding, but also offers practical contributions in adapting audit strategies that are responsive to global economic and institutional dynamics.

2. Literature Review

2.1. Agency Theory

Agency Theory, first formalized by Jensen and Meckling (1976), describes the principal agent relationship in which managers (agents) may pursue interests misaligned with those of shareholders (principals). An independent audit functions as a governance mechanism to mitigate this conflict and reduce information asymmetry (Jensen & Meckling, 1976). Subsequent empirical work has shown that auditor attributes particularly independence and professional skepticism are critical levers for controlling agency costs (Deangelo, 1981; Watts & Zimmerman, 2022). In environments where ownership is highly concentrated (common in many emerging markets), auditors' ability to resist client pressure hinges on their institutional safeguards and personal reputation (Khanna & Poulsen, 1995).

2.2. Institutional Theory

Institutional Theory emphasizes how formal regulations, normative pressures, and cultural–cognitive frameworks shape organizational behavior (Scott, 1995). In audit research, scholars have examined how the strength of legal enforcement, regulatory independence, and professional norms influence auditors’ behavior (Carpenter & Feroz, 2001; Francis, 2011). In weakly regulated settings, auditors often face heightened pressure from management to compromise objectivity (Gul et al., 2009; Risanti et al., 2021). By contrast, mature institutional environments (typical of developed economies) provide auditors with clearer role expectations and stronger enforcement, reinforcing adherence to International Standards on Auditing (ISA).

2.3. Audit Quality Frameworks

Francis (2011) framework categorizes audit-quality drivers into: (1) auditor human capital (competence, expertise), (2) independence incentives, (3) regulatory environment, (4) audit process rigor, and (5) external monitoring. DeFond & Zhang (2014) further distinguish between input-based proxies (e.g., years of experience, industry specialization, Big 4 affiliation) and output-based proxies (e.g., issuance of going-concern opinions, level of discretionary accruals). These frameworks provide a structured lens for comparing how different auditor attributes translate into measurable audit outcomes across institutional settings.

2.4. Auditor Attributes as Determinants of Audit Quality

Extant literature identifies several auditor attributes with consistent empirical support:

- (1) **Independence.** A cornerstone of quality, independence reduces earnings management and financial misstatement (Ambarwati et al., 2024). Its effectiveness depends on both personal mindset and external safeguards, which vary by country (Reichelt & Wang, 2010).
- (2) **Competence & Experience.** Professional experience and certifications (e.g., CPA) enhance an auditor’s ability to detect misstatements (Willingham, 1998). In emerging markets, where formal training may lag, practical experience often substitutes for standardized education (Pham et al., 2025).
- (3) **Industry Specialization & Big 4 Affiliation.** Specialized knowledge and access to global methodologies are linked to deeper risk assessments and more effective audit procedures (Cai et al., 2022; Knechel & Vanstraelen, 2007). Big 4 auditors, in particular, tend to deliver more consistent audit quality, though at higher fees.

By integrating these theories and frameworks, this review will classify and compare empirical findings on how auditor attributes influence audit quality in emerging versus developed economies, identifying both universal drivers and context-specific moderators.

3. Methods

This study uses the Systematic Literature Review (SLR) method, which aims to identify, review, and evaluate all relevant studies to obtain a comprehensive understanding and present a comprehensive summary of information. The PRISMA 2020 guidelines are used in conducting systematic reviews for studies that include data synthesis through methods such as paired meta-analysis and for studies that do not involve statistical synthesis, such as when only one study meets the inclusion criteria (Page et al., 2021). The stages of identification, screening, and selection of studies were carried out by referring to the PRISMA 2020 guidelines. Inclusion and exclusion criteria were also applied to ensure that only relevant

studies were included in this study. Inclusion criteria include articles that discuss the relationship between auditor attributes and audit quality, studies that examine the context of developing and/or developed countries, articles that contain audit quality indicators, articles published in the 2010-2025 period, in English, and full-text available. Exclusion criteria include articles not directly related to audit quality and auditor attributes, articles with limited access without abstracts and full-text, and non-journal articles such as theses or papers.

This study utilizes Watase Uake to search for relevant literature, relying on the Scopus database as the primary source, considering its internationally recognized credibility. Only journal articles are used as study material, while other publications, such as theses and book chapters, are not included. The publication time limit is set between 2010 - 2025, with selection limited to journals indexed in quartiles Q1 to Q4. Based on the initial search results, the distribution of publications related to Auditor Attributes and Audit Quality from year to year is obtained.

Result from Keyword Search

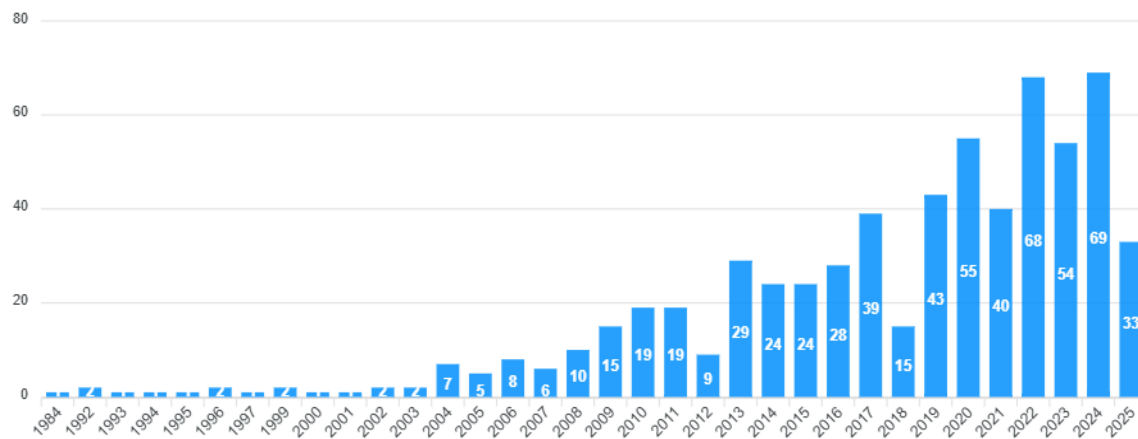
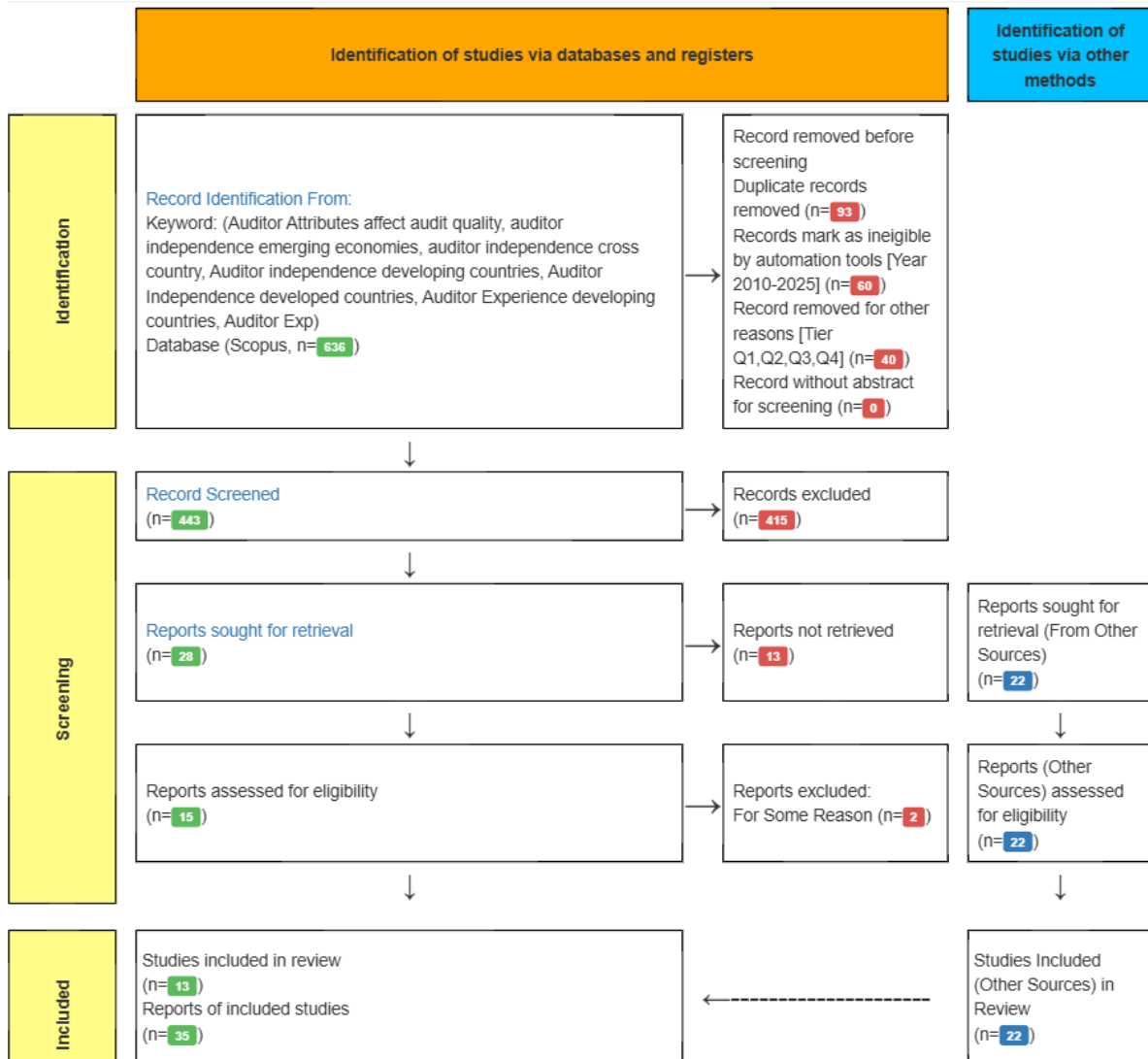


Figure 1. Distribution of Articles Per Year

The initial stage of searching for articles through the Scopus database uses a combination of keywords "Auditor Attributes", "Audit Quality Emerging Economies", "Audit Quality Cross Country", "Auditor Attributes Emerging Economies", "Auditor Experience", "Auditor Independence Cross Country", "Auditor Independence Emerging Economies", "Auditor Competence".

Prisma Reporting: Auditor Attributes And Audit Quality In Emerging Vs Developed Economies: A Comparative Systematic Literature Review



Generate From Watase Uake Tools, based on Prisma 2020 Reporting

Figure 2. PRISMA Reporting

A total of 636 initial articles were identified through a keyword search. After initial screening, 93 duplicate articles, 60 articles outside the publication year range (2010–2025), and 40 articles from non-quartile journals (outside Q1–Q4) were removed, leaving 443 articles for further evaluation. In the screening stage, 415 articles were eliminated based on title and abstract assessment. A total of 28 articles were continued to the full review stage, but 13 were not fully accessible. Two of the 15 articles reviewed in full were excluded because they did not meet the content criteria, leaving 13 articles from the primary database (Scopus) eligible for the systematic review. Additional searches through other sources yielded 22 articles that met the inclusion and eligibility criteria. Thus, 35 articles were included in this review, consisting of 13 articles from Scopus and 22 from additional sources. The entire selection process was carried out systematically and transparently according to international standards for literature review.

4. Results and Discussion

4.1. Research Results

Thirty-five relevant scientific articles have been systematically selected and used as the main references in compiling this research literature review. The selection of articles is based on the suitability of the topic, the quality of the publication, and its relevance and contribution in deepening the understanding of auditor attributes and audit quality, both in the context of developing and developed countries.

Table 1. Data Extraction Summary

No	Authors	Year	Title	Journal	Journal Rank*
1	Kerckhofs, Linde; Vandenhaute, Marie-Laure; Hardies, Kris	2024	A Systematic Literature Review on the Bright and Dark Sides of Auditors Personality	Maandblad voor Accountancy en Bedrijfseconomie	Q4
2	Alqudah, Hamza; Amran, Noor Afza; Hassan, Haslinda; Lutfi, Abdalwali; Alessa, Noha; alrawad, Mahmaod; Almaiah, Mohammed Amin	2023	Examining the Critical Factors of Internal Audit Effectiveness from Internal Auditors Perspective Moderating Role of Extrinsic Rewards	Heliyon	Q1
3	Verma, Deepak; Dawar, Varun; Chaudhary, Pankaj	2024	Do Audit Attributes Impact Earnings Quality Evidence from India	Asian Journal of Accounting Research	Q4
4	Sayed, Naqi	2023	Citation Analysis of Audit Fee Determinants Literature	American J. of Finance and Accounting	Q4
5	Al Natour, Abdul Rahman; Al-Qadi, Naim Salameh; Meqbel, Rasmi; Zaidan, Hala; Al-Mawali, Hamzah; Al-Okaily, Manaf	2023	The Role of Privatisation in Sustaining Auditor Independence Evidence from the Developing Markets	Sustainability	Q2
6	Karikari, Appiah Michael; Tettevi, Paul Kwaku; Amaning, Newman; Opoku Ware, Emmanuel; Kwarteng, Charles	2022	Modeling the Implications of Internal Audit Effectiveness on Value for Money and Sustainable Procurement Performance: An Application of Structural Equation Modeling	Cogent Business & Management	Q2
7	Salehi, Mahdi; Zimon, Grzegorz; Hashim, Hayder Adnan; J?drzejczak, Ryszard; Sadowski, Adam	2022	Accounting Quality and Audit Attributes on the Stock Price Crashes in an Emerging Market	Risks	Q2
8	Soe, Aye Khaing; Gavurova, Beata; Oláh, Judit; Hasan, Morshadul	2022	Does Auditors' Attributes Impact on Professional Judgement in A Financial Audit Empirical Evidence from Myanmar SAI	Business: Theory and Practice	Q3

No	Authors	Year	Title	Journal	Journal Rank*
9	Martani, Dwi; Rahmah, Nur Aulia; Fitriany, Fitriany; Anggraita, Viska	2021	Impact of Audit Tenure and Audit Rotation on the audit quality Big 4 vs non big 4	Cogent Economics & Finance	Q3
10	Fariha, Rifat; Hossain, Md. Mukarrom; Ghosh, Ratan	2022	Board Characteristics, Audit Committee Attributes and Firm Performance Empirical Evidence from Emerging Economy	Asian Journal of Accounting Research	Q4
11	Raimo, Nicola; Vitolla, Filippo; Marrone, Arcangelo; Rubino, Michele	2021	Do Audit Committee Attributes Influence Integrated Reporting Quality: An Agency Theory Viewpoint	Business Strategy and the Environment	Q1
12	El-Dyasty, Mohamed M.; Elamer, Ahmed A.	2020	The Effect of Auditor Type on Audit Quality in Emerging Markets: Evidence from Egypt	International Journal of Accounting & Information Management	Q1
13	Malagila, John Kalimilo; Bhavani, Ganga; Amponsah, Christian Tabi	2020	The Perceived Association between Audit Rotation and Audit Quality Evidence from the UAE	Journal of Accounting in Emerging Economies	Q1
14	Goddard, Francis; Schmidt, Martin	2020	Attributes Influencing Clients Auditor Choices The Expectation Gaps between Auditors and Board Members	Current Issues in Auditing	Q2
15	Gunn, Joshua L.; Kawada, Brett S.; Michas, Paul N.	2019	Audit Market Concentration, Audit Fees, and Audit Quality A Cross-Country Analysis of Complex Audit Clients	Journal of Accounting and Public Policy	Q1
16	Chang, Yu-Tzu; Chen, Hanchung; Cheng, Rainbow K.; Chi, Wuchun	2019	The Impact of Internal Audit Attributes on the Effectiveness of Internal Control Over Operations and Compliance	Journal of Contemporary Accounting & Economics	Q1
17	Minh Duc, Le Doan; Thi Hoang Yen, Nguyen; Hoang Ngoc Thuy, Vo; Hoang Tien, Nguyen; Hung Anh, Dinh Ba	2019	Enhancing Auditors Independence in Auditing Enterprises in Vietnam	Cogent Economics & Finance	Q3
18	Buallay, Amina; Al- Ajmi, Jasim	2020	The role of audit committee attributes in corporate sustainability reporting: Evidence from banks in the Gulf Cooperation Council	Journal of Applied Accounting Research	Q2
19	Salehi, Mahdi; Fakhri Mahmoudi, Mohamad Reza; Daemi Gah, Ali	2019	A meta-analysis approach for determinants of effective factors on audit quality: Evidence from emerging market	Journal of Accounting in Emerging Economies	Q1

No	Authors	Year	Title	Journal	Journal Rank*
20	Alareeni, Bahaaeddin Ahmed	2019	The associations between audit firm attributes and audit quality-specific indicators: A meta-analysis	Managerial Auditing Journal	Q2
21	Mubako, Grace; Muzorewa, Susan Charowedza	2019	Interaction between Internal and External Auditors - Insights from a Developing Country	Meditari Accountancy Research	Q1
22	Garcia-Blandon, Josep; Argilés-Bosch, Josep Maria; Ravenda, Diego	2020	Audit Firm Tenure and Audit Quality: A Cross-European Study	Journal of International Financial Management & Accounting	Q2
23	Alzoubi, Ebraheem Saleem Salem	2018	Audit Quality, Debt Financing, and Earnings Management: Evidence from Jordan	Journal of International Accounting, Auditing and Taxation	Q2
24	Kusumawati, Andi; Syamsuddin, Syamsuddin	2018	The Effect of Auditor Quality to Professional Skepticism and Its Relationship to Audit Quality	International Journal of Law and Management	Q1
25	Cameran, Mara; Ditillo, Angelo; Pettinicchio, Angela	2018	Audit Team Attributes Matter How Diversity Affects Audit Quality	European Accounting Review	Q1
26	Al-Rassas, Ahmed Hussein; Kamardin, Hasnah	2016	Earnings Quality and Audit Attributes in High Concentrated Ownership Market	Corporate Governance	Q1
27	Kallamu, Basiru Salisu; Saat, Nur Ashikin Mohd	2015	Audit Committee Attributes and Firm Performance Evidence from Malaysian Finance Companies	Asian Review of Accounting	Q2
28	Ahmed Haji, Abdifatah	2015	The Role of Audit Committee Attributes in Intellectual Capital Disclosures	Managerial Auditing Journal	Q2
29	Sun, Ting; Alles, Michael; Vasarhelyi, Miklos A.	2015	Adopting continuous auditing: A cross-sectional comparison between China and the United States	Managerial Auditing Journal	Q2
30	Bell, Timothy B.; Causholli, Monika; Knechel, W. Robert	2015	Audit Firm Tenure, Non-Audit Services, and Internal Assessments of Audit Quality	Journal of Accounting Research	Q1
31	Christensen, Brant E.; Glover, Steven M.; Omer, Thomas C.; Shelley, Marjorie K.	2016	Understanding Audit Quality Insights from Audit Professionals and Investors	Contemporary Accounting Research	Q1
32	DeFond, Mark; Zhang, Jieying	2014	A Review of Archival Auditing Research	Journal of Accounting and Economics	Q1
33	Cahan, Steven F.; Sun, Jerry	2015	The Effect of Audit Experience on Audit Fees and Audit Quality	Journal of Accounting, Auditing & Finance	Q2
34	Tepalagul, Nopmanee; Lin, Ling	2015	Auditor Independence and Audit Quality: A literature review	Journal of Accounting, Auditing & Finance	Q2

No	Authors	Year	Title	Journal	Journal Rank*
35	Francis, Jere R.	2011	A Framework for Understanding and Researching Audit Quality	AUDITING: A Journal of Practice & Theory	Q1

Table 1 presents a collection of academic articles that systematically examine the relationship between auditor attributes and audit quality, focusing on comparing contexts in developing and developed countries. This study is critical because audit quality is the foundation of financial information integrity and corporate sustainability. At the same time, auditor attributes such as independence, experience, competence, and affiliation with a large firm (Big Four) are often the primary determinants in ensuring the objectivity and accuracy of financial reports. The articles in this list are published in reputable international journals such as the Journal of Accounting Research, Journal of Accounting and Public Policy, Business Strategy and the Environment, and the Asian Journal of Accounting Research, with Scopus classifications ranging from Q1 to Q4. This research covers various countries and regions, such as Egypt, India, Vietnam, the United Arab Emirates, Bangladesh, Malaysia, Indonesia, Myanmar, Jordan, and several European countries. Thus, this recap represents a cross-cultural and institutional perspective on audit quality.

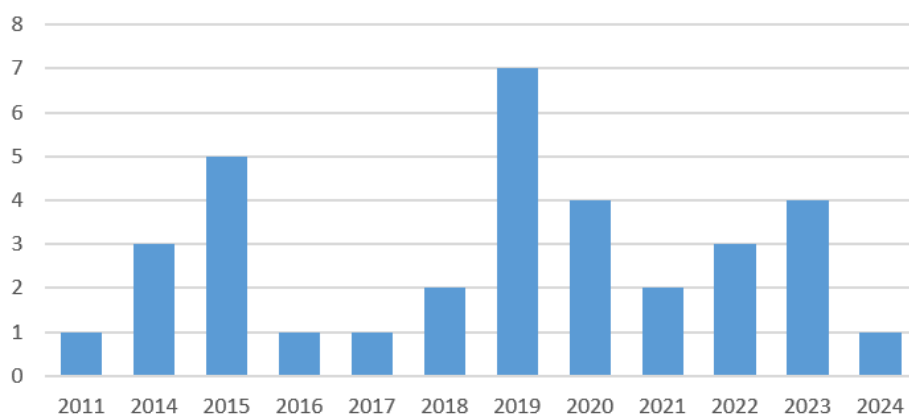


Figure 3. Distribution of Studies by Publication Year

The distribution of studies reviewed in this literature review shows the dynamics of academic attention to audit issues from 2010 to 2025. The number of publications fluctuates from year to year, with an upward trend since the mid-2010s. The earliest recorded study dates back to 2011, marking the beginning of academic attention to relevant issues in this topic.

A significant increase in the number of publications began in 2014 and peaked in 2019, with seven publications identified in that year. This may reflect the increasing urgency and complexity of audit issues in practice and regulation, especially amid global dynamics such as digitalization, audit scandals, and increased public accountability.

The period 2019 to 2023 reflects a productive period for research in this field, with most of the studies included in this review published in that period. This phenomenon indicates that the last five years have been very active in producing knowledge related to auditing, both in terms of methodology and diverse geographical and institutional contexts. Meanwhile, although publications for 2024 are still limited (one study), this may be due to the limited time for data collection, which has not covered all publications for the current year. And for 2025, no specific articles were found due to limited access. Overall, this distribution pattern shows

that auditing continues to develop as a relevant research issue and attracts widespread attention among academics, especially in responding to changes in the business environment and increasing demands for transparency.

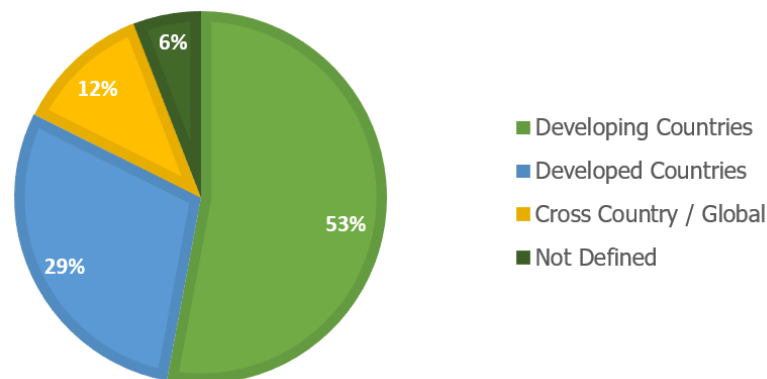


Figure 4. Distribution of Studies by Country Classification

The distribution of country classifications in the studies analyzed shows a predominance of studies conducted in developing countries, with 18 out of 34 studies ($\pm 53\%$) (see Figure 4). Countries such as Jordan, Egypt, UAE, Zimbabwe, Malaysia, Indonesia, and China emerged as the most frequently used research locations. This reflects the increasing attention to audit issues in countries developing governance infrastructure and efforts to improve the transparency and effectiveness of financial oversight systems in the region. A total of 10 studies ($\pm 29\%$) came from developed countries, including the United States, Italy, and other Western European countries. The focus on developed countries tends to highlight complex regulatory aspects, the application of modern audit technology, and the dynamics of audit markets in established environments. Four studies are cross-country or global, reflecting a comparative approach that examines variations in audit practices across geographic contexts. These studies contribute to understanding the institutional, cultural, and regulatory differences affecting audit quality and effectiveness. Two studies cannot be classified geographically because they are conceptual or systematic literature reviews without reference to specific empirical locations.

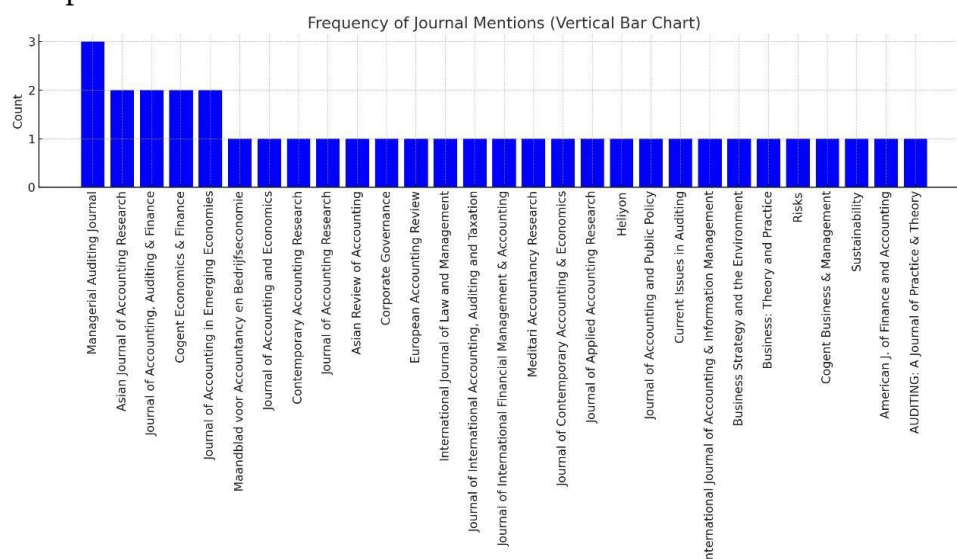


Figure 5. Distribution of Articles by Journal

Based on Figure 5, the Managerial Auditing Journal is the most cited three times, indicating its role as the primary reference source in studying the influence of auditor attributes on audit quality. In addition, several other journals such as the Asian Journal of Accounting Research, Journal of Accounting, Auditing & Finance, and Cogent Economics & Finance appear twice, reflecting the vital contribution of these journals in providing empirical and theoretical findings related to audit dynamics in various countries. Most other journals only appear once, illustrating this study's diversity of literature sources. This diversity covers various geographical regions and methodological approaches, and the study focuses on corporate governance, public oversight, and sustainability. This shows that the issue of audit quality and auditor attributes has become a cross-disciplinary concern, emphasizing the importance of a multidisciplinary approach that combines economic, legal, management, and public policy perspectives in audit studies.

4.2. Discussion

4.2.1. RQ1: What auditor attributes influence audit quality in emerging and developed economies?

Auditor attributes that affect audit quality include integrity, technical competence, independence, and institutional support. Integrity and personality traits such as conscientiousness and emotional stability, as mentioned by Kerckhofs et al. (2024), are essential in maintaining auditor objectivity, especially when facing client pressure. Meanwhile, independence is a key pillar of audit quality, with joint audits proven to increase the credibility of audit results (Salehi et al., 2022; Verma et al., 2024). Technical competence and professional experience are also crucial in detecting audit risk, as emphasized by Francis (2011) and Cahan & Sun (2015). In addition, the reputation and size of the KAP, huge firms such as the Big Four, contribute to audit quality through better internal quality control (DeFond & Zhang, 2014). Institutional support, such as management involvement and audit committee effectiveness, is important. The study by Alqudah et al. (2023) shows that managerial support can strengthen the role of internal auditors, while Al-Rassas & Kamardin (2016) emphasize the importance of audit committee independence and expertise in improving supervision of external auditors. However, the effectiveness of these attributes differs between developed and developing countries. In developed countries, an established regulatory and supervisory system strengthens the implementation of auditor integrity and independence (Kerckhofs et al., 2024; Verma et al., 2024).

In contrast, in developing countries, obstacles such as limited training, weak supervision, and socio-political pressures limit the effectiveness of auditor professional attributes. Studies in Ghana, Iraq, Myanmar, and Indonesia show that structural and institutional limitations often hinder the optimal implementation of the principle of professionalism (Karikari et al., 2022; Martani et al., 2021; Soe et al., 2022). Thus, although auditor attributes are theoretically universal, their effectiveness is highly dependent on the institutional context of each country. Developed countries have an audit ecosystem that supports the effective implementation of attributes. In contrast, developing countries still face significant challenges in creating an environment that allows auditors to carry out their professional roles optimally.

4.2.2. RQ2: How do differences in economic and regulatory environments in emerging and developed economies affect auditor attributes and audit quality?

Differences in economic conditions and regulatory systems between developed and developing countries significantly affect the effectiveness of auditor attributes and the resulting audit quality. In developed countries, regulatory systems and market infrastructure are more stable, transparent, and standardised. This creates an environment that supports auditor independence, integrity, and competence. For example, Kerckhofs et al. (2024) showed that in countries with tight regulation and active supervision, positive personality attributes such as auditor conscientiousness and integrity can improve the quality of audit decisions. Verma et al. (2024) also found that competitive audit market structures and strong regulatory oversight in developed countries encourage the effectiveness of joint audits in maintaining auditor independence.

In contrast, structural challenges such as weak regulation, low transparency, and owner dominance in developing countries are significant obstacles in corporate governance. Karikari et al. (2022), in the context of Ghana, revealed that limited training and incentive systems lead to low internal auditor competence. A study in Iraq by Salehi et al. (2022) also stated that weak audit market structures and minimal industry specialisation hurt audit quality. In a study in Myanmar, Soe et al. (2022) stated that technological limitations and an unsupportive environment prevent auditors from carrying out audit procedures optimally.

Furthermore, Martani et al. (2021) showed that in Indonesia. There are auditor rotation regulations, but their implementation has not been optimal, so they have not significantly impacted audit quality. Similar findings were also reported in Egypt by El-Dyasty & Elamer (2020) and Bangladesh by Fariha et al. (2022), where auditors affiliated with foreign firms or having close ties to the audit committee were more effective in improving audit quality, because the local system was not strong enough to support auditor independence systematically.

In other words, ideal auditor attributes such as independence, competence, or integrity cannot always be implemented effectively in developing countries due to weak institutional and regulatory support. Meanwhile, in developed countries, these attributes can develop optimally because there is a system that encourages and supervises audit practices professionally and transparently.

4.2.3. RQ3: What are the main challenges auditors face in maintaining audit quality in these two types of economies?

The challenges auditors face in maintaining audit quality depend primarily on the economic and institutional context of the country in which they operate. In developing countries, the main challenges often stem from structural weaknesses, such as limited resources, weak oversight systems, and the dominance of the interests of company owners. Karikari et al. (2022) revealed that internal auditors in Ghana face technical competence and independence constraints due to a lack of training and inadequate incentives. In Myanmar, Soe et al. (2022) noted that technological limitations and a lack of institutional support limit auditors from carrying out audits effectively. Similar things are also seen in Iraq, where a weak audit market structure and the absence of industry specialisation hinder the improvement of audit quality (Salehi et al., 2022). In addition, inconsistent regulations and weak law enforcement also reduce the effectiveness of auditors' professional attributes. For example, Martani et al. (2021) noted that in Indonesia, auditor rotation regulations have not been implemented optimally, so they have not had a real effect on improving audit quality. El-

Dyasty & Elamer (2021) show that in Egypt, auditor affiliation with a foreign firm guarantees quality because the local system does not yet support complete independence. In addition, political and government intervention is also a significant challenge, as reflected in (Bumgarner & Vasarhelyi, 2018; Sun et al., 2015) study in China, which states that government interference hinders auditor objectivity.

Meanwhile, although the regulatory and supervisory systems are strong in developed countries, auditors face more complex challenges related to market expectations and reputational pressures. Goddard & Schmidt (2020) raise the issue of the expectation gap, where auditors are required to provide assurance that goes beyond their professional responsibilities. In addition, in more competitive systems such as Western Europe, auditors also face pressure to retain clients while maintaining independence, especially in joint audit situations, as studied by Verma et al. (2024).

Thus, auditors in developing countries face fundamental obstacles such as limited expertise, weak infrastructure, and socio-political pressures. In contrast, auditors in developed countries face more ethical challenges, reputation, and high market expectations. Although different, both challenges can reduce audit quality if not handled systematically.

5. Conclusion

This study systematically reviews 35 scientific articles to identify and compare the influence of auditor attributes on audit quality in developed and developing countries. Attributes such as integrity, independence, technical competence, professional experience, and affiliation with a large firm are proven to contribute significantly to audit quality. However, the effectiveness of these attributes is greatly influenced by the institutional and economic environment. In developed countries, strong regulatory and governance systems support the optimisation of auditor attributes. In contrast, in developing countries, weak regulations, limited training, and institutional pressures hinder the professional role of auditors. In such contexts, personal integrity and practical experience become more critical to counterbalance systemic weaknesses. The findings also show that auditor challenges are contextual. Auditors in developing countries face resource constraints and institutional pressures, while auditors in developed countries face audit complexity and high market expectations. Therefore, improving audit quality cannot be done with a uniform approach; it needs to be adjusted to local characteristics. This study contributes to the development of audit theory. It provides practical implications for regulators and policymakers to design audit quality improvement strategies that are adaptive to the institutional context of each country.

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