

ADAPTING THE AUDIT PROFESSION TO THE 'NEW NORMAL' IN POST-COVID PERIOD - A CASE STUDY OF THE REPUBLIC OF NORTH MACEDONIA

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ABSTRACT

Throughout history, disease outbreaks have greatly impacted societies and workplaces, leading to the need for adaptability in various jobs. The accounting and auditing sector, which is crucial for giving reliable information during crises, has faced its own set of challenges during these difficult times. This study looks into how the Covid-19 pandemic affected auditors in the Republic of North Macedonia as they adjusted to the "new normal." We examine how they adapted to working remotely, created virtual strategies, overcame obstacles, and how all this affected their mental health. Our research shows that auditors went through major changes in their work roles during the pandemic. They showed resilience and flexibility, although their experiences varied. They faced increased expectations from stakeholders, changes in their client lists, and had to learn new skills. Despite these challenges, auditors managed to succeed, showing their ability to adapt to change. The experiences of auditors during the pandemic demonstrate their ability to handle disruptions and find new opportunities. These findings are important for those in the auditing field, organizations, and those who make decisions about policies, as they provide insights into how the auditing world is changing in the "new normal."

However, this study has some limitations, mainly because it is based on what auditors said about their own experiences, it only looks at one point in time, there might be a bias in who was chosen for the study, and there are limits to the survey used. Future research could look at how auditors' experiences change over time, compare different regions, consider what clients think, study the impact of new technology, look at changes in rules, and compare how auditors are doing with other professionals facing similar issues.

Keywords: *Post-covid, Auditors, Mental Health, North Macedonia*

Jel Classification: *M42, I10*

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1. INTRODUCTION

Throughout history, disease outbreaks have caused great harm to people, sometimes leading to major changes in history and even the destruction of whole societies. Each crisis, with its specific features and situations, possesses the capacity to disrupt everyday life, how workplaces operate, and the general mindset of communities. The Covid-19 pandemic, with its distinct difficulties and disturbances, is a recent example of how such crises can affect every part of life, including the professional world. These disruptions, in turn, spread through the range of internal controls and processes, influencing both personal and professional behavior, as well as decision-making processes characterized by a dependence on information affected by uncertainty and incompleteness.

As explained by the International Federation of Accountants - IFAC (2020), these challenges affect the important services provided by professional accountants and can potentially disturb the foundation of relevant, reliable, and high-quality information. This information is crucial for governing boards, leaders in reporting organizations, government and regulatory policy makers, investors, and many other important players, and becomes even more important during such

difficult times. During these tough times, the skills, trustworthiness, and wisdom of accountants are closely examined, requiring them to show their best qualities. Each crisis teaches important lessons in managing crises, including how to prepare well, reduce impact, and sometimes prevent issues. IFAC (2020) points out that these crises are crucial tests that improve the profession's ability to be a source of stability and reliability during uncertain times. The Covid-19 pandemic in 2020 proves that the world is still at risk of new viruses and diseases that can seriously affect different parts of society (GHRF Commission, 2016). The pandemic created unique challenges for many professions around the world, including accounting and auditing. Governments had to enforce lockdowns to control the virus, leading to a shift towards remote work. For auditors, this meant they couldn't visit the places they were auditing or even their own offices, forcing them to do audits remotely. The Association of Chartered Certified Accountants – ACCA (2020) notes that, despite these big challenges, there was a positive aspect. The audit profession was already moving towards more digital methods, and previous investments in digital tools helped many firms and professionals adjust quickly, better than some other industries. All professional accountants, whether they're on boards, audit committees, leading organizations, preparing reports, or auditing, need to maintain high levels of care, integrity, and professional decision-making. They have a crucial role in the financial reporting system (IFAC, 2020).

Our research delves into how the Covid-19 pandemic has reshaped the audit profession, focusing on the Republic of North Macedonia to understand how auditors have adapted to the “new normal” and to identify strategies for navigating future challenges. We explore the challenges faced by auditors, the strategies they have employed to adapt to remote working, and the impact of these changes on their professional and mental well-being. The insights garnered from this study aim to contribute to a deeper understanding of the profession's response to the pandemic and to offer practical guidance for auditors and stakeholders as they navigate the complexities of the post-covid era.

The study is organized to provide a comprehensive understanding of the audit profession's adaptation to the post-covid world. It begins with a literature review that sets the stage by exploring the historical impact of pandemics on professional fields and the specific challenges posed by Covid-19. This is followed by a detailed examination of the methods employed in our study, which aims to capture the experiences and adaptations of auditors in North Macedonia. The subsequent section presents our findings, offering insights into the strategies that have been

effective and the challenges that persist. Finally, the study concludes with a discussion of the implications of our research. Through this structured approach, we aim to provide readers with a clear and informative exploration of the audit profession's journey through the Covid-19 pandemic and beyond.

2. ADAPTING AUDITING PRACTICES IN THE POST-COVID LANDSCAPE: A LITERATURE REVIEW

In examining the historical and contemporary impacts of pandemics on the auditing field, it's evident that there has been a noticeable lack of research. This shortage is likely due to the rare nature of pandemics that have both a global reach and a profound societal impact, such as the unprecedented Covid-19 Pandemic. IFAC (2020) highlights the critical role of professional accountants in maintaining a sustainable and resilient global economy, emphasizing their ethical obligation to prioritize public interest, an obligation that becomes even more crucial during crises like pandemics. Moreover, IFAC (2020) also points out that accountants play a key role in accelerating recovery by maintaining trust and confidence.

Dohrer and Mayes (2020) addressed an immediate concern within the audit profession, i.e. the audit engagements for clients whose fiscal years ended in 2020, a period heavily affected by the Covid-19 Pandemic. This situation presents unique challenges for auditors, particularly in areas prone to significant misstatements. Brachio (2020) metaphorically interprets the Covid-19 crisis as a lesson on the potential and unpredictability of "black swan" events - unforeseen occurrences with severe consequences. The pandemic has underscored the need for auditors to always be prepared for the unexpected, especially in an interconnected global environment where such events can have worldwide implications.

The International Organization of Securities Commissions (IOSCO, 2020) emphasizes the auditors' essential role in addressing the heightened risk of fraud during the pandemic. They are responsible for ensuring clear, specific disclosures about the pandemic's effects on operational performance, financial health, liquidity, and future prospects. IOSCO (2020) stresses the importance of auditors in communicating effectively with management and audit committees to enhance financial statement transparency.

Albitar et al. (2021) explore the potential effects of the Covid-19 pandemic on audit quality, arguing that social distancing measures significantly impact various aspects of the audit profession, from audit fees and going concern assessments to audit procedures and overall effort. These impacts could significantly influence audit quality. Likewise, Kaka (2021) examines the pandemic's effects on financial statements and auditors' reports, highlighting the alertness required from auditors, management, and users of these reports. Professional associations and accounting bodies play a proactive role in monitoring these evolving issues.

The ACCA (2020) conducted a "COVID-19 Global Survey Report: Inside Business, Impacts, and Responses" in April 2020, collecting insights from thousands practitioners across the globe. This report discusses the unique challenges faced by audit firms during the pandemic, including increased pressure, difficulties in securing evidence, and the need for delicate judgments, suggesting a need to rethink traditional auditing approaches.

Many studies indicate that in response to heightened risks and concerns, auditors have had to adopt more extensive procedures and dedicate more resources when evaluating firms' going concern assumptions (Ghosh and Pawlewicz, 2009; Noh et al., 2017; Zhang and Huang, 2013; Chen et al., 2019). This increased commitment is echoed in the works of Karim and Zijl (2013) and Yuen et al. (2013), who note the augmented effort and working hours required to meet these challenges.

Rose et al. (2019) discuss the abundance of explanations in assessing fraud risks, noting that this does not always lead to critical thinking and can sometimes be counterproductive. The Covid-19 pandemic has seen a shift towards reliance on analytical procedures and less on detailed tests due to the prevalence of remote communication (KPMG, 2020). However, the quality of audit evidence, which is crucial for accurate conclusions, depends significantly on its source and form. The pandemic has led auditors to rely more on external sources, which are typically more reliable than client-provided information (PWC, 2020). Yet, the shift to remote work has posed challenges to the reliability and adequacy of audit evidence, potentially affecting audit quality (KPMG, 2020).

Farghaly et al. (2023) found no significant association between certain pandemic outcomes like social distancing and stress on audit personnel with the quality of audit evidence. Additionally, Harjoto and Laksmana (2022) found that the Covid-19 lockdowns and health restrictions led to higher audit fees and longer delays in audits. However, firms outside the US faced even longer

delays due to lockdowns than those in the US. Also, longer lockdowns and stricter restrictions caused a bigger increase in audit fees and delays for non-US firms with high audit risks compared to US firms. A year later, Harjoto and Laksmana (2023) explored how the length of lockdowns at auditors' locations affects important audit aspects. They noticed that longer lockdowns result in higher audit fees and more extended delays. Notably, this rise in fees and delays was more evident in clients handled by larger local offices than those with smaller ones. On the other hand, for financially significant clients of an auditor's office, the effect of lockdown duration on audit fees and delays was less noticeable than for smaller clients. During the pandemic, smaller clients often faced higher audit costs and longer delays.

Butaka (2022) discusses the urgent need for auditors to adopt technological advancements in the wake of the pandemic, emphasizing that tools like data analytics and cloud-based technologies are crucial for conducting efficient, high-quality audits. Alareeni and Hamdan (2022) also highlight the increasing integration of artificial intelligence in accounting and auditing, stressing the importance of understanding its impact on these fields.

Hegazy et al. (2022) investigate the effect of auditor characteristics on Key Audit Matters reporting and audit quality decisions, finding that auditor position significantly influences the recognition of Key Audit Matters, particularly in certain industries, thereby enhancing audit quality and confidence in financial reporting.

This literature review underscores the multifaceted challenges and transformations in the auditing profession post-covid, highlighting the necessity for auditors to adapt to an increasingly complex and unpredictable environment while upholding their ethical duty to act in the public interest.

3. AUDITING IN THE WAKE OF PANDEMIC CHALLENGES: WORKPLACE WELL-BEING AND RESILIENCE

The well-being and happiness of employees in the workplace have garnered increasing attention recently, especially as mental health disorders have become a leading cause of work disability. These disorders have substantial economic implications, with a projected global cost of up to \$23 trillion by 2030 (Hawkes, 2020). Dr. Tyler Amell, an authority on workplace health, emphasizes the strong connection between poor mental health at work and subsequent physical health issues.

These issues often manifest in reduced productivity or "presenteeism," where employees are physically present but their productivity is compromised due to health issues. Regardless of the stressor, which in this instance is the pandemic, it's well-established that individuals generally experience greater satisfaction and psychological well-being from their work when they find it enjoyable and fulfilling (Hawkes, 2020). However, the rapidly changing work environments, increased pressures, extended hours, and interpersonal conflicts all demand a certain degree of resilience.

The Public Expenditure Management Peer Assisted Learning - Internal Audit Community of Practice (PEMPAL IACOP, 2020) emphasizes the crucial role of maintaining employee health and well-being during the pandemic. This concern is not just paramount but also a key aspect of managing other risk areas effectively. Their report offers several recommendations (PEMPAL IACOP, 2020):

- *Conducting and Regularly Reviewing Risk Assessments:* It's vital to conduct thorough risk assessments to maintain a safe working environment for all staff and contractors. This includes implementing strict hygiene practices and providing appropriate personal protective equipment.
- *Supporting Vulnerable Staff:* Special attention should be given to employees who are at a higher risk due to pre-existing health conditions. Plans should be in place to minimize unnecessary travel and facilitate remote working arrangements, utilizing technology to maintain operational continuity without requiring physical presence.
- *Providing Clear Work Attendance Guidance:* Clear and unambiguous guidelines should be provided to employees regarding when they should attend the workplace and when to stay away. These guidelines need to be frequently updated to reflect the changing circumstances.

These recommendations underscore the importance of protecting employee health and safety as part of a comprehensive risk management strategy. Employers have the same responsibility for the health and safety of remote workers as they do for those on-site. The enforcement of social distancing and self-isolation by governments has increased potential risks to individuals' mental and physical well-being. Many organizations have rapidly transitioned to remote working arrangements to adhere to government mandates and ensure business continuity. However, this shift might not have undergone the usual health and safety evaluations. With the anticipated

prolonged duration of government-enforced lockdowns, organizations are increasingly eager to ensure from their audit functions that they have implemented sufficient measures to support employee well-being, covering both physical and mental aspects (Mazars, 2020).

As the world navigates the challenges posed by the pandemic, the focus on employee well-being and resilience in the auditing profession has become more critical than ever. Organizations must adapt and continually reassess their strategies to ensure the health, satisfaction, and productivity of their workforce while meeting the new demands and complexities of a rapidly evolving work environment.

4. RESEARCH METHODOLOGY

In addition to an extensive review of relevant literature, our research employed a survey-based approach. We designed an online structured questionnaire specifically tailored for auditors in the Republic of North Macedonia. The questionnaire drew inspiration from our previous research papers focusing on external audit (Bozhinovska-Lazarevska et al. 2020) and internal audit (Bozhinovska-Lazarevska et al., 2022), that were based on the ACCA's "COVID-19 Global Survey Report: Inside Business, Impacts, and Responses". According to ACCA Survey Report, the Covid-19 crisis has specific implications for auditing firms. From increased pressure to complete audit work through to challenges in acquiring audit evidence, and very sensitive judgments in areas such as going concern, auditors will need to re-evaluate how they undertake normal auditing activities (ACCA, 2020). Therefore, although our research is quite different from the ACCA's comprehensive research and this study emphasizes the perception of the auditors in the Republic of North Macedonia regarding the post-covid period and the mental well-being, both studies cover the area of business impacts faced by auditors. Thus, an important aspect in our research is given to the possible change of the audit companies' clients portfolio, due to inability to work according to the going concern principle, which refers to the Business impact on the market of audit services in the Republic of North Macedonia.

The questionnaire was intentionally designed to meet three main research objectives:

- *Assessing the impact of the "new normal" on the audit profession.* This objective involves investigating how the Covid-19 pandemic and the ensuing "new normal" have collectively influenced the audit profession in North Macedonia. It encompasses changes

in professional engagement, risk and opportunity dynamics, client portfolios, service offerings, and the application of professional skepticism.

- *Exploring the societal and organizational implications of post-covid changes.* This objective involves examining the broader effects of the post-covid period on both societal and organizational levels. It encompasses changes in stakeholder expectations, talent management, the need for new skills and knowledge, and the demand for updated audit standards.
- *Examining the well-being of professionals in the audit sector.* This objective centers on evaluating the impact of the Covid-19 pandemic and the post-pandemic period on the mental health and well-being of audit professionals in North Macedonia. It includes assessing the prevalence of mental health challenges and the measures taken by institutions to support employee well-being.

The research population includes all presently employed external and internal auditors within the private sector in the Republic of North Macedonia, totaling 296 individuals. The internal auditors are active members of the IIA - North Macedonia, a full member of The IIA – Global. The external auditors are registered in the Institute of Certified Auditors of the Republic of North Macedonia.

The survey primarily gathered responses through a Likert scale, providing a nuanced range from 1 (indicating "totally disagree") to 5 (signifying "totally agree"). The questionnaire was thoughtfully structured into two distinct sections. ***The first section***, including 21 questions, delved into the intricacies of navigating the challenges within the audit profession during the post-covid era and adapting to the "new normal." Among these questions, 7 were presented in a multiple-choice format, while the remaining 14 invited respondents to express their perspectives through the 1 to 5 Likert scale. ***The second section*** focused exclusively on the mental well-being of auditors, comprising a total of 20 questions. Each of these inquiries was thoughtfully positioned on the 1 to 5 Likert scale, enabling participants to articulate their sentiments regarding the crucial aspect of mental health.

To analyze the data obtained from respondents' answers, we applied the following statistical methods:

1. **Cronbach's Alpha:** This was used to assess the internal consistency of respondents' answers. A Cronbach's alpha coefficient greater than 0.7 ($\alpha \geq 0.7$) is considered essential for the answers to be considered reliable and suitable for further analysis.
2. **Descriptive Statistics:** Descriptive statistics were employed to quantitatively depict response characteristics.
3. **ANOVA Analysis:** An analysis of variance (ANOVA) was conducted to ascertain differences in mean response values between internal auditors in the public and private sectors. A significance level of 5% ($p < 0.05$) was utilized to determine statistical significance.
4. **The Kruskal-Wallis Test:** To assess the association between categorical variables, determining whether observed differences in responses across groups are statistically significant. A significance value less than 5% ($p\text{-value} < 0.05$) suggests a statistically significant difference.
5. **Case Summaries:** To calculate subgroup statistics for variables within categories of the grouping variables. Summary statistics for each variable across all categories are also displayed.

These research methods collectively provided insights into the experiences, challenges, and mental well-being of the auditors in the context of the post-covid period in North Macedonia.

5. RESULTS AND DISCUSSION

As previously outlined in this study, the primary aim of this research is to offer empirical insights into the perspectives of Macedonian auditors, concerning their experiences in a post-pandemic era, including an examination of their mental well-being. The survey was conducted online and made available to the entire population of active auditors, reaching a total of 296 individuals. This included both internal and external auditors. Participants were invited to participate via email, where they were provided with a direct link to access the questionnaire. Following a follow-up reminder email, we received a total of 63 responses, resulting in a response rate of 21.3%. The survey for this research was distributed in April 2023. To improve the response rate's acceptability, future research initiatives could investigate strategies like personalized follow-up communications, reminders, or incentives to encourage participation

more effectively among the target audience. Moreover, Table 1 displays the descriptive statistics pertaining to the characteristics of the respondents.

Table 1: Descriptive statistics of characteristics of the respondents

Feature	Description	Number	Percent
Company Type	Audit Firm	41	65%
	Bank	10	16%
	Joint stock company	9	14.3%
	Limited Liability Company	3	4.7%
	Total	63	100%
Professional Engagement Type	Audit (statutory and contractual)	40	63.5%
	Internal Audit	20	31.8%
	Other	3	4.7%
	Total	63	100%
*Only for auditors in public practice. Type of audit firm	Big 4	6	15%
	International Network	5	12.5%
	National Audit Firm	20	50%
	Auditor – sole proprietor	9	22.5%
	Total	40	100%

Source: Authors' calculations

The table illustrates a predominant trend among respondents, with the majority (65%) employed in audit firms. Other sectors include banking (16%), joint-stock companies (14.3%), and limited liability companies (4.7%). In terms of professional engagements, a significant 63.5% actively participate in audit engagements (both statutory and contractual), while 20% are involved in internal audit. A smaller percentage, 4.7%, engage in other types of professional activities. For auditors in public practice, half of them work in domestic auditing firms (50%), while the remaining individuals are chartered auditors operating as sole proprietors (22.5%), than auditors employed by the BIG 4 (15%), or part of an international network (12.5%).

5.1. Reliability statistics

Prior to commencing the research analysis, a reliability analysis was conducted. This involved the calculation of Cronbach's alpha coefficient to assess the internal consistency and reliability of the questionnaire (see table 2).

Table 2: Cronbach's Alpha

Reliability Statistics	
Cronbach's Alpha	No. of Items
.906	33

Source: Authors' calculations

The Cronbach's alpha coefficient of 0.906 obtained in this study reflects a high level of internal consistency among the survey items. This statistic indicates that the questions or items included in the survey exhibit strong correlations with each other, suggesting that they effectively measure a common underlying construct or concept. In practical terms, this implies that the survey is a reliable tool for assessing the specific aspects or variables it was designed to investigate.

A Cronbach's alpha value exceeding 0.9 is generally considered very good and indicates a high degree of agreement among respondents' answers to the survey questions (Tuan, Chin and Shieh, 2005; George and Mallery, 2003). Such a high level of internal consistency boosts the reliability of the survey instrument, implying that it consistently and dependably measures the intended construct. While a high Cronbach's alpha is a positive indicator of the survey's internal reliability, it's important to complement this with other validation measures to ensure that the survey accurately measures the intended variables and constructs.

5.2. Descriptive Statistics

In this section, we present the results and discussion of the descriptive statistics, providing a comprehensive examination of the responses from our structured sample. Table 3 offers an in-depth look at the descriptive statistics pertaining to each question from the first part of the questionnaire, which refers only to challenges within the audit profession during the post-covid era and adapting to the "new normal", facilitating an understanding of the observed trends within our study.

Table 3: Descriptive statistics for the challenges within the audit profession during the post-covid era and adapting to the "new normal"

	N	Min.	Max.	Mean	Std. Deviation
The Covid-19 pandemic has significantly changed the approach to my professional engagement.	63	1.0	5.0	3.206	.8455
Working in the conditions of the Covid-19 pandemic	63	2.0	5.0	3.698	.8732

and the new normal has meant facing new risks while simultaneously creating new opportunities.					
Due to the health crisis in the post-covid period, our clients' portfolios have undergone adjustments because of disrupted assumptions regarding their going concern.	63	1.0	4.0	2.159	.9017
In the post-covid period, the spectrum of services that I can offer to existing and potential customers has expanded.	63	1.0	5.0	2.619	.9907
Working remotely in the conditions of the "new normal" has required me to apply a greater dose of professional skepticism.	63	1.0	5.0	3.714	.9576
Non-compliance with Law and Regulation (NOCLAR) has become a more frequent finding in my engagements in the post-covid period.	63	1.0	4.0	2.333	.8614
Operating under the conditions of the new normal has increased stakeholders' expectations for the presentation of quality financial statements and the implementation of quality audits.	63	1.0	5.0	3.127	1.0997
Under the influence of the pandemic, my organization in the post-covid period has shown readiness to digitize processes and facilitate remote work.	63	2.0	5.0	4.127	.8518
The post-covid period affect the need to acquire different skills and knowledge that should be incorporated into certification curriculum.	63	1.0	5.0	3.841	.9194
Working in the new normal has increased the risk of attracting and retaining talented employees.	63	1.0	5.0	3.921	.9887
Easier adaptation to the new normal (digitalization and automation of processes) imposes the need for new audit standards that will keep up with the changes.	63	2.0	5.0	3.794	.9531
The Covid-19 pandemic and the post-pandemic period have had a pronounced impact on the mental health of employees.	63	1.0	5.0	3.730	.8464
My institution takes care and implements measures to preserve the mental health of employees.	63	2.0	5.0	4.222	.9409

Source: Authors' calculations

The responses to the survey questions provide insights into how auditors have managed the challenges posed by the Covid-19 pandemic and the subsequent "new normal." It is evident that the pandemic has significantly altered their professional engagement (mean value of 3.206). This signifies a noteworthy shift in their approach to work, likely due to the pandemic's disruptive

effects on business operations. The standard deviation of approximately 0.8455 indicates that while most auditors experienced this shift, there were variations in the extent to which it impacted them. In line with this, auditors also acknowledged the complexities of working in the conditions of the pandemic and the "new normal," as evidenced by mean value of the responses of 3.698. This suggests that they have had to struggle with a combination of new risks and opportunities.

The survey results do not offer clear perspectives into changes in client portfolios prompted by the health crisis (mean value of 2.159). This result implies that auditors observed some disruptions in their clients' going concern assumptions, but the observations lack substantial clarity or significant alterations.

Auditors also noted an expansion in the spectrum of services they could offer to clients in the post-covid period, although the mean value of 2.619 suggests a more measured shift. This reflects their continuous adjustment to evolving client needs and expectations, a response linked to the dynamic changes in the business environment.

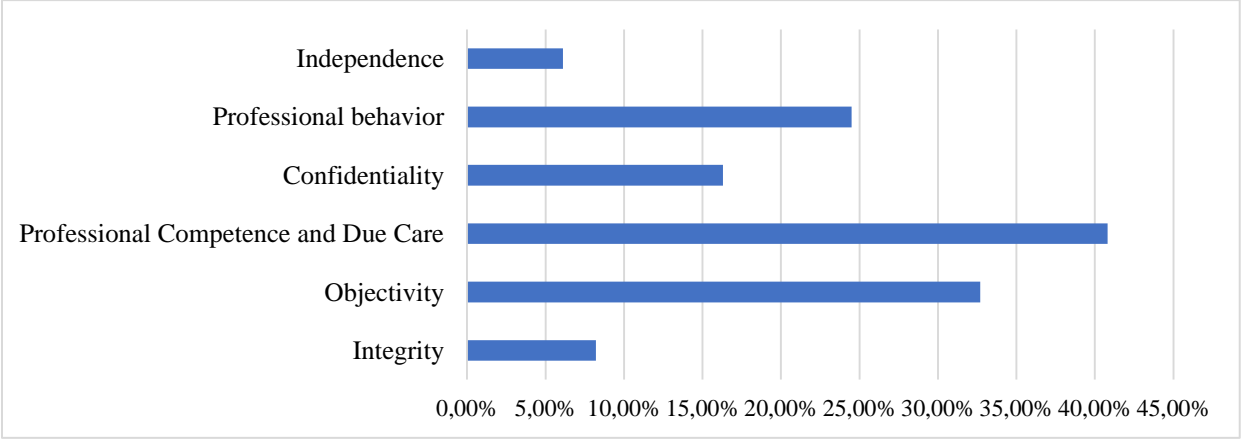
Working remotely in the conditions of the "new normal" has demanded a greater application of professional skepticism, as indicated by the mean value of the responses of 3.714. This suggests that auditors recognize the importance of alertness in their remote work settings, which have become more prevalent in response to the pandemic. Moreover, in response to the inquiry regarding whether instances of Non-Compliance with Law and Regulation (NOCLAR) have become more prevalent in post-covid engagements, auditors provided a mean value of 2.333. It's crucial to note that this mean value is relatively moderate, indicating that the observed rise in NOCLAR instances during post-covid engagements may not be as significant as initially expected.

The impact of the pandemic on the auditing profession is evident, with stakeholders increasingly expecting the delivery of high-quality financial statements and the execution of rigorous audits. This heightened expectation is underscored by a mean value of 3.127, signifying that auditors perceive increased demands in this domain. The pandemic's influence is also manifest in organizations' readiness to embrace digitalization and facilitate remote work in the post-covid era. Auditors, on average, rated this readiness at 4.127, indicating a substantial shift toward digitalization and remote work. Survey respondents further acknowledged that the post-covid era necessitates the acquisition of new skills and knowledge to achieve professional titles, as

indicated by a mean value of 3.841. This reflects auditors' recognition of the evolving skill set required in their field. Additionally, the "new normal" has heightened the risk associated with attracting and retaining talented employees, with a mean value of 3.921. This suggests that auditors are highly aware of the challenges linked to talent management in the current environment. The survey findings underscore that the smoother adaptation to the "new normal," characterized by digitalization and automation, necessitates the development of fresh audit standards that can adapt to these evolving circumstances. Auditors, on average, have recognized this demand, with a mean value of the responses of 3.794.

In this research study, auditors answered seven multiple-choice questions to share their views on the challenges of conducting audits in the “new normal”. The primary question asked the participants to identify the basic principle most likely to be compromised when conducting audits in the “new normal” (see Figure 1).

Figure 1: Compromised principles of The International Code of Ethics for Professional Accountants.

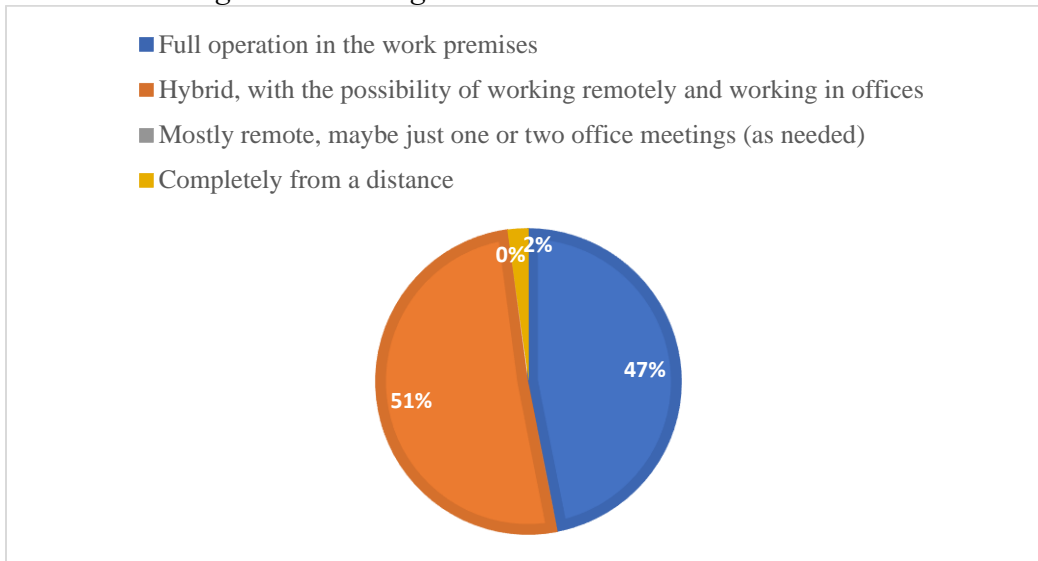


Source: Authors' calculations

A notable 41% of respondents articulated their belief that the principle of “*Professional Competence and Due Care*” stood as the most vulnerable in this context. In contrast, a mere 6% of those surveyed expressed concerns regarding the jeopardization of the “*Independence*”.

Regarding the working environment adopted by auditors in this “new normal” (see Figure 2), approximately 51% of auditors have adopted a hybrid work model, integrating both remote and office-based operations. Conversely, the remaining respondents exclusively adhere to in-office work arrangements.

Figure 2: Working environment in the “new normal”

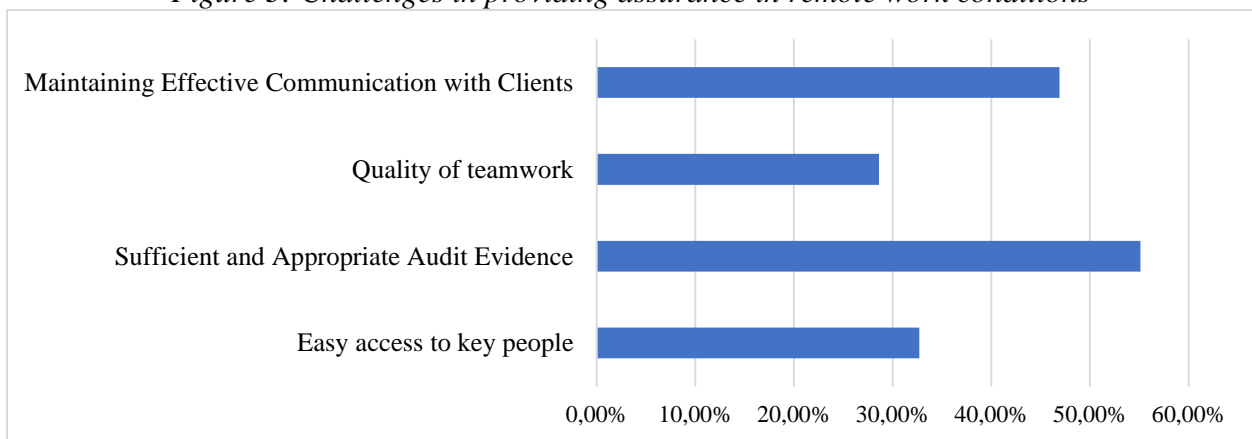


Source: Authors' calculations

Examining further the consequences of this hybrid working paradigm on the audit engagement process, a significant 65% of respondents agreed that the area most affected was “*Obtaining and Evaluating Audit Evidence*”.

At the same time, a considerable 55% identified the primary challenge in ensuring audit quality within a remote work environment as the accessibility to “*Sufficient and Appropriate Audit Evidence*”. Furthermore, 47% emphasized the challenge of “*Maintaining Effective Communication with Clients*” as a notable concern (see Figure 3)

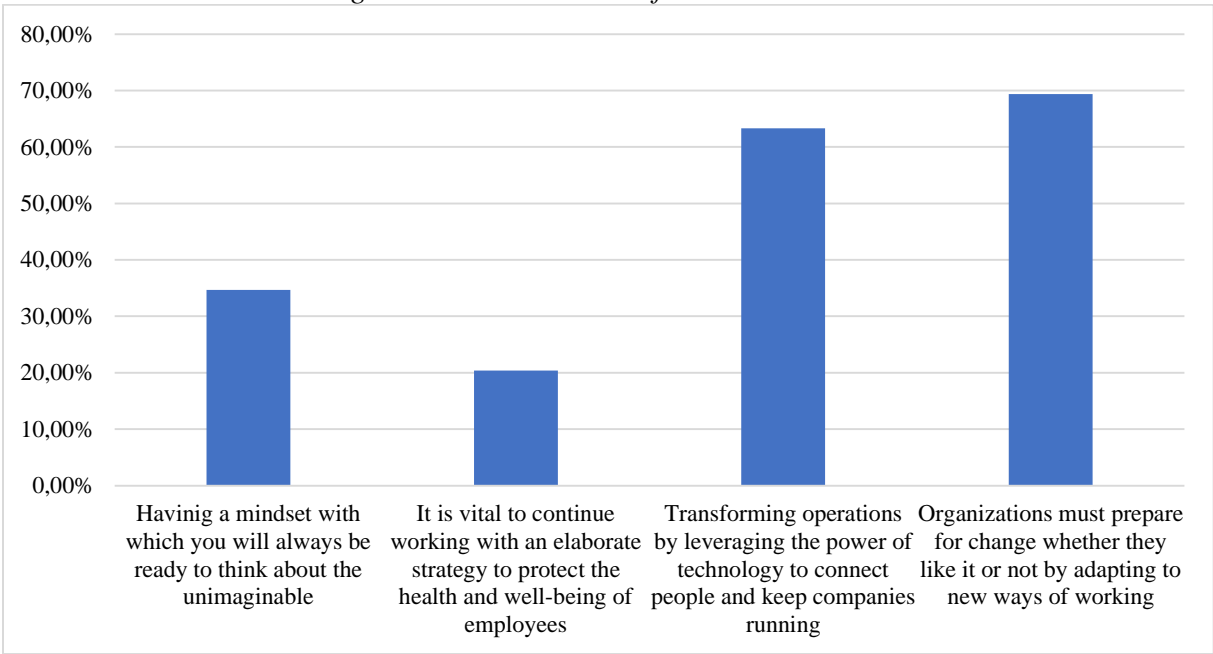
Figure 3: Challenges in providing assurance in remote work conditions



Source: Authors' calculations

In the concluding analysis, drawn from the empirical findings of this study, the auditing profession acquired a profound understanding resulting from the experience of the Covid-19 pandemic. It emphasized the sobering reality that unforeseeable events can have substantial consequences on both individual lives and professional work. Consequently, the research findings underscored the imperative for organizations to be prepared for transformative changes, whether they align with their preferences or not. This preparation requires the adoption of novel work methodologies, the embrace of innovative business models, and the promotion of information technology tools.

Figure 4: Lesson learned from the Pandemic



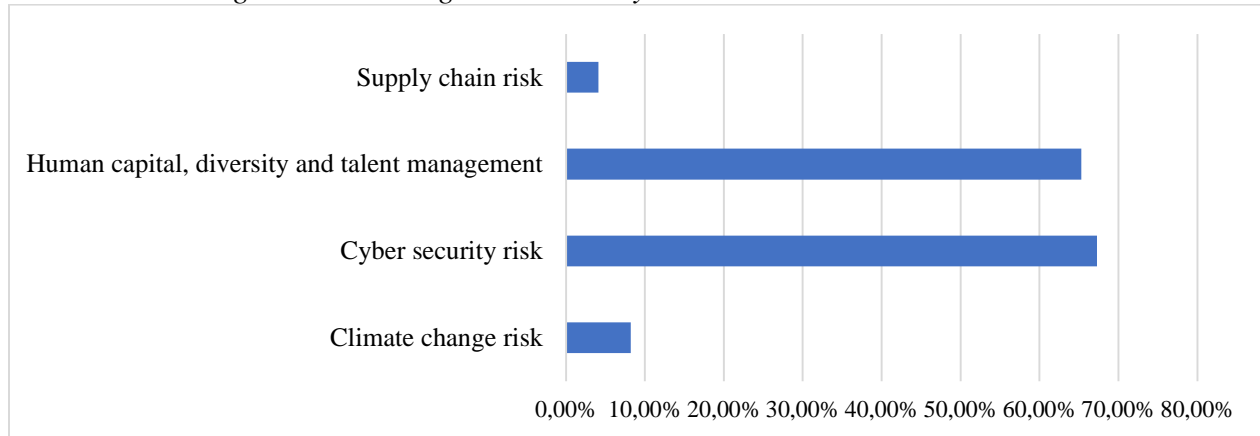
Source: Authors' calculations

This strategic shift was strongly advocated by a substantial 69.4% of respondents, with an additional 63.3% affirming the necessity for organizations to adapt and evolve regardless of their tendencies, further emphasizing the imperative of new work paradigms, business models, and the utilization of information technology tools.

Finally, as per auditors' perspectives, opinions diverge regarding the risks organizations may encounter in the new normal (see Figure 4). Cyber-security risk (67.3%) and human capital,

diversity, and talent management (65.3%) stand out as areas of contention, while only a minority believes that risks associated with climate change and supply chain vulnerabilities will be significant for organizations.

Figure 5: Risks organizations may encounter in the "new normal"



Source: Authors' calculations

Table 4 displays the descriptive statistics pertaining to the responses of the second section of the questionnaire, regarding the present mental well-being of the auditors.

Table 4: Descriptive statistics – Mental well-being of the auditors

	N	Min.	Max.	Mean	Std. Deviation
I enjoy a good and varied social life	63	1.0	5.0	3.810	1.0451
I am happy with the achievements in my life	63	1.0	5.0	4.317	.8391
I'm good at doing good things for myself	63	1.0	5.0	3.778	.8880
In times of crisis, others seek solutions from me	63	1.0	5.0	3.873	.9754
I am confident in my ability to deal with life problems	63	1.0	5.0	4.175	.9595
Mostly I control my life	63	1.0	5.0	4.175	.9762
I am optimistic, even when things get tough	63	1.0	5.0	4.111	1.0335
I learn from life experiences and emerge stronger	63	1.0	5.0	4.333	.8424
I can see the happy side of most things, even in difficult situations	63	1.0	5.0	4.175	.9425
I take time to enjoy hobbies and non-work-related activities	63	1.0	5.0	3.825	.9425
I am good at avoiding distracting situations and completing tasks on time	63	1.0	5.0	3.937	1.0757
I believe I am important, and my life has meaning	63	1.0	5.0	4.254	.8608

When difficult, I will find a way to manage the situation calmly and effectively	63	1.0	5.0	4.222	.8121
I have enough patience and ambition	63	1.0	5.0	4.127	.9587
Usually, I can find a way to manage, no matter the situation	63	1.0	5.0	4.206	.8455
I am aware of the emotions I feel, and I understand what causes them	63	1.0	5.0	4.159	.8837
My health is	63	1.0	5.0	4.079	.8670
My sleep quality is	63	1.0	5.0	3.778	1.0071
My diet is	63	1.0	5.0	3.825	.9253
My ability to relax is	63	1.0	5.0	3.429	1.0733

Source: Authors' calculations

The responses to the statements related to the mental health and well-being of the auditors paint a positive picture. Across all these statements, the auditors consistently expressed a favorable outlook. The responses typically ranged from a minimum score of above 3.8 to a maximum score nearing 4.33, with most answers averaging above 4. These findings suggest that the auditors have shown resilience and adaptability in dealing with the challenges posed by the pandemic.

In particular, the auditors conveyed a notable sense of self-assuredness in their lives, as evidenced by their responses to statements like *“I am happy with the achievements in my life”* (mean value of 4.317), and *“I learn from life experiences and emerge stronger”* (mean value of 4.333). These statements consistently received high mean values, affirming auditors' perception of their competence in navigating life's trials.

Furthermore, auditors displayed optimism and a proactive mindset in their responses. Statements like *“I am optimistic, even when things get tough”* (mean value of 4.111), and *“I am confident in my ability to deal with life problems”* (mean value of 4.175) received positive feedback, reinforcing the idea that auditors have embraced opportunities for personal growth and resilience.

Additionally, the auditors' responses indicate a strong sense of purpose and importance, as illustrated by statements such as *“I believe I am important, and my life has meaning”* (mean value of 4.254). This suggests that the auditors continue to find purpose and value in their professional and personal lives.

In terms of their self-reported well-being, the auditors conveyed generally positive perceptions about their health, with a mean value of 4.079. This indicates that, on average, they view their health as quite satisfactory. However, auditors reported less favorable assessments in other areas

of well-being. Sleep quality, with a mean value of 3.778, appeared to be a particular concern, suggesting that some auditors might have experienced challenges related to sleep. Their ability to relax received a relatively modest score, with a mean value of 3.429, implying that relaxation may be an area where some auditors encounter difficulties. Similarly, their satisfaction with diet yielded a moderate score, averaging 3.825, indicating a mixed perception of dietary habits. These aspects showed wider variability, as indicated by the higher standard deviations (e.g., 1.0071 for sleep quality), suggesting that experiences and perceptions varied significantly among the auditor group.

5.3. Analysis of Variance (ANOVA) and Nonparametric Tests on K Independent Samples Based on Professional Engagement Type

The examination of responses involved a carefully selected sample divided into three distinct groups according to their professional engagement type: *external auditors (40 respondents)*, *internal auditors (20 respondents)*, and *auditors engaged in other types of work (3 respondents)*. By using ANOVA and supported by nonparametric tests on groups, differences in responses were observed among these groups for three specific questions (at the 0.05 significance level), as shown in Tables 5 and 6.

Table 5: ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
CHANGE_OF_APPROACH	Between Groups	.726	2	.363	.499	.609
	Within Groups	43.592	60	.727		
	Total	44.317	62			
NEW_RISKS	Between Groups	.495	2	.247	.317	.729
	Within Groups	46.775	60	.780		
	Total	47.270	62			
PORTFOLIO	Between Groups	7.863	2	3.931	5.544	.006
	Within Groups	42.550	60	.709		
	Total	50.413	62			
BRODER_SUPPLIES	Between Groups	4.615	2	2.308	2.462	.094
	Within Groups					

	Within Groups	56.242	60	.937		
	Total	60.857	62			
PROFESSIONAL_SCEPTICISM	Between Groups	4.290	2	2.145	2.449	.095
	Within Groups	52.567	60	.876		
	Total	56.857	62			
NOCLAR	Between Groups	2.133	2	1.067	1.459	.241
	Within Groups	43.867	60	.731		
	Total	46.000	62			
STAKEHOLDERS_EXPECTATIONS	Between Groups	4.392	2	2.196	1.867	.164
	Within Groups	70.592	60	1.177		
	Total	74.984	62			
DIGITIZATION	Between Groups	1.867	2	.934	1.299	.280
	Within Groups	43.117	60	.719		
	Total	44.984	62			
DIFFERENT_SKILLS	Between Groups	2.488	2	1.244	1.495	.233
	Within Groups	49.925	60	.832		
	Total	52.413	62			
RISK_TALENTED_EMPLOYEES	Between Groups	1.612	2	.806	.820	.446
	Within Groups	58.992	60	.983		
	Total	60.603	62			
NEW_STANDARDS	Between Groups	4.001	2	2.000	2.294	.110
	Within Groups	52.317	60	.872		
	Total	56.317	62			
MENTAL_HEALTH	Between Groups	3.196	2	1.598	2.326	.106
	Within Groups	41.217	60	.687		
	Total	44.413	62			
MEASURES_MENTAL_HEALTH	Between Groups	1.164	2	.582	.650	.526
	Within Groups	53.725	60	.895		
	Total	54.889	62			
GOOD_SOCIAL_LIFE	Between Groups	7.398	2	3.699	3.679	<u>.031</u>
	Within Groups	60.317	60	1.005		
	Total	67.714	62			
HAPPY_ACHIEVMENTS	Between Groups	3.184	2	1.592	2.361	.103
	Within Groups	40.467	60	.674		
	Total	43.651	62			

GOOD_STUFF	Between Groups	.697	2	.349	.434	.650
	Within Groups	48.192	60	.803		
	Total	48.889	62			
OTHER_LOOK_HELP	Between Groups	2.792	2	1.396	1.491	.233
	Within Groups	56.192	60	.937		
	Total	58.984	62			
LIFE_PROBLEMS	Between Groups	3.638	2	1.819	2.042	.139
	Within Groups	53.442	60	.891		
	Total	57.079	62			
CONTROLLING_LIFE	Between Groups	2.238	2	1.119	1.181	.314
	Within Groups	56.842	60	.947		
	Total	59.079	62			
OPTIMISM	Between Groups	2.206	2	1.103	1.034	.362
	Within Groups	64.017	60	1.067		
	Total	66.222	62			
LEARNING_FROM_EXPIRIENCES	Between Groups	3.683	2	1.842	2.741	.073
	Within Groups	40.317	60	.672		
	Total	44.000	62			
GOOD_SIDE_OF_LIFE	Between Groups	2.238	2	1.119	1.270	.288
	Within Groups	52.842	60	.881		
	Total	55.079	62			
HOBBIES	Between Groups	5.479	2	2.740	3.314	<u>.043</u>
	Within Groups	49.600	60	.827		
	Total	55.079	62			
TIME_MANAGEMENT	Between Groups	1.179	2	.590	.501	.608
	Within Groups	70.567	60	1.176		
	Total	71.746	62			
IAM_IMPORTANT	Between Groups	2.745	2	1.372	1.907	.157
	Within Groups	43.192	60	.720		
	Total	45.937	62			
EFFICIENT_MANGAMENT	Between Groups	2.622	2	1.311	2.056	.137
	Within Groups	38.267	60	.638		
	Total	40.889	62			
AMBICIOUS	Between Groups	1.992	2	.996	1.087	.344
	Within Groups					
	Total					

	Within Groups	54.992	60	.917		
	Total	56.984	62			
CHALLENGE_MANAGEMENT	Between Groups	2.476	2	1.238	1.775	.178
	Within Groups	41.842	60	.697		
	Total	44.317	62			
EMOTIONS	Between Groups	2.146	2	1.073	1.392	.257
	Within Groups	46.267	60	.771		
	Total	48.413	62			
GOOD_HEALTH	Between Groups	2.287	2	1.143	1.548	.221
	Within Groups	44.317	60	.739		
	Total	46.603	62			
QUALITY_SLEEP	Between Groups	2.172	2	1.086	1.073	.348
	Within Groups	60.717	60	1.012		
	Total	62.889	62			
HEALTHY_DIET	Between Groups	3.088	2	1.544	1.853	.166
	Within Groups	49.992	60	.833		
	Total	53.079	62			
RELAX_SPORTS	Between Groups	5.812	2	2.906	2.657	.078
	Within Groups	65.617	60	1.094		
	Total	71.429	62			

Source: Authors' calculations

- The survey results do not adequately reveal the alterations in client portfolios (variable: PORTFOLIO) prompted by the health crisis, as indicated by a mean value of 2.159. It is crucial to underscore the statistical significance of these findings, as confirmed by the ANOVA analysis results, which highlight noticeable variations in responses among different respondent groups (see Table 5: ANOVA). A qualitative analysis of Case Summaries (see Appendix A1) further validates this observation, revealing subtle differences in mean values of responses among the defined groups. For the specific inquiry, the mean value among external auditors stands at 1.90, indicating a higher degree of certainty that the client portfolio remains unaffected by the pandemic. Conversely, internal auditors report a mean value of 2.55, signifying a comparatively lesser degree of

certainty. The remaining three respondents engaged in other types of activities express a neutral stance, with a mean value of 3.00.

- The second question illustrating differences among respondent groups pertains to the domain of mental health, specifically focusing on the statement “*I enjoy a good and varied social life*”, (variable: GOOD_SOCIAL_LIFE) with a mean value of 3.81. Through an examination of the Case Summaries (see Appendix A1), noticeable distinctions in mean values become apparent, revealing that the most reliable responses for this particular inquiry come from external auditors, recording a mean value of 3.950. Subsequently, internal auditors express a slightly lower degree of support, with a mean value of 3.750. In contrast, the remaining three respondents exhibit a notably lower mean value of 2.333. This variation in mean values across distinct respondent groups underscores differing perspectives on the enjoyment of a rich and diverse social life, as captured by the respondents' mental health perceptions.
- The final question displaying a statistically significant difference concerns the statement “*I take time to enjoy hobbies and non-work-related activities*”, (variable: HOBBIES) with a mean value of 3.825. Specifically, upon a thorough examination of the Case Summaries, it becomes apparent that internal auditors predominantly engage in and derive enjoyment from hobbies and non-work-related activities, registering a mean value of 4.20. Subsequently, external auditors express a slightly lower level of involvement, with a mean value of 3.70. Lastly, the remaining three respondents exhibit a mean value of 3.00, indicating a comparatively lower inclination toward investing time in such activities.

The diversity in responses across different groups has been reinforced through the application of nonparametric tests on K independent samples. Notably, as shown in Table 6, highlights the aforementioned significant variations in responses between the groups.

Table 6: Nonparametric tests on K independent samples

	Chi-Square	df	Asymp. Sig.
CHANGE_OF_APPROACH	.679	2	.712
NEW_RISKS	.738	2	.692
PORTFOLIO	9.138	2	.010
BRODER_SUPPLIES	4.573	2	.102
PROFESSIONAL_SCEPTICISM	3.306	2	.191

NOCLAR	2.512	2	.285
STAKEHOLDERS_EXPECTATIONS	3.774	2	.152
DIGITIZATION	3.961	2	.138
DIFFERENT_SKILLS	2.265	2	.322
RISK_TALENTED_EMPLOYEES	1.309	2	.520
NEW_STANDARDS	4.430	2	.109
MENTAL_HEALTH	4.716	2	.095
MEASURES_MENTAL_HEALTH	1.636	2	.441
GOOD_SOCIAL_LIFE	4.112	2	<u>.028</u>
HAPPY_ACHIEVMENTS	1.905	2	.386
GOOD_STUFF	.012	2	.994
OTHER_LOOK_HELP	2.119	2	.347
LIFE_PROBLEMS	2.272	2	.321
CONTROLLING_LIFE	.669	2	.716
OPTIMISM	.521	2	.771
LEARNING_FROM_EXPERIENCES	4.357	2	.113
GOOD_SIDE_OF_LIFE	1.087	2	.581
HOBBIES	4.517	2	<u>.045</u>
TIME_MANAGEMENT	.484	2	.785
IAM_IMPORTANT	.694	2	.707
EFFICIENT_MANGAMENT	.924	2	.630
AMBICIOUS	.516	2	.772
CHALLENGE_MANAGEMENT	.543	2	.762
EMOTIONS	.482	2	.786
GOOD_HEALTH	.649	2	.723
QUALITY_SLEEP	2.419	2	.298
HEALTHY_DIET	3.134	2	.209
RELAX_SPORTS	4.963	2	.084

Source: Authors' calculations

In conjunction with the findings, these results, particularly highlighted in the context of the questions on portfolio adjustments, social life and hobbies contribute valuable insights into the statistical significance of observed differences. By using this test, we strengthen our investigation into how defined respondents view things differently, making our analysis more reliable.

6. CONCLUSION

In this study, we undertook a comprehensive exploration of the auditors' experiences during the Covid-19 pandemic and the subsequent transition into the “new normal”. The findings provide valuable insights into the profound shifts that have occurred within the auditing profession and

how auditors have adapted to the challenges and opportunities presented by these changes. The pandemic has significantly transformed their professional engagement, leading to shifts in their approach to work. Auditors have displayed resilience and adaptability in navigating these changes, with variations in their experiences and perceptions. Moreover, stakeholders' expectations have raised, client portfolios have progressed, and the need for new skills and knowledge has emerged. Despite these challenges, auditors have demonstrated their ability to thrive in the face of adversity.

The results underscore the adaptability and resilience of auditors in navigating the challenges posed by the pandemic and the subsequent changes in their profession. While the pandemic has introduced disruptions and complexities, auditors have demonstrated a capacity to develop and embrace new opportunities. Their positive mental well-being throughout this period further reflects their ability to thrive adversity. This study offers useful knowledge for auditing experts and companies to better grasp the changing nature of the audit field and adjust well to the requirements of the “new normal”.

However, it is essential to acknowledge certain inherent limitations in our research approach. Our reliance on self-reported perceptions introduces the potential for response bias and subjectivity. Additionally, the cross-sectional design of this study offers a snapshot of auditors' experiences, limiting our ability to capture the dynamic nature of their responses over time. Sampling bias may also be present, as our sample may not fully represent the diversity of auditors in North Macedonia. Furthermore, the constraints of the survey instrument, while carefully designed, may not cover all relevant nuances of auditors' experiences.

To better grasp how the audit field is changing after Covid-19, future studies should look into different areas. Tracking auditors' experiences and changes over time through ongoing studies could be insightful. Comparing how auditors in various regions respond to similar problems can highlight different regional approaches. Also, it's important to study the mental health of auditors, especially with remote work and ongoing uncertainty. Examining how the pandemic has led to changes in audit rules and what that means for auditing methods is another key area to investigate. These research paths could help us understand more about the audit profession's development and its ability to adapt after Covid-19.

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Appendix A1: Case Summaries

Case Summaries ^a													
		Change _of_ approa ch	New_ risks	Portfolio	Broder_ supplies	Professional _scepticism	NOCLAR	Stakeho lders_ expecta tions	Digitizati on	Different_ skills	Risk_talented_ employees	New_stan dards	
Profes sional Engag ement type	To tal	N	40	40	40	40	40	40	40	40	40	40	
		Mean	3,125	3,725	1,9	2,425	3,85	2,2	3,025	4,25	3,975	3,825	3,65
		Min	1	2	1	1	2	1	1	2	2	1	2
		Max	5	5	3	4	5	4	5	5	5	5	5
		Std. Dev	0,853	0,8161	0,8102	0,9578	0,9753	0,8228	1,2087	0,8987	0,8317	1,1068	1,0266
	To tal	N	20	20	20	20	20	20	20	20	20	20	20
		Mean	3,35	3,6	2,55	2,9	3,6	2,6	3,45	3,95	3,55	4,15	4,15
		Min	2	2	1	1	3	1	2	3	1	3	3
		Max	5	5	4	5	5	4	4	5	5	5	5
		Std. Dev	0,8751	0,9947	0,9445	1,0208	0,7539	0,8826	0,7592	0,6863	1,0501	0,6708	0,7452
	To tal	N	3	3	3	3	3	3	3	3	3	3	3
		Mean	3,333	4	3	3,333	2,667	2,333	2,333	3,667	4	3,667	3,333
		Min	3	3	3	3	1	1	1	3	3	3	3
		Max	4	5	3	4	4	3	3	5	5	5	4
		Std. Dev	0,5774	1	0	0,5774	1,5275	1,1547	1,1547	1,1547	1	1,1547	0,5774
	To tal	N	63	63	63	63	63	63	63	63	63	63	63
		Mean	3,206	3,698	2,159	2,619	3,714	2,333	3,127	4,127	3,841	3,921	3,794
		Mini mum	1	2	1	1	1	1	1	2	1	1	2
		Maxi mum	5	5	4	5	5	4	5	5	5	5	5
		Std. Devi ation	0,8455	0,8732	0,9017	0,9907	0,9576	0,8614	1,0997	0,8518	0,9194	0,9887	0,9531

			Mental_health	Measures_mental_health	Good_social_life	Happy_achievements	Good_stuff	Other_look_help	Life_problems	Controlling_life	Optimism	Learning_from_experiences	Good_side_of_life	
Engagement type	Total	N	40	40	40	40	40	40	40	40	40	40	40	
		Mean	3,6	4,325	3,95	4,4	3,775	4,025	4,325	4,225	4,1	4,45	4,225	
		Min	1	2	2	2	2	1	2	1	1	2	2	
		Max	5	5	5	5	5	5	5	5	5	5	5	
		Std. Dev	0,9001	0,9443	0,9323	0,8102	0,8912	0,8619	0,8286	0,947	1,0573	0,8458	0,9737	
	Total	N	20	20	20	20	20	20	20	20	20	20	20	20
		Mean	4,05	4,05	3,75	4,3	3,85	3,65	4	4,2	4,25	4,25	4,2	
		Min	3	3	2	3	3	2	2	2	2	4	3	
		Max	5	5	5	5	5	5	5	5	5	5	5	
		Std. Dev	0,6863	0,9445	1,0699	0,5712	0,6708	0,9881	0,9733	0,8335	0,7864	0,4443	0,6156	
	Total	N	3	3	3	3	3	3	3	3	3	3	3	3
		Mean	3,333	4	2,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	
		Min	3	3	1	1	1	1	1	1	1	1	1	
		Max	4	5	4	5	5	5	5	5	5	5	5	
		Std. Dev	0,5774	1	1,5275	2,0817	2,0817	2,0817	2,0817	2,0817	2,0817	2,0817	2,0817	
	Total	N	63	63	63	63	63	63	63	63	63	63	63	63
		Mean	3,73	4,222	3,81	4,317	3,778	3,873	4,175	4,175	4,111	4,333	4,175	
		Minimum	1	2	1	1	1	1	1	1	1	1	1	
		Maximum	5	5	5	5	5	5	5	5	5	5	5	
		Std. Deviation	0,8464	0,9409	1,0451	0,8391	0,888	0,9754	0,9595	0,9762	1,0335	0,8424	0,9425	
			Hobbies	Time_management	Iam_important	Efficient_engagement	Ambitious	Challenge_Management	Emotions	GOOD_HEALTH	QUALITY_SLEEP	HEALTHY_DIET	RELAX_SPORTS	
Engag	To	N	40	40	40	40	40	40	40	40	40	40		

ement type	tal	Mean	3,7	3,95	4,275	4,3	4,175	4,225	4,2	4,05	3,65	3,675	3,2
		Min	2	1	2	2	1	2	2	2	1	1	1
		Max	5	5	5	5	5	5	5	5	5	5	5
		Std. Dev	0,9661	0,9594	0,8469	0,7232	0,9306	0,8002	0,8533	0,8756	1,0013	0,9711	1,0427
	To tal	N	20	20	20	20	20	20	20	20	20	20	20
		Mean	4,2	4	4,35	4,2	4,15	4,3	4,2	4,25	4,05	4,15	3,85
		Min	3	1	3	3	2	3	3	3	2	3	2
		Max	5	5	5	5	5	5	5	5	5	5	5
		Std. Dev	0,6156	1,1698	0,5871	0,6959	0,8127	0,6569	0,6959	0,5501	0,9445	0,6708	0,9881
	To tal	N	3	3	3	3	3	3	3	3	3	3	3
		Mean	3	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,667	3,667	3,667
		Min	1	1	1	1	1	1	1	1	2	2	2
		Max	4	5	5	5	5	5	5	5	5	5	5
		Std. Deviation	1,7321	2,0817	2,0817	2,0817	2,0817	2,0817	2,0817	2,0817	1,5275	1,5275	1,5275
	To tal	N	63	63	63	63	63	63	63	63	63	63	63
		Mean	3,825	3,937	4,254	4,222	4,127	4,206	4,159	4,079	3,778	3,825	3,429
		Minimum	1	1	1	1	1	1	1	1	1	1	1
		Maximum	5	5	5	5	5	5	5	5	5	5	5
		Std. Deviation	0,9425	1,0757	0,8608	0,8121	0,9587	0,8455	0,8837	0,867	1,0071	0,9253	1,0733