

ABSTRACT

This study explores the perception of auditing quality service among clients within a diverse range of industries. As the demand for reliable financial reporting and enhanced accountability increases, understanding client perceptions of audit quality becomes crucial for auditing firms aiming to maintain and improve their service offerings. Utilizing a mixed-methods approach, surveys and interviews were conducted with clients who have engaged with various auditing firms. The findings reveal several key dimensions of audit quality that influence client satisfaction, including independence, professional competence, responsiveness, and communication. Clients indicated that their perceptions of quality are heavily influenced by the auditor's ability to deliver timely and clear insights and the extent to which they are viewed as trusted advisors. Furthermore, the study highlights significant disparities in perceptions based on factors such as the size of the firm, industry characteristics, and prior audit experiences. Ultimately, this research provides valuable insights for auditing professionals seeking to align their services with client expectations and enhance the overall quality and impact of their audits. Recommendations for practice and future research directions are discussed to foster ongoing improvements in audit quality and client relations.