

Context matters

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Propositions
Belonging to the dissertation

**Context matters:
Essays on factors affecting the supply of
audit quality and audit outcomes**

By Ulrike Thürheimer

1. Audit quality is influenced by the context in which the audit was conducted. (This dissertation)
2. Audit quality problems in group audits involving component auditors exist regardless of component auditor type and despite a standard-setting effort to address this concern. (Chapter 2)
3. The commencement of inspections is associated with audit quality improvements worldwide, but this is driven by inspection systems that choose to disclose inspection results. (Chapter 3)
4. Regulatory and litigation risk for auditors reinforce each other and jointly affect auditor behavior and audit outcomes. (Chapter 4)
5. Too much regulation is bad, as is too little. And if it is not enforced, regulation is worthless.
6. The identification strategy is not everything. Sometimes you must do the best you can with the data you have available to answer an interesting research question.
7. With the publication process often lasting years rather than months, auditing and accounting researchers can be lucky that they are not responsible for saving lives or curing diseases.
8. If auditing wants to become evidence-based science and affect policy-makers and practice, then the ability to systematically organize evidence across fields, studies and researchers is key.
9. No, it doesn't ever get any easier. You wouldn't want it to either. – G. Glassman
10. Do not stop trying just because perfection eludes you. - B.K.S. Iyengar