

Enhancing Auditor Independence in Developing Countries in the Context of Globalization – Evidence from Vietnam

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Abstract

Globalization brings many opportunities and challenges for developing countries. So, does globalization create a motivation to improve the auditing profession's ethics? Independence is one of the most important components of professional auditing ethics and must be maintained throughout the audit process. This article takes a new approach to auditor independence based on globalization in Vietnam and delivers a full insight into identifying factors that enhance auditor independence in the international integration process. A mixed approach to this study is taken based on experimental methodology. This article uses the archival research and group discussion methods to analyze and assess the research problems. Group discussions were conducted with experts and 280 directors, auditors, and auditor assistants who work in 70 auditing firms were surveyed. The results showed that globalization supports auditors, audit firms, and professional association to improve auditor independence. Factors that particularly enhance auditor independence driven by international integration are knowledge, technology, competition, management, and monitoring. Based on the results of the study, it is recommended that auditor independence should be improved in the context of Vietnam due to the country being integrated internationally.

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International integration
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1. Introduction

Vietnam's recent economic integration has taken clear steps forward. Vietnam became a member of the Association of Southeast Asian Nations (ASEAN) in 1995, joined the Asia-Pacific Economic Cooperation (APEC) in 1998, and signed a bilateral trade agreement with the United States in 2000. The milestone of Vietnam joining the World Trade Organization (WTO) in 2007 marks the comprehensive integration of Vietnam into the world economy (Cling, Razafindrakoto, & Roubaud, 2011). Along with the efforts to participate in the industrial revolution 4.0, international economic integration has created opportunities for Vietnamese businesses to gain valuable experience in management, modern technology, and advanced production lines in view of production development, trade and services.

The year 1991 marked the first forming period in the history of the independent audit industry in Vietnam. Starting with two established auditing firms, by the end of 2017, Vietnam had 169 auditing firms with nearly 11,000 employees (VACPA, 2008). From here, the independent audit industry in Vietnam has

developed gradually but strongly compared to other countries in the region in both quality and quantity, meeting the information transparency requirements of society. Auditing activities confirmed the development strategy of the Ministry of Finance of Vietnam and the determination of the Vietnam Association of Certified Public Accountants (VACPA) in implementing a legal environment in accordance with international practices. So far, Vietnam has issued 26 accounting standards and 39 auditing standards in accordance with the International Accounting Standards (IAS) and the International Standards on Auditing (ISA). In these standards, it is worth noting that the issued professional ethics standards are closely related to the independence of auditors. Currently, financial reporting standards are also being implemented with respect to the International Financial Reporting Standards (IFRS). Simultaneously, Vietnamese businesses are stepping up their participation in international auditing firms to improve the quality of audit activities with regard to professional ethics.

Auditor independence is the most important component of professional ethics, which must be maintained throughout the audit process (Previts & Merino, 1998). In Vietnam, the legal system on auditing is comprehensive and includes legal documents on auditor independence. Auditing companies are applying these regulations to maintain auditor independence during the audit process. However, according to the results of VACPA's annual service quality test, there are still many auditing firms and auditors who have not yet met the requirements in the implementation of the practice regulations related to auditor independence. Although the auditing industry in Vietnam has made remarkable progress, it is still in the early stages of development and there are still many difficulties and limitations to overcome, including the maintenance of auditor independence.

There are many studies on auditor independence with different approaches in each specific context, such as the economic approach (Adams, Krishnan, & Krishnan, 2021; DeAngelo, 1981; Geiger, North, & O'Connell, 2005), the behavioral approach (Goldman & Barlev, 1974; Mustikarini & Adhariani, 2021), access to risk (Hao, 2021; Johnstone, Warfield, & Sutton, 2001; Turner, Mock, & Srivastava, 2002), and the framework approach (Bakar, Rahman, & Rashid, 2005; Beattie, Brandt, & Fearnley, 1998; Hoang, Thuong, Minh Duc, & Hoang Yen, 2019; Ndaba, Harber, & Maroun, 2021). However, there are no studies on auditor independence from the perspective of international economic integration that promote the enhancement of auditor independence. Research based on this perspective plays an important role in the context of countries with strong international integration, such as Vietnam. In particular, it positively changes the socioeconomic situation as well as production and business activities, including independent audit activities. The objective of this paper is to explore the factors driving the enhancement of auditor independence as a result of the effects of international integration on auditors. The purpose is to help audit firms actively improve their professional capacity, quality and reputation. We have used a mixed research method to answer the following research questions: Q1) What are the factors that promote the independence of auditors in international integration, and Q2) How does each of these factors impact auditor independence?

2. Research Method

By applying the methodology and the model of Olalere (2012) on empirical research methods in the field of accounting, this article uses a mixed approach that combines qualitative and quantitative methods. Initially, the article reviewed previous studies to identify factors that impact auditor independence. We then took a qualitative approach via one-on-one interviews with a semi-structured questionnaire to cover the concepts of auditor independence motivated by the international integration process. The research sample was selected by experts in Vietnam (data saturation points is 10) (see Appendix 1) and includes leaders of accounting and auditing training programs in high ranking universities, leaders of the VACPA, directors of audit companies, and auditors who have many years of experience. The study expects to discover some new factors that previous studies have not. We assume that the identified factors may affect each other, so the partial least squares structural equation modeling (PLS-SEM) was used as the measurement instrument. The estimated results are determined after performing the tests for the reliability of the data and the suitability of the research model.

3. Research Overview

In the process of the audit and issuing the report, the opinion of the auditor must be formulated with independence in mind and independence in appearance (IFAC, 2016). Auditor independence is an important attribute in the auditing of financial statements (Previts & Merino, 1998). Auditor independence is also a professional ethics attribute that increases the perceived value of audit reports among users because the information contained in audit reports is guaranteed to be professional, objective and unbiased. Previous studies on auditor independence can be grouped into three approaches: (i) auditor characteristics, (ii) environment of the audit company, and (iii) institutional environment (see Figure 1).

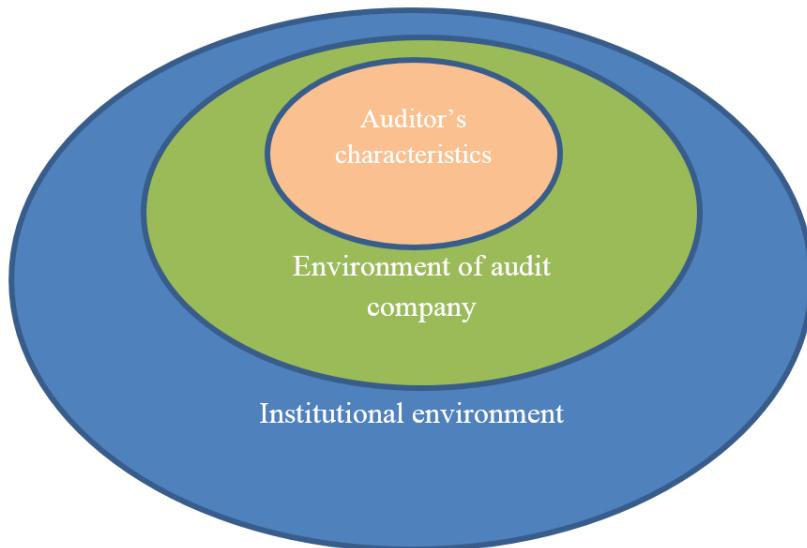


Figure 1. Approaches to auditor independence by group.

(i) The Characteristics of the Auditor

Auditors begin their career once they have met the ethical and professional standards, gained some work experience and have passed the auditor certificate exam organized by the Ministry of Finance. Annually, auditors must maintain professional expertise as well as professional ethics to continue practicing. Awareness of professional ethics among auditors is formed from the motivations and behaviors learned during the training process (Armstrong, Ketz, & Owsen, 2003; Ge & Thomas, 2008; Modarres & Rafiee, 2011) and are increasingly perceived in the early stages of audit careers (Weeks, Moore, McKinney, & Longenecker, 1999). The more experienced and older the auditors are, the better ethical awareness they have (Eweje & Brunton, 2010). In addition, gender can also affect ethical perception (Larkin, 2000), although the actual effect is not clear (Ahson & Asokan, 2004; Iyer, Raghunandan, & Rama, 2005).

(ii) Environment of the Audit Company

The auditor is required to work full-time under a labor contract or capital contribution in an audit company. They must comply with the company's regulations while performing an audit in accordance with the audit process. The audit process begins with the audit contract being signed between the audit firm and the client. The audit fee specified in the contract is paid by the client. This payment is legal and is recognized by the State and Association of Certified Public Accountants (Dogui, Boiral, & Heras-Saizarbitoria, 2014). Estimating the appropriate audit fee ensures that the audit is conducted carefully and that appropriate steps are taken during the process. However, if the audit fee is too low (DeAngelo, 1981) or too high (Choi, Kim, & Zang, 2010) it is likely to undermine auditor independence because the auditor may omit some procedures or compromise opinions with clients. This is a risk because financial self-interests can affect the judgment or behavior of auditors.

The working environment may present specific risks to auditor independence. Furthermore, the nature of each signed contract regarding the assigned tasks may differ; it depends on the service provided, which can be an audit service or a non-audit service. Hence, the risks incurred by each client will not be identical. The identification of situations could compromise auditor independence and provide appropriate protective measures, so risks can be eliminated or reduced to acceptable levels. However, this can be based on scientific reasoning. The measures are not easy to implement because the relevant research results are not consistent. Recently, many studies have shown that non-audit services reduce auditor independence, such as Bakar et al. (2005); Robinson (2008); Jenkins and Lowe (2011); Blay and Geiger (2013); Mohamed Ali (2015); Van Liempd, Quick, and Warming-Rasmussen (2019). However, many other studies show that auditor independence is not affected by non-audit services, such as DeFond, Raghunandan, and Subramanyam (2002); Ashbaugh, LaFond, and Mayhew (2003); Ghosh, Kallapur; and Moon (2009).

In addition, during the audit, familiarity may arise due to a long-term or close relationship between the auditor and the client. Recent studies have discovered that this relationship affects the independence of auditors (Adams et al., 2021; Mustikarini & Adhariani, 2021; Quick & Warming-Rasmussen, 2015; Ye, Carson, & Simnett, 2011). However, there are opposing studies that suggest otherwise (Mautz & Sharaf, 1961). To mitigate these risks, auditors should undertake audit tenure. Presently, there are still many arguments about the necessary length of audit tenure to improve auditor independence. For example, Carcello and Nagy (2004) showed that short audit tenure affects auditor independence, but if prolonged, it minimizes such effects. However, Garcia-Blandon and Argiles (2015) suggested the opposite. In addition, many studies have shown

that the impact of audit tenure on auditor independence is negligible (Ruiz-Barbadillo, Gomez-Aguilar, & Carrera, 2009; Wang & David, 2013).

Moreover, when an auditor is working at an audit firm that classified as large (Chepkorir, 2013), well known (Mohamed Ali, 2015), and has a competitive environment (Bakar et al., 2005; Muthui, Muturi, & Kabiru, 2014), the awareness and behavior related to auditor independence will be significantly affected.

(iii) Institutional Environment

Auditors must be supervised by audit firms, professional associations, and the state (IFAC, 2016). Auditors must register to practice on an annual basis. This process grants them a registration certificate which ensures that they have met all the standards for updating knowledge, professional ethics and actual practice time in audit firms (IFAC, 2016). Periodically, the Association of Certified Public Accountants and the State Securities Commission inspect the audit quality and impose sanctions for violations (Kaka, 2021). Therefore, regulations, supervision and control are expected to increase auditor independence.

In addition, auditors form opinions based on the conformity of the collected evidence with the required auditing/accounting standards. Vietnam's accounting/auditing standards are changing positively, step-by-step, in harmony with the world. Therefore, the regulation changes will further enhance auditor independence to ensure audit quality and meet social expectations.

The three main research approaches to auditor independence mentioned above are considered in the context of auditing activities in countries, such as Vietnam, which are gradually moving closer to international practices in a process of strong global integration. However, there are no studies that focus on the impact of the integration process on auditor independence. This research takes a new approach that is suitable in the current context to assess and identify opportunities to improve auditor independence to enhance audit capacity and audit quality. Therefore, we study the factors that promote the independence of auditors from the impact of the international integration process (see Figure 2).

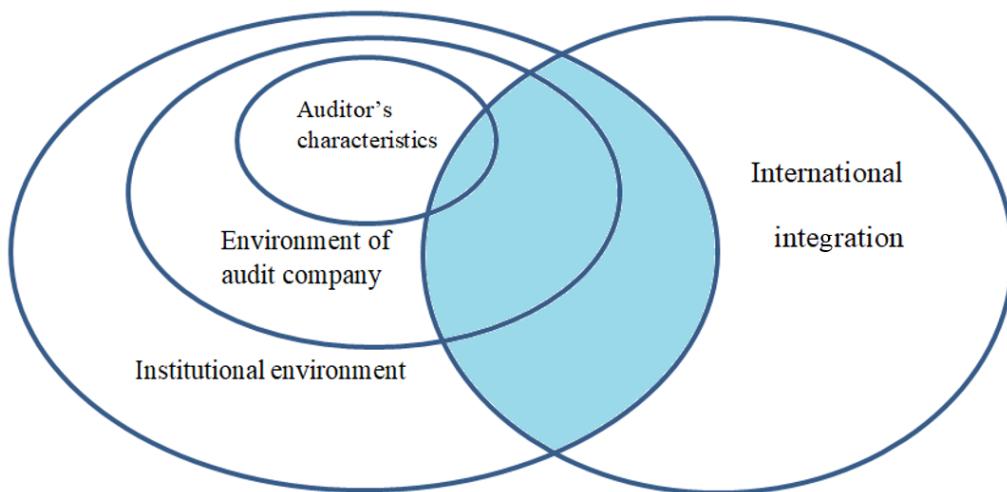


Figure 2. Approach to factors promoting auditor independence from international integration.

4. Research Results

4.1. Qualitative Research Results and the Identification of the Research Model

The reliability of the qualitative research results is confirmed through a one-on-one interview process with clear evaluation criteria. Firstly, the theory has been built into communicability through the development of an open questionnaire based on a clear and meaningful research topic. Thereafter, the discussion process is continually recorded in transcripts until the research concept achieves a certain level of coherence to form a theory. Next, the data was analyzed according to the appropriate steps (Corbin & Strauss, 2015) – (i) data categorization and cleansing: initial analysis, create records, import and store information; (ii) analysis and presentation of information: encoding data, finding case studies, labeling groups, developing data systems, and showing relationships between groups; (iii) conclusion and verification of information and synthesizing opinions: preparation of reports and verification of the information. The results of steps (i) and (ii) help to determine the approach to the research on auditor independence in the context of international integration and to fully identify the concepts that promote the enhancement of auditor independence from the international integration process. Step (iii) aims to verify and identify a set of factors affecting auditor independence, which helps to answer the first research question (Q1). As a result, we have identified the transparency of the theory in terms of defining concepts that enhance auditor independence from the impact of the international economic integration process (see Appendix 3).

4.2. Test Results

4.2.1. Research Model and Scale

With the concepts extracted from the expert group discussion (see [Appendix 3](#)), we define each concept as a factor that influences auditor independence driven by the international integration process. We developed a research model (see [Figure 3](#)) and a scale design (see [Appendix 2](#)) to collect data, and the statistics were analyzed using partial least squares structural equation modeling (PLS-SEM) to answer the second research question (Q2).

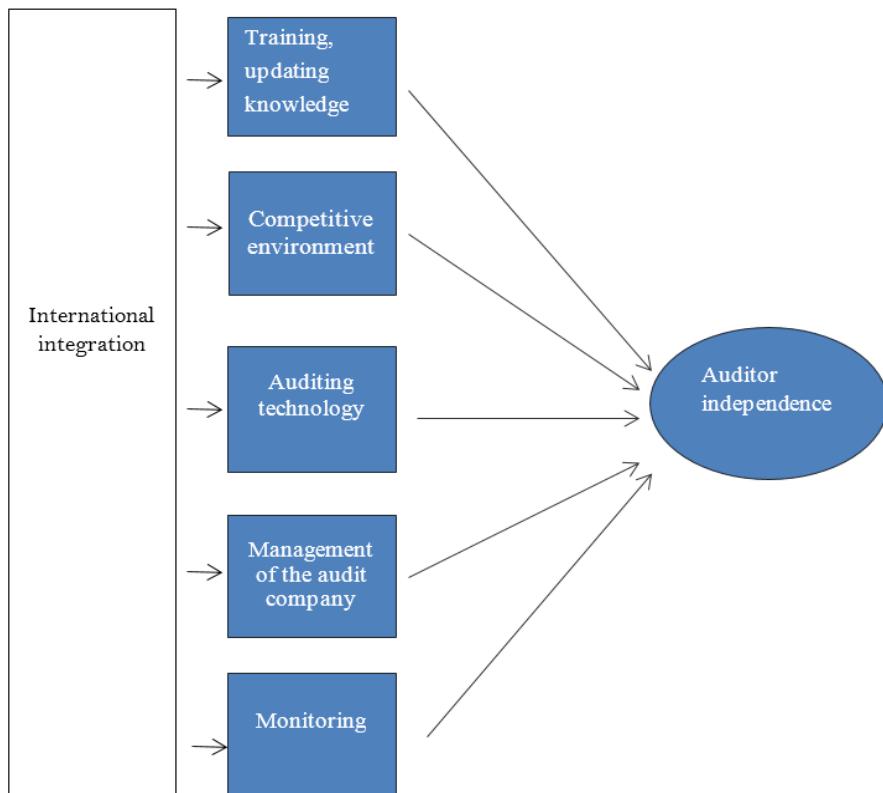


Figure 3. Research model.

The variables in the proposed model are detailed in [Table 1](#).

Table 1. The variables in the proposed model.

Concept	Variable
Auditor independence	Independence
Training, updating knowledge	Knowledge
Auditing technology	Technology
Competitive environment	Competition
Management of the audit company	Management
Supervision and monitoring	Monitoring

4.2.2. Research Hypotheses

To start the testing process, hypotheses were formed regarding the impact of each factor on auditor independence.

(i) Training and Updating Knowledge

Auditors should have the appropriate training and skills. Moreover, in the context of economic integration, there are many new professions and special transactions. Therefore, auditors must gain industry-specific expertise ([Gul, Fung, & Jaggi, 2009](#)) to ensure professional judgments and opinions. Auditors must also keep up to date with new relevant knowledge from universities and auditing firms. Therefore, the following hypothesis is put forward:

H1: Training and updating knowledge increase the independence of auditors.

(ii) *Competitive Environment*

Independent auditors are registered to practice and work full-time at an auditing firm. Therefore, the environment of auditing firms will have an impact on auditor independence. In a highly competitive operating environment, the risk of auditor independence is affected (Bakar et al., 2005; Muthui et al., 2014). However, in the context of international integration, the auditors themselves and the auditing firms must improve the quality and reputation to ensure auditor independence. Therefore, the second hypothesis is as follows:

H2: The competitive environment increases auditor independence.

(iii) *Auditing Technology*

Auditors may be supported by computer-based audit tools and techniques in the following forms: electronic working papers, professional word processors, spreadsheets, statistical analysis software and computer programs (Braun & Davis, 2003). The use of technology stems from behavioral intent (Davis, 1989). Auditors use technology when it offers clear benefits and is easy to use. From there, auditors can also analyze and verify data directly with a variety of databases and software (Braun & Davis, 2003; Debreceny, Lee, Neo, & Toh, 2005). As a result, they can improve job performance (Venkatesh, Morris, Davis, & Davis, 2003) and audit quality and provide objective judgments, thereby improving auditor independence. The third hypothesis posits that:

H3: Auditing technology increases auditor independence.

(iv) *Management of the Audit Company*

Management involves the concurrent and effective application of principles related to planning, organizational, directional and control functions. Management exploits physical, financial, human, and information resources to achieve organizational goals (Cadbury, 1992) by following statutory and social practices. In auditing firms, managers use the division of labor and the audit, review and quality control processes to ensure independence and quality. These activities must be consistent with the philosophy and goals of the company and be compliant with professional ethics. An auditing firm that operates under well-performing management will increase the awareness of professional ethics (Minh, Thi, Hoang, Hoang, & Hung, 2019) and raise the audit quality (Bahrave, Haron, & Hasan, 2016). Therefore, the article assumes:

H4: A high level of management in the auditing firm will increase the awareness of auditor independence.

(v) *Monitoring*

Association of Certified Public Accountants conducts quality reviews of auditors and auditing firms on an annual basis. The results reflect the audit firm's classification and whether the auditors are qualified. These activities maintain professional ethics, audit quality and reputation. Through the reviews, the Association of Certified Public Accountants assesses the current situations to improve the audit quality to a regional level in the context of international integration. Moreover, the auditing firms also improve the inspection and review of the audits that they carry out. They ensure that the professional ethics of auditors follow international practice guidelines and the requirements of international auditing firms when they become a member. Therefore, the supervision and control of the Association of Certified Public Accountants and the auditing firm can increase auditor independence (Minh et al., 2019).

H5: Examinations by the Association of Certified Public Accountants and auditing firms increase auditor independence.

4.2.3. Tests of the Reliability and Appropriateness of the Model

A sample of 280 observations comprising audit company directors, auditors, and auditor assistants practicing at Vietnamese auditing firms (see Table 2). All the respondents have bachelor's degrees or higher (university: 73.9%, postgraduate: 26.1%). They meet the statutory criteria and the minimum number of years working in the profession (five years or more (75.4%)). Gender is relatively balanced and consistent with the characteristics of the audit profession.

Table 2. Statistics of observations.

Observation	Frequency	Percent
Education level	280	100.0
University	207	73.9
Postgraduate	73	26.1
Working period	280	100
Less than 5 years	69	24.6
5–10 Years	111	39.6
10–15 Years	66	23.6
Over 15 Years	34	12.1
Gender	280	100
Male	151	53.9
Female	129	46.1

Next, the appropriateness of the estimates is evaluated through Cronbach's Alpha coefficients. Cronbach's Alpha reflects the coefficient that evaluates the reliability of the scale. Estimates have good confidence when Cronbach's Alpha values are between 0.7 and 1.0. At the same time, the observed variables used in the analysis have corrected item-total correlation coefficients of 0.3 or more (Nunnally & Bernstein, 1994). From the results, the Cronbach's Alpha values in [Table 3](#) show that the estimates are consistent and reliable.

Table 3. Summary of measurement results.

Variable group	Cronbach's alpha	Variable	Corrected item-total correlation
Knowledge	0.716	Knowledge 1	0.741
		Knowledge 2	0.597
		Knowledge 3	0.563
		Knowledge 4	0.160
Technology	0.932	Technology 1	0.925
		Technology 2	0.869
		Technology 3	0.789
Competition	0.894	Competition 1	0.925
		Competition 2	0.869
		Competition 3	0.789
Management	0.850	Management 1	0.750
		Management 2	0.632
		Management 3	0.628
		Management 4	0.768
Monitoring	0.718	Monitoring 1	0.578
		Monitoring 2	0.656
		Monitoring 3	0.397
Independence	0.880	Independence 1	0.742
		Independence 2	0.800
		Independence 3	0.763

However, the article did not continue to use Knowledge 4 in further steps because of a corrected item-total correlation less than 0.3.

An exploratory factor analysis (EFA) was then carried out on the variables. We examined the convergence of observational variables and found that the Kaiser–Meyer–Olkin (KMO) coefficient is [0.5; 1] with a Sig. = 0.000 < 0.5 (see [Table 4](#)). So, the independent factor and dependent factor analyses are appropriate.

Table 4. KMO and Bartlett's test.

		Dependent variable	Independent variables
Kaiser–Meyer–Olkin measure of sampling adequacy		0.738	0.703
Bartlett's test of sphericity	Approx. chi-square	449.081	2649.952
	Df	3	120
	Sig.	0.000	0.000

To assess the model's suitability for market data, the chi-square/df, the Tucker–Lewis index (TLI), the Confirmatory Fit Index (CFI), and the root mean square error of approximation (RMSEA) were used to determine the suitability of the model compared to the population. Researchers often distinguish two cases. If the chi-square/df < 5, with a sample size of > 200; or the chi-square/df < 3 when the sample size is < 200, the model is considered good. In this study, the sample size is 280 (N > 200). Therefore, if the model shows a chi-square/df < 5 (also known as cmin/df < 5), a TLI and CFI ≥ 0.9, and an RMSEA ≤ 0.08, it is considered suitable. The results of the CFA presented in [Table 5](#) show that CMIN/DF = 1.976 < 5, CFI = 0.956 > 0.9, and RMSEA = 0.059 < 0.08; therefore, the model is appropriate.

Table 5. Analysis of confirmatory factor analysis (CFA).

Model	CMIN/DF	CFI	RMSEA
Default model	1.976	0.956	0.059
Saturated model		1.000	
Independence model	18.965	0.000	0.254

From the test results, the research model is confirmed to be reliable. The regression model is estimated as follows in [Table 6](#).

Table 6. Summary of estimation.

Relationship	Correlation of the variables in the standardized estimation model	Impact coefficient
Auditing technology–Auditor independence	Technology ----> Independence	+ 0.033
Knowledge updating and training–Auditor independence	Knowledge ----> Independence	+ 0.023
Management of auditing firms–Audit independence	Management ----> Independence	+ 0.017
Monitoring and supervision–Auditor independence	Monitoring ----> Independence	+ 0.015
Competition environment–Auditor independence	Competition ----> Independence	- 0.025

Source: The author extracted the results from AMOS.

The above table shows that the factors promoting auditor independence according to the level are auditing technology; training and updating knowledge; management of auditing firms; and monitoring and supervision. Meanwhile, the competitive environment reduces auditor independence. Assuming that other factors are constant, the direction of the impact of the factors on auditor independence is consistent with the original hypotheses H1, H2, H4, and H5. However, hypothesis H3 is not appropriate because of its negative correlation with the original. In the short term, the study shows that competitive pressure creates negative situations, such as reducing audit fees and reducing some audit procedures to lower costs. However, in the long term, competition can increase auditor independence by enhancing audit quality.

5. Implications

Vietnam is a developing country and has many different characteristics of developed countries. Therefore, research on auditor independence in Vietnam has many differences compared to studies in other countries. In recent years, Vietnam is included in the strong internationalization trend around the world. The internationalization process is a motivation that influences and changes auditor independence. Therefore, the empirical evidence in Vietnam reflects a global shift in the audit industry and the associated professional ethics. The following implications are useful not only for Vietnam but also for other countries.

International integration is an inevitable trend taking place in most countries around the world. Therefore, to survive the new trend, every individual and organization in the audit industry need to have a heightened awareness to actively seize new opportunities, new knowledge and new technology. At the same time, organizations must proactively improve their reputation and audit quality in the context of global competition. To enhance auditor independence, this article recommends the following:

(i) Knowledge and Training

Universities should improve training programs that specialize in auditing and focus on professional ethical standards consistent with international practices. Universities should continue to support soft skills, such as foreign languages and audit techniques. The Association of Certified Public Accountants should constantly renew the training and certification of auditors. The Vietnamese auditor certificate should be improved in order to be recognized by other countries in the region. Auditors themselves must actively sharpen their professional skills and foreign languages in compliance with international standards so that they can participate in highly-qualified work in the integration trend and the fourth industrial revolution.

(ii) Technology

Auditors must actively improve their audit ability according to audit processes and techniques that match the trends from the research results. In addition, using modern audit techniques of international auditing firms and improving the manipulation of data for auditing work is very important. Auditing firms should build an audit information system in the context of current information technology development, which combines human factors, processes, auditing procedures, data (mining, analysis, storage), engineering and technology into a complete system.

(iii) Competition

To increase competitiveness, auditing firms should join members of international auditing firms to absorb modern audit technology, techniques and procedures. In addition, on the part of the audited client, it is also necessary to consider establishing an audit committee to select an appropriate auditing firm and supervise all stages of the audit.

(iv) Management of the Auditing Firm

Auditing firms should (i) build an effective and advanced audit process; (ii) implement a quality control system; (iii) conduct internal audits that focus on the effectiveness of work and compliance with professional

ethics and regulations; (iv) improve management processes, such as audit, recruitment and training processes. The Association of Certified Public Accountants already improves the management of auditing firms through its annual quality tests and, where appropriate, proposes improvements for weak management systems.

(v) Monitoring

The Association of Certified Public Accountants should set up a committee or a department with an independent control function to regularly control the observance of professional ethics. In addition, the government should (i) continue to improve the legal framework on independent audits based on inheritance and customization from international auditing/accounting standards; (ii) build a framework of audit fees to reduce unfair competition among auditing firms; (iii) perfect the framework for imposing sanctions for violations in the audit field; and (iv) strengthen the quality control of audit firms and auditors periodically and irregularly.

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Appendices

Appendix 1. List of experts participating in a one-on-one interview.

No.	Expert (Encrypted)	Position and workplace	Work experience
1	Expert 1	Leader, Vietnam association of certified public accountants	22 years
2	Expert 2	Secretary, Vietnam association of certified public accountants	20 years
3	Expert 3	Leader of an audit training program in a university	25 years
4	Expert 4	Leader of an audit training program in a university	18 years
5	Expert 5	Leader of an accounting training program in a university	15 years
6	Expert 6	Director of an audit firm	19 years
7	Expert 7	Director of an audit firm	17 years
8	Expert 8	Auditor	10 years
9	Expert 9	Auditor	11 years
10	Expert 10	Auditor	11 years

Appendix 2. Scale and survey questions.

A five-point Likert scale was used (1 = Strongly disagree; 2 = Disagree; 3 = No comment; 4 = Agree; 5 = Strongly agree).

Concept	Representative variable	Variable measurement	The basis of the scale
Training, updating knowledge			
Training, updating knowledge	Knowledge 1	Independent auditors regularly self-study to update and improve their professional qualifications, professional ethics and auditing techniques to meet international standards	(*)
	Knowledge 2	The auditing firm regularly organizes courses for employees on auditing/accounting standards, professional ethics and auditing techniques based on international standards	(*)
	Knowledge 3	The Association of Certified Public Accountants introduces content of auditing accounting standards, professional ethics and audit techniques from international standards for auditors	(*)
	Knowledge 4	Universities regularly update the accounting and auditing standards, professional ethics and auditing techniques from international standards for their specialized training programs in accounting, auditing and finance	(*)
Auditing technology	Technology 1	Auditing technology increases the performance of auditors	Curtis and Payne (2014)
	Technology 2	Auditing technology gives auditors many favorable promotion opportunities	
	Technology 3	Auditing technology increases audit quality	
Competition	Competition 1	The competition between auditors improves audit quality	(*)
	Competition 2	The competition between auditing companies improves audit quality	
	Competition 3	The Association of Certified Public Accountants improves the quality of its members	
Management	Management 1	The auditing firm improves the auditing process	(*)

	Management 2	The auditing firm improves control of professional ethics	(*)
	Management 3	The Association of Certified Public Accountants improves the quality review process	(*)
	Management 4	The Association of Certified Public Accountants consults with and promulgates auditing/accounting standards and professional ethics	(*)
Monitoring	Monitoring 1	Control of the audit company	(*)
	Monitoring 2	Supervision of professional organizations	(*)
	Monitoring 3	Quality audit review	(*)
Ethical awareness of independent auditors			
Auditor independence	Independence 1	Auditors do not take any actions that harm auditor independence during the audit process	Behn, Carcello, Hermanson, and Hermanson (1999); Beattie, Brandt, and Fearnley (1999); Fatima, Kami, and Zaimah (2014)
	Independence 2	Auditors do not have any perceptions or attitudes that harms objectivity and honesty during the audit process	
	Independence 3	Auditors consider and maintain "professional skepticism" throughout the audit process	

Note: (*) The article developed a new scale suitable for the Vietnamese context.

Appendix 3. The concepts promoting auditor independence from international integration.

Experts	Auditor	Audit firm	Association of certified public accountants	University
Expert 1				
Expert 2				
Expert 3				
Expert 4				
Expert 6			Training, updating knowledge	
Expert 7				
Expert 9				
Expert 10				
Expert 1				
Expert 6				
Expert 7			Competitive environment	
Expert 9				
Expert 6				
Expert 7				
Expert 8				
Expert 10				
Expert 6			Auditing technology	
Expert 7				
Expert 6		Manage		
Expert 7				
Expert 1				
Expert 2				
Expert 6				
Expert 7				
Expert 10			Check, monitor	