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IMPROVING INTERNAL STANDARDS AND AUDIT QUALITY MANAGEMENT MECHANISMS AT PF MAC ALLIANCE AUDIT ORGANISATION: A PILOT CASE STUDY

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Abstract. This article examines the current state of internal standards and audit quality management mechanisms using PF MAC ALLIANCE as a single-firm case study. The study aims to systematically assess internal standards across seven domains, identify areas for further development, and formulate practical, research-based recommendations for their improvement. A qualitative pilot case study was conducted between January and June 2026. Non-confidential internal documents were evaluated through content analysis, comparison with established requirements, process observation, and gap analysis using the categories "developed", "partially developed", and "requiring further improvement". Of the seven analytical domains, one (14.3%) was assessed as developed, five (71.4%) as partially developed, and one (14.3%) as requiring further improvement. Audit-process standardisation demonstrated a comparatively high level of development, while the quality-risk register, document-version control, digitalisation, and measurement of monitoring outcomes were identified as priority areas for further enhancement. The study did not seek to establish a causal relationship between the proposed mechanisms and audit quality; assessing such effects provides an important direction for subsequent research. Given the pilot nature of the single-case research design, the findings are primarily intended to provide context-specific analytical insights and a methodological basis for further empirical investigation.

Keywords. audit firm, internal standards, audit quality, quality management, risk-based audit, internal monitoring, electronic working papers, pilot case study.

Аннотация. В статье на примере аудиторской организации PF MAC ALLIANCE исследуются текущее состояние внутренних стандартов и механизмы управления качеством аудита. Цель исследования заключается в системной оценке внутренних стандартов по семи направлениям, определении направлений их дальнейшего развития и разработке научно-практических рекомендаций по совершенствованию. В период с января по июнь 2026 года было проведено качественное пилотное кейс-исследование одной организации. Внутренние документы, не содержащие конфиденциальной информации, оценивались посредством контент-анализа, сопоставления с установленными требованиями, наблюдения за процессами и анализа разрывов с использованием категорий «сформировано», «частично сформировано» и «требует дальнейшего совершенствования». Из семи аналитических направлений одно (14,3%) было оценено как сформированное, пять (71,4%) — как частично сформированные, а одно (14,3%) — как требующее дальнейшего совершенствования. Стандартизация аудиторских процессов продемонстрировала сравнительно высокий уровень развития, тогда как реестр рисков качества, управление версиями документов, цифровизация и измерение результатов мониторинга были определены в качестве приоритетных направлений дальнейшего совершенствования. Исследование не ставило целью установление причинно-следственной связи между предлагаемыми механизмами и качеством аудита; оценка такого влияния представляет собой перспективное направление для последующих исследований. С учётом пилотного характера исследования одного случая полученные результаты прежде всего представляют контекстно-ориентированные аналитические выводы и формируют методологическую основу для дальнейших эмпирических исследований.

Ключевые слова. аудиторская организация, внутренние стандарты, качество аудита, управление качеством, риск-ориентированный аудит, внутренний мониторинг, электронные рабочие документы, пилотное кейс-исследование.

INTRODUCTION

In the global economy, the increasing complexity of business activities, the growing volume of financial transactions, and stakeholders' demand for reliable information have made audit quality management an important priority for audit firms. Audit quality is determined not only by auditors' professional competence and compliance with individual standards but also by a system of internal standards that consistently regulates the entire audit process, from engagement acceptance to the issuance of the auditor's report. Such standards provide a unified methodological framework for assessing materiality and risk, obtaining audit evidence, preparing working papers, reviewing completed work, and addressing areas identified for further improvement.

The Law of the Republic of Uzbekistan "On Auditing Activity" defines internal quality control of auditors' work as a system of organisational measures implemented by an audit firm to ensure that its employees comply with legislative requirements. According to Article 45 of the Law, internal quality control must be carried out in accordance with auditing standards and constitutes a mandatory condition for the provision of audit services [1]. This requirement implies that internal standards should be regarded not merely as a set of methodological documents but also as an institutional instrument for audit quality management.

In international practice, an audit firm's quality management system is regulated by ISQM 1. The standard requires firms to design a proactive and continuously monitored system tailored to the nature and circumstances of the firm, the engagements it performs, and the identified quality risks [7]. ISQM 2, in turn, specifies requirements relating to the appointment, objectivity, competence, and authority of the engagement quality reviewer, as well as the performance and documentation of engagement quality reviews for engagements requiring such review [3]. Accordingly, internal standards should establish clear links between the requirements of ISA, ISQM 1, and ISQM 2 and the firm's internal processes, responsible personnel, and supporting documentary evidence.

In large and complex audit engagements, the involvement of extensive audit teams, clients operating across different industries, and substantial volumes of electronic audit evidence further increases the practical importance of internal standards. Further development of audit-process standardisation can contribute to greater consistency in addressing similar situations, more comprehensive preparation of working papers, better coordination of control procedures, and more systematic consideration of significant risks. At the same time, the existence of a standard alone does not automatically ensure its consistent application in practice. Effective implementation also requires clearly defined responsibilities, documented evidence of control procedures, version-control mechanisms, and systematic monitoring.

In the context of Uzbekistan, there are opportunities to further expand empirical research on the integration of audit firms' internal standards with practical audit processes. In particular, systematic assessment at the level of an individual audit firm can help determine which components of internal standards are well established, which are undergoing further development, and which areas may benefit from priority enhancement. This provides a methodological basis for piloting the proposed assessment criteria before broader statistical conclusions are examined using a larger sample.

Accordingly, the main research question of this study is formulated as follows: In which areas are internal standards currently established within PF MAC ALLIANCE audit firm, and what mechanisms can facilitate their more effective integration into the audit quality management system? The purpose of the study is to assess the current state of internal standards based on seven criteria, identify areas for further development, and propose practical mechanisms for improving their design, implementation, and monitoring. The study does not seek to establish causal changes in audit quality; rather, it aims to formulate preliminary analytical conclusions that can subsequently be examined through quantitative research.

LITERATURE REVIEW

The study was designed as an exploratory qualitative investigation employing a single-case pilot study approach. The empirical investigation was conducted at PF MAC ALLIANCE audit firm from January to June 2026. The organisation was selected through purposive sampling because the author had access to observe practical processes and review internal regulatory and methodological materials that did not constitute commercial secrets. Accordingly, the case was intended primarily to enable pilot testing of the proposed assessment criteria and to generate context-specific analytical insights rather than to provide statistical representativeness.

The research materials included internal guidelines related to audit planning and execution, sample audit plans, questionnaires and tests, working-paper templates, control checklists, forms used to document audit evidence, and procedures related to quality monitoring. The unit of analysis was defined not by the number of individual documents but by the extent to which requirements, responsibilities, implementation procedures, and evidence of control were reflected in these materials across seven areas. Materials that were in force or used in practice between January and June 2026 and were directly related to audit engagements and quality

management were included in the analysis. Earlier drafts that were no longer in active use, administrative documents unrelated to the audit process, and confidential client information were outside the scope of the analysis.

The content-analysis matrix was developed on the basis of the auditing legislation of Uzbekistan, ISQM 1, ISQM 2, and the principal stages of the audit process [1, 7-8]. Internal standards were assessed across the following seven areas:

- compliance with regulatory, legal, and international requirements;
- risk-based planning;
- standardisation of audit processes;
- documentation of audit evidence and working papers;
- auditors' qualifications and professional competence;
- use of digital technologies and electronic document management;
- internal monitoring and remediation of identified areas for improvement.

Each area was assessed using three categories. An area was classified as “established” when the relevant procedure was clearly defined in the documentation, a responsible person or role was identified, and evidence confirming its implementation was available. An area was classified as “partially established” when a requirement or standard form existed, while the mechanisms for monitoring, updating, or documenting its implementation provided opportunities for further development. An area was classified as “requiring improvement” when the assessment indicated a need to further formalise procedures adapted to the firm's activities, define responsible roles more clearly, or strengthen documented evidence of control.

RESEARCH METHODOLOGY

Data collection and analysis were conducted in five stages: classification of the materials by assessment area; coding of requirements and supporting evidence within each area; comparison of existing practices with national and international requirements; comparison of documented procedures with observations of practical processes; and development of improvement mechanisms for the identified areas requiring further enhancement. The audit process was examined sequentially, encompassing engagement acceptance, planning, risk identification, collection of audit evidence, review of working papers, preparation of the auditor's report, and quality control upon completion of the engagement.

To enhance the reliability of the findings, the requirements identified in the documents were triangulated with practical observations, national legislation, and international standards. Where different sources of evidence produced varying results, a conservative assessment approach was applied, and the relevant area was assigned to the lower assessment category. As the coding was performed by a single researcher, intercoder reliability was not assessed; this methodological feature should be taken into account when interpreting the findings and provides an opportunity for further validation in subsequent research. Personal, financial, and commercially confidential client information was excluded from the article, and the results were presented in aggregated form.

In the preparation of this study, artificial intelligence (AI) tools were used to a limited extent, accounting for approximately 10% of the overall research process. Their use was primarily confined to language refinement, technical editing, and structural support. The selection of research methods, collection and analysis of empirical data, interpretation of the findings, formulation of scientific conclusions, and development of practical recommendations were carried out and verified by the author.

ANALYSIS AND RESULTS

As a result of coding the PF MAC ALLIANCE materials across seven analytical areas, one area was classified as “established” (1/7; 14.3%), five areas as “partially established” (5/7; 71.4%), and one area as “requiring improvement” (1/7; 14.3%). These proportions relate to the predefined analytical areas and should therefore be interpreted as characteristics of the assessment framework rather than as proportions of firms or individual documents.

A comparatively high level of development was observed in the standardisation of audit processes. The availability of standardised forms for planning, evidence collection, documentation of results, and preparation of the auditor's report supports the consistent and systematic performance of the audit process. In the remaining areas, the existing framework provides a foundation for further strengthening mechanisms for measuring compliance with established requirements, clarifying responsibilities, and maintaining electronic evidence of control (Table 1).

Table 1
Results of the Assessment of Internal Standards at PF MAC ALLIANCE Audit Firm

No.	Area of analysis	Empirical evidence and identified condition	Assessment	Improvement mechanism
1	Regulatory compliance	National and international sources are used; however, the scope of application of the audit firm's internal standards and standards related to internal audit is not clearly distinguished in every document.	Partially established	Develop a compliance map linking each provision to the relevant ISA, ISQM, and national requirement.
2	Risk-based planning	Forms for identifying client risks and planning are available, but firm-level quality objectives, risks, responses, and supporting evidence are not consolidated in a single register.	Partially established	Introduce a register structured as "quality objective – risk – response – responsible person – evidence."
3	Standardization of audit processes	Standardized forms and control checklists are available for planning, evidence collection, review of working papers, and preparation of the auditor's report.	Established	Maintain mandatory control points between audit stages and review the forms whenever relevant standards are updated.
4	Documentation and version control	Working paper templates are available, but document codes, version numbers, approval dates, revision histories, and retention periods are not recorded in a fully standardized manner.	Partially established	Establish mandatory document details, version control, electronic approval, and retention periods.
5	Staff competence	Attention is given to professional development and certification, but competency matrices, practical case-based training, and post-training assessment are not integrated into a unified system.	Partially established	Introduce a competency matrix, practical training, and results-based individual development plans.
6	Digitalization	The need for electronic document management is recognized, but centralized access control, electronic approval, and an audit-trail mechanism for recording changes have not been fully implemented.	Requires improvement	Implement a document management system (DMS) with role-based access, electronic approval, backup, and audit-trail functions.
7	Monitoring and remediation of deficiencies	Ongoing and periodic monitoring is envisaged, but measurement criteria for results, root causes, and closure of corrective actions are not fully developed.	Partially established	Integrate KPIs, root-cause analysis, and a corrective-action tracking register into a single closed-loop monitoring system.

Source: Compiled by the author based on practical materials examined at PF MAC ALLIANCE audit firm.

With regard to regulatory compliance, although national and international sources are used in practice, there are opportunities to further clarify, in certain documents, the distinction between internal standards governing external audit activities and standards relating to the organisation's internal audit function. A clearer distinction would support a more consistent understanding of the purpose, scope, and responsible roles associated with each standard.

In the area of risk-based planning, procedures for identifying client- and engagement-level risks are in place; however, the management of firm-level quality risks could be further systematised through a single consolidated register. Similarly, although working-paper templates are available, further harmonisation could be achieved in the recording of document codes, current versions, approvals, and revision histories.

Digitalisation was identified as an area with significant potential for further development. The practical materials recognise the importance of electronic document management; however, the available evidence indicates opportunities for broader implementation across all components of an integrated system, including

centralised access rights, electronic approval, backup procedures, and audit-trail functions. In the area of monitoring, the criteria covering the full cycle—from identifying an area for improvement and analysing its root cause to assigning responsibility for corrective action and subsequently verifying its completion—could also be further developed and formalised.

Thus, the findings indicate that attention should be directed not only towards the existence of internal standards but also towards strengthening their practical implementation and traceability. The mechanisms presented in the table reflect their expected contribution to audit quality; however, given the pilot nature of the study, their actual or causal effects following implementation were not assessed.

The principal interpretation arising from the pilot case study is that the existence of internal standards alone does not automatically ensure audit quality. Internal standards can function as an effective management system when they are systematically linked to quality objectives, identified risks, response measures, responsible personnel, and documented evidence of implementation. This conclusion is consistent with the principles of ISQM 1, which emphasises proactive quality management tailored to the circumstances of the firm, and ISQM 2, which links engagement quality reviews to clearly defined authority and documentation requirements [7-8].

The “partially established” status identified in the monitoring area is conceptually consistent with the findings of Aobdia and Petacchi, who demonstrated that internal inspections are associated with auditor effort and financial reporting quality [2]. Nevertheless, the single-firm case examined in this study does not provide a basis for establishing a causal relationship between internal monitoring and improvements in financial reporting quality. Rather, the findings highlight opportunities to strengthen the organisational links among monitoring, root-cause analysis, and documentation of the completion of corrective actions.

The priority assigned to further development in the area of digitalisation is consistent with the study by Shen et al., which demonstrated that audit-firm informatisation is associated with mechanisms that may enhance efficiency and contribute to audit-risk management [11]. Fedyk et al. also demonstrated that investments in digital technologies and artificial intelligence are associated with audit-process outcomes [4]. Nevertheless, technology is most effective when implemented in conjunction with clearly defined standards. Within electronic systems, access rights, approval procedures, change histories, responsibility for reviewing results, and mechanisms for preserving professional judgement should therefore be clearly defined.

The distinction between formally approving an internal standard as a document and effectively embedding it in day-to-day practice is also consistent with the challenges identified by Hayne, Peecher, Pickerd, and Zhou in managing changes to quality-control systems [6]. Effective implementation can be supported through employee engagement, assessment of costs and benefits, practical training, and appropriate management oversight, thereby facilitating the transition from reactive control towards proactive quality management. Accordingly, a competency matrix and post-training practical assessment are important complements to formal documentation.

Risk-based monitoring provides an opportunity to allocate audit resources according to the significance and characteristics of individual engagements. Christensen, Newton, and Wilkins found that a risk-based inspection regime may increase auditor effort, while concentrating resources primarily on higher-risk engagements may require careful consideration to ensure appropriate attention to other clients [3]. Accordingly, the proposed risk register should extend beyond the classification of engagements into “high-risk” and “low-risk” categories and incorporate well-defined criteria for determining the appropriate depth of control and allocation of resources.

Audit quality is a multidimensional concept and is therefore more appropriately assessed through a combination of indicators rather than through a single outcome measure. Rajgopal, Srinivasan, and Zheng demonstrated that the usefulness of different audit-quality measures depends on the research setting and the type of issue being assessed [10]. Accordingly, monitoring KPIs should collectively cover the timeliness of audit planning, completeness of working papers, instances of rework, recurrence of identified areas for improvement, time required to complete corrective actions, and the results of engagement quality reviews.

When applying the proposed mechanisms to other firms, organisational size and resource capacity should be taken into consideration. Khurana, Lundstrom, and Raman found that the effects of external inspections differ between Big Four and non-Big Four firms [9]. Hanlon and Shroff also highlighted the importance of authority, transparency, and response mechanisms in translating oversight recommendations into practical changes [5]. As these studies were conducted in different institutional settings, their findings should be interpreted with appropriate consideration of the specific characteristics of the audit market in Uzbekistan. In the present study, they are used as comparative evidence to support the interpretation of the case findings rather than as directly transferable empirical conclusions.

The methodological scope of the study reflects its pilot and exploratory nature. The analysis focuses on a single audit firm, document coding was undertaken by one researcher, certain internal evidence remained confidential due to commercial considerations, and before-and-after measures of audit quality were outside the

scope of the current research design. Accordingly, the findings are primarily intended to support analytical rather than statistical generalisation. Future research could extend the proposed framework to several large audit firms, involve two or more independent coders, incorporate expert surveys, and apply quantitative indicators such as documentation quality, instances of rework, recurrence of monitoring findings, and the timeliness of corrective-action completion.

CONCLUSION AND RECOMMENDATIONS

The pilot case study conducted at PF MAC ALLIANCE demonstrated that the key methodological elements of internal standards are in place, while further integration with quality-risk management, version control, digital control mechanisms, and a closed-loop monitoring system would enhance their practical effectiveness. Of the seven analytical areas, one was assessed as “established”, five as “partially established”, and one as “requiring improvement”. Given the pilot nature of the study, these findings are not intended to establish causal improvements in audit quality; rather, they identify priority areas for further strengthening the quality management system.

Based on the findings of the study, the following practical recommendations are proposed:

1. Develop a comprehensive compliance map linking each provision of the internal standards to the relevant ISA, ISQM 1, ISQM 2, and national regulatory requirements, while clearly specifying the scope of application, responsible roles, and documented evidence of implementation.

2. Introduce a unified risk register at both firm and engagement levels, integrating the elements “quality objective – risk – response measure – responsible person – deadline – evidence”, and determine the depth of control in proportion to the assessed level of risk.

3. Establish a centralised electronic document management system for audit working papers that provides systematic control over document codes, versions, approvals, revision histories, access rights, backup procedures, and retention periods.

4. Implement a continuous KPI-based monitoring cycle that incorporates root-cause analysis of identified areas for improvement, assignment of responsible persons and deadlines for corrective actions, and subsequent verification of the effective completion of those actions.

The proposed mechanisms are expected to contribute to greater consistency in audit processes, improved traceability of audit documentation, and enhanced managerial effectiveness of quality monitoring. To assess their actual contribution to audit quality and provide broader empirical validation, future research could employ comparative or before-and-after research designs involving several audit firms.

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