The Role of Experience, Knowledge, Time Pressure and Risk on Sampling Method in Audit

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Abstract

Objectively, this study examines the conceptual model related to the use of sampling methods empirically in audit cases. Investigates the relationship between the conceptual model in using the sampling method from the aspects of auditor knowledge, auditor experience, time adequacy, and risk considerations. This study involved a sample of 107 auditors from various categories of available positions at the Supreme Audit Agency. This study's independent variables include auditor knowledge, experience, time pressure, and audit risk. Simultaneously, statistical sampling methods are the dependent variable for empirical testing, namely, using a linear regression approach with SmartPLS as a statistical tool. The four hypotheses' test results show that all independent variables positively and significantly affect the variable using the sampling method for audit purposes. Audit risk considerations are the most influential variable and the dominant reason the auditor uses the sampling method to present the audit report. We highlight that the time pressure factor is a variable that is so dominant that it correlates using the sampling method for an audit report so that the assumption of an auditor's experience and knowledge can be optimal in presenting an audit report as long as technical constraints such as time-pressure are also flexible and rational.

Keywords: Experience, Knowledge, Time Pressure, Risk, Sampling Method

1. Introduction

One of the external auditors' functions is to produce audit reports that contain accurate and reliable information as a tool for management decision-making for the coming period (Turley, 2015). Therefore, to create a reliable audit report, the auditor must obtain sufficient evidence. As stated in the fieldwork audit standard, which includes adequate competent audit evidence, it must be obtained through inspection, observation, inquiry, and confirmation as a sufficient basis for expressing an opinion on the audited financial statements (Maurice, 1996). A satisfactory prediction of audit completeness data means using only a portion of the audit evidence called a sample. In the accounting audit system, statistical sampling methods are essential because it is related to the cost and time in presenting the audit report that is considered. The use of statistical sampling methods for audit purposes enables auditors to obtain reliable results with more efficient working time processing accordingly. Of course, the consideration of using audit samples is also directly proportional to the level of risk; for example, the bias in the results of the audit report. However, apart from the problem of risk, using the sampling method in audit cases has a positive side, such as examining audit sample data, which is much more objective, easy to understand, and accurate (Zarkasyi, 2007; Messier Jr et al., 2001). The urgency

of using sampling methods for auditing purposes in accounting can be an alternative for making policies and decision-making that are better, measured, and planned, which do not require a long time. Through the facts, the sample data collected, of course, can serve as a guide for the government or stakeholders to make decisions.

Messier Jr et al. (2001) The statistical sampling method in the accounting audit case is a unique tool for government auditors. Even with proper use, the court can accept statistical sampling if there are obstacles or legal problems regarding the audit results at any time in the future. Specifically, in Indonesia, referring to Raharja (2005), studies that examined public accountants' understanding of statistical sampling methods revealed that the implementation of an audit system based on statistical sampling was still lacking. More were using non-statistical sampling, so audit decision-making tended to be biased (Elder et al., 2013). In Indonesia, research on the use of sampling is scarce. No one has specifically examined the practice of audit sampling on government auditors (BPK). Zarkasyi (2007) His study invested in the relationship between factors that have a dependency relationship with the low frequency of applying statistical sampling methods in the audit field. Resulted in his research Zarkasyi (2007) Revealed that of the seven hypothesized factors, only two factors showed a significant correlation: the auditor's perception of the statistical sampling method and the auditor's perception of the audit results' risk.

Studies that have already been put forward (e.g., Messier Jr et al., 2001; Raharja, 2005; Zarkasyi, 2007) one of the many studies on the urgency of applying the sampling method in accounting audits, which predominantly only examines the speed of using the sampling method system and its uses. Several internal factors, such as auditors' perceptions and knowledge, are antecedents that represent their research. More deeply about this study, the survey's development includes external variables such as time-pressure and risk as additional variables to see the relationship and role of the independent variable to the dependent variable. This study does not merely analyze the urgency rather than applying sampling methods for audits to be fully supported and used if the auditors have adequate knowledge about the sampling method. In our opinion, the support of experience and the adequacy of time is also the primary keys in applying alternative sampling methods for audit purposes. Rationally, the risk of subjective or biased audit errors can be minimized. In connection with this, objectively, this study aims to examine the conceptual model related to the use of sampling methods in empirical audit cases and to investigate the conceptual model's relation to the use of the sampling method from the aspects of auditor knowledge, auditor experience, time adequacy, and risk considerations.

Goal Setting Theory and Cognitive Theory

Locke put forward this Goal Setting Theory in 1978; this theory describes the relationship between setting goals and job performance (Locke & Latham, 1994). Concerning the auditor's role, an auditor who understands the objectives and what he expects for his performance results will not deviate when he is under pressure from a superior or the entity being examined and a complex audit task. An understanding of the objectives can help the auditor make a good audit judgment. Goal-setting theory is also a part of motivation theory that explains a person's knowledge of the goals they want to achieve, motivated by various internal and external factors to affect their behavior at work. The emphasis conveyed in Goal setting theory is a person's behavior regulated by one's ideas, thoughts, and intentions. Targets can be viewed as goals or levels of performance that each individual wants to achieve. Besides, goal setting theory also explains that challenging goal setting or high work standards can be measured to improve further performance by measuring the level of ability and work skills that are owned. The goal-setting theory approach is used to measure a good auditor's performance in carrying out the audit process as a goal, where this goal will be achieved if the auditor has an adequate level of ability. Ability (ability) refers to an individual capacity to do various tasks in a job. A person's psychological ability consists of a person's intelligence level and reality abilities (knowledge and skills). The story of auditor intelligence consists of intellectual brilliance, which is the ability to think and solve problems, but to obtain high achievement; it also requires other intelligence, namely emotional intelligence. This helps auditors to be able to control and manage their emotions so that they can build good relationships with others and spiritual intelligence, which gives auditors the ability to interpret all actions taken so that they are always based on positive norms and values. An auditor must fully understand the essential characteristics that make up human intelligence to know how someone behaves differently in collaboration. Besides, locus of control determines a person's level of confidence regarding the causes of success and failure that they experience occurs due to internal or external factors. This level of trust will help someone to be able to take advantage of

the level of intelligence possessed to achieve the level of performance that you want to achieve.

Furthermore, apart from the motivation theory that underlies a person's behavioral tendencies, a cognitive aspect, namely a theoretical part, states that various influences and pressures will influence a person's behavior: cognitive theory or Social Cognitive theory popularized by Bandura (1971). The reciprocal relationship between environment, behavior, and behavior is called a triangular causality relationship. The triangular causality model of Social Cognitive Theory consists of three factors: encouragement by others, use by others, and support. Cognitive which consists of two elements, namely self-confidence and outcome expectations. Third, the behavior, which consists of feelings, anxiety, and signaling factors. Cognitive roles greatly influence individual behavior. The cognitive part in question is the belief in a person's ability to perform specific actions and influence various decision-making choices. In multiple studies (See. Contreras-Huerta et al., 2020; Lent & Brown, 2019; Lim et al., 2020), Cognitive factors will affect multiple aspects of psychology, perception, effort, emotions, and a person's perspective on a problem and how he will take to solve a problem. Concerning accounting, the behavioral theory also supports the accounting audit process for an auditor, including knowledge (Chen et al., 2016; Aryanti & Adhariani, 2020; Phornlaphatrachakorn & Peemanee, 2020), time-pressure (Lee, 2002; McDaniel, 1990; Omer et al., 2020). Therefore, an auditor should understand that the auditor's job is to provide professional services to assess the fairness of financial information presented by management to the public interested in these financial statements (Maurice, 1996; Turley, 2015). Through understanding the duties, roles, and ideal functions of an auditor, he will continue to behave professionally following the prevailing professional ethics and professional standards despite facing obstacles in his audit task. Cognitive theory and goal-setting theory emphasize how the process or efforts to optimize the rational aspects' ability. The auditor's judgment depends on the perception of a situation. The application of cognitive theory and goal-setting theory can examine how auditors take an assessment based on their experience and expertise in carrying out audit tasks. On the other hand, Power (1992) Defines judgment as a cognitive process that is a decision-making behavior; Judgment, based on a professional attitude, can be formed based on experience and expertise. Every time the auditor conducts an audit, the auditor will learn from previous experience, understand, and improve the audit's accuracy. The auditor will integrate his audit experience with the knowledge he already has. Understanding and learning is the process of increasing the auditor's expertise, such as increasing audit knowledge and expanding the auditor's ability to determine samples that can be used to provide opinions or conclusions (Herda & Martin, 2016).

Messier Jr et al. (2001) The study stated that there are several methods the auditor can use in determining transactions or elements of an account to be tested. These methods are: To try all transactions that make up an account (100% test); or Audit sampling (testing less than 100%). Audit sampling can be applied to both testing controls and substantive tests. However, auditors do not usually use audit sampling in testing procedures that involve asking questions or questions and answers, observations, and analytical approaches. Professional standards for auditors allow statistical sampling methods and non-statistical sampling methods (Raharja, 2005; Dănescu & Chiş, 2012). But both forms must be used with caution; all steps must be taken carefully (Teitlebaum & Robinson, 1975). Some of the commonly used sampling methods in the audit process are Attributes sampling and variable sampling. Meanwhile, a non-statistical sample is a sampling-based on subjective criteria based on the auditor's experience.

An understanding of the objectives can help the auditor make a good audit judgment. The auditor should understand that the auditor's job is to provide professional services to assess the fairness of financial information presented by management to the public interested in financial statements. Studies conducted by (e.g., Herda & Martin, 2016; Haislip et al., 2016) Reporting among the fifteen largest public accounting firms, public accounting firms (PAF) that use non-statistical sampling have more frequency of problems than PAF, which use statistical sampling. Auditors assumed before the survey was conducted that the situation in applying a non-statistical sample was due to the lack of auditor guidance and that the auditors did not get training related to audit sampling, on the other side Zarkasyi (2007) and (Raharja, 2005). This indicates that auditor perceptions influence the low use of statistical sampling. Research Zarkasyi (2007) Found that auditor perceptions affect the subordinate dependency relationship with the frequency of applying statistical sampling methods.

Meanwhile, research Raharja (2005) They have concluded that most public accountants do not understand the use of statistical sampling for audits. And the level of understanding is positively related to the use and frequency of statistical sampling by auditors. If the auditors' knowledge is good, they are more likely

to use statistical sampling (F Todd DeZoort & Salterio, 2001). However, different opinions were found in studies from Wurst et al. (1991). His study results state that using extensive sample data in tax audits is more likely to find a more significant error than small data. If the auditor's knowledge is insufficient, he tends to avoid statistical sampling. Because the auditor's consideration in using the sampling method for use for audit purposes is highly dependent on the perception of a particular situation. The application of cognitive theory can examine how auditors take a judgment based on their experience and expertise in carrying out audit tasks. Agustini & Merkusiwati (2016) Defines decision as a cognitive process, which is a decision-making behavior. According to F Tood-DeZoort (1998) States, the auditor's experience is measured based on the length of service or position. Meanwhile, obeyed Haislip et al. (2016) Stated that the more experienced an auditor is, the more his knowledge will detect various errors in the process and evaluate the audit report.

Hall et al. (2002) stated that most public accountants' use of non-statistical sampling methods was carried out because of the increasing competition in the profession as accountants and auditors. In general, non-statistical methods are considered faster and easier to perform than statistical sampling methods. Hall et al. (2002) presumed efficiency considerations influenced technique selection and sampling evaluation. If the auditor is pressed by time pressure to complete the assignment immediately, the auditor tends to choose a sampling method that is relatively fast and easy (Coram et al., 2004; Lambert et al., 2017). Time pressure increases the likelihood that the auditor will not use statistical methods for audit purposes. They were added by Dănescu & Chiş (2012), which states that the use of statistical methods has a dependency relationship with auditors' perceptions of audit risk. Hall et al. (2002) In the development of subsequent research, it is suggested, among other things, to investigate the effect of audit perceptions on the selection of sampling techniques and their evaluation. The higher the audit risk, the auditor tends to use methods that he thinks are more objective and durable (Elder et al., 2013). If the auditor considers audit risk to be high, the likelihood he will use statistical sampling is the more significant (Teitlebaum & Robinson, 1975; Knechel, 2007).   In line with what has been stated in the literature review, the hypothesis developed in this study is as follows:

H1: *The auditor's knowledge about statistical sampling has a positive effect on using the audit sampling method.*

H2: *The auditor's experience has a positive effect on the use of the audit sampling method*

H3: *Time Pressure has a positive effect on the use of the audit sampling method*

H4: *Audit risk has a positive effect on the use of the audit sampling method.*

2. Method

2.1 Data

The number of samples in this study was 107 auditors of the Representative Office of the State Audit Agency (BPK) of South Sulawesi Province, Indonesia. This total sample is also the entire population from observations. In detail, the sample of auditors is based on the position criteria, which consist of; Young-Stage Auditor (44.86% or 48 people), Primary Auditor (35.51% or 38 people), Junior Auditor (19.63% or 21 people), and no Senior Auditor (0% sample). A total of 107 samples played a role as Junior Team Members (36.45% or 39 people), Senior Team Members (28.97% or 31 people), Junior Team Leader (16.82% or 18 people), Senior Team Leader (9 , 35% or 10 people), Technical Controllers (5.61% or 6 people), Quality Control (2.80% = 3 people). Apart from that, based on the last education, the respondents consisted of Diploma (1.9% or two people), Bachelor (57.9% or 62 people), Masters (40.2% or 43 people). Respondents who have an accounting educational background (68.2% or 73 people) and as many as 31.8% or 34 people do not have an accounting education background. Respondents who have accounting registers are only 41% or 44 people, and as many as 63 people or 58.9% of respondents do not have accountants' registers. The explanation about the respondent's data is clearly explained in table 1.

2.2 Measurement

Data collection used a survey with variable measurement using a Likert scale (1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree). The measurement of the independent variable was carried out in three stages. The first stage is constructed measurement using a Likert scale, such as auditor knowledge

with indicators: 1). knowledge of the type of client industry, 2). auditors understand the professional standards of accountants, 3). have analytical review skills, 4). understanding of statistics for auditing, 5). ability to make audit reports, 6). special skills, 7). Have a certificate of special requirements. The auditor's experience variable includes indicators 1) length of work 2)—the ability to detect errors. Time Pressure variable includes indicators: 1) ability to utilize audit time 2). Quality audit with sufficient time 3). Time limitation in carrying out audit activities. Audit risk variable with the following dimensions: 1). Inherent Risk, Control Risk, Detection Risk. Variable sampling method in auditing with dimensions: quantification of risk, ease of audit, theoretical in nature, cost-efficiency. An explanation of the variables' operational dimensions is presented in detail in Table 2, while the modeling in the conceptual framework is shown in Figure 1.
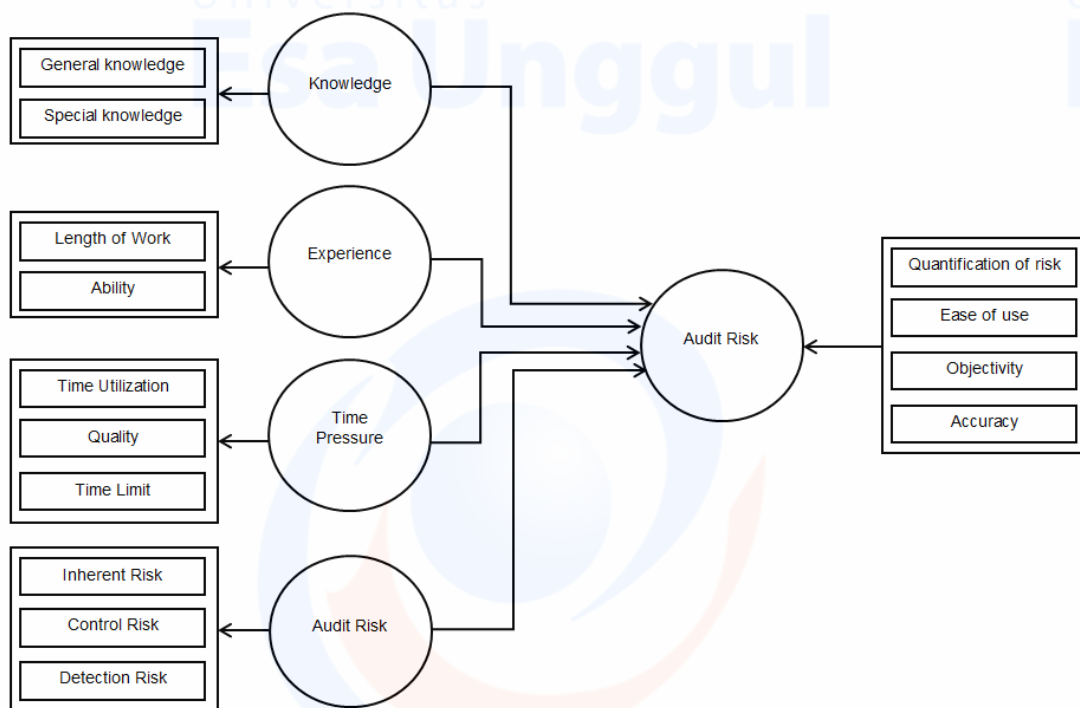

Figure 1. Conceptual Framework

The second stage is to analyze each research construct to determine each construct's model's feasibility on the dimensions. Measuring constructs, in this study, we used the SMART-PLS software. The measurement of variables and constructs is based on several criteria such as AVE value > 0.6 (Fornell & Larcker, 1981), (Hair et al., 2014). Composite Reliability value (CR > 0.6) (Chin, 1998). Measurement of Cronbach alpha value > 0.5, R-square, F-Square, and measure of loading-factors as the main forming variables (Chin, 1998). The last stage is the hypothesis testing stage through direct, indirect, and total effect testing through the bootstrapping process.

Table 1: Data Respondent (N = 107)

Category	Total	%
Position		
• Young-Stage Auditor	48	44,86
• Primary Auditor	38	35,51
• Junior Auditor	20	19,63
• Senior Auditor	-	-
Position		
• Junior Team Members	39	36,45
• Senior Team Members	31	28,97
• Junior Team Leader	18	16,82
• Senior Team Leader	10	9,35
• Technical Control	6	5,61

Category	Total	%
• Quality Control	2	2,80
Education Level		
• Diploma	2	1,9
• Bachelor	62	57,9
• Magister	43	40,2
Have Background Accounting	34	31,8
Accounting Registration Member Card	44	41

Table 2: Variable Measurement Survey Framework

Variable	Dimensions	Item / construct	Major References
Auditor's knowledge (X1)	General Knowledge (PU)	• The audit knows the type of client industry	(Herda & Martin, 2016), (Haislip et al., 2016)
Experience (X2)	Special Knowledge (PK)	• Auditor understand professional accountant standards	(Herda & Martin, 2016), (Haislip et al., 2016), (Nanni Jr, 1984)
	Length of work (LB)	• Analytical review skills	
Time Pressure (X3)	Ability (Km)	• Ability to apply statistics to auditing	(Coram et al., 2004), (Lambert et al., 2017)
	Time utilization (PW)	• Ability to create audit reports	
	Quality (Qy)	• Expertise in using sampling methods for audit purposes	
Audit Risk (X4)	Time limit (TL) Inherent Risk (RI)	• Certificate of auditor requirements Auditor	(Beasley et al., 2009)
		• Has been an auditor for more than two years	
		• Ability to detect errors in the audit process	
	Risk Control (RP)	• The ability of auditors to use time as a unit measure	
		• Audit quality is maintained as long as the time is given rational.	
		• The time given in the audit process is by the standard operating procedures.	
	Risk Detection (RD)	• Rational recording of audit reporting activities	
		• Minimizing the level of abuse of transactions carried out by clients	
		• The ability of auditors to audit the form and type of client's business	
		• The ability of the auditor to the audit control system	
		• The existence of an even and profitable division of work between auditors	(McDaniel, 1990), (Elliott, 1983), (Power, 1992)
	Risk Quantification (KR)	• Have the ability to work together in the audit process	
	Ease (Km)	• Have a standard audit procedure	
	Objectivity	• Have a sound planning system and supervision	

3. Results and Discussion

3.1. Statistical Result

The results of data analysis are in table 3.Shows the feasibility of data analysis, the highest data feasibility value for forming variables, auditor knowledge (X1) consists of general knowledge (PU) (Loading factor = 0.607, AVE = 0.683 and CR = 0.714), special knowledge dimensions (PK) is dominant formed by item (PK5) (Loading factor = 0.712, AVE 0.682, CR = 0.658). The dominant auditor experience variable (X2) is formed by the dimension of length of work (LB) (Loading factor = 0.677, AVE = 0.686, CR = 0.605). The dominant Time Pressure (X3) variable is formed by the dimension of time utilization (Pw) (Loading Factor =

0.734, AVE = 0.674, CR = 0.623). The Audit Risk variable with the dominant Inherent Risk (RI) dimension was formed by Item (RI3) (Loading factor = 0.764, AVE = 0.682, CR = 0.685). The dominant dimension of control risk (RD) was formed by the item (RP2) (Loading factor = 0.708, AVE = 0.741, CR = 0.729), the dominant dimension of detection risk (RD) was formed by the item (RD3) (Loading factor = 0.768, AVE = 0.771) , CR = 0.658) and the dominant variable using the sampling method (Y) was formed by the dimension of convenience (KM) (Loading factor = 0.676, AVE = 0.687, CR = 0.706). The value of R-Square = 0.698 and F-Square = 237, 835. Overall, the variables were declared valid and reliable at the significance level of p <0.05.

Table 3: Confirmatory Factor Analysis

Variable / Dimension / Construct	Loading Factor	AVE	CR
Auditor Knowledge (X1)			
1. General Knowledge (PU)	0.607	0.683	0.714
2. Special Knowledge (PK)			
• PK1	0.652	0.654	0.687
• PK2	0.671	0.619	0.685
• PK3	0.676	0.665	0.699
• PK4	0.705	0.619	0.629
• PK5	0.712	0.682	0.658
• PK6	0.694	0.683	0.694
Auditor Experience (X2)			
1. Length of Work (LB)	0.677	0.686	0.605
2. Ability (KM)	0.610	0.676	0.654
Time-Pressure (X3)			
1. Time Utilization (Pw)	0.734	0.674	0.623
2. Quality (Qy)	0.681	0.689	0.693
3. Time Limit (TL)	0.660	0.694	0.659
Audit Risk (X4)			
1. Inherent Risk (RI)			
• RI1	0.738	0.663	0.654
• RI2	0.702	0.674	0.629
• RI3	0.764	0.682	0.685
2. Control Risk (RP)			
• RP1			
• RP2	0.654	0.768	0.699
• RP3	0.708	0.741	0.729
	0.598	0.657	0.611
3. Risk Detection (RD)			
• RD1			
• RD2	0.682	0.679	0.694
• RD3	0.682	0.611	0.663
• RD4	0.768	0.771	0.658
	0.741	0.706	0.685
Using the Sampling Method (Y)			
1. Risk Qualification (KR)	0.628	0.695	0.711
2. Convenience (Km)	0.676	0.687	0.706
3. Objectivity (Ob)	0.650	0.721	0.695
4. Accuracy (AK)	0.667	0.696	0.711

Table 4 shows that hypothesis testing results show that all variables positively and significantly affect the dependent variable. The risk variable showed the variable's most dominant influence on the sampling method (t = 5,951, p-value < 0.01).

Table 4: Hypothesis Result

Variable	Mean	Std. Deviation	T-statistics	P-value
Experience → Sampling Method	0.269	0.095	2.720	0.013
Knowledge → Sampling Method	0.239	0.085	2.555	0.011
Risk → Sampling Method	0.487	0.081	5.951	0.000
Time pressure → Sampling Method	0.237	0.077	3.200	0.002

3.2. *Discussions*

Some of the demonstrated testing hypotheses show that the overall independent variables, e.g., the experience of the auditor, the auditor's knowledge of the use of sampling methods in the audit system, the risk of

applying the sampling method to the quality of the audit results, and the time pressure of the auditor in applying the sampling method to produce quality audit content—a positive and significant role. The use of the sampling method in the audit system is also a standard procedure in auditing accounting; this provision in Indonesia is regulated through the Public Accountant Professional Standards. Therefore, using the sampling method in the audit system aims to obtain adequate evidence of accounting records. The use of the sampling method makes it easy for auditors not to examine all transactions, remembering and considering the benefits and costs if the sampling method is not carried out in the audit system. The auditor's experience has an essential role in producing quality and adequate audit report; It can be concluded that knowledge is a critical aspect in predicting an auditor's performance. Of course, the use of the audit system's sampling method is also inseparable from the quantity of the auditor's experience in using statistical sampling methods on the accounting report presentation aspects. Likewise, the role of the auditor's knowledge regarding the use of sampling methods in the auditing report, knowledge, and experience become elements of coherent elaboration. Given the various probabilities of using the sampling method in the audit system, an auditor's work experience has a significant correlation; rationally, the length of time an auditor works is undoubtedly in line with an auditor's ability to detect various possible errors during the audit process. The ability to see multiple errors certainly requires in-depth knowledge for an auditor. Polemics in the use of sampling methods also occur in many cases and countries, for example, in the United States. The familiarity factor in using an approach is not directly proportional to the risk and time pressure faced to produce an optimal audit report.

On the other hand, various sampling methods require auditors to look at the character and type of industry rather than the clients they are facing. In particular, the auditor's knowledge in dealing with the audit reporting system requires an auditor to understand the various rules and professional standards of ethics for accountants. In short, the sampling method's application in the audit system requires an auditor to have not only a repetition of experience but also in-depth knowledge. Of course, the use of sampling methods in the reporting system and presentation of audit results is like a double-edged coin; there is a quantification of risks and benefits. Minimizing the various possible risks, the auditor's knowledge and experience factors play an essential role. The time-pressure factor is also an obstacle in dealing with client demands for their financial audit system reports. Efficiency and effectiveness are the main priorities of an auditor in producing a good audit report amidst time pressure conditions. In various previous studies, the correlation between time-pressure and audit quality shows a correlation (See. McDaniel, 1990; Coram et al., 2004) The use of statistical sampling methods can be an excellent alternative solution and a strategic step in addressing the efficiency and effectiveness of presenting quality audit reports. Using the statistics sampling method, an auditor's consideration of the risks faced also considered. To illustrate the audit material in a rational nature, to detect the misuse of client transactions in the industry, the audit control system is one of the many factors that an auditor needs to consider.

Theoretical and Managerial Implication: From the perspective of Goal Setting Theory, statistical sampling methods in presenting audit reports are a tool to produce good quality audit reports. The behavioral theory, namely the cognitive approach, where the series uses the sampling method in the audit report, is based on various behavioral factors such as affection, motivation, and congregation. We highlight that the time pressure factor is a variable that is so dominant that it correlates using the sampling method for an audit report so that the assumption of an auditor's experience and knowledge can be optimal in presenting an audit report as long as technical constraints such as time-pressure are also flexible and rational.

4. CONCLUSION

The use of sampling methods in reporting cases and presenting audit results can be of high quality when supported by adequate sample data regarding the quality and sample quantity. Therefore, the sample data's availability should also be taken into account when the auditor decides to use this method in his role as an auditor. When linked in the perspective of cognitive theory and goal-setting theory, the time pressure factor is a fundamental aspect behind the various actions, actions, and strategic steps of auditors in deciding the use of a method. The advantages in using sampling methods in reporting cases and in presenting audit results are also taken into separate considerations, for example, saving resources in time, cost and effort, speed and ease of obtaining up-to-date information, the scope of audit assessments is broader and more diverse, allowing an auditor to make assumptions. And rational considerations in the elements of presenting good audit reports to their clients. Therefore, the carrying capacity of in-depth knowledge and the repetition of an auditor's experience using the sampling method are also fundamental reasons for achieving optimal excellence and compatibility.

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