

Ho Chi Minh City, July 1st 2025

SUMMARY OF ACADEMIC AND THEORETICAL CONTRIBUTIONS OF THE DISSERTATION

Dissertation title: **Does auditor gender or gender diversity matter to audit quality? The moderating roles of auditor workload and experience: evidence from Vietnam.**

Field of study: Accounting

Code: 9340301

Ph.D. Candidate: Phạm Thị Ngọc Bích

Year: 2020

Training Institution: University of Economics Ho Chi Minh City (UEH University)

Scientific Supervisor: Assoc. Prof., Dr. Nguyen Phong Nguyen

This study makes several novel academic and theoretical contributions to the literature on audit quality, particularly in the context of developing markets and non-Western countries. First, it introduces two theory-informed, output-based proxies—Restate and AQuality—that offer a more direct and outcome-oriented approach to measuring audit quality. These measures depart from conventional proxies like discretionary accruals or Big N affiliation and instead capture the auditor’s actual effectiveness in identifying and responding to material misstatements. Restate (pre-issuance restatements) reflects the auditor’s success in identifying and prompting clients to correct misstatements before financial statements are issued, while AQuality provides a composite indicator that integrates both pre-issuance restatements and modified audit opinions. These constructs are theoretically grounded in DeAngelo’s (1981b) definition of audit quality as a function of auditor competence and independence and aligned with the output-based conceptualization proposed by DeFond and Zhang (2014). By embedding these measures within Vietnam’s disclosure framework, the study enhances both methodological rigor and contextual relevance, offering researchers new tools for evaluating audit outcomes in under-researched markets.

Second, the study contributes important theoretical insights into the role of auditor gender by leveraging Vietnam’s dual-signature disclosure regime to empirically distinguish between audit partners and auditors-in-charge—an analytical distinction rarely possible in Western studies. The findings reveal a role-differentiated effect: female audit partners are associated with lower audit quality, while female auditors-in-charge contribute positively. These contrasting effects are interpreted through role congruity theory (Karau & Eagly, 2002) and social role theory (Eagly, 1987), suggesting that women in leadership roles face structural biases and heightened scrutiny, whereas women in supporting roles are better positioned to express professional strengths such as attention to detail and ethical awareness. This distinction introduces a new layer of nuance into the literature on gender and audit quality, emphasizing that gender effects are not uniform but contingent upon professional hierarchy and role expectations.

Third, this research advances the theoretical understanding of gender diversity by moving beyond individual-level gender attributes to examine the composition of signing auditor teams.

The empirical evidence supports the information/decision-making perspective (van Knippenberg & Schippers, 2007), demonstrating that gender-diverse teams—particularly those pairing male audit partners with female auditors-in-charge—are associated with higher audit quality. This finding highlights the cognitive benefits of diversity and suggests that the effectiveness of audit teams is enhanced not merely by the presence of women, but by intentional and complementary team structuring. It challenges the binary framing of gender effects and reinforces the value of team-based analysis in audit research.

Finally, the study introduces a multi-moderator framework that models how workload and experience interactively influence the relationship between auditor gender and audit quality. While prior research often considers moderators in isolation, this study empirically tests three-way interaction effects, revealing that although workload or experience alone can mitigate the negative association between female audit partners and audit quality, their combined effect intensifies strain and reduces audit performance. Specifically, auditor experience weakens the moderating effect of workload on the relationship between auditor gender and audit quality, indicating that the benefits of workload management diminish when coupled with high levels of experience. This finding aligns with burnout theory (Maslach & Jackson, 1981) and the strain accumulation model (Karasek, 1990), suggesting that as female auditors gain more experience and advance to higher positions, they may face increased exposure to gender-based discrimination. This accumulated pressure can erode their energy and resilience, making it more challenging to manage heavy workloads and heightening the risk of burnout.

In sum, this study enriches the theoretical discourse on audit quality by introducing novel measurement tools, offering role-sensitive insights into gender effects, extending the scope of diversity analysis to team-level dynamics, and advancing a more complex understanding of moderating mechanisms in audit work. These contributions are especially significant in the context of developing economies, where regulatory structures and social norms may produce effects not observed in Western settings.

Nghiên cứu sinh ký tên



Pham Thi Ngoc Bich