

Auditee's intention to implement audit recommendations: A qualitative study based on the theory of planned behavior

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ABSTRACT

Previous studies on the implementation of audit recommendations have primarily focused on identifying influencing factors without delving into the specific behaviors of individuals responsible for their implementation. This study aims to analyze auditees' intentions to implement audit recommendations using Ajzen's Theory of Planned Behavior (TPB). While TPB is typically applied with quantitative methods, this research employs a qualitative approach to gain a deeper understanding of respondents' attitudes, motivations, and values. The findings reveal five main themes that influence auditees' intentions to implement audit recommendations: lack of engagement, unorganized organizational pathways, the role of decision-makers or policymakers, mutual reluctance toward coordination, and gaps in knowledge and qualifications. Addressing these themes simultaneously is essential for the effective implementation of audit recommendations. Auditees' attitudes toward implementing audit recommendations significantly impact their intentions. However, subjective norms and perceived behavioral control can pose barriers, diminishing their commitment to the implementation process. This nuanced understanding of the factors affecting auditee behavior is crucial for developing strategies to enhance compliance with audit recommendations.

KEYWORDS:

Audit recommendation; intention; theory of planned behavior

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INTRODUCTION

Audit recommendations are suggestions from an auditor based on the audit process' results and addressed to a person or bodies authorized to take action (BPK RI, 2017). Implementing audit recommendations completely is crucial to improve the government's financial management. The quality of audit reports affects how well the legislature, auditees, the media, and citizens can use audit findings and recommendations (INTOSAI, 2010).

The Audit Board of the Republic of Indonesia (BPK RI) is the driving force behind state finance audits in Indonesia. BPK RI's Strategic Plan for 2020–2024 serves as a compass, guiding the organization towards its goals. This strategic plan not only outlines BPK RI's vision, mission, goals, strategic targets, policy direction, and performance indicators but also serves as a roadmap for success. Through performance statements, BPK RI transparently reports the achievement of its vision, mission, goals, strategic targets, policy direction, and performance indicators, all of which are measured by the key performance indicators (KPIs). According to BPK RI's Performance Statement 2020, KPI 1 (Level of Quality and Effectiveness of Government Financial Management based on BPK RI Audit Results) fell short, achieving only 69.93% of the target of 73% (BPK RI, 2021b). This target was not met primarily because sub-KPI 1 (75% or higher implementation of audit recommendations) only reached 67.93% of the target of 75%. The failure to implement audit recommendations has emerged as a pressing issue, directly impacting the quality of SAI audits (INTOSAI, 2010).

The West Java Provincial Government is one of the auditees that have a low implementation rate of audit recommendations. It only achieved 61.80%, whereas the average achievement of Java's other provincial governments was 71.1% (BPK RI, 2021a). The main cause of its low performance is categorized into two parts—substance and nonsubstance problems. The substance problems are those related to the substance of the audit recommendation itself, while the nonsubstance problems are those related to the audit recommendation management and monitoring process (BPK RI, 2019).

There are several studies about the implementation of audit recommendations. Aikins (2012) focuses on the implementation of audit recommendations, which are influenced by an auditor's professionalism, evidence-based findings, and an auditor's follow-up on an agreed action plan. Another study concludes that there is a positive effect of auditor quality on the implementation of audit recommendations (Setyaningrum et al., 2013). Another study that used the agency theory revealed that the type and age of local government affect the level of completion of audit recommendations. In contrast, the professional competence of auditors does not affect the completion of audit recommendations (Probohudono et al., 2018). Through the balance theory, Nahor et al. (2021) conclude that human resources, leadership, and organizational environment affect the implementation of audit recommendations. Lestari and Lestari (2022) focused on auditor quality, governance type, dependency on the central government, leadership period, legislature monitoring, and internal auditor capability. Pramana et al. (2023) conclude that audit recommendations are affected by four factors—special policy related to audit recommendation implementation, another party response, leader motivation, and commitment.

These studies focused on the factors that influence the implementation of audit recommendations but did not conduct further investigation into the factors that influence the behavior of people who are responsible for implementing audit recommendations. Dain and Rahmat (2017) use the theory of reasoned action (TRA) to research the relationship between

attitudes and other factors that influence the intention of auditees to implement audit recommendations. Based on the TRA, the successful implementation of audit recommendations is expected to be influenced by the auditees' intention to implement them (Dain & Rahmat, 2017). However, the TRA has been criticized for ignoring the importance of social factors, which can be determinants of individual behavior in real life (Grandon & Mykytyn, 2004). Social factors refer to all influences of the surrounding environment (such as individual norms) that can impact individual behavior (Ajzen, 1991).

Ajzen's TPB stands as a cornerstone in the realm of social psychology, offering a comprehensive understanding of human behavior. It posits that a person's actions in a specific context directly result from their intention to perform the behavior. This intention, in turn, is shaped by three key motivational influences: attitudes, subjective norms, and perceived behavioral control. The theory also accounts for nonmotivational factors that can influence behavior, such as time availability and facilitating conditions, which are represented by the concept of actual control over the behavior (Ajzen et al., 2018).

Relevant attitudes represent "the degree to which a person has a favorable or unfavorable evaluation or appraisal of the behavior in question"; subjective norms represent "the perceived social pressure to perform or not to perform the behavior"; and perceived behavioral control is "the perceived ease or difficulty of performing the behavior, assumed to reflect experience as well as anticipated impediments and obstacles". Underlying each of these concepts are a person's beliefs about the outcome of performing a behavior, what other people expect of them, and their abilities and the availability of resources (Ajzen et al., 2018).

In the TPB, Ajzen et al. (2018) posit that attitudes towards a behavior are influenced by a person's beliefs about the consequences of that behavior, known as behavioral beliefs. These beliefs are shaped by a person's subjective assessments of their environment and their understanding of themselves. Ajzen further explains that these beliefs can be expressed by linking a behavior to the potential benefits or losses that may result from its performance or non-performance. Ajzen et al. (2018) suggest that subjective norms are a person's feelings or assumptions about the expectations of the people in his life regarding whether a certain behavior should be carried out. As these feelings are subjective, this dimension is called subjective norms. Perceived behavioral control, or behavioral control, is a person's feelings about how easy or difficult it is to carry out a certain behavior (Ajzen et al., 2018). Ajzen explains feelings related to controlling behavior by distinguishing them from the locus of control or center of control expressed by a person's beliefs that are relatively stable in all situations. Perceptions of behavioral control can change depending on the situation and the type of behavior to be carried out.

This study intends to develop the TRA into TPB to fill the research gap. Ajzen (1991) proposed an additional factor in determining individual behavior in the TPB, namely perceived behavioral control. Perceived behavioral control is an individual's perception of how easy it is to carry out a particular behavior (Ajzen, 1991). Perceived control behavior can indirectly influence human behavior. While the TPB is typically applied using quantitative methods, this study employs a qualitative approach to better understand respondents' attitudes, motivations, and values. Although uncommon, using qualitative methodologies with the TPB allows for a more comprehensive exploration of these aspects. Previous studies, such as those by Renzi and Klobas (2008), Zielińska-Tomczak et al. (2021), and McTaggart-Cowan et al. (2021), have successfully applied TPB with qualitative methods.

This study aims to use TPB to understand auditees' intentions regarding the implementation of audit recommendations. By evaluating their attitudes, subjective norms, and perceived behavioral control, the research seeks to identify factors crucial for developing their behavioral intentions toward implementing audit recommendations. This approach will provide valuable insights into the determinants of auditees' commitment and actions in response to audit recommendations.

RESEARCH METHOD

In this study, authors developed a comprehensive understanding of auditees' intention to implement audit recommendations by using the TPB as a theoretical framework. To ensure the validity and reliability of our findings, authors combined a rigorous case study methodology with a qualitative approach. This combination, as suggested by Hennink et al. (2020), is well-suited for exploring complex problems. The choice of a qualitative research method was influenced by the type of data available, such as interviews, and the limited number of cases, which precluded the use of statistical techniques. This approach allowed for an in-depth exploration of the factors influencing auditees' intentions. It provided rich, detailed insights into their attitudes, subjective norms, and perceived behavioral control regarding the implementation of audit recommendations.

The research population comprises West Java Provincial Government entities with low audit recommendation implementation. A sample was chosen according to the criteria derived from the findings of the Study of Audit Recommendation Follow-Up (BPK RI, 2019) about audit recommendations' level of complexity. Authors found that three types of audit recommendations meet the criteria: (1) audit recommendations about third parties, (2) audit recommendations requiring collaboration with other agencies, and (3) audit recommendations requiring a significant amount of time to implement. Authors obtained 11 respondents and a sample of 38 audit recommendations through the sample selection method. The selection criterion for the respondents is employees who oversee the implementation of audit recommendations.

This study involved meticulous face-to-face semi-structured interviews conducted from July to September 2022. The interviews were based on a flexible thematic guide, asking the same questions to all respondents, where nine were interviewed face-to-face and two were interviewed online. Semi-structured interview questions were used to solicit the respondents' thoughts and opinions. Compared with quantitative methods, the techniques employed enable the collection of richer, more complex data and enable the researcher to comprehend the attitudes and opinions of the respondents (Pope et al., 2002). Interviews are also held with three auditors, who have experienced auditors who conduct audits at the West Java Provincial Government, oversee the execution of audit recommendations, and are familiar with the process of developing audit recommendations. Table 1 presents the characteristics of the respondents.

The interview outline was defined based on the TPB model adopted for this study. Specific questions were developed to address each model element: attitudes toward behavior, subjective norms, and perceived behavioral control. To explore attitudes toward behavior, auditees were asked if they believed they could implement the audit recommendations through their activities and if they thought it beneficial to follow up on them. Questions regarding expectations and directions from their leaders and BPK RI were posed to uncover subjective norms and inquire about their motivation to implement the audit recommendations. Auditees were asked about their workload in

implementing the recommendations and the availability of resources, such as policies, compatibility, competence, and opportunities that either support or hinder the implementation process to determine perceived control factors.

Table 1. Characteristics of the Respondents

Code	Role	Category	Gender	Age	Workplace	Interview Length
R1	Planning Analyst	Auditee	F	35	Entity	51.08
R2	Planning Analyst	Auditee	M	40	Entity	58.10
R3	Treasurer	Auditee	F	32	Entity	49.06
R4	Coorsdinator	Auditee	F	38	Entity	32.17
R5	Coordinator	Auditee	F	38	Entity	28.43
R6	Section Analyst	Auditee	F	26	Entity	26.57
R7	Section Analyst	Auditee	F	25	Entity	40.00
R8	Section Analyst	Auditee	M	25	Entity	59.48
R9	Audit Team Leader	Auditor	F	41	BPK RI	20.00
R10	Audit Supervisor	Auditor	F	43	BPK RI	39.16
R11	Monitoring Team Leader	Auditor	F	40	BPK RI	24.53

Data processing of interviews was performed using the N Vivo 12 Plus application. Authors also conducted observations and analysis of supporting documents. The interview results were summarized and coded in interview transcripts. The coding process involves subjective interpretation in data review and code selection (Hennink et al., 2020). The codes are divided into several themes based on similar characteristics, further explained in subthemes (Creswell, 2014). To assess the validity of the study, authors used technical triangulation with various techniques to obtain and extract data. Authors triangulated data sources using the consistency of information supplied by the respondents—those with different roles (auditee and auditor) and those with the same role.

RESULT AND DISCUSSION

The content analysis allowed the determination of five main themes: lack of engagement, unorganized organizational pathways, the role of decision-makers and policymakers, mutual reluctance toward coordination, also gaps in knowledge and qualifications. Table 2 presents the emergence of themes within the responses.

Table 2. Themes Affecting Auditees' Intention

Theme	R1	R2	R3	R4	R5	R6	R7	R8	R9	R10	R11
Lack of engagement	√	√	√	√	√		√	√	√	√	
Unorganized Organizational Pathways	√	√	√	√	√		√	√	√	√	
The Role of Decision and Policymaker	√	√	√	√	√	√	√	√	√	√	
Mutual Reluctance Toward Coordination		√	√	√	√		√	√		√	
Gaps in knowledge and qualifications	√	√	√	√	√	√	√	√			

Theme 1: Lack of Engagement

The respondents know that implementing audit recommendations would increase the entity's performance and believe that they can implement them.

“Yes, most of the points have been explained; the recommendation points are quite clear” (R3-99).

“So far, and what I have learned? Yes, this recommendation is still possible. What can we still do? We can implement the recommendation” (R5-28).

However, the respondents suggested that they felt less attached to the role they had, which affected their intentions to implement audit recommendations. Thus, the task is only carried out during their core work, which makes them feel that implementing audit recommendations is an additional task and thus become less motivated to do it.

“It is not my job to complete the audit recommendations; I am just helping out. So maybe I became a bit less focused” (R5-36).

The following statement also came from a respondent from the BPK RI:

“So, because there are too many main tasks and functions, then perhaps in the context of follow-up monitoring, it may not be in their main tasks and functions” (R9-4).

Another individual factor that emerged from the respondents' interview was motivation. The role assigned by an organization to individuals influences their behavior and becomes a source of motivation for the performance of the role (Kahn et al., 1964). An auditee has internal and external motivations to complete the implementation of audit recommendations. Internal motivations are things that represent personal involvement and self-expression in work, such as attitudes toward the type of work one does and opportunities to express responsibility and competence (Kahn et al., 1964). Internal motivation was present in the respondents as there was an urge to complete the responsibilities assigned to them.

“Maybe that is a form of responsibility too, right? I am embarrassed...we became the lowest province (audit recommendation implementation)” (R2-43).

External motivation is driven by factors that are external to a person, such as pay, job security, and workplace culture (Kuvaas & Dysvik, 2009). According to the respondents, external motivation did not really start to show up until the end of 2022. This motivation seems to be a result of BPK RI's determination to accelerate the implementation of audit recommendations.

Theme 2: Unorganized Organizational Pathways

The respondents perceive that many factors that result from unclear organizational policies affect their intention to implement audit recommendations. Procedures and policies are part of the organizational arrangements that guide employee activities and influence the level of effectiveness of audit activities (Mihret & Yismaw, 2007). This finding is consistent with the study by Brooks and Pariser (1995), who conclude that “an effective environment is necessary for auditees to effectively complete on audit recommendations.”

“We did not know what we needed to complete it (the audit recommendation), what evidence was needed, we had to re-learn and re-coordinate with other parties (because there were no clear procedures)” (R4-24).

The respondent emphasized the absence of legal regulations, such as reward and punishment

systems, as a factor that limits the possibility of implementing audit recommendations. The absence of a reward and punishment system resulted in less intention for employees to complete their responsibilities. Individuals are sensitive to punishment because they react with high levels of anxiety when face with potentially threatening situations or anticipate negative reactions from others (Carver & White, 1994).

“There is no special treatment. The reward is just saying thank you or something like that” (R5-52).

According to an analysis of the Budget Implementation Document, the auditees do not have any programs or activities relevant to implementing audit recommendations to boost their effectiveness. Respondents from five different entities are interviewed, and their responses indicate that the execution of audit recommendations is typically linked to other initiatives and undertakings.

Similarly, the West Java Provincial Government does not have any long-term initiatives or activities pertaining to audit recommendations (the existing ones have not been followed up on for more than five years). Using information from the Audit Management System, two to three BPK RI audit reports are released annually. New audit recommendations are included in each report, increasing the total number of audit recommendations that need to be implemented. The respondents state that the audit recommendations in the most recent audit report are simpler to implement, so the West Java Provincial Government is now concentrating on them.

Theme 3: Role of Policymakers and Decision-Makers

The data analysis reveals that the role of decision-makers and policymakers has an impact on whether audit recommendations are implemented. The respondents' sense of low social pressure toward the execution of audit recommendations (subjective norms) may be due to the Governor's or their immediate supervisor's lack of engagement in coordinating the implementation of audit recommendations. As there are currently insufficient avenues for effective communication and an inefficient structure in place, the respondents state that management is not interacting with them appropriately.

Leadership direction is necessary because it improves goal-setting, coordination of activities, and knowledge-sharing (Han et al., 2018). The inability of the West Java Provincial Government to effectively lead has an impact on how well audit recommendations are implemented. The respondents stated that in the past, they believed that audit recommendations could be easily adopted at a low level.

“In the past, the process was considered to be completed at a technical or staff level, not at a higher level” (R8-30).

Theme 4: Mutual Reluctance Toward Coordination

The respondents stated that the West Java Provincial Government lacked intensive internal and external cooperation. Many data and documents were not effectively transmitted because of poor communication practices, which affected the respondents' desire to implement audit recommendations. Correct and sufficient information is required for the decision-making processes of individuals and governments, and poorly delivered information affects an individual's decision-making process (Stiglitz, 2001).

“Indeed, the process of the previous one took a while because maybe at that time, we lacked

coordination between the Inspectorate and personnel who were responsible for completing the audit recommendation” (R7–25).

The Follow-up Monitoring System is used to implement audit recommendations’ monitoring operations. Only one entity is authorized to access this system during this process. According to the respondents, the system’s usage in audit recommendations’ monitoring activities hindered communication, which hampered talks between auditees and an auditor.

“Other difficulties include, for example, the BPK has a matrix, even though it uses the system, you can still download the matrix. That status is still the same, but I do not know what is missing” (R2-19).

Managing the order and timing of interdependent tasks, such as organizing work, delegating responsibilities, and outlining established guidelines and protocols, is known as coordination (Yukl, 2013). The term coordination describes how members of an organization interact and relate to one another. It encompasses elements of these interactions, such as power, that is, the capacity of leaders to exert influence, and organizational communication styles. Both internal and external parties must coordinate. Individuals communicate with one another throughout the coordination process to clarify goals, assign roles, set deadlines, and acquire information needed to complete both individual and organizational activities (Rico et al., 2008).

Theme 5: Gaps in knowledge and qualifications

Gaps in knowledge and qualifications (perceived behavioral control) might prevent audit recommendations from being implemented. In general, the respondents were aware of audit recommendations, the actions that had to be taken, and the paperwork required to fulfill them. However, high employee turnover in an organization affects knowledge transfer to new hires, thereby making it difficult for them to comprehend audit recommendations.

“If it is for new people, who do not understand about the findings, you have to explain more, what are the recommendations for the audit findings” (R4-96).

Differences in individual perceptions affect the completion of audit recommendations. There were varying perceptions among the parties involved in implementing audit recommendations. This difference in perception appears between both auditees and the auditor. The differences appear because of poor communication and not conveying important information.

“The Inspectorate’s communication pattern is a bit different. They immediately pointed to the entity which had been completed and which had not been completed. But it does not get to the depth of the material, for example, Entity A, why hasn’t it been finished yet?” (R7-34).

The term “individual ability” describes a person’s inherent capacity to implement audit recommendations. An auditee’s understanding of the steps or documents needed to complete a recommendation is very important. This lack of knowledge results in difficulty in determining clear expectations (Zielińska-Tomczak et al., 2021).

Using Ajzen’s TPB—attitudes toward a behavior, subjective norms, and perceived behavioral control—as a basis, this qualitative study aims to analyze auditee intention toward implementing audit recommendations. Figure 1 depicts the themes found in this study and their relationship to the factors in the Ajzen TPB.

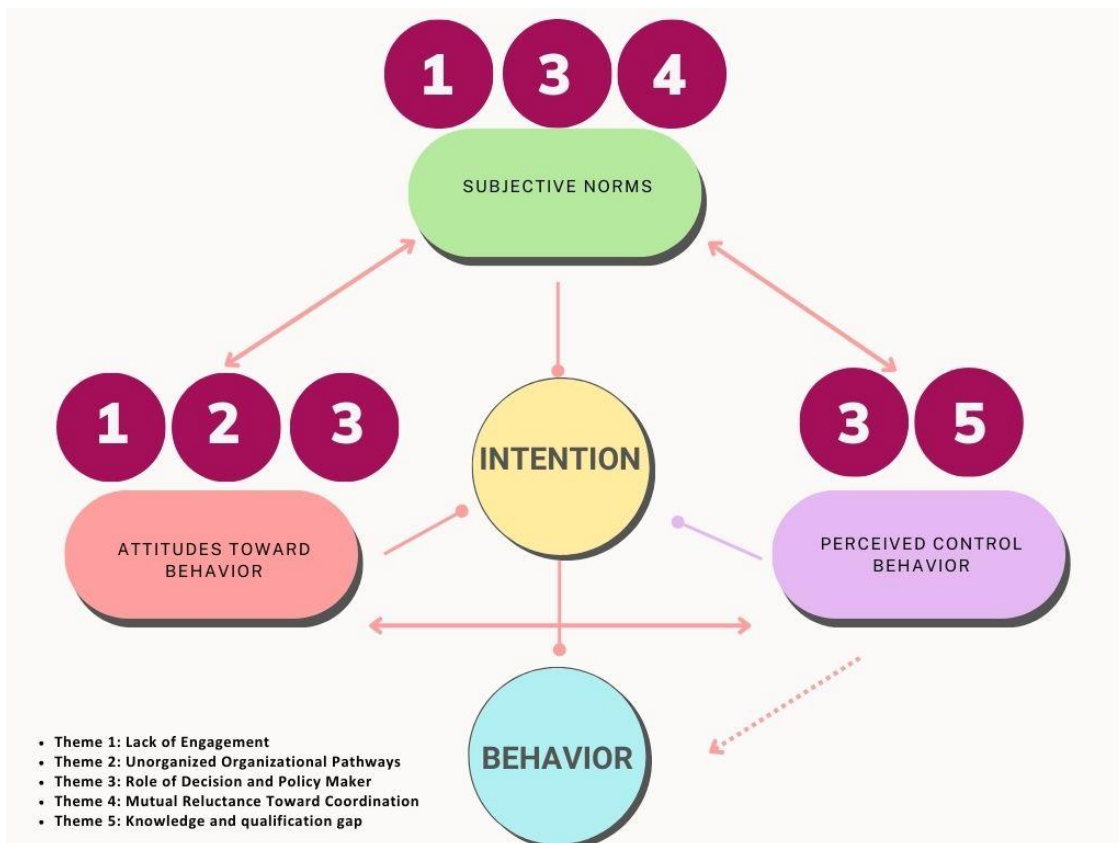


Figure 1. TPB's Model Integrated with the Data Analysis Results

Data Analysis Results

Attitudes toward a behavior

When attitudes toward the benefits of implementing audit recommendations become more favorable, the intention to do so also increases (Dain & Rahmat, 2017). It impacted the respondents' intentions as they felt less committed to their roles. Auditee intention influences their commitment, which is a crucial component of organizational success. Workers with low commitment put up the bare minimum of effort as they do not give their all at work (Bale & Pillay, 2021).

The intention of an auditee to implement audit recommendations may largely depend on their opinions regarding the conduct. When auditees believe that engaging in an activity would enable them to achieve the desired result, their attitudes may positively impact their intention (Ajzen, 1991). Similarly, auditees are more likely to implement audit recommendations through completion if they feel that doing so would enhance their performance and public services (Aikins, 2012; Roussy & Brivot, 2016). Audit recommendations establish the necessary activities, accountable officers, execution duration, and monitoring action to overcome an organization's flaws or accomplish its objectives (Aikins, 2012). The analysis reveals that attitudes toward an activity may be strengthened by the conviction that it can benefit employees.

Subjective norms

Subjective norms, as defined by Ajzen (1991), are an individual's perceptions or sentiments about what other people in his surroundings expect him to do or not do in relation to certain conduct. Due to the strong correlation between attitudes and conduct, beliefs also impact subjective norms. The distinction lies in the fact that if the relationship between attitudes and actions stems from ideas regarding the actions to be performed (behavioral beliefs), then an individual's beliefs derived from the opinions of others will determine subjective norms, which are influenced by persons with a similar belief system (Ajzen, 1991).

Based on the interviews, a significant role of the leader (Governor) and BPK RI was identified in shaping the intention to implement audit recommendations. A leader conveys the expectations of individual roles in an organization through role sets (Roussy, 2013). If an organization does not explicitly assign individual roles, organizational expectations are not communicated well to employees (Kuvaas & Dysvik, 2009). This study found that organizational expectations were related to the successful implementation of audit recommendations. Furthermore, individual competencies (personalities) are subject to patterns of interactions of normative expectations of different interest groups that are directly or indirectly related to an auditee (Volodina et al., 2023).

Perceived control behavior

According to Ajzen (1991), two factors that indicate one's capacity and freedom to act are self-efficacy and controllability, which define perceived behavioral control. Self-efficacy, the belief in one's ability to acquire the skills necessary to complete specific tasks, is a key component of perceived behavioral control. This concept, also introduced by Bandura (Ajzen et al., 2018), is closely related to perceived behavioral control. Bandura's study on self-efficacy significantly influenced the development of the concept of perceived behavioral control that Ajzen had proposed. The respondents of this study demonstrate their low self-efficacy in implementing audit recommendations. However, policy by itself is insufficient to foster positive attitudes toward implementing audit recommendations. Despite believing that resources and opportunities were available, the respondents also acknowledged their lack of knowledge and qualifications. Furthermore, the implementation of audit recommendations is influenced by individual perceptions. Those with a strong sense of control persist in their motivation and drive for achievement as they believe they can overcome their obstacles with the resources and opportunities available (Mahyarni, 2013).

In the TPB, Ajzen et al. (2018) proposed that perceived control was shaped by individual beliefs about the availability of resources in the form of equipment, compatibility, competence, and opportunities (control belief strength). These beliefs can either support or hinder a behavior, and the extent of their influence (power of control factors) in realizing the behavior is also a key determinant. A strong belief in the availability of resources and opportunities that an individual holds is directly linked to their behavior, and the more significant the role of these resources, the stronger the individual's perception of control over that behavior.

Based on the analysis of this study, auditees can develop policies and procedures, implement a reward and punishment system, and create programs, strategies, and innovations to accelerate the implementation of audit recommendations. It is crucial to improve coordination when determining alternative actions to implement these recommendations. BPK RI can provide helpful guidelines to ensure auditees and auditors share the same understanding of how to implement audit

recommendations effectively. Policies and procedures are essential components of an auditee's strategy, as they enhance the effectiveness of implementing audit recommendations. Similarly, better coordination in determining alternative actions can expedite the process. However, this study has some limitations. The authors were unable to conduct further interviews with the West Java Governor due to scheduling difficulties. Additionally, interviews with external third parties, such as vendors, were not conducted due to limited contact and access.

CONCLUSION

By employing Ajzen's TPB, a widely recognized theoretical framework, this study delved into auditees' intention to implement audit recommendations. The attitudes of auditees towards this behavior play a pivotal role in their intention to implement audit recommendations. A deeper understanding of the benefits of implementing audit recommendations leads to a stronger intention to do so. Moreover, if auditees feel less attached to their roles, their intention to implement will be affected as they may feel less committed to their role. As auditee intention significantly influences their commitment, it becomes a crucial component in achieving organizational goals. Employees who lack commitment will only put in the minimum effort, not giving their tasks their full potential.

However, auditees' subjective norms and perceived behavioral control may hinder the process and reduce the intention to implement audit recommendations. At the time of this study, the West Java Provincial Government had not yet established policies and procedures to regulate the implementation of BPK RI's audit recommendations. These policies and procedures are the mandate of the decision-maker in an organization or the entity itself. The absence of these policies and procedures indicates that the organization has not provided the necessary framework or role definitions to guide employees' behavior toward achieving organizational goals. Additionally, there was minimal coordination in the West Java Provincial Government's implementation of audit recommendations. This lack of leadership direction and coordination negatively impacted the organization's communication and interaction patterns, significantly affecting how signals about organizational expectations were conveyed.

Based on the results of this study, it is possible to develop research on policies and procedures and their relationship with the effectiveness of implementing audit recommendations. Further research can be conducted quantitatively on representative groups based on the results of this study to generalize the intention to implement audit recommendations. Given the wide range of factors that can influence the goal of establishing implementation, it is necessary to create a quantitative questionnaire that will enable an accurate assessment of the influence of each component and customization of the solutions to meet the needs of specific participants or populations.

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