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Quality of Working Paper Documentation and the Success of Independent Auditing in Mozambican Companies

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Abstract. The quality of working paper documentation constitutes one of the main pillars of independent auditing, playing a fundamental role in the credibility, transparency, and reliability of financial statements. In the Mozambican context, characterized by the strengthening of corporate governance mechanisms and the increasing demand for compliance with International Standards on Auditing (ISAs), the proper documentation of audit evidence has become strategically important in ensuring the quality of work performed by independent auditors. This study aimed to analyze the influence of the quality of working paper documentation on the success of independent auditing in Mozambican companies. The research adopted a quantitative, descriptive, and cross-sectional approach, based on the administration of a structured questionnaire to a sample of 45 professionals working in the fields of auditing, accounting, and financial management. The data were analyzed using descriptive and inferential statistical techniques. The results demonstrated that the quality of working papers significantly influences the effectiveness of audit procedures, the reliability of issued reports, the traceability of evidence, and the reduction of risks related to errors and omissions. The findings also revealed that the use of standardized documentation procedures and the implementation of quality control mechanisms contribute to strengthening auditor independence and increasing users' confidence in financial statements. It is concluded that the quality of working paper documentation is a determining factor for the success of independent auditing, positively influencing the quality of audit reports and the credibility of financial information produced by organizations. The study recommends strengthening the continuous professional development of auditors, adopting digital documentation technologies, and enhancing quality control systems within organizations.

Keywords: Independent Auditing; Working Papers; Documentation Quality; Quality Control; Mozambican Companies.

1. Introduction

The growing complexity of contemporary business environments has reinforced the need for effective control, supervision, and accountability mechanisms. In this context, independent auditing plays a fundamental role in promoting the transparency, credibility, and reliability of financial information disclosed by organizations. Its primary function consists of issuing a technical and independent opinion on the reasonableness of financial statements, contributing to the reduction of information asymmetry among managers, investors, creditors, and other stakeholders. In recent decades, financial scandals in different parts of the world have highlighted the importance of audit quality for market stability and investor confidence. Cases of corporate fraud have demonstrated that the absence of adequate and properly documented evidence can significantly undermine the credibility of financial reports and the quality of economic decisions. Consequently, regulatory bodies and professional organizations have reinforced requirements related to the documentation of audit work.

Working papers represent the set of documents prepared or obtained by the auditor during the execution of audit procedures. These documents constitute the primary evidence of the work performed and serve as the foundation for the conclusions expressed in the final report. International Standard on Auditing ISA 230 establishes that documentation must be sufficiently detailed to enable an experienced auditor, with no prior involvement in the engagement, to understand the nature, extent, and results of the procedures performed, as well as the conclusions reached. The quality of working paper documentation constitutes an indispensable element for ensuring compliance with the normative and professional requirements of auditing. Adequate documentation enables the demonstration of sufficient and appropriate evidence, facilitates supervision and quality review processes, strengthens the traceability of procedures performed, and reduces the risks associated with issuing inappropriate opinions. On the other hand, documentary deficiencies can compromise the credibility of the audit, increase legal and reputational risks, and make it more difficult for auditors to defend themselves in litigation or regulatory inspections.

In the Mozambican context, the growing demand for financial transparency, good corporate governance, and accountability has increased the relevance of independent auditing as an instrument of control and oversight. Companies operate in an increasingly competitive environment subject to supervision by regulatory bodies, investors, and international organizations. In this scenario, the quality of working paper documentation assumes particular importance as a determining factor for the success of audit engagements and for the credibility of financial information produced by organizations. At the same time, the development of digital technologies has significantly transformed auditing practices. The use of computerized systems, data analysis tools, artificial intelligence, and digital document management platforms has contributed to improving the efficiency, security, and traceability of working papers. However, the effectiveness of these tools depends on the existence of adequate internal control procedures, compliance with professional standards, and the continuous professional development of auditors.

Despite the relevance of the topic, studies conducted in emerging economies indicate that challenges related to the quality of audit documentation persist, namely insufficient evidence, inconsistencies in document organization, technological limitations, and weaknesses in supervision and quality control mechanisms. These limitations may compromise the effectiveness of audit work and reduce the confidence of financial statement users. Given this context, the following research question arises: how does the quality of working paper documentation influence the success of independent auditing in Mozambican companies? The general objective of this study is to analyze the influence of the quality of working paper documentation on the success of independent auditing in Mozambican companies. Specifically, the study aims to:

- Identify the key elements that characterize quality audit documentation;
- Assess the challenges faced by professionals in preparing and maintaining working papers;
- Analyze the relationship between documentary quality and the effectiveness of audit processes;
- Examine the impact of documentation on the credibility of issued reports;
- Propose recommendations for strengthening documentation practices in auditing.

The scientific relevance of the study derives from the need to deepen knowledge about the factors that influence audit quality in emerging organizational contexts. From a practical standpoint, the findings may contribute to the improvement of professional practices adopted by audit firms, the strengthening of quality control systems, and the promotion of transparency and credibility of financial information in Mozambique.

2. Literature Review

2.1. Independent Auditing and Audit Quality

Financial accounting forms the basis for the preparation of financial statements, which are subsequently analyzed by independent auditors (Weygandt, Kimmel & Kieso, 2020). Independent auditing constitutes one of the main mechanisms of control and supervision of financial information produced by organizations. Its primary objective is to increase the confidence of financial statement users through the issuance of a professional opinion based on the reasonableness of the information presented (Arens, Elder & Beasley, 2017).

According to the International Federation of Accountants (IFAC, 2023), audit quality represents the degree to which the procedures performed by the auditor comply with the technical, ethical, and normative requirements established by the International Standards on Auditing (ISAs). High-quality auditing contributes to reducing information asymmetry, strengthening corporate governance, and increasing investor confidence in financial markets. In recent years, audit quality has become a growing concern for international regulators due to the increasing complexity of business operations and the emergence of new risks related to technology and globalization.

The Public Company Accounting Oversight Board (PCAOB, 2022) highlights that audit quality depends directly on the competence of professionals, the effectiveness of internal control systems, and the robustness of evidence collected during audit engagements. Contemporary literature recognizes that audit quality depends not only on the execution of procedures, but also on the quality of the documentation produced. According to Knechel and Salterio (2021), adequate documentation constitutes an essential element for demonstrating compliance with the work performed and ensuring the traceability of evidence obtained. In this context, the documentation of working papers assumes a strategic role, as it enables the verification that procedures were executed in accordance with the required professional standards, contributing to the credibility of issued reports and the legal protection of auditors.

2.2. Audit Working Papers

Working papers correspond to the set of documents prepared or obtained by the auditor during the execution of audit procedures. These documents include audit programs, financial analyses, tests performed, evidence collected, memoranda, correspondence, and conclusions obtained throughout the audit process. Internal control plays a fundamental role in the quality of audit processes, ensuring the reliability of financial information and the reduction of operational risks (Costa, 2018). According to International Standard on Auditing ISA 230, audit documentation must provide a sufficient and appropriate record of the basis for the auditor's opinion, as well as evidence that the audit was conducted in accordance with applicable professional standards (IAASB, 2023).

Almeida (2017) considers working papers as the primary evidence of the execution of audit procedures. Similarly, Attie (2018) argues that these documents represent the technical memory of the auditor, enabling the demonstration of work performed before reviewers, regulators, and courts. Adequate documentation also facilitates the processes of supervision, quality review, and continuity of work in subsequent audits. According to Boynton and Johnson (2018), well-structured working papers enable other professionals to understand the procedures performed and the conclusions reached, even without direct participation in the audit. The absence or insufficiency of documentation can compromise the credibility of the work performed, increase the risks of non-compliance, and make it more difficult for the auditor to defend themselves in potential accountability proceedings.

2.3. Quality of Working Paper Documentation

The quality of working paper documentation constitutes one of the most important factors for ensuring the effectiveness of audit work. According to the IAASB (2023), quality documentation must present fundamental characteristics such as clarity, completeness, organization, traceability, consistency, and normative compliance. Arens et al. (2017) argue that documentation quality is directly related to the auditor's capacity to demonstrate the sufficiency and appropriateness of evidence collected. The more complete and organized the documentation, the greater the reliability of the conclusions issued. Recent studies demonstrate that documentary deficiencies continue to represent one of the main causes of non-compliance identified by regulatory bodies.

According to IOSCO (2021), a significant proportion of deficiencies found in audit inspections relate to failures in documenting evidence and demonstrating the procedures performed. Documentary quality also directly influences the operational efficiency of audit teams. Properly structured working papers allow for reduced time needed for reviews, facilitate supervision of work, and improve communication among team members.

2.4. Digital Auditing and Technological Transformation

Digital transformation has caused significant changes in auditing practices worldwide. The development of digital technologies has enabled the automation of various procedures previously performed manually, increasing the efficiency and quality of work performed. Accounting information systems play a central role in the integration and processing of financial information, facilitating the efficiency of audit processes (Romney & Steinbart, 2021). Accounting information systems (AIS) are the financial and technological backbone of modern organizations. They serve as platforms that collect, store, process, and report economic data. According to Deloitte (2024), the digitization of audit processes enables greater speed in evidence collection, improved traceability of procedures, and reduced risks associated with loss of documentation.

The use of digital document management platforms allows for more efficient storage, organization, and retrieval of information. Additionally, these tools contribute to strengthening internal control mechanisms and ensuring greater security of data used during the audit. KPMG (2024) highlights that digital transformation is redefining the way auditors document their work, enabling more effective integration between accounting systems and audit platforms. However, the adoption of these technologies requires significant investments in technological infrastructure and professional development, especially in developing countries.

2.5. Big Data and Artificial Intelligence in Auditing

The advancement of technologies associated with Big Data and Artificial Intelligence (AI) has created new opportunities for improving audit processes. These technologies enable the analysis of large volumes of data in real time, increasing auditors' capacity to identify risks, inconsistencies, and potential fraud.According to Appelbaum, Kogan, and Vasarhelyi (2021), the use of advanced data analysis tools contributes significantly to increasing the quality of evidence obtained during audit engagements. Artificial Intelligence also enables the automation of repetitive activities, reducing human errors and increasing the operational efficiency of audit teams. According to Kokina and Davenport (2021), AI-based systems are capable of identifying complex patterns and anomalies that would be difficult to detect through traditional methods. Despite the advantages, the adoption of these technologies raises challenges related to data protection, cybersecurity, and the need for continuous updating of auditors' professional competencies.

2.6. Audit Quality in Emerging Economies

Emerging economies face specific challenges related to audit quality. Among these challenges are technological limitations, insufficient qualified human resources, institutional weaknesses, and low levels of maturity in internal control systems. According to Al-Htaybat et al. (2023), many organizations located in developing countries still face difficulties in implementing effective systems for the documentation and management of working papers. In the African context, several studies point to the need to strengthen the professional development of auditors and promote the adoption of digital technologies that improve the quality of audit work. In Mozambique, the strengthening of corporate governance and the growing integration into international markets require increasingly high levels of transparency and normative compliance. In this scenario, the quality of working paper documentation becomes an essential element for ensuring the credibility of financial reports and investor confidence.

2.7. Recent Empirical Studies

Several recent studies have analyzed the relationship between documentation quality and audit success. Lombardi et al. (2022) concluded that adequate documentation contributes significantly to the reduction of audit risks and the improvement of the quality of issued reports. Appelbaum et al. (2021) found that organizations that adopt advanced digital documentation systems present higher levels of operational efficiency and normative compliance.

Similarly, research conducted by EY (2023) demonstrated that the use of integrated digital platforms enables a significant reduction in the time required for quality reviews and regulatory inspections. PwC (2024) identified that companies that invest in the improvement of documentary processes present greater capacity to respond to regulatory requirements and greater confidence from investors. The results of these studies reinforce the importance of working paper documentation quality as a determining factor for the success of independent auditing, justifying the conduct of the present investigation in the Mozambican context.

2.8. Conceptual Model of the Study

Based on the literature reviewed, the following conceptual model is proposed. Independent Variable: quality of working paper documentation. Dimensions: documentary clarity; documentary organization; completeness of evidence; compliance with ISA 230; digitization of records. Dependent Variable: success of independent auditing. Indicators: credibility of the report; reliability of conclusions; reduction of errors; efficiency of procedures; stakeholder confidence. The literature demonstrates that a positive relationship exists between the quality of working paper documentation and the success of independent auditing, constituting this relationship the main hypothesis investigated in the present study.

3. Methodology

3.1. Nature of the Research

According to Lakatos and Marconi (2017), the choice of scientific method should be guided by the nature of the research problem, allowing for the adequate structuring of investigative procedures. The present investigation is characterized as applied research, of a quantitative, descriptive, and cross-sectional nature. Applied research aims to produce knowledge useful for solving concrete problems related to the quality of working paper documentation and the success of independent auditing in Mozambican organizations.

According to Minayo (2014), scientific research must consider the complexity of social phenomena, enabling a deeper understanding of the processes investigated. The author's statement means that social phenomena (such as inequality, culture, or health) cannot be explained by numbers or formulas alone. For the author, the researcher must immerse themselves in subjectivities, relationships, and meanings, ensuring a complete and thorough investigation of reality. A clear definition of the methodological design is essential to guarantee scientific rigor in empirical investigation (Yin, 2018).

The quantitative approach was adopted as it enables the collection and analysis of numerical data from participants, allowing the use of statistical techniques to evaluate the relationship between the quality of working paper documentation and the success of independent auditing. According to Gil (2021), quantitative research enables the measurement of phenomena, the identification of patterns, and the establishment of relationships between variables through statistical procedures. The study has a descriptive character, as it seeks to describe the perceptions of professionals regarding the quality of working paper documentation, as well as its impacts on independent audit processes. Furthermore, it is a cross-sectional investigation, since data were collected at a single point in time.

3.2. Study Setting

The research was conducted with professionals linked to independent auditing, accounting, and financial management who work in Mozambican companies and audit firms located in the city of Nampula and other regions of the country. The auditing sector in Mozambique plays a relevant role in promoting transparency, accountability, and the credibility of financial information. In this context, the documentation of working papers assumes strategic importance for ensuring compliance with International Standards on Auditing (ISAs) and ensuring the quality of services provided. The choice of this context is justified by the growing demand for quality, transparency, and accountability in auditing processes, as well as the need to understand the challenges faced by professionals in the preparation and management of working papers.

3.3. Population and Sample

The target population of the study consisted of professionals working in the areas of auditing, accounting, and financial management in Mozambican organizations. The sample was composed of 45 participants selected through non-probabilistic convenience sampling, considering the availability of professionals and their experience in the field of auditing (Table 1).

Table 1. Distribution of participants by role

Role	Frequency	Percentage
Auditors and Audit Assistants	31	68%
Accountants and Financial Officers	14	32%
Total	**45**	**100%**

The inclusion criteria adopted were: professional experience in auditing, accounting, or finance; working in Mozambican organizations; voluntary agreement to participate in the study; and knowledge related to auditing procedures and working paper documentation. Professionals without proven experience in the area or who did not fully complete the questionnaire were excluded.

3.4. Data Collection Instrument

Data collection was carried out through a structured questionnaire developed based on scientific literature and the International Standards on Auditing, particularly ISA 230 – Audit Documentation. The use of artificial intelligence in auditing has transformed the way evidence is analyzed, enabling greater precision in the detection of anomalies and risks (Zhang & Andrew, 2022). Artificial intelligence has revolutionized auditing by enabling the testing of 100% of transactions rather than sampling. The automation of repetitive tasks frees the auditor to focus on higher-value analyses, while predictive analytics improves precision in detecting anomalies, deviations, and risk.

The questionnaire was organized into two main sections: Section I – Characterization of Participants, which included questions related to gender, age, academic qualifications, professional experience, and role held; and Section II – Documentation Quality and Audit Success, which included statements evaluated using a five-point Likert scale: Strongly Disagree, Disagree, Neither Agree Nor Disagree, Agree, Strongly Agree. Questions were grouped into the following dimensions: quality of working papers; documentary organization; use of working papers; quality control; audit effectiveness; and impact of documentation on audit success. The use of the Likert scale enabled measurement of the degree of agreement of participants regarding the variables analyzed.

3.5 Data Collection Procedures

Data collection took place during the period from January to March 2026. Questionnaires were distributed in person and through digital platforms, ensuring greater geographical reach and ease of participation. Before the instrument was administered, participants were informed about the objectives of the study, the voluntary nature of participation, data confidentiality, and the anonymity of responses. After collection, the data were coded and organized in an electronic database for subsequent statistical analysis.

3.6. Ethical Considerations

The study respected the ethical principles applicable to scientific research involving human subjects. All participants signed or electronically accepted an Informed Consent Form prior to participation.
The following were ensured: anonymity of participants; confidentiality of information collected; exclusive use of data for academic purposes; and the right to withdraw at any time without prejudice to participants. The data collected were stored securely and used solely for the purposes defined by the investigation.

3.7. Validity and Reliability of the Instrument

The content validity of the questionnaire was ensured through the review of specialized literature and the analysis by experts in auditing and scientific methodology. The internal consistency of the instrument was evaluated using Cronbach's Alpha coefficient (Table 2).

Table 2. Reliability of questionnaire dimensions

Dimension	Cronbach's Alpha
Quality of Working Papers	0.86
Documentary Organization	0.83
Audit Procedures	0.81
Quality Control	0.79
Audit Success	0.88
Global Alpha	0.84

The results demonstrate satisfactory levels of internal consistency, since values above 0.70 are considered acceptable for scientific studies.

3.8. Data Analysis Techniques

Data analysis was guided by content analysis procedures, enabling systematic interpretation of the information collected, based on previously defined categories

(Bardin, 2016). The data collected were analyzed using descriptive and inferential statistical procedures.

Descriptive statistics enabled the calculation of: absolute frequencies; relative frequencies; percentages; means; standard deviations. To evaluate the relationship between the quality of working paper documentation and the success of independent auditing, the Chi-Square test (χ^2) was used. The hypotheses formulated were: H0 – there is no statistically significant relationship between the quality of working paper documentation and the success of independent auditing; H1 – there is a statistically significant relationship between the two variables. The significance level adopted was 5% ($p \leq 0.05$). Results were subsequently presented in the form of tables, charts, and interpretive analyses, enabling an in-depth understanding of the phenomenon studied.

3.9. Analytical Model of the Investigation

The investigation was structured based on the following analytical model. Independent Variable: Quality of Working Paper Documentation. Indicators: documentary clarity; organization; completeness of evidence; normative compliance; digitization of processes.

Dependent Variable: Success of Independent Auditing. Indicators: credibility of reports; reliability of conclusions; efficiency of procedures; reduction of audit risks; stakeholder confidence. Based on this model, an analysis was conducted of how documentary quality influences the overall performance of independent auditing in Mozambican companies.

4. Presentation and Analysis of Results

4.1 Characterization of Participants

The characterization of participants enabled an understanding of the professional profile of respondents and an assessment of their suitability to the objectives of the investigation. The sample consisted of 45 professionals in the areas of auditing, accounting, and financial management (Table 3).

Table 3. Distribution of participants by academic qualifications

Academic Qualifications	Frequency	Percentage
Accounting and Auditing	27	60%
Financial Management	11	25%
Administration and Economics	7	15%
Total	**45**	**100%**

The results demonstrate that the majority of participants (60%) hold qualifications in Accounting and Auditing, evidencing a high degree of specialization in the area studied. This contributes to the reliability of the responses provided, as participants possess relevant technical knowledge of audit procedures and working paper documentation (Table 4).

Table 4. Distribution of participants by professional experience

Professional Experience	Frequency	Percentage
Less than 2 years	7	15%
Between 2 and 5 years	15	33%
More than 5 years	23	52%
Total	**45**	**100%**

It is noted that 52% of participants have more than five years of professional experience. This result demonstrates that the majority of respondents possess sufficient technical maturity to adequately evaluate aspects related to working paper quality and the success of independent auditing (Table 5).

Table 5. Distribution of participants by role held

Role	Frequency	Percentage
Auditors and Audit Assistants	31	68%
Accountants and Financial Officers	14	32%
Total	**45**	**100%**

The predominance of professionals directly involved in auditing reinforces the quality of the data obtained, as these professionals regularly participate in the preparation, review, and use of working papers.

4.2 Quality of Audit Working Papers

The analysis of this dimension sought to evaluate the perceptions of participants regarding the quality of working papers used in organizations (Table 6).

Table 6. Assessment of working paper quality

Assessment	Frequency	Percentage
Good	33	74%
Moderately adequate	8	18%
Poor	4	8%
Total	**45**	**100%**

The results indicate that 74% of participants consider that working papers present good quality. Only 8% identified significant weaknesses in the documentation used. This result suggests that organizations have sought to improve their documentary procedures, although opportunities for improvement related to standardization and quality control remain (Table 7).

Table 7. Main positive characteristics identified

Characteristic	Percentage

Documentary organization	70%
Sufficient evidence	65%
Compliance with standards	58%
Ease of review	54%
Clarity of information	61%

Documentary organization was identified as the main positive characteristic, followed by the sufficiency of evidence collected. These factors contribute to the credibility and traceability of the procedures performed.

4.3 Structure and Organization of Working Papers

The structure of working papers constitutes a fundamental element for ensuring the efficiency of audit processes (Table 8).

Table 8. Assessment of documentary structure

Assessed Aspect	Yes	No
Organized structure	78%	22%
Adequate filing	66%	34%
Easy access to information	64%	36%
Use of digital systems	46%	54%

The results demonstrate that 78% of participants consider that working papers follow an organized structure. However, only 46% indicate the use of fully computerized systems. This result evidences the existence of challenges related to the digitization of documentary processes, a situation that may compromise operational efficiency and traceability of evidence.

4.4. Audit Procedures and Use of Working Papers

The investigation also sought to evaluate the use of working papers throughout the different phases of the audit process (Table 9).

Table 9. Use of working papers during auditing

Use	Frequency	Percentage
Continuous use	36	81%
Partial use	9	19%
Total	**45**	**100%**

The majority of participants stated that working papers are used continuously throughout the entire audit process (Table 10).

Table 10. Documented procedures

Procedure	Percentage
Substantive tests	72%
Compliance tests	69%
Analytical procedures	61%

Internal control assessment	64%

The results demonstrate that working papers play a central role in documenting the main audit procedures, reinforcing their importance for the credibility of issued reports.

4.5. Effectiveness of Working Papers in Audit Success

The analysis of this dimension enabled evaluation of the perceptions of participants regarding the impact of documentary quality on audit performance (Table 11).

Table 11. Influence of documentary quality on audit success

Degree of Influence	Frequency	Percentage
High	34	76%
Moderate	8	18%
Low	3	6%
Total	**45**	**100%**

The results demonstrate that 76% of participants consider the influence of documentary quality on the success of independent audits to be high (Table 12).

Table 12. Benefits associated with documentary quality

Benefit	Percentage
More reliable reports	70%
Reduction of errors	64%
Less rework	61%
Faster review	58%
Greater institutional credibility	72%

These results show that working paper quality contributes significantly to increasing the efficiency and credibility of audits.

4.6. Quality Control of Working Papers

The existence of quality control mechanisms constitutes an essential factor for ensuring compliance with the work performed (Table 13).

Table 13. Existence of quality control mechanisms

Assessed Aspect	Yes	No
Review by senior auditors	62%	38%
Formal control procedures	67%	33%
Continuous supervision	59%	41%

Despite the existence of control mechanisms in a significant portion of organizations, the results indicate the need to strengthen supervision and documentary review processes.

4.7. Testing the Research Hypothesis

With the aim of evaluating the relationship between the quality of working paper documentation and the success of independent auditing, the Chi-Square test (χ^2) was applied. Hypotheses: H_0 – there is no statistically significant relationship between the quality of working paper documentation and the success of independent auditing. H_1 there is a statistically significant relationship between the quality of working paper documentation and the success of independent auditing (Table 14).

Table 14. Chi-Square test result

Statistic	Value
Chi-Square (χ^2)	12.84
Degrees of Freedom	4
p-value	0.002
Significance Level	0.05

Since the p-value (0.002) is lower than the adopted significance level (0.05), the null hypothesis (H_0) is rejected and the alternative hypothesis (H_1) is accepted. This result demonstrates that there is a statistically significant relationship between the quality of working paper documentation and the success of independent auditing.

4.8. Summary of Results

The results obtained enable the following conclusions:

- The majority of professionals consider the quality of working papers used in audits to be satisfactory;
- Documentary organization positively influences the efficiency of audit procedures;
- Weaknesses related to the digitization and standardization of documentation exist;
- Quality control mechanisms still require strengthening;
- Working paper quality exerts significant influence on the credibility, efficiency, and success of independent auditing;
- The statistical test confirmed the existence of a significant relationship between documentary quality and audit success.
- These results constitute empirical evidence that the improvement of working paper documentation represents a strategic factor for strengthening the quality of independent auditing in Mozambican companies.

5. Discussion of Results

5.1. Participant Profile and Credibility of Results

The characterization of participants revealed that the majority of respondents hold academic qualifications in Accounting and Auditing (60%) and have more than five years of professional experience (52%). These results demonstrate that the data collected derive from professionals with sufficient technical knowledge and practical experience to adequately evaluate aspects related to the documentation of working papers and independent audit processes.

According to Hair et al. (2021), the quality of research results depends significantly on the experience and knowledge of participants, especially in studies addressing specialized professional practices. Thus, the predominance of qualified professionals reinforces the validity of the results obtained in this investigation. Furthermore, the high participation of auditors and audit assistants (68%) enabled the collection of information directly related to documentation procedures used in real audit contexts, increasing the practical relevance of the results presented.

5.2. Quality of Working Papers and Compliance with International Standards

The results demonstrated that 74% of participants consider that working papers used in organizations present good quality. This evidence suggests that companies and audit firms have sought to align their documentary procedures with the requirements established by the International Standards on Auditing. This result is consistent with ISA 230 (IAASB, 2023), which establishes that documentation must provide sufficient and appropriate evidence to support the auditor's conclusions. Similarly, Arens, Elder, and Beasley (2017) argue that working paper quality constitutes one of the main indicators of the overall quality of an audit.

The identification of positive aspects related to documentary organization, sufficiency of evidence, and normative compliance demonstrates that organizations recognize the strategic importance of documentation for the credibility of the work performed. However, the existence of participants who identified documentary weaknesses evidences that challenges related to the uniformity of practices and the consistent implementation of normative requirements persist.

5.3. Documentary Structure and Efficiency of Audit Processes

The results revealed that 78% of participants consider that working papers present an organized structure. This finding confirms the importance of documentary organization for the effectiveness of audit processes. According to Boynton and Johnson (2018), an adequate documentary structure facilitates the supervision of work, improves communication among team members, and increases the efficiency of quality reviews. The authors argue that the organization of working papers constitutes a fundamental requirement for ensuring the traceability of evidence and the consistency of procedures performed.

Despite these positive results, only 46% of participants stated that they use fully computerized systems for document management. This data demonstrates that digital transformation has not yet been fully consolidated in many Mozambican organizations. According to Deloitte (2024), the digitization of audit processes contributes significantly to the reduction of operational risks, improvement of information accessibility, and strengthening of internal control mechanisms. Thus, the limited use of digital systems identified in this study represents an important opportunity for future improvements.

5.4. Use of Working Papers in Audit Procedures

The results demonstrated that 81% of participants use working papers during all phases of the audit. This result evidences the relevance of documentation as an instrument for supporting the procedures performed. Specialized literature recognizes that working papers constitute the primary means of recording activities developed by auditors. According to Almeida (2017), these documents represent the technical memory of the audit and enable the demonstration that the procedures performed were adequate to support the opinion issued.

The results also indicated high use of working papers for documenting substantive tests, compliance tests, and analytical procedures. These findings corroborate the recommendations of the IAASB (2023), according to which all phases of the audit must be properly documented to ensure the reliability of the conclusions reached. The consistent use of documentation throughout the audit process contributes to reducing the risk of omissions, improving the quality of evidence, and strengthening the credibility of issued reports.

5.5. Influence of Documentary Quality on Audit Success

One of the main results of the investigation was the finding that 76% of participants consider the influence of documentary quality on the success of independent auditing to be high. This result confirms the conclusions of Lombardi et al. (2022), who demonstrated the existence of a positive relationship between documentary quality and audit quality. The authors found that organizations with robust documentary systems present a lower incidence of errors, greater normative compliance, and better performance in regulatory inspections.

Similarly, Appelbaum, Kogan, and Vasarhelyi (2021) concluded that documentation quality directly influences the credibility of financial reports and auditors' capacity to identify relevant risks. Participants identified important benefits associated with quality documentation, including more reliable reports, error reduction, less rework, and greater institutional credibility. These results demonstrate that adequate documentation not only improves internal audit processes but also increases stakeholder confidence in the financial information disclosed.

5.6. Quality Control of Working Papers

The investigation revealed that only 62% of participants confirmed the existence of systematic review of working papers by supervisors or senior auditors. Although this result is relatively positive, it evidences that a significant portion of organizations still present weaknesses in documentary supervision mechanisms.

According to IFAC (2023), quality management systems represent an essential component for ensuring the compliance of audits with professional and regulatory requirements. The absence of adequate reviews may compromise error detection, reduce the reliability of issued reports, and increase the risks of non-compliance.

Literature also highlights that quality control plays a fundamental role in the continuous improvement of audit processes. According to PCAOB (2022), organizations that implement systematic reviews and structured quality control programs present higher levels of performance and a lower incidence of documentary deficiencies. The results of this study suggest the need to strengthen the mechanisms of supervision, review, and monitoring of documentary quality in Mozambican organizations.

5.7. Hypothesis Testing and Relationship between Variables

The Chi-Square test performed demonstrated the existence of a statistically significant relationship between the quality of working paper documentation and the success of independent auditing ($\chi^2 = 12.84$; $p = 0.002$). This result constitutes one of the main contributions of the investigation, as it provides empirical evidence of the influence exerted by documentation on the effectiveness of audit processes. The results corroborate the conclusions of several international studies that identified documentation as a determining factor of audit quality. According to Kokina and Davenport (2021), the existence of adequate documentation increases auditors' capacity to justify their conclusions and significantly reduces the risks associated with the issuance of incorrect opinions.

Similarly, studies conducted by EY (2023) and PwC (2024) demonstrated that organizations with high documentation standards perform better in external review processes and regulatory inspections. The statistical confirmation of the research hypothesis reinforces the need to invest continuously in the improvement of documentary systems, professional training, and the adoption of technologies that favor the quality of working papers.

5.8. Practical Implications of Results

The results obtained have important implications for organizations, auditing professionals, and regulatory bodies. For auditing firms, the results demonstrate the need to strengthen documentation systems, invest in digital platforms, and implement permanent quality control programs. For professionals, the results highlight the importance of continuous training in audit documentation, evidence management, and the use of emerging technologies.

For regulators, the results reinforce the need to promote supervision mechanisms that encourage the adoption of good documentary practices and ensure compliance with international standards. In summary, the present investigation confirms that the quality of working paper documentation constitutes a central element for the success of independent auditing, directly influencing the credibility, efficiency, and reliability of the work performed in Mozambican organizations.

6. Conclusions

The present investigation aimed to analyze the influence of the quality of working paper documentation on the success of independent auditing in Mozambican companies. The relevance of this topic derives from the growing need to ensure high standards of transparency, reliability, and credibility of financial information produced by organizations, as well as the importance of independent auditing in promoting good corporate governance. The results obtained demonstrated that the quality of working paper documentation constitutes a determining factor for the effectiveness and success of independent auditing. The majority of participants recognized that adequate documentation facilitates the execution of audit procedures, improves the traceability of evidence, strengthens quality control mechanisms, and increases the credibility of issued reports.

Statistical analysis confirmed the existence of a significant relationship between the quality of working paper documentation and the success of independent auditing, demonstrating that organizations that adopt structured documentary practices tend to present better results in terms of operational efficiency, normative compliance, and quality of conclusions issued. The results also demonstrated that documentary organization, the sufficiency of evidence, compliance with the International Standards on Auditing, and the adequate use of working papers throughout all phases of the audit represent essential elements for ensuring the quality of the work performed.

Despite the progress observed, challenges were identified related to the digitization of documentary processes, the standardization of procedures adopted by audit teams, and the strengthening of supervision and quality control mechanisms. In general, it is concluded that the quality of working paper documentation exerts a positive influence on the credibility of financial statements, the confidence of financial information users, and the overall success of independent audit processes.

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