

SESSION 2: AUDIT  
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## **A Theoretical Review of Judgment and Decision Making in Auditing**

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**ABSTRACT:** Judgment and decision making research within auditing has been taking place for just over 30 years. Despite numerous contributions, the research stream is still considered by many to be in its formative years. Since its inception in 1974, the audit judgment and decision making theoretical framework has progressed significantly, and continues to progress. The purpose of this paper is to track and analyze the theoretical progressions of audit judgment and decision making research. Through doing so, we will identify and discuss a few of the gaps within the current stream of research. Finally, we will provide some possible areas for future audit judgment and decision making research.