

# The Determinants of Audit Quality and Impact on Overall Audit Performance

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## Abstract

Investing in banks has been harmed lately by a number of accounting scandals, one of which included Bank Al Madina. Additionally, it was determined that the low quality of financial reporting systems was a major contributing factor in the accounting scandals, along with insufficient governance processes. Strong links were found between the board structure and the consistency of financial statements and their accompanying financial statements. Board size and the capacity of management to supervise managers have a significant influence in generating better quality financial reporting for the organization.. For management, it provides a better perspective of the company's financial accounts since the board of directors may be seen as an observatory device that presents more accurate information and pricing. Quantitative methods will be used to gather data by distributing a set of questionnaires to a predetermined number of participants in the study. In addition, to ensure reliable findings, the study will make use of both primary and secondary data sources. SPSS statistical software is used to analyze the data, and the findings are presented as descriptive, inferential, and correlational data.

**Keywords:** Quality of financial report, relevance, faithful representation, understandability, and verifiability.

## Introduction

An organization's management is responsible for compiling financial data that is used by the company's decision-makers to generate predictions about future events and, if necessary, make changes [23-29]. An organization's senior management relies on financial information to make resource allocation choices since it provides information about operational performance, cash flows, and the financial condition. "Window dressing [30-35]" refers to the practice of several firms across the globe of fabricating financial statements in order to conceal losses or overstate assets. There have been several major financial scandals throughout the first decade of the twentieth century, despite the fact that

corporations are required to generate high-quality financial information to reduce the spread of fraud and enhance their performance. A company's financial material should be of excellent quality in order to reduce scandals and boost efficiency. The quality of financial statements may be influenced by a number of factors, and they vary from organization to organization. A small firm with less debt, weaker performance, and less liquidity is more likely to practice income management [36-42].

### **Problem Statement**

Because of the many accounting scandals, investors have lost faith in the transparency of many banks' financial reporting, particularly Bank Al Madina [43-57]. Consistent financial management systems and insufficient governance procedures were two factors that contributed to accounting issues [58-67]. The lack of transparency in financial reporting has led to a rise in investment standards and regulators, which have made it more difficult for management and investors to implement the governance measures that have been established. A number of experts have expressed doubts about the accuracy and reliability of the company's financial reporting. Recognizing the characteristics that directly affect financial reporting consistency is one of the most difficult difficulties [77-83]. Using this information, the Management Committee may evaluate management performance and, if necessary, make the relevant actions to minimize failure rates and improve financial outcomes [68-76].

### **Significance of the project**

Financial management standards are being investigated in this study in order to provide administrators with the information they need to make informed decisions [84-99]. An important part of my argument is that this statement is true. Variables affecting the general quality of financial statements will be examined and evaluated through the various organizations in this investigation [100-107].

### ***Agency Theory***

The relationship between agents and directors is briefly discussed in the philosophy of agencies. The resolution of disputes between two parties whose owners and administrators do not share the same interests is at the heart of this notion. When directors hire officers to operate on their behalf, agency relationships are formed [108-117]. The firm's principle will assume the authority to make decisions and take action on behalf of the company. Management may be unaware of what staff are doing while using business resources to gather information, which might lead to these kinds of problems. Expansion of the company's activity into other nations may be attempted by managers, for example. This will lead to a better financial condition for the organization in the long run, but it will need short-term financial sacrifices. Because of this, shareholders are unable to learn about future occurrences and are able to maintain current capital development. Another issue that has been briefly addressed in this theory is the degree of risk that exists between the agent and the primary [125-141]. When a company's capital and shareholder money are used by an agent group, the shareholder is liable to pay the whole risk if there are any possible dangers [142-149]. As a result, managers are more likely than shareholders to have access to operational data when an organization forms a partnership. In addition to the expenses of creating contracts, harm caused by managerial activities, and the adherence and monitoring of

management practices in the workplace, there may be other costs for the firm. Such measures, according to Parker [9], have a negative impact on the organization's revenue. If the company's earnings allow it, the top executives may be rewarded for their efforts by receiving bonuses tied to the company's success. Additionally, budgetary managers are subject to accruals, which have a negative impact on the efficiency and accountability of their reported revenue and on the financial statements. Expense management is used by Abbott [1] when the management gets erroneous financial reporting information. Several academics studying the factors affecting the effectiveness of financial reporting rely on the notion of agency [1]. Those analysts who utilize a company's size as a determinant of administrative costs think that exposure and size are linked.

### ***Signaling Theory***

Asymmetries in information are reduced by managers providing information to the market that is seen as a positive signal to the market, according to the signaling principle. The signaling concept has been used to explain voluntary disclosure in the news press and the asymmetry of information in the labor market. Profitability, liquidity, and leverage are just a few of the many factors that have been studied since they all play a role in the signaling hypothesis. Managers who believe their firm will create larger returns than its competitors are more likely to seek out further investment and to report this to shareholders, according to this theoretical framework. It is not necessary to acquire specifics from the rules in order for managers to expand the concept of signaling. The owners and creditors learn more about the personnel as the company's productivity improves. This hinders the exposure of those organizations that have not been as effective. Thus, firms will see an increase in the worth of their company since managers who have a positive reputation are going to be rewarded more.

### ***Accrual Quality or Accrual-Based Models***

Cash flow volatility is used to determine how much accrual mail a corporation should send. As a framework for accrual accounting, it is a major model used to assess the consistency of financial statements since it distinguishes between cash receipts and cash expenditures. When a company's revenues and expenditures grow, the company's cash balance tends to follow suit. Furthermore, the specifics of the collaboration change over time depending on the organization. In other words, it's possible that the total estimated sales or costs will be more than the money actually collected or charged from revenues. Financial reporting uniformity will be improved as a consequence [258-267]. Financial reporting quality is worse if there is a high degree of fluctuation between accruals and cash flows in an organization's economic period [2].

### ***Using Standardised Scores***

Calculation-based standardised ratings may be used to evaluate the consistency of financial statements, which can be done by adding standardised scores of importance. Ratings range from one to five, with one denoting a poor performance to five denoting an exceptional one. This may be seen as a specific approach of evaluating the quality of financial reporting, determined by establishing qualitative components of the standard. A compound [4] is a term used to describe the evaluation of the financial statements' consistency in fiscal reports. When it comes to evaluating the quality of financial reporting,

both tools might depend on certain features that affect the consistency of financial outcomes and the specifics presented in financial statements. Using a critical optimistic view of a company's transaction and financial situation, earnings control may degrade profitability and efficiency without depending on financial statements as a standard of measurement [5]. The degree to which the financial output of the firm is compared to economic reality may be characterized as the quality of earnings. Financial statements also have a wide range of acceptable standards [294-310]. It does not just include financial information, but also other data that may aid management in making accurate qualitative judgements about things like timeliness, comparability, verifiability, and understandability.

### ***Faithful Representation***

According to the description of the financial report under scrutiny, it is an accurate depiction of the firm and its financial situation. All accounting statements should be covered in full, not only in a single section. The following features should be found in a financial statement in order to have an accurate representation. All significant data, such as the financial status and cash flows, are fully explained if the financial statement reader is prepared to understand them. You need an error-free and appropriate accounting report for your organization. Continued inaccuracies in the financial records may lead to incomplete financial reporting reports and fraud [22]. Without altering the company's performance or implying that its results are weaker than they are, the financial statements describe a company's financial status. Customers may be forced to pay more if the company does not have a positive viewpoint for its readers. Accounting accounts might be made worse in order to reduce the government's tax allocation. An economic capital and transaction financial report is included in this idea. It has to do with representing the financial health of an organization in light of the current economic climate [21]. Long [20] shown that the auditors' reports have relevance for the threshold specified in the annual report for a firm economic situation and provide importance to the financial reporting items in this sector.

Furthermore, the quality of a company's management is directly influenced by how it is directed and managed [19]. Whether or not this information is included in the annual report is a matter of debate. Periodic results also make assumptions and the application of the company's accounting principles very clear. In addition, it highlights both positive and negative patterns in the results of the yearly reports, particularly by highlighting the auditor's incompetence in the annual one. The most important feature in accounting records is reliability, which is a consistent element in financial accounts. A fundamental component of prior FASB systems was the authenticity of representative facts, and it was included into the old system. A genuine depiction of an important property was explored in the new system [17].

### **Financial Reporting Quality Vs Board Composition and Audit Committee**

Chebungwen [16] briefly discussed the relationship between board structure and financial reporting standards. There was a considerable correlation between the board of directors and the consistency of the financial accounts. Board size and the capacity of management to supervise managers have a significant influence in generating better quality financial reporting for the organization.. For management, it provides a better perspective of the company's financial accounts since the board of directors may be seen as an observatory device that presents more accurate information and pricing.

There has been a strong push by Chebungwen [16] to establish an Audit Committee to act as a mediator between external auditors and management in order to better enforce accounting norms that are inconsistent and contradictory. Audit committee members may help to strengthen external auditors' financial reporting standards by ensuring their position as an independent body. There is a strong correlation between the engagement of the audit committee and the avoidance of financial reporting errors, according to Caperchione [15]. Due to time shifts in the United States, he noted that accounting discrepancies were less likely to occur in corporations having audit committees.

### **Financial Reporting Quality versus Profitability**

In contrast to the notion of signaling, more information should be offered to imply trustworthiness in the reports in order to raise their image and alleviate the undervaluation of their equity. In many cases, the prosperity of the firm was seen as directly affecting the accuracy of the financial figures. Chan [14] exemplified a company that should be honored for its accomplishments and shown how to do it. It will also decide to provide the media with more information about its financial achievements in order to create a clearer image. As a consequence of his research, he was able to establish a strong link between financial gain and the quality of financial reporting. As a consequence, companies that are doing well and have the potential to grow will be able to provide more information about their income streams and various endeavors. Their reputation will rise, and the stock market's underestimate will be eliminated.

### **Financial Reporting Quality Vs Firm Size**

The financial expenditure of financial reporting efficiency in big enterprises is more than in small ones to increase confidence in their operations, referring to study carried out by Leftwich. Major businesses utilize advanced technology to supply them with extra information at lower rates [6]. In addition, Atuilik [7] conducted out study to analyze the relevance of organisational size in financial statements and determined that a bigger firm has the luxury of presenting more than fewer facts. The larger the firm is, the higher the level of financial statements leads to a better and more genuine depiction of the company's financial data

### **Financial Reporting Quality Vs Type of Auditor**

The performance of audit tasks has been crucial in the management of corporate administration when shareholders may not have control. The amount of information that is made public as a result of an external audit will be reduced. The choice of a foreign auditor may indicate the worth of the firm, according to the idea of signals. Because it is seen as a clue to clients, most companies choose one of the four major corporations. In addition, the size and consistency of the accounting firms involved in the financial reporting disclosures were previously analyzed. Argandona [8] found a favorable correlation between the size of the audit firemen and the accuracy of the financial accounts.

### **Financial Reporting Quality Vs Share Dispersion**

According to the agency theory, a distinction between ownership and power enhances the likelihood of agency conflicts. If a major portion of the company's assets are controlled by a single individual, the

dispute might be serious. By disclosing facts, administrators might help ease tensions between their agency and its owners. Annual reports are the primary evidence and intelligence tools for owners who cannot charge a significant amount of money for analyzing the opportunistic activity. Increased openness and efficiency may be achieved by managers in organizations with a bigger percentage of ownership. If the quality of reporting improves along with the pace of dispersion, then the practice of secrecy may be jeopardized. Using regression analysis, the hypothesis replication thesis was tested. Research has previously been conducted [11] to investigate whether or not the distribution of shares is associated with the consistency of financial reporting. According to the findings, there is a strong correlation between the examined factors. Therefore, the higher the quality of financial statements, the better the outcomes and the simpler the expectations are, the bigger the share dispersion

### **The Role of Internal Audit**

According to this definition, an independent internal auditor is one who is not tied to the company's management team and who is free to follow whatever standards the company sets in order to carry out its daily operations. To Pickett, internal auditors play a significant role in assuring the uniformity of financial reporting by contributing their credentials and expertise required for the audit service to be carried out in the business. The implementation of audit controls is necessary for Caba [12]. She came to the conclusion that the bigger the number of audits performed, the better the consistency of the financial reporting, and the greater the outcomes that may be expected. She employed the retrogression paradigm for confirming her research findings based on a survey of twenty financial institutions in Ghana. He also completed another research on the importance of internal audits and the efficiency of financial statements. The quality of the financial report improves with the number of internal audits performed. According to his findings, companies that do internal audits have better outcomes than those that don't. They have also contrasted internal audit evaluations with those who do not undertake such inspections

### **Relevance**

Following the concepts of ideals and materialism, significance is added. It becomes clear whether or not there is a readiness to act. As a result, administrators may better understand and remedy current and prior issues, as well as authenticate them. Decision-making success and productivity are of paramount significance in the organization. It is crucial to consider the 'market value' of financial reporting materials. Annual evaluations and plain understanding of company prospects, hazards, and assessments of major market occurrences play an important role in calculating the importance degree. Financial and non-financial aspects may have a considerable impact on the consistency of a company's financial output. To put it another way, the more important a variable is to an organization's bottom line, the better the financial output report will be. According to Chan's [13] research, one of the most crucial factors influencing the substance of financial outcomes is significance. Better the value, the higher the level of financial reporting. His research has been based on a comparison of numerous companies. According to the data, businesses with accurate financial records are more likely to disclose their financial health than those without.

### **Comparability and understandability**

In order for customers to evaluate their financial state and cash flow, they must be able to compare financial accounts, cash flow and company performance. Firms of all sizes are able to compete against one another and interact at the same time. Identical facts in two instances serve as a basis for comparison, whereas differing numbers in two cases signify distinct occurrences. In the financial statements, any changes in financial policy are clearly stated. Finally, it sets itself apart from similar organizations by providing financial index data and ratios [13]. Communications, on the other hand, are credited with ensuring that financial reporting is understandable to the general public. There are several exceptions, though, when it comes to consumer comprehension. It is seen as one of the factors that is enhanced by the adequate dissemination and classification of financial information. Consumers are better able to identify their needs when yearly reports are well-structured. Graphs and tables may also be used to display basic financial reports [18]. [20]

### **Internal Control and Financial Reporting**

Various definitions have been given to internal control, which has been dubbed a strategy the organization uses to improve performance and ensure the management methods required. Internal management, according to [18], is an executive technique carried out by seasoned employees in order to achieve the intended results effectively and efficiently. He did, however, reveal that internal control is the administration of finances and operations for profit and the reduction of the fraud rate. Internal control According to an Afiah analysis, internal monitoring has a significant impact on a company's financial success. Conflicting financial outcomes are possible when internal processes diverge. For the sake of openness and accurate documentation, Spitzer (2005) recommends establishing and managing an internal control system. Internal management systems are lacking, and this leads to inaccurate information being reported. In the lack of correct transaction data, an organization may lose a significant amount of power and money if internal control procedures are not properly applied. Beatty's 2010 study found that banks are constantly supervised and checked internally to ensure that their financial accounts are accurate. Internal control and financial reporting are seen to be intertwined. Financial reporting outputs must be completed in accordance with set criteria to decrease the likelihood of fraud, which is why internal regulations are designed to guarantee that reports are recorded according to established standards.

### **Audit Committees and Financial Reporting**

On behalf of the organization's financial and ethical integrity, the first public sector audit committee was formed. There have lately been proposals to tighten financial statements from many oversight organizations; nevertheless, these audit committee proposals were not obligatory on firms. The members of the audit committee have varied degrees of accounting experience, knowledge of financial reporting, and equivalent abilities in the relevant sectors. Accounting and finance committee members have been well-received, according to DeFond's research [17]. Candidates having the necessary skills, competence, and experience may be considered by the Board of Directors throughout the selection process. In a previous research, we looked at how audit committees and financial reporting interacted. When it comes to financial reporting, organizations that use the concept of an audit committee tend to

have a higher standard than those that do not, according to the study's findings. Another study on the relationship between audit fees and the financial reporting standard was conducted in France. The factors and hypotheses outlined above will be used to develop a survey, which will then be sent to fifty company respondents through Google forms in order to gather data. SPSS will be used by the scientists to analyze the obtained data. This study's findings, its conceptual model, and its recommendations on how to improve corporate financial reporting quality are all examined and verified after the data is analyzed. Those with audit committees have higher financial reporting standards than companies without one, according to the findings, suggesting that the two work in tandem to improve the quality of financial statements.

**Methodology**

A quantitative technique was used to examine the influence of audit quality on audit performance. Over 150 people completed the survey, and the results were processed using the SPSS statistical software. Methods like the Chi-Square test have been used to confirm or deny research ideas.

**Chi-Square**

**Table 1:** Chi-Square Correlations for relevance and quality

**Test Statistics**

	Relevance	Quality
Chi-Square	20.571 <sup>a</sup>	12.776 <sup>b</sup>
Df	6	2
Asymp. Sig.	.002	.002

The combination of the testing factors was assessed using Chi-Square based on numerous errors of 5%. In light of the error spectrum, it seems that the zero and alternative hypotheses have been rejected, with 0.002 being less than 0.05. (table 1). According to the following analysis, the hypotheses are proven correct.

- H1-0: The relevancy and consistency of the financial statements were rejected as unimportant.
- H1-1: The importance and consistency of the financial statements was recognised as a significant combination

Pearson Correlations were developed to measure the conjunction between the variables, whether positive or negative, based on Pearson’s code. The findings revealed that the Pearson coefficient is around 0.496, a positive indicator.

**Table 2:** Chi-square for quality and faithful representation

**Test Statistics**

	Quality	Faithful Representation
Chi-Square	12.776 <sup>a</sup>	76.939 <sup>b</sup>



Df	2	10
Asymp. Sig.	.002	.000

Chi-Square was evaluated based on several errors of 5 percent to assess the combination of the testing variables (table 2). The spectrum of errors has demonstrated that the null hypothesis is rejected, and the alternate hypothesis is recognised at 0.000, which is below 0.05. The theories are validated according to the above review

- H2-0: H2-0: There is an insignificant correlation between truth representation and the content of the financial report being rejected
- H2-1: The true portrayal and consistency of the financial statements are greatly related.

The Pearson correlation showed a positive sign of approximately 0,686, which means that the results are positive.

**Table 3:** Chi-square for quality and under the stability

**Test Statistics**

	Quality	Under stability
Chi-Square	12.776 <sup>a</sup>	35.735 <sup>b</sup>
Df	2	7
Asymp. Sig.	.002	.000

In order to analyze the combination of the testing variables, Chi-Square was tested using various errors of 5%. (Table 3). It has been shown that the null hypothesis is rejected and the alternative hypothesis is recognized at 0.000, which is less than 0.05. These hypotheses have been shown to be correct by the analysis that was performed previously:

- H3-0: The relation between understandability and the content of the financial report is not significant.
- H3-1: The understandability and consistency of the financial statements was greatly associated

The Pearson correlation gave a positive sign of around 0.752, implying that the findings are positive.

**Table 4:** Chi-square for quality and comparability

**Test Statistics**

	Quality	Comparability
Chi-Square	12.776 <sup>a</sup>	41.408 <sup>b</sup>
Df	2	9
Asymp. Sig.	.002	.000

In order to analyze the combination of the testing variables, Chi-Square was tested using various errors of 5%. (table 4). It has been shown that the null hypothesis is rejected and the alternative hypothesis is

recognized at 0.000, which is less than 0.05. These hypotheses have been shown to be correct by the analysis that was performed previously:

- H4-0: The verifiability and quality of the financial report are not linked together in an important way
- H4-1: The verification and quality of the financial report is recognised as an important conjunction

The outcomes are identical to before when the Pearson coefficient gives a positive indicator about 0.539, and the outcomes are positive.

**Table 5:** Indicator of Cronbach Alpha

Reliability Statistics	
Cronbach's Alpha	N of Items
.873	35

The validity and reliability test were carried out to assess the validity and readiness of the data gathered statistical analysis (table 5). The result has demonstrated that the Cronbach Alpha indicator is 0.873, superior to 0.7.

### Main results

When the test was completed, the range of errors below 5% was found to be contained in the above chart, which indicates a significant positive combination of the testing factors (table 6). The data was analyzed and summarized. The quality of the financial report increases in direct proportion to the significance of the data included within, as shown by the findings. In other words, the data show that the more vital information is to firms and organizations, the more efficient they are and the more productive they are. Because the correlation is less than 5% and Pearson's Coefficient is positive, the findings show a significant positive combination of the factors in terms of faithful representation and consistency. In order for a company's financial statements to be more reliable, the outcomes must be more trustworthy. More than that, the findings show a strong link between clarity and consistency, implying that more clarity in financial data equates to more accurate financial reporting. Finally, the more thorough the financial reporting, the more reliable it is. To sum up, the findings of the research showed a strong correlation between the factors. Inasmuch as no mention was made of any limitations on scope or time frame, the study is generally considered to have had certain shortcomings. Furthermore, the lack of a specific case study demonstrates that the results will vary from company to firm dependent on the scenario. There were also fewer factors since more may be examined in future research. Furthermore, managers' perspectives on the factors affecting the consistency of financial reports were not examined owing to a lack of qualitative study. Due to time constraints, there were only a few examples shown in comparison.

**Table 6:** The main results of Chi-Square, Pearson and Validation

<b>Variables</b>	<b>Chi-Square</b>	<b>Pearson</b>	<b>Validation</b>
Relevance and financial reporting quality	0.002	0.496	For the statistical analysis of the collected data and conclusions, the validity and reliability tests were run. Quality financial reporting combined with relevancy is a powerful combination.
Faithful representation and quality	0.000	0.686	High levels of credibility as well as high standards of financial reporting
Understandability and quality	0.000	0.752	Comprehensibility and uniformity of financial reporting have a significant and beneficial relationship.
Comparability and quality	0.000	0.539	Combination of authenticity and consistency of financial statements that is both significant and hopeful

**Recommendations**

A problem that is vital to consumers of financial statements for investment choices or other strategic decisions is the correctness of the financial audit. Delivering opinion auditors focused on a high degree of integrity helps boost the interest of all stakeholders in their job. The practice may incorporate many audiences, but the most suitable views may be derived upon an auditing assignment by detailed audit principles and expert judgment. An crucial conclusion is that the auditor’s view is centered on a competent assessment, but may, in fact, be impacted by the magnitude of the audit organization, as the results suggested. The amount of payments and the contract period is additional variables that might alter the opinion. The analytical results demonstrated that, despite the auditor changes the business year by year, the opinions do not move, irrespective of the auditor under contract. While it is certain, the expansion in sales implies that bigger financial dangers are analyzed. During the research, it was also discovered that, depending upon the threat connected with the economic institution, the changeover of auditors resulted in the growth in audit fees in some instances from one year to the next

**Conclusion**

Accounting and financial audit analysts, company administrators, and experts that identify a range of reasons in the document that might influence the auditor's opinion may find this article useful. Because of the small sample size, the study's findings were restricted; yet, the researchers still wanted to give comparable data. The lack of certified records and long-term knowledge of rotations and auditor charges are also stumbling blocks to progress. It is possible that future research may look at the link between the quality of financial audits and the efficiency of financial reporting. Because of the lack of additional factors, managers were able to utilize a quantitative and qualitative technique to investigate the problem's perspective. Even yet, a brand-new survey and hypothesis based on brand-new variables is still possible. The researcher may have collected more respondents to circumvent the issue of restricted sample because of the effectiveness of a case study conducted directly by a bank or organization with several branches.

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