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# A proposed research framework on the relationship between audit committee attributes and audit quality

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## ABSTRACT

Over the years, there has been an increasing argument on the relevance of auditors to satisfy the true, and fair view of the financial report. It is crystal clear that most audit failures were engendered by the ineffectiveness and inefficiency of the audit committee, which is one of the mechanisms of corporate governance. This has drawn the attention of policymakers, investors, regulatory institutions, and researchers. Therefore, the purpose of this paper is to review previous studies and develop a proposed research framework on the relationship between audit committee attributes and audit quality. For this review, related materials were gathered from Research Gate, Google Scholar, and Emerald databases. The paper synthesizes empirical findings on the relationship between audit committee size, audit committee independence, audit committee meetings, audit committee expertise, and audit committee education. The paper identifies flaws in past studies and concludes by offering some avenues for future researchers to undertake a scientific process.

**Keywords:** audit committee attributes, audit quality, education, expertise, independence, meeting, size

## 1. INTRODUCTION

The issues of audit quality and corporate governance, especially audit committee have received significant attention from government regulators, the auditing profession and the public, especially following the high-profile corporate scandals

such as Enron and WorldCom. The integrity of the financial reporting system is being questioned, the credibility of the auditor is in doubt and a firm's governance system is liable to be blamed because of the lack of auditor independence and oversight from the board (Basiruddin, 2011). Further, the consequence of the corporate scandal has renewed the importance of independent audits and their linkage to the monitoring role of corporate governance. Moreover, the financial scandals occurred due to lack of integrity of the financial statements due to poor audit quality.

Financial reporting are the most crucial components of the accounting information system. In a contemporary financial world today, it is aimed at giving information to guide stakeholders' decisions. Financial reporting in companies is essentially the responsibility of directors and this is carried out by accountants and verified by auditors. It is targeted at producing reliable in addition accurate information to assist users in taking a good stand. Financial statements should be capable of revealing relevant, reliable, comparable and comprehensive information and this primarily possible by the effective and efficient working of audit committee. Hence, the quality of financial statements heavily relies on audit quality, while audit committee is the organic to audit quality (Majiyabo et al., 2018).

Audit quality is a vital governance and monitoring device that increase the reliability of financial information which the stockholders use in making decisions. For that, better audit is prerequisite for reliability of the financial reports since it is believed to protect the interest of the stockholders and other stakeholder (Sulaiman, 2017). Nuraddeen and Hasnah (2015) regarded audit quality as the ability of auditors to identify and bring to light material misstatements and manipulations in reported net income. Asiriwuwa et al. (2018) observed that in the light of audit quality, an auditor is expected to ascertain a material problem within an organization's accounting system and also to reveal such problem. Deductively, this means that the work of an auditor is in two folds; to determine and to report. These two processes must be appreciated in the quest for audit quality.

Audit committee plays a vital role in corporate governance practices by overseeing the quality of audits. Thus, an active audit committee that has pertinent expertise and which is independent of management, is presumed to enhance approaches to audits which enriches audit quality and in return increases financial reporting quality (Cohen at al., 2002; DeFond & Zhang, 2014; Sulaiman, 2017). For that, better auditing is vital for the steadfastness of the financial reports since it is assumed to safeguard the interest of the investors and other stakeholders (Sulaiman, 2017). Prior studies on audit quality have argued that audit firm size denoted by Big 4 auditors is a strong surrogate for audit quality since larger auditors are expected to have strong

enthusiasms and are more proficient to provide high quality audits (DeAngelo, 1981; DeFond & Zhang, 2014).

Studies that have been conducted on the connection between audit committee and audit firm size support the complementary relationship between audit committee attributes and audit firm size (Akhalumeh et al., 2017; Ejeagbasi et al., 2015; Jiraporn et al., 2018). This suggests that an active audit committee purchases a high-quality audit in their demand for greater assurance. The above findings have been validated by the research conducted by Zhang et al. (2007) who explore the influence of audit committee and audit independence. They demonstrate that effective audit committee enhances audit quality by engaging the Big 4 auditors.

Although numerous studies have been conducted on the effect of audit committee on audit quality in both developed economies (for instance, (Goodwin–Stewart & Kent, 2006; Jiraporn et al., 2018) and emerging economies like in Jordan (Ali, 2021; Rahahleh & Hamza, 2019), and in Nigeria (Bala et al., 2018; Dare et al., 2021; Majiyabo *et al.*, 2018; Mustapha et al., 2020). Yet, the findings of these studies are mixed, and the studies pay less attention in capturing the attributes of audit committees (such as audit committee size, independence, meeting, experience, education, and audit committee expertise) at once and used them against audit quality, which is what this study ought to achieve.

Hence, this study attempts to develop a proposed research framework to examine the relationship between audit committee attributes and audit quality. The paper is divided into four sections. The first section is introduction, which gives an insight of the main issue on audit committee attributes and audit quality. Section two review relevant literatures on selected audit committee attributes and audit quality. Section three discusses on the materials and methods applied in this study, while the last section is conclusion.

## 2. LITERATURE REVIEW AND RESEARCH FRAMEWORK

### Audit Quality

The Institute of Chartered Accountants in England and Wales (ICAEW) (2002) suggests a definition for audit quality by stating that, “At its heart [audit quality] is about delivering an appropriate professional opinion supported by the necessary evidence and objective judgements.” As long as the auditors provide an independent audit opinion that is supported by adequate audit evidence, the regulator assumes that such auditors have performed a quality auditing service. The quality of audit services is defined to be the market-assessed joint probability that a given auditor will both

(a) discover a breach in the client's accounting system, and (b) report the breach. The probability that a given auditor will discover a breach depends on the auditor's technological capabilities, the audit procedures employed on a given audit, the extent of sampling, among others. The conditional probability of reporting a discovered breach is a measure of an auditor's independence from a given client (DeAngelo, 1981, p. 186).

To Dunakhir (2016), audit quality involves a broad variety of interconnected important factors reflecting the role of professional standards, auditor effort, and independency of the auditor and attributes of inputs, process, and output. The user of financial reports may believe that high audit quality means the absence of material misstatements. The auditor conducting the audit may define high audit quality as satisfactorily completing all tasks required by the firm's audit methodology. The audit firm may evaluate a high audit quality as one for which the work can be defended against a challenge in an inspection or court of law. Regulators may view a high-quality audit as one that complies with professional standards (Enofe, *et al.*, 2013). The proxies for measuring audit quality mostly used is 'The Big 4'. The Big Four offer audit, assurance, taxation, management consulting, actuarial, corporate finance, and legal services to their clients (Dare *et al.*, 2021; Okaro & Okafor, 2014).

### **Audit Committee Attributes**

Audit committee attributes are those qualities or features which an audit committee distinctively possesses. These qualities are identified to include; size, independence, audit committee size, audit committee financial literacy (experts), audit committee frequency of meeting, audit committee members attendance at meetings, members gender diversity, audit committee composition, audit committee tenure, and multiple directorship (Ormin *et al.*, 2016; Osarumwense & Aderemi, 2016). Though, all the identified audit committee attributes are fundamental to the effectiveness of the audit committee in improving the quality of audit, this study, considers only audit committee size, independence, meetings, expertise, and education. The choice of these five audit committee attributes were considered more relevant because they captured the most significant aspect of audit committee attributes.

### **Audit committee attributes and audit quality**

A large audit committee is expected to significantly influences audit quality. This corroborates with Almuzaiqer (2018) who opines that the role of the audit committee necessitates adequate resources to ensure its efficient performance. One of these resources is its sufficient size. A larger audit committee, with sufficient resources, can address issues faced by the company more effectively. This could reduce agency

problems in a timelier manner. Thus, it is expected that a large number of audit committee members, through the diversity of their knowledge, can influence financial reporting quality. In addition, Chukwu and Nwabochi (2019) posit that an audit committee with large membership is blessed with different viewpoints in deliberating on financial reporting issues. It also enables the committee to handle several financial reporting issues simultaneously thereby leading to timely completion of external audit. However, large size audit committee encounters free riders' problem and difficulties in co-ordination.

Dare *et al.* (2021) examined the effect of audit committee characteristics on audit quality in Nigeria, for 10 years spanning from 2009-2018. Specifically, the study assessed the effect of audit committee size on audit quality in the oil and gas sector and examined the effect of audit committee meetings on audit quality in the oil and gas sector. The study adopted an expo-facto research design and the population covered all the 12 listed Oil and Gas sectors, out of which, 10 firms were selected through a random sampling technique. The study used secondary data, sourced from the published financial reports of the sampled firms covering the period of 2009-2018. Through logistic regression, it was found that audit committee size exerted a positive significant effect on audit quality of firms in the oil and gas sector in Nigeria and that audit committee meeting exerts a positive but insignificant effect on audit quality of firms in the oil and gas sector in Nigeria. It was concluded that audit committee has a statistically significant effect on audit quality in Nigeria.

Larasati *et al.* (2019) examined the association between the independent audit committee, risk management committee and audit fees in Indonesia. The study sample 216 companies listed on the Indonesia Stock Exchange with 510 firm-year observations for the year 2014-2016. The independent variables were audit committee independence, risk management committee and board risk committee. The dependent variable was audit fees. The ordinary least square (OLS) regression was utilized for data analysis. The result reveals a positive and significant association between audit committee independence and audit fees.

Nwakaego *et al.* (2019) explored the effect of audit committee characteristics proxied by audit committee meeting, audit committee independence and audit committee financial expertise, on quality of financial reporting proxied by discretionary accruals of quoted Fast Moving Consumer Goods companies in Nigeria. The study adopted secondary sources of data collection. Data were obtained from the 2012-2016 annual reports and accounts of the sampled companies and 2016 Industry Report of Lagos Business School. Using Ordinary Least Square (OLS) Regression, the study found that audit committee meetings of up to four times may not result in more effective

monitoring. This is the reason why this study found insignificant relationship between audit committee meetings and discretionary accruals of Fast-Moving Consumer Goods companies in Nigeria. The degree of relationship between audit committee independence and discretionary accruals is quiet low. It is further established that the proportion of non-executive directors in the audit committee may not guarantee that managers would not manipulate earnings. The degree of relationship between audit committee financial expertise is also low. The presence of just one member of the audit committee with financial background is not enough in enhancing the quality of financial reporting.

Further, Ifeanyichukwu and Ohaka (2019) assessed whether the quality of financial reporting in consumer goods manufacturing companies quoted in the Nigerian stock exchange is affected by the Characteristics of Audit Committee. Specifically, the study considered the relationship between effect of Audit Committee's independence on value relevance of accounting information and on earnings management. It also considered the effect of audit size on value relevance of accounting information and on earnings management. Data was collected from 15 listed consumer goods manufacturing companies. Secondary data was extracted over eleven year-period covering from 2006 to 2016. A balanced panel data analytical approach was used since the data points consists of equal time series for each of the cross-section of the sampled firms. Results from the analysis shows that: there is a negative but insignificant relationship between board independence and value relevance of earnings, there is a significant positive relationship between audit committee size and accounting value relevance of earnings, there is a significant positive relationship between board independence and earnings management and , audit committee size is observed to have a negative relationship with earnings management, implying that larger audit committee size constrains earning management.

Ejeagbasi et al. (2015) found that audit committee independence is positively and significantly linked to Big 4 auditors. This has been confirmed by Akhalumeh et al. (2017) who revealed that board independence is positively and significantly associated to Big 4 auditors. This indicates that larger percentage of independent directors in the audit committee demand for higher audit assurance by employing Big 4 auditors.

Moreover, Umobong and Ibanichuka (2017) examined the effect of audit committee characteristics on the quality of financial reports of listed foods and beverages companies in Nigeria. Audit committee characteristics; financial expertise and Audit committee independence were regressed against financial reporting quality measured by relevance and reliability while controlling for number of attendances at audit

committee meetings, firms age, firm size, audit committee tenure. The study considered the entire food and beverage firms listed on the Nigeria Stock Exchange between 2011 and 2014. The sample selected consisted of only firms with complete financial statements and this represents 50 percent of the population. The research was based on secondary data obtained from the firms' financial statements and the Nigeria stock exchange fact book and websites of the sampled firms. Data was analyzed using EViews version 7 statistical software package. With the use of Ordinary Least Square (OLS) regression, the study found that increase in audit committee independence increases the quality of financial reporting of the sampled companies under study.

Ghafran and O'Sullivan (2017) explain that audit committee expertise has a positive and significant impact on audit costs which indicates that the audit committee's financial expertise level does indeed improve audit quality. (Salawu et al., 2017, Asiriwa et al., 2018) also documented an insignificant positive relationship between audit committee expertise and audit quality.

Furthermore, Omotosho *et al.* (2017) examined the effect of audit committee expertise on audit quality of listed consumer goods companies in Nigeria for the period of eleven years (2006 to 2016). They select fifteen (15) out of the twenty-three (23) consumer goods companies listed on the Nigerian Stock Exchange. The secondary data collected from annual financial reports was analyzed using descriptive statistics, correlation and multiple regression analysis. The study found that audit committee expertise has a positive and non-significant effect on audit quality which is attributed to lack of accounting expertise by majority of members of audit committees of listed consumer goods companies in Nigeria

The audit committee's position on the revised audit opinion in Jordan for the period 2012 to 2017 was investigated by Zaid Alkilani et al. (2019). The results showed that the audit committee's financial experience had a negative impact on the audit opinion that was updated. The impact of the features of the audit committee was also analyzed by Sukma and Bernawati (2019) with 70 observation data on the audit efficiency of the manufacturing companies listed on the Indonesian Stock Exchange in 2016-2018. The findings showed that experience had a significant impact on the audit's consistency.

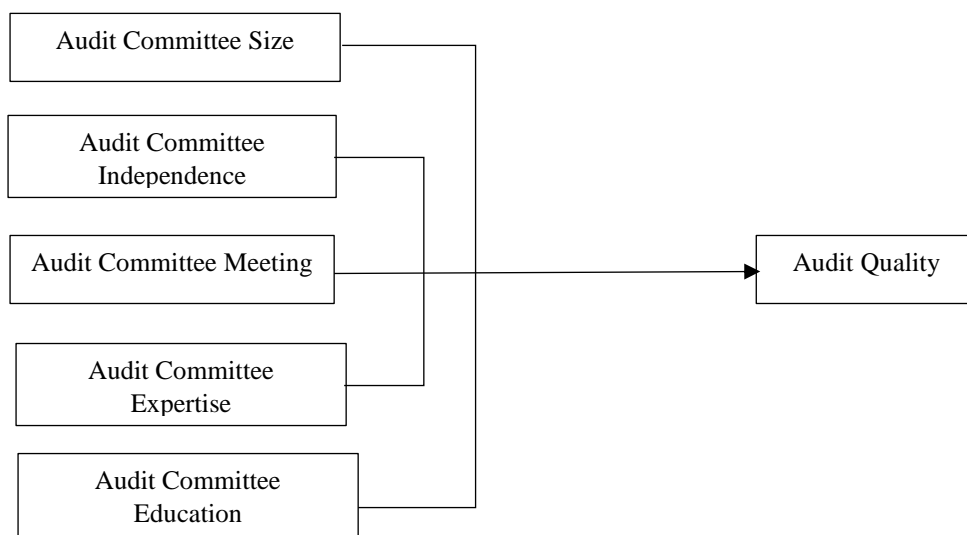
DeFond et al. (2005) find a positive market reaction to the selection of accounting and finance experts to the audit committee. In addition, Madawaki and Amran (2013) find that expertise on the committee improves audit quality. However, some studies find no relationship between audit quality and audit committee expertise (Asiriwa et al., 2018; Lin et al., 2006; Salawu et al., 2017). This study argues that audit

committees containing directors with expertise are better positioned to deliberate and efficiently resolve key concerns, are better placed to engage an independent and specialized external auditor, and therefore enjoy increased the audit quality

Several studies have examined the effect of meetings on audit quality. Salawu et al., (2017) found a positive and insignificant relationship between audit committee meetings and audit quality. These results are supported by research from (Asiriwuwa et al., 2018) which shows that audit committee meetings do not significantly affect audit quality. Ghafran and O’Sullivan (2017) found that meeting frequency has a positive impact on audit quality, as a surrogate by the audit fee.

More so, Mnatuegwu and Ibrahim (2021) examine the effects of audit committee characteristics and financial reporting quality of quoted consumer goods companies in Nigeria. The study's population consists of all the twenty-one (21) consumer goods companies listed on the Nigerian Stock Exchange. Data for the study was gathered from annual reports of the sampled companies from 2017 to 2020. The study employs multiple regression techniques for data analysis, and the results show that audit committee size, expertise, and frequency of meetings all have a positive and significant effect on financial reporting quality, whereas audit committee gender and size have no significant relationship with financial reporting quality.

Based on the foregoing conceptual and empirical reviews, this study proposed the following research framework as presented in Figure 1.



**Figure 1:** *Proposed Research Framework*



Figure 1 presents the proposed research framework on the relationship between audit committee attributes and audit quality. Based on the reviews of empirical studies conducted in this study, the proposed research framework shows that audit committee size, audit committee independence, audit committee meeting, audit committee expertise, and audit committee education have a relationship with audit quality.

### 3. METHODOLOGY

To comprehensively achieve the objective of this paper, a broad search was undertaken within the academic literature in accounting and finance, specifically on corporate governance. Searches were made from Research Gate, Google Scholar, and Emerald databases on researches concerning the relationship between audit committee attributes and audit quality. Therefore, materials used for this study were mainly gathered from relevant literature searches on the internet.

### 4. CONCLUSION

The objective of this study was to developed a proposed research framework on the relationship between audit committee attributes and audit quality. The review was based on a causal-effect relationship between audit committee attributes such as audit committee size, audit committee independence, audit committee meeting, audit committee expertise, and audit committee education and audit quality. Based on the review of relevant studies conducted, it was established that, a significant relationship exists between audit committee attributes and audit quality. Although, there is a stream of studies on audit committee attributes and audit quality, yet, the results are still conflicting which makes research in the area to be inconclusive. However, this does not render the findings of previous studies invalid.

Therefore, the existing research studies that examined the relationship between audit committee attributes and audit quality reflected some limitations as follows:

1. Most of the previous studies reviewed in this paper used the attributes of audit committees in piecemeal (that is, using a segment of the attributes) without combining them in one place against audit quality. This is a path for future studies to empirically examine the effect of audit committee attributes on audit quality (as proposed in this study).
2. In assessing the direct relationship between the attributes of audit committee and audit quality, conflicting results were been obtained in various economies. As such, the relationship might be influenced indirectly by introducing a moderating variable like board size, board independence, board

expertise, board gender diversity, and board ownership among others. This is an avenue for researchers to undertake a scientific inquiry on the indirect relationship.

3. The use of archival data from different sectors on a stock exchange in the same economy or capital markets of different economies can also affect the outcome of a study. Different sectors or capital markets are characterized by different industry standards or capital market standards, different accounting policies, size and periods of operation. Future researchers can use companies with homogenous characteristics (consumer goods companies, Deposit Money Banks, Oil and gas companies) or make comparative analysis between firms from available sectors. In addition, conflicting results from studies in different countries might be due to economic and political differences among nations.

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