

The Determinants Factors on Audit Quality: A Theoretical Approach

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Abstract

The evaluation of the audit quality is a current topic, taking into account that the increase of the information volume which can be found in the financial statements, requires a high effort to perform a quality audit mission, but also necessary. The research methodology proposed in this article is qualitative, by systematizing the most relevant scientific articles in which the issue of indicators influencing the quality of the audit services was debated. The analysis resulted in several indicators for measuring the quality of the audit services, the most relevant being regarding the characteristics of the auditor, the size of the company, the rotation of the auditors or information transparency. The main conclusion is that the quality level of the audit services provided can be influenced by many factors, both internal and external, but we consider that regardless of the factors that act on the quality of the audit, the professional judgement and the ethical actions of the auditors are the ones that can lead to a quality audit.

Key words: audit quality, factors, professional ethics, education, auditor's characteristics

J.E.L. classification: M40, M42

1. Introduction

In the last time, the role of financial auditors has become increasingly complex, regulating the audit activity is becoming more difficult, but also necessary, and education, initial and continuous training in the field of financial audit has diversified, and therefore the quality of the auditors activity has become increasingly difficult to be appreciate, despite the clear rules that regulate the quality control and the supervision in the field of insurance services.

The argument for choosing these topic is represented by the fact that the audit quality evaluation is a current topic both in Romania and also at the international level.

Also, one of the most effective ways to improve the information environment is to improve audit quality, by the efficiency of the audit committee and the selection of one quality auditor. An optimal solution for the most accurate measurement of the audit quality is the approach of a wide range of possible audit quality factors and not to focus on a single quality indicator. If is required to report several different indicators, will be obtain a large image of the quality of audit services.

According to the auditors' code of ethics, the percentage of the audit quality can be influenced by the audit mandate, respectively over a longer period, the auditor obtains a better understanding of the system, the business environment, the client's industry and internal controls, but at the same time, it may affect, its independence, as the auditor becomes familiar with the client's activity and decision-making.

The paper continue with a review of the main concepts, definitions and relevant papers, for the research methodology was focused to a qualitative method, respectively a descriptive-explanatory study of the most relevant scientific articles that debated this topic, and fallowing that the results will be explained in details. The article is finished with a part reserved for the conclusions.

2. Literature review

In order to highlight the current state of knowledge in the chosen topic area, will present the most important concepts, elements and factors that influence the research topic.

The authors Bedard et al. (2010) consider that the purpose of the normative recommendations is to grow the market participants capacity to observe the audit quality, allowing so the differentiation between the audits companies based on publicly available data and providing incentives for companies to increase the audit quality.

According to Krauss et al. (2011), the increased process of harmonizing accounting and auditing worldwide has led to some similarities in audit practices, respectively audit regulations. First, the globalization process in the business area is accompanied by an attempt to increase the harmonization of accounting and auditing practices. Instead, harmonization and differences in audit practices appear to be under-explored.

Xhensila (2016) present us that the subject of the audit quality has been a blockbuster in the last decades. Though, there is just an evidence regarding to the company's audit quality.

The specialized literature gives us more definitions regarding to the audit quality. One way to define the audit quality is to consider the adequacy of the auditor's report: did the auditor deliver a "clean" opinion when there was a misstatement? Along this line, DeAngelo (1981) defines the audit quality as a double probability by which the auditor can discover significant distortions. Thus, were identified as receiving factors that influence the audit quality: the auditor's ability to identify distortions, the procedures used and the sample size, all of which depend significantly on the competency and endowment with technologies needed for the auditor.

Bedard et al. (2010) argue that a high audit quality is one issue in accordance with the audit standards and the purpose is to provide a reasonable assurance about the financial statements, respectively they are not materialized incorrectly, due to errors or fraud.

Elshafie et al. (2014) indicate that, despite the importance of the concept of audit quality, it is not explicitly defined by the technical standards and the researchers have not reached a consensus understanding of its meaning.

Sailendra et al. (2019) defines the audit quality as the probability of an auditor to find the client's accounting system inconsistent, if this is necessary to guarantee for the financial statements users, certifying that the audit commitment was carried out in a professional and independent manner.

Even though the concept of audit quality has been intensely debated theoretically, its evaluation remains quite problematic. Regarding to this aspect, Caloian (2007) argues that the quality control of the services provided can be carried out in two ways, respectively at the level of professional institutes, but also at the level of the financial audit company.

To measure the audit quality involves understanding how auditors perform the "guarding" role entrusted to them by investors, audit committees, regulators and other stakeholders in financial statements.

The factors that influence these decisions, as well as their consequences on the audit quality, are a great relevance for the audit companies, regulators and for the users of the financial statements (Floyd et al., 2017).

In practice we encounter different indicators used to measure the audit quality, such as: audit fees, the auditor's mandate or the size of the audit company. Fees are important in evaluating the audit quality, in some cases the presence of larger amounts may indicate greater efforts to improve the quality, and an opposite situation is also encountered, when the high audit fees indicate a dependence on certain clients.

An alternative approach for measuring audit quality advocated by Aobdia (2015) is to consider practitioners' assessments of what constitutes a high quality audit. Such assessments usually involve a detailed examination to the audit ensurance and focuses on two elements: whether an audit is performed, taking into account the audit standards and whether the evidence collected by the hiring team is sufficient to support the auditor opinion.

The deficiencies of the audit process used by the auditors and the regulatory authorities refer to: the inclination to declare the financial statements or the tendency to reach or exceed zero earning.

The authors Dao et al. (2019) believe that auditor liabilities will improve the audit transparency and ultimately lead to a higher audit quality, prior and empirical evidence provides mixed findings on the impact of disclosure of engagement partner identification mentioned that the introduction of the audit partner's signature requirement resulted in an improved audit quality.

On the other hand, we find that many factors of audit quality are beyond the control of auditors. There are rules imposed by legislation regarding to the auditors rotation and the provision of non-audit services, so that auditors can only respect them, regardless of what the researchers find out about the effect of these obligations.

One way to evaluate the quality of the audit services is the probability that an auditor can issue a qualified opinion, reaching the conclusion that it increases in the first five years of the contract after which it decreases. In this context, can be affirm that over time, the motivation of the client company for changing the auditor disappears because a quality audit, in this sense, does not benefit it. Therefore, the introduction of the rules regarding the auditor's rotation and those of reducing or eliminating the threat of familiarity can be considered a way of ensuring the audit quality.

3. Research methodology

The research methodology is focused on a qualitative part; respectively, the review of the relevant scientific papers who researched the audit quality area which approached the effect of some indicators about the audit quality.

The articles were selected from most of the ones that used the Audit Analytics database in their studies to identify research at international level, but also from Romanian journals, such as the *Audit Financiar* Journal. The chosen period was 2011-2019 and the selection criterion was the existence of the words "audit", "quality", or the phrase "audit quality" in the title. Following this filter was chosen 23 scientific articles that are the most significant in the choosen area.

4. Findings

In table no. 1 was selected for each paper, the objective, the proposed research methodology, the sample, the evaluation indicators of the audit quality, the most significant results, respectively, if it influences or not the quality of the audit services.

From the selected papers review, result that the most dominant factors of the audit quality are: the auditor's characteristics (the education and professional training, belonging to a Big4 or nonBig4 group, professional skepticism or even the auditor independence) and the audit company size (Fig. no 1). Other relevant indicators that can influence the quality level are the auditor's rotation, the auditor's mandate, information transparency both from the audited company and from the audit entities, fees, the audit report form and the opinion that an auditor issues after the analysis of the financial statements. Other factors identified belong of the corporate governance: audit committee, administrative structure and other committees.

Table no 1: The results of the scientific papers analysis

The author and the year	Objective	Research methodology	Sample	Indicators	Results
Aobdia D. (2019)	Analysis the way in which the characteristics about the audit team are associated with the audit quality.	Econometric model	3051 inspections 2578 observations	Time reserved for the pre-final stages of the audit.	Time, customer, and industry expertise are positively associated with the audit quality.
Aobdia D. (2019)	Investigating the degree of consistency between the audit quality measures used in the academic environment and two quality measures of the audit process.	Econometric model	5309 audit commitments 2286 internal inspections	Quality measures applied in the academic environment.	Seven academic representatives are significantly associated with quality measurement and five have insignificant associations.

Chersan I. (2019)	Identify the relationship between the quality of the audit services and its determinants, including the initial and continuous training of the auditors.	Descriptive study	Papers on Clarivate Analytics (Web of Science Core Collection).	The auditor's continuous training and education	Improving the quality of the audit should not remain a concern of the supervisory authority, and must become a constant concern of the audit companies, which must focus on the continuous training of the employees.
Dao M., Hongkang X., Long, L. (2019)	Impact of PCAOB's requirement to disclose the names of the engagement partners on the quality of the audit commitments.	Descriptive study	1,077 American companies period: 2013-2016	Transparency of the audit process.	Introducing the audit partner's signature resulted in improved audit quality.
Hategan C.D. (2019)	Highlighting the importance of the audit for investors, accountants and auditors.	Linear regressions	7 companies listed on Bucharest Stock Exchange period: 2013-2018	Auditor opinion Auditor rotation Audit company size Audit fee Audit report Corporate governance	Existence of a correlation between variables, but in a different Intensities depending on the chosen indicator. Increasing audit quality Leads to increase the investor confidence.
Pittman, J., Stein, S., Valentine, D., (2019)	Study the risk audit to partners and audit quality for US companies.	Econometric model	653 audit partners 1543 audit companies	auditor characteristics	The auditor's characteristics affect the company's performance and are found in the audit results.
Adams T., Zhou Y., (2018)	Find the answer to two research questions: if the audit quality is increased by the informational asymmetry existing between the top managers and the subsidiaries, respectively, if the audit quality is affected by the efficiency of the capital allocation.	Econometric model based on 2 hypotheses	Unique sample collected manually	Information transparency.	The auditors of the consolidated financial statements of a high quality improve the information management environment.
Azizkhani M., Reza D., Greg S. (2018)	Examining the relationship between audit quality and owning an audit firm on the Iranian market.	Econometric model based on 2 hypotheses	343 Iranian companies, audited by private sector auditors	auditor's mandate	A limited time audit mandate can improve an entity's performance.
Choudhary, P., Merkle, K., Schipper, K. (2018)	Providing evidence regarding the proposed adjustments of the audit and their arrangement by the client management.	Econometric model	8 big audit companies period: 2005 -	Adjustments proposed by the auditors	The adjustments proposed by the auditors are ubiquitous, at least 81% of the audit commitments receive at least one adjustment, and

			2014		managers largely disagree with the proposed adjustments. Work-life balance is associated with audit quality, but not in a strong way with the employee satisfaction and audit quality.
Krishnan J., Khavis J. (2018)	Researching the balance between work and professional life and the audit quality.	Econometric model	Employee reviews	Employee satisfaction levels.	
Mao, J., Ettredge, M., Stone, M. (2018)	Identification of the main auditors who assume responsibility for the audits performed by other auditors.	Econometric model	Employees of large audit firms in USA period: 2009 – 2013	Auditor responsibility	Current auditors who assume responsibility for previous audits perceive lower fees, but provide a lower quality of audit services, or even equal to the previous one.
Rowe S., Sivadasan P. (2018)	The way in which the audit quality increases the probability that the previously issued financial statements will be restated.	Econometric model	Restatements of the Big4 period: 2005-2014	Restatements audited by Big4 at the end of 2000.	Following the audit, Big4 companies have lower recovery rates than non-Big4 companies.
Diem T., (2016)	Examine the effect of work volume and work pressure on the overall audit quality.	Regression model Least-squares (OLS)	6.500 observations period: 2010 – 2013 source: Audit Analytics	Work volume	The pressure of the work volume affects negatively the quality of the audit services, which can also be affected by the number of companies, business or geographical segments.
Grosh, A., Xing, C., Wang I. (2016)	Highlighting the importance of audit quality on audit background tests and restructuring tests.	Econometric model based on 4 hypotheses	55.233 observations	Auditor independence.	Auditors, who recognize the prominence of testing the goodwill, provide more quality.
Robu I., Grosu M., Istrate C. (2016)	Analysis and evaluation of the auditor's rotation on the relevance of the information from the individual and consolidated financial statements audited.	Econometric model	64 Romanian companies listed la Bucharest Stock Exchange in the period 2006 - 2014.	Auditor rotation	The mandate of the auditor has a special impact and even contributes to the change of the company's performance.
Sun X. C. (2015)	Studying the quality of non-GAAP earnings and these impact from the audit quality.	Econometric model	217 companies that disclose non-GAAP earnings	non-GAAP earnings	Firms that hold high quality audits are more likely to present earnings that the companies which are not GAAP compliant.
Yanguang F., (2015)	Investigating if the interlocking between the auditors and the members of the audit committee affects the probability of dismissal when it exists and if it influences the	Econometric model	1183 observations Period: 2003-2010.	The type of auditors and members of the Audit Committee.	Further evidence suggests that the auditor's dismissals following accounting restatements affect positively the audit quality.

Guo Y. (2014)	audit quality. Positive association between audit company size and audit quality.	Econometric model based on 3 hypotheses	Companies listed in USA in the period 2004 - 2013	Company size	There is a lower quality in the case of audited companies by industry specialists at local level.
Li L., Qi B., Tian G., Zhang G., (2014)	Examining the relationship between audit failures encountered by individual auditors and the quality of other audits issued by other auditors.	Econometric model	Chinese companies	Audit failures	Auditors, who do an audit failure in a given year, are associated with a lower quality of the revenue reported for other client companies, audit at the same time, indicate a contamination of low quality audits.
Ayadi W.M. (2013)	Examine the impact of corporate governance on the quality of the external audit.	Linear regressions	18 French companies listed on the Paris stock exchange in 2004	Impact of corporate governance, audit fee, company size, international dimension.	A significant proportion of independent directors in the Board of Directors affects positively the quality of the audit services, the combination of the general director and the chairman of the Board of Directors, the existence of an audit committee, both affects positively the quality of the audit services.
Burnett B., Chen H., Gunny K., (2013)	Examines if the lobby activities of accounting firms are associated with the audit quality of their clients.	Econometric model based on 2 hypotheses	460 companies 3557 observations	Lobby activities of audit firms.	Lobby activities are detrimental to the quality of the audit engagement.
Krauss P., Quosig B., Zulch H., (2011)	Study whether and how the duration of the auditor-client relationship affects the quality of the audit.	Econometric model based on 2 hypotheses	1806 companies Period: 2005 - 2010	Differences between audit practices in Germany and USA.	From a qualitative point of view, there are not differences between the two countries analyzed.

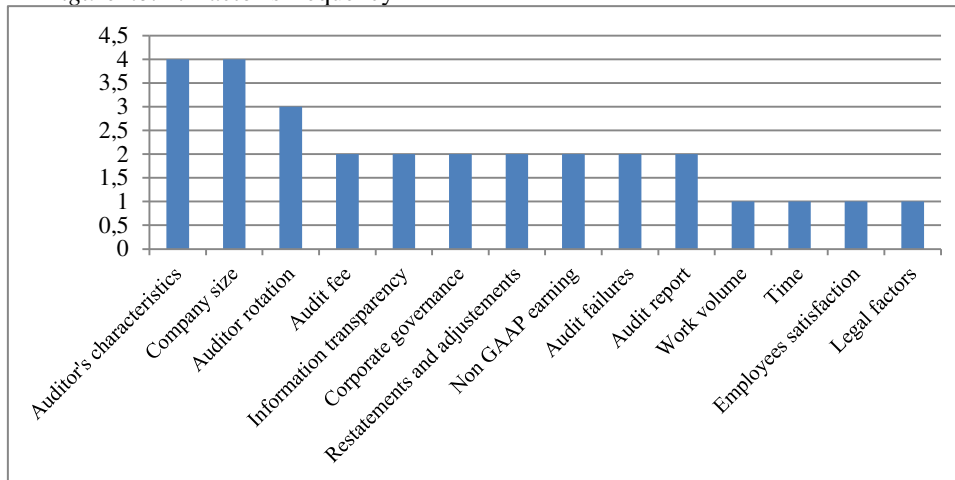
Source: own projection

Less analyzed were indicators such as the time reserved for each stage of audit, the work volume, the adjustments proposed by the auditors, the financial statements restatements, the satisfaction of the employees, but also the practice of activities that generate earnings non-GAA or lobby activities.

From the all selected indicators, only work-life balance is associated with audit quality, but does not attest a strong relationship between the audit-employee satisfaction and the quality of the audit services.

Consider that all these possible indicators can influence the quality of the audit services in a stronger or a weaker way. The significant factor in the choose of the most relevant indicators is the auditor's level of professional training, education and experience, the ethical behavior, but also the application of professional skepticism and the maintenance of independence throughout the audit process.

Figure no. 1: Factor's frequency



Source: own projection

5. Conclusions

The audit quality varies, on a continuous scale, taking into account the percentage of which the annual financial statements reflect the economic reality. Therefore, high quality audits should lead to useful information to investors and allow them to make better investment decisions.

The audit quality provided in each audit engagement may be different between the audit partners, even if the audit firms have their own quality control systems.

As a result of the literature review, national and international, we identified that the audit quality is influenced by several factors, starting from the professional training of the auditor, the experience and the skills, the assigning tasks in an equitably way for the entire audit team, the allocation of audit hours and also the audit fee.

Also, the auditor's independence, the type of auditor (Big 4 or nonBig4), the auditor's rotation, are not negligible aspects in the quality of the audit services evaluation. If an auditor respects the responsibilities imposed by the legal regulators, the chances to discover in the financial statements some accounting errors or cases of fraud are higher. Another factor that contributes to improving the audit quality is the information transparency between the auditor and the client, the information environment being an important aspect of the audit process.

Given these concerns, as well as the own findings, a first way to improve the audit quality is to provide initial and continuous quality training for the financial auditors by connecting the current economic realities in the content of the study programs and the training courses required by professionals.

Starting from the fact that the audit company size is not always an significant factor of the audit quality, the individual level of education of the financial auditors is a determinant indicator of the quality and that, for this reason, the financial auditors and the audit companies need to be concerned with ensuring the professional development for their employees, beyond the training requirements imposed by professional organizations.

In view of the above, can conclude that improving the audit quality should not remain only a concern of the supervisory authorities and professional organizations, it must also be a constant concern of the audit company's managers that need to emphasize the importance for their employee training programs. It can be assumed that a very good professional training will allow the financial auditors to make quality professional judgments at all stages of the audit process.

From the auditor's experience, the audit quality increases with the auditor's mandate while the auditor gains a better understanding of the system, the business environment, the client's industry

and internal controls. On the other hand, from the point of view of the auditor's independence, the audit quality decreases with the auditor's mandate while the auditor connects himself to the client due to economic or social obligations.

An optimal solution to approach a large range of possible audit quality indicators is to not focus on a single quality indicator and to require the reporting of several different indicators for obtain a multidimensional image of the audit quality.

The limits of the research consist in the fact that the sample of selected articles for the identification of the influencing factors is relatively small, but it was nevertheless considered relevant because a have been identified a large variety of indicators that can influence the quality of the financial audit, and in the future research the number of reviewed papers can be expanded, as well as the analysis of some official studies issued by the competent institutions in measuring and evaluating the quality of the audit services.

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