



Nexus between Public Audit Dimensions and Audit Quality

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Abstract

This study attempts to examine the dimensions of public audit in the context of audit quality to investigate the association in public sector. SPSS model starts with likert scales consisting of five dimensional structures: trust and confidence, integrity and credibility, independence and impartiality, conflict of interest and professional secrecy & competence and objectivity to measure audit quality. 251 auditors are the respondents of Pakistan Military Accounts Department (PMAD) varying different demographics. The majority of the auditors were satisfied with the values and principle set up by DAGP regarding code of ethics for public auditors in line with the INTOSAI Code of ethics and auditing standards. The findings suggest that the standard model of public audit dimensions consist of the five dimensions and provides good determinants of satisfaction. Trust and confidence, Integrity and credibility, independence and impartiality and competence and objectivity have significant influence on audit quality and showing positive association while conflicts of interest and professional secrecy is the only variable is insignificant and negative association.

Keywords: PMAD, Public Audit Dimension, Audit Quality



Introduction

Over the years, the concept of audit quality has evolved to cover various dimensions that extend beyond mere compliance with public accounting standards (Arif, Isa, & Mustapha, 2023). It is a comprehensive bring-together inspired by numerous things, together with trust and confidence in auditors, their integrity and credibility, independence and impartiality, conflicts of interest, professional secrecy, competence, and objectivity. The interactions of these determinants significantly shape the efficacy and reliability of audit approaches and reports. Trust and confidence are fundamental pillars of the audit method, serving as the foundation upon which stakeholders' reliance is placed. These stakeholders, who include investors, regulatory bodies, and the general public, entrust auditors with the crucial venture of providing an independent and defined assessment of an entity's financial statements. At its core, the primary goal of an audit is to provide a robust guarantee that the financial statements are accurate and with no immense errors or misrepresentations, aligning with established standards (Kesmili, 2019).

In essence, the primary focus of an audit revolves around the identification, evaluation, and appropriate response to the risks associated with potential fraud or inaccuracies within financial statements, which are commonly referred to as material misstatements. The very essence of maintaining and enhancing audit quality hinges upon the effectiveness of an auditor lies in their capability to identify and properly report any substantial errors or inaccuracies in audit reports (DeAngelo, 1981). It is imperative to grasp that the quality of an audit faces compromise when an auditor falls short in the detection or reporting of such material misstatements. In essence, an auditor's effectiveness in carrying out their attestation responsibilities with a reasonable degree of assurance not only bolsters the credibility of financial statements but also elevates the overall standard of audit quality (Sulaiman, 2018). In due course, the assurance provided by auditors plays a pivotal role in instilling confidence in financial statements and ensuring that they accurately reflect the financial health and position of an entity. This, in turn, underscores the significance of specific attributes possessed by auditors, which are critical in their pursuit of delivering a high-quality audit. These attributes contribute significantly to the maintenance and enhancement of trust and confidence in the audit profession.

In their professional conduct, auditors are required to demonstrate exemplary integrity and credibility. The reputation of the auditing profession is reliant upon public perception of its



members as individuals with impeccable character. The independence of the auditor has a major impact on the quality of the audit, which in turn affects the investigative audit (Sembiring et al., 2020; Abubakar and Obansa, 2020; Bhatti & Akram, 2020). A fundamental component of an auditor's duties involves maintaining independence and impartiality, which ensures that they can objectively evaluate financial statements without any bias or conflicts of interest arising from their relationship with the entities being audited.

The challenging and intricate nature of auditors' work requires technical expertise, objectivity in judgment, and professional secrecy. However, political interests and conflicts can complicate their tasks while competence remains crucial for effective audits. To uphold the integrity and credibility of auditing as a profession requires us to explore how various determinants impact audit quality. This study delves into five significant factors influencing audit quality: trust and confidence, integrity and credibility, independence and impartiality, conflict of interest, and professional secrecy, as well as competence and objectivity regarding sensitive information shared within entity during assessments performed by external entities like external auditors better suited than individual analysis will prevent insider trading from taking place prematurely undermining entity.

Research Questions

- How can public audit quality relationship with five different dimensions, including trust and confidence, integrity and credibility, independence and impartiality, conflict of interest and professional secrecy & competence alongside objectivity?
- What is the dimension that exerts the strongest and weakest impact on public audit quality?

Literature Review and Hypothesis Development:

The definition of "audit quality" has remained unclear, leading to ongoing debates among experts regarding its exact meaning (Knechel et al., 2013). According to Van Raak and Thürheimer (2016), despite the significance of audit quality, there are various approaches for determining it, yet a precise definition remains difficult to find. One of the most common definitions used in academic research comes from DeAngelo (1981) who pointed that audit quality is about how likely it is for an auditor to find and report big mistakes or problems in a company's financial records. Several authors delve into the perceptions of auditors themselves regarding the connection between various dimensions of their work and the quality of audits



conducted in the public sector. It's worth noting that previous research, including studies by Asmara (2019), Hardiningsih et al. (2019), and Puspitasari et al. (2019), has highlighted that audit quality is intricately tied to several key factors:

Relationship between Trust and Confidence and audit quality:

Trust is like a promise of reliability. It means you can count on someone to look out for your interests and rights. (Colquitt et al., 2012) described trust as having confident and positive prospects about what someone will say or do, especially when there's some risk involved. Rennie, Kopp, and Lemon's (2010) study discovered a positive relationship between open communication and concern during a conflict and trust. In the context of auditing, auditors can make their audits better by following ethical rules related to trust and keeping things confidential (Kamil & Fathonah, 2020). This means being honest and reliable in their work and making sure sensitive information stays confidentiality.

So, hypothesis has been made:

H₁: There is positive relationship between trust and confidence on audit quality.

Relationship between Integrity and Credibility and audit quality:

Integrity is like a must-have quality for anyone who's working for the public good. It means being fair, honest, and following all the rules and values of auditing. These rules include being independent, objective, and behaving professionally. Numerous researchers like (Hikmayah & Aswar, 2019) stated that the whole idea is to protect the interests of the public and (Kertarajasa et al., 2019) argued that think of integrity as the core of public trust. It's like the guiding light for auditors when they're making judgments based on ethical standards. Studies by (Putri et al., 2021 & Suwarno Endro et al., 2018) found that audits quality and credibility has positive influence to each other. The positive significance of an auditor's integrity in relation to audit quality has been demonstrated by various researchers, for instance (Octaviani & Ekasari, 2021; Prabowo & Suhartini, 2021; Kamil & Fathonah, 2020).

So, hypothesis has been made:

H₂: There is positive relationship between integrity and credibility on audit quality.

Relationship between Independence and Impartiality and audit quality:

Ethical guidelines of impartiality and independence can enhance the quality of audits for auditors (Kertarajasa et al., 2019). Adhering to these rules assists in maintaining fairness and avoiding external



influences. Several researchers, like (Mao et al., 2020, Singh et al., 2019, Putri et al., 2021, Le et al., 2021 & Sarhan et al., 2019) have found that when auditors maintain their independence, it positively impacts their audit quality outcomes. In simple terms, being impartial and free from outside pressures is really important for doing good audits.

So, hypothesis has been made:

H₃: There is positive relationship between independence and impartiality on audit quality.

Relationship between Conflict of Interest and Professional Secrecy and audit quality:

Auditors play a crucial role in helping to prevent or manage these conflicts. "Professional secrecy of auditors," it means that auditors come across information during their audit work that is not widely known or available to the public. This information is often confidential and revealing it could harm the interests of the person or company being audited. Numerous researchers suggested that conflicts of interest can sometimes lead to strange or negative effects on the quality of information that auditors provide (Cain et al., 2011; Li and Madarasz, 2008). Another theory proposed by (Moore et al., 2006) proposed that auditor conflicts of interest are hard to avoid, but most of the time, auditors aren't even aware of the biases they might have. These biases can affect their judgments without them realizing it.

So, hypothesis has been made:

H₄: There is negative relationship between conflict of interest and professional secrecy on audit quality.

Relationship between Competence and Objectivity and audit quality:

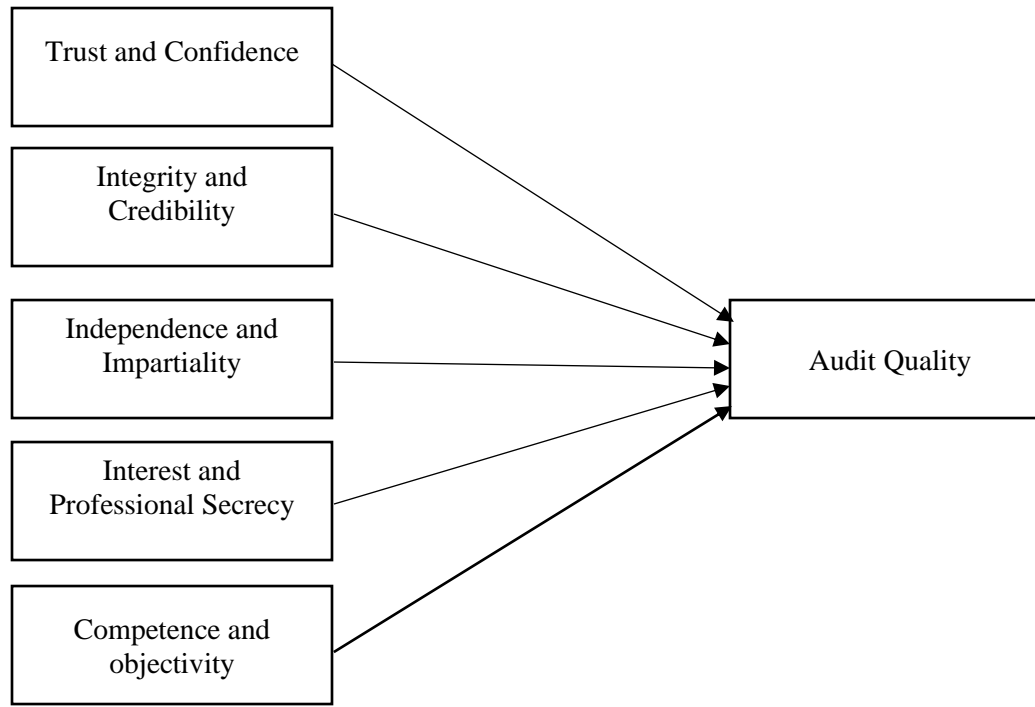
An auditor's competence, which includes their knowledge, skills, and experience, has a significant role in influencing the quality of an audit. The better equipped and more experienced an auditor is, the higher the quality of their audit work tends to be. This competence level also expands the depth and breadth of their knowledge. Auditors can enhance the quality of their audits by adhering to ethical standards related to carefulness and expertise (prudence & competence) (Kamil & Fathonah, 2020). In addition, increased experience allows auditors to more readily identify inaccuracies during audits. Various studies, such as those carried out by Pinto et al. (2020), Abdelmoula (2020), and Oktari et al. (2020), reveal that the proficiency of auditors positively affects their audit performance's overall quality. Essentially, higher levels of knowledge, expertise and experience amongst auditors typically result in superior audit outcomes.

So, hypothesis has been made:

H₅: There is positive relationship between competence and objectivity on audit quality

Conceptual Framework

Figure 1
Conceptual Framework



Research Methodology

Research Design

Following positivism the current study collects quantitative data (Ali, Arif, Galani, Ali, & Rehman, 2022). The study was conducted with a meticulous and transparent research design, aimed at exploring the variables comprehensively. The use of the SPSS model facilitated comprehensive conclusions regarding multiple aspects associated with these variables. By applying this methodology, we can perform an extensive evaluation of crucial elements and extract significant conclusions through examination.

Size of Sample

The aim of this study was to collect data from 251 junior/senior auditors currently employed in the PMAD. To achieve this, a five-part survey was created specifically for auditors involved with the PMAD and aimed at successfully testing research hypotheses.

Data Collection Instruments

This study is characterized as descriptive research, using primary data collection methods. The



principal tool we employed was structured questionnaires distributed randomly to auditors who provided prompt feedback. These questionnaires included well-defined variables presented logically and were designed for organization and ease of analysis, providing valuable insights into auditor responses. We used a five-point Likert scale with distinct options in each dimension to assess multiple aspects or criteria related to the outcomes under evaluation comprehensively.

Participants Information

We've collected feedback from 251 auditors who evaluated the audit quality of public entities in our sample. Out of these, 197 were male and 54 were female, reflecting a gender-diverse representation. Furthermore, we grouped the auditors based on their age groups: specifically, there were 75 individuals between ages of 25 and 28 years old. 34 auditors fall into the 29 to 36-year age range. 57 auditors belong to the 37 to 45-year age group. 53 auditors are in the 46 to 54-year age bracket. Finally, 32 auditors are aged 55 and above. Additionally, we've collected data on the income levels of these auditors: 73 auditors have an income of up to Rs. 35,000.47 auditors fall into the income category of Rs. 35,001 to Rs. 55,000. 49 auditors report an income range of Rs. 55,001 to Rs. 80,000. The majority, comprising 82 auditors, earn Rs. 81,000 and above.

Furthermore, we've examined the educational qualifications of these auditors: 128 auditors hold a bachelor's degree. 103 auditors possess a master's degree. The remaining 20 auditors have attained a Master of Science or Master of Philosophy degree. These diverse demographics within the sample reflect a wide range of experience, knowledge, and perspectives among the auditors, which can be valuable in evaluating public audit dimensions and audit quality.

Model specification

The regression models used to interpret the specification of variables regarding audit quality are as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \epsilon$$

Where,

Y = Audit Quality

X₁ = Trust and Confidence

X₂ = Integrity and Credibility

X₃ = Independence and Impartiality



X4 = Conflict of Interest and Professional Secrecy

X5 = Competence and Objectivity

β_1 - β_5 = Co-efficient Regression

Results and Equation

Table 1

Evaluation of Hypothesis Summary

Factors	Sig.	Sum. Evaluation	Relationship
T_C	0.00	Accepted	Positive
I_C	0.013	Accepted	Positive
I_I	0.012	Accepted	Positive
COI_PS	0.35	Not Accepted	Negative
C_O	0.02	Accepted	Positive
Overall Result	Accepted		

Model Analysis

The results of the multiple regression analysis show that the probability values for all four independent variables are highly significant, with values of $0.000 < 5\%$. This means that the influence of these independent variables on audit quality is not due to random chance but is indeed statistically significant. In other words, we can confidently conclude that these independent variables have a substantial and significant impact on audit quality. In addition, trust and confidence, Integrity and credibility, independence and impartiality and competence and objectivity have significant influence on it, while mostly variables have positive relationship on audit quality. On the same way conflicts of interest have insignificant influence while it negative relationship on audit quality. R-squared value of 0.92, or 92%, indicates that approximately 92% of the variability in audit quality can be explained by the independent variables in the regression equation. In other words, these independent variables have a strong influence on audit quality. Furthermore, the fact that the p-value of the F-statistic is significant, with a value of 0.000 (which is less than the commonly used threshold of 0.05 or 5%), suggests that the relationship described by the regression equation is not just due to random chance. It's highly likely that there is a



meaningful and statistically significant relationship between the independent variables and audit quality.

Discussion and Conclusion

Discussion

This study highlights the critical role of trust and confidence, integrity and credibility, independence and impartiality, and competence and objectivity in ensuring high-quality public audits within the Pakistan Military Accounting Department (PMAD). The interrelation between these dimensions confirms existing literature that emphasizes their significance in the field of auditing. Stakeholders' trust in auditors depends on their assurance that audits are carried out with integrity and dependability. The reputation of the auditing profession hinges greatly on the perceived integrity of its practitioners. By exhibiting honesty and upholding ethical standards, auditors make a positive contribution to the overall quality of the profession.

The concept of impartiality is crucial in conducting excellent audits, as it requires auditors to assess financial statements without any bias or conflicts of interest. It also highlights the significance of auditors' expertise in identifying and disclosing any material discrepancies, ultimately elevating the standard of audits. However, the weak correlation between conflicts of interest, professional confidentiality, and audit quality suggests that these elements may not heavily influence the effectiveness of public audits. The findings offer crucial perspectives for policymakers, auditors, and regulatory bodies to enhance audit procedures and ethical standards, thereby fostering the ongoing advancement of audit excellence.

Conclusion

Key five dimensions are essential to maintaining the process's quality in the auditing domain. Competence and objectivity, trust and confidence, integrity and credibility, and independence and impartiality are the factors that positively influencing on audit quality. Strong factors that sustain independence, uphold competence, and give audits credibility are those that ensure honesty. On the other hand, this trait is not greatly impacted by conflicts of interest or a culture of professional secrecy. In other words, there is a negative relationship with audit quality. When it comes to audits, maintaining transparency is crucial. Conflicts of interest can lead to biased decisions and excessive secrecy only worsens the situation. The ultimate aim of an audit is to establish trustworthiness and dependability in order for this goal is achieved effectively, ensuring confidence must take precedence over everything else. Trust and confidence have the biggest



positive impact on audit quality, while conflicts of interest and professional secrecy have the smallest impact and negative effect on it.

Recommendations

Several suggestions can be put forward after analyzing the research outcomes regarding dimensions of audit quality.

Strengthen Ethical Education and Training:

To uphold the quality standards of audits, it is crucial for public auditing and professional organizations to prioritize credibility, integrity, and compliance with ethical practices. This necessitates creating specialized education programs that focus on ethics specifically geared towards auditors. These initiatives play a critical role in enhancing audit excellence across all public entities.

Enhance Independence Safeguards

To ensure the autonomy of auditors, it is essential for regulators and auditing public sectors to consistently improve safeguards. This entails conducting regular evaluations of possible conflicts of interest while ensuring that auditors can carry out their duties impartially.

Encourage Transparency

Improving transparency in auditor operations is of utmost importance. This involves unveiling any potential conflicts of interest, providing comprehensive explanations about audit processes and involving stakeholders by means of transparent communication strategies.

Emphasize Competency and Continuing Education

Auditors should consistently augment their proficiency and skills by participating in continuing professional education. Public auditing may provide instructional courses and prospects for advancement, which could aid them in accomplishing this objective.

Foster a Culture of Objectivity

Public audit must cultivate a culture that advocates equality. This goal can be accomplished by the executives who should model appropriate behavior and prioritize instilling these values in their auditing teams.



Review and Update Regulatory Frameworks

In order to adapt to changing auditing environments and possible risks, regulatory agencies should regularly evaluate the regulations and guidelines governing the audit profession for necessary updates.

Enhance Stakeholder Communication

In order to enhance reliability, Auditors need to better communicate with stakeholders by providing a more concise explanation of their responsibilities, audit techniques as well as the constraints that audits may face. This proactive measure can assist in realizing anticipated outcomes and cultivating stronger relationships founded on trust.

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