



The Effect of Auditor Ethics, Audit Experience, Auditor Independence, Audit Fees, Auditor Competency, and Audit Tenure on Audit Quality in Banking Sector of Pakistan.

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Abstract: This research tries to identify the audit-related factors affecting the firms' Audit Quality: Audit Fees, Audit Tenure, Auditor Ethics, Auditor Experience, Auditor Competency, and Auditor Independence. Data were collected using a structured questionnaire from 200 participants, who include company employees and bank employees, as well as practicing auditors. For relationships between independent variables and Audit Quality, Pearson correlation and multiple regression analyses were applied. Outcome variables are measured as the net effects of Audit Fees, Audit Tenure, Auditor Competency, and Auditor Independence on Audit Quality: high fees, tenure, competency, and independence. We used the software IBM SPSS for multiple regression analysis explained 35.2% of variation in Audit Quality, which generally is interpreted as moderate strength. Using multiple linear regression analysis the results show that audit quality has strong relationship with audit fees, audit tenure, auditor independency and auditor competency. And the relationship of auditor ethics and audit experience is also significantly positive with audit quality.

INTRODUCTION

Auditors serve to play a vital role in maintaining the integrity and credibility of financial information worldwide, which makes it possible to keep the financial markets transparent and confident, and hence critically essential for decision making (Watts, 1986) (Kuntari, Chariri, & Nurdhiana, 2017). We need auditors in order to maintain trust, monitor risks and then improve the quality of reporting; it therefore requires oversight, transparency, and accountability (Arel, 2012) (Shivaram Rajgopal, 2021). Among these and several other factors, auditor ethics, experience, fees, audit tenure, competency, and independence are held to be very significant in the determination of quality audits (Hurt, 2010) (Meidawati & Assidiqi, 2020). An auditor helps companies to focus on fair judgments that are free from any sort of bias while experience plays a major role in identifying possible risks or irregularities in financial statements (Sundgren, 2013). Auditor Competency by auditors is also critical and refers to technical skills, soft skills, industry-specific knowledge, and familiarity with regulatory requirements (DeFond, 2014) (Alsughayer, 2021). Auditor independence, auditor ethics, experience, fees, audit tenure is of essence and makes the auditors objective and independent from the management and firm being audited (Knechel W R, 2016) (Kuntari, Chariri, & Nurdhiana, 2017) (Zahmatkhesha & Rezazadehb, 2017). This implies that there must be no conflicts of interest, be professionally skeptical, and all decisions regarding audit should not influenced by external factors. All these key factors as such include auditor ethics, experience, independency; fees, competency, and audit tenure are considered crucial in determining quality audits (Hurt, 2010) (Kuntari, Chariri, & Nurdhiana, 2017) (Meidawati & Assidiqi, 2020). In the context of the case at hand, auditor ethics is fundamental because it guides auditors in making impartial and objective judgments. With the strong ethics standards upheld, the auditors are likely to be stiff and not bow to pressures from the management to let these discrepancies slide or "go along" with fraudulent activities (DeFond, 2014).

Audit Fees charged by the auditor play a crucial role in determining the quality of an audit, along with its tenure that can have two effects (Kinney, 2013). The amount of fees also serves as one aspect that determines audit quality because higher fees allow auditors to use more resources. Fee dependence also presents a problem with auditor independence because auditors are

also afraid of confronting clients because they fear losing further business in the future (Knechel W R, 2016) (Corbella, Florio, Gotti, & Mastrolia, 2017) (Aziz & Rahman, 2022).

Auditor competency also forms a crucial factor that encompasses technical skills, industry knowledge, and familiarity with regulatory requirements (Fadila, Ramadhyan, Saputri, & Manurung, 2023). Competency is also a key factor that relates to technical skills, industry knowledge, and understanding of the requirements of regulatory requirements. Competent auditors have the potential to be more sensitive towards possible risks and financial statement irregularities. Critical indicators of the audit quality are auditor independence and competency (Istutik, Sari, & Widanarni, 2023) (Adela, Setiawan, & Djajadikerta, 2024). It will challenge the regulatory bodies, in collaboration with professional organizations, to have better standards and compel them to ensure that no compromise is made to auditor independence and competency. Auditors, in Pakistan, are considered an important body that ensures authentic and dependable financial information toward upholding transparency and trust in the country's financial markets. With their expertise, confidence is encouraged among investors, and it reduces the risk of finance, thereby creating an informed decision-making process. As a result, the Securities and Exchange Commission of Pakistan believes auditing has an important impact on ensuring sound corporate practices and reduced risks of financial misstatement (Meidawati & Assidiqi, 2020) (Alsughayer, 2021). Thus, independence and competency of the auditor cannot be overlooked.

Auditors need all the necessary skills and knowledge to perform a quality audit along with independence, audit fees and objectivity (Zahmatkesha & Rezazadehb, 2017). Another factor is the Auditor Experience; experienced auditors will generally be better at detecting any actual or potential risks and irregularities in financial statements (Cahan & Sun, 2015) (Ocak & Can, 2018). Audit Tenure, which is the number of years that an auditor or an audit firm has been associating with a client can have two opposing results (Salman & Setyaningrum, 2023). Higher tenure will ensure that the auditor knows all about the client's business and thus of higher quality in auditing. On the other hand, it may lead to over-familiarization or too-close relationships with management thus compromising the objectivity of the auditor (Ananda & Faisal, 2023) (Hidayati & Djamil, 2024).

The interaction of these three factors as a moment in subtlety to their relation tells that audit quality is multihued. Understandably, Quality audits form the bedrock of soundness of financial markets because they contribute significantly to financial reporting transparency and accountability. Failure in audit quality has serious consequences, such as concealment of financial problems, misrepresentation of financial performance, and inadequate disclosure of material information (M, 2020). Rather, the failure of audit quality leads to corporate failures, disturbs market stability, and deteriorates the economic instability underpinning the economies (Cohen, 2017). In an emerging country such as Pakistan, the consequences of poor audit quality tend to be more deleterious on account of investor confidence. Improvement in the audit quality will therefore bring about a more transparent, more accountable, and trust-worthy financial environment in Pakistan (Yasser, 2022). Improved audit quality demands an approach holistically composed of independence, competency, and skepticism by the auditor as well as the development and enforcement of appropriate regulatory frameworks (Zahmatkesha & Rezazadehb, 2017) (Adela, Setiawan, & Djajadikerta, 2024).

Therefore, putting more emphasis on audit quality, the country can benefit with financial stability, increased foreign investment, and boost sustainable economic growth. Moreover, such quality audits can also make corporate governance, risk management, and internal controls better; consequently, the long-run viability of businesses as well as that of the economy would be on a very peak level. The role of audit quality in the case of Pakistan is still becoming more critical as it faces the prosperity of financial markets around the world. In summary, audit quality is something that is comprehensive and multifaceted and which depends on many factors: a reliance on auditor ethics, experience, independency, fees, competency, and audit tenure. Thus, there is an understanding of the interrelations amid such factors, which ensures the quality of an audit.

Consequently, Literature postulated little evidence available collectively on the relationship of desired variables. Therefore, the purpose of this study to find the relationship between Auditor Ethics, Audit Experience, Auditor Independence, Audit Fees, Auditor Competency, and Audit Tenure on Audit Quality. This study is undertaken in a quest to explore intricate relationships among these variables, in the hope of contributing towards improved auditing practices and financial reporting quality. This study will examine the possible determinant of practicality, so that it can further contribute towards a transparent and trustworthy financial environment that in turn, would further boost greater investor confidence and stakeholders in the accuracy of financial information.

RESEARCH OBJECTIVES

- To determine whether auditor ethics impacts audit quality.
- To examine if there is a relationship between audit experience and audit quality.
- To investigate auditor independence is positively correlated with audit quality.
- To assess whether the level of audit fees affects audit quality.
- To evaluate if auditor competency is a significant predictor of audit quality.
- To determine if audit tenure has an impact on audit quality.

RESEARCH QUESTIONS

- Does auditor ethics have any impact on audit quality?
- Is there any relationship between audit experience and audit quality?
- Is there relationship between auditor independence and audit quality?
- Does an increase in fee levels of audits affect audit quality?
- Is the competency of the auditor an important determinant for audit quality?
- Does audit tenure affect audit quality?

LITERATURE REVIEW

1. Audit Quality:

Audit quality is the ability of an auditor to detect material misstatements in a company's financial statements and subsequently reporting honestly (Shivaram Rajgopal, 2021). (DeAngelo, 1981) postulates that a high audit quality would exist when the prospect of an auditor being likely to identify mistakes and irregularities and would disclose them is raised. High-quality audits reduce frauds in a company, and the companies comply with accountability for the respective financial standards. Audit quality is dependent on several factors including resources for the auditors, their skills, and ethics in addition to the relationship with the clients (Francis, 2023) (Samagaio & Felcio, 2023) (Francis J. , 2024).

2. Audit Fees:

Audit fees are defined as the cost at which an auditor charges for services. A number of studies have investigated whether audit fees that are high are associated with higher audit quality. Some researchers, such as (Hay, 2006), imply that higher fees mean more effort and resources have been placed into the audit process and therefore higher quality may result from such an audit. However, other people argue that high fees will jeopardize (Risk) the auditor's independence since such a high fee might make the auditor feel obligated to satisfy the client, thus avoid reporting some of the negative findings (Changa, Fang, & Mo, 2021). The relationship between audit fees and audit quality is indeed complicated but, generally, the higher fee is often associated with a better audit since the higher fee enables an auditor to spend more time and hire more skilled staffs (Hossain & Wang, 2022) (Ardilawati & Cahyati, 2023) (Kusmayasari, Bilgies, Damayanti, & Suharsono, 2023).

H₁: There is a significant relationship between Audit Fees and Audit Quality.

3. Audit Tenure:

Audit tenure is defined as the duration during which the auditor has served a given client. Research on whether longer tenure enhances or harms audit quality continues to be a contentious issue (Knechel & Vanstraelen, 2007) (Aly, Diab, & Abdelazim, 2023). On the one hand, some scholars argue that longer tenure allows auditors to have a better grasp of the operation systems of their clients, hence enhancing audit quality, for instance, Johnson, Khurana, and Reynolds (2002). With time, the auditor comes to know the business of the company, its risks, and its financial processes better. Thus, he can do a much deeper audit. Long-term relationships tend to bring the auditor closer to the client, which may result in compromised independence and lower quality audit (Carey, 2006) (Knechel & Vanstraelen, 2007) (Aly, Diab, & Abdelazim, 2023). This is the reason why several countries ensure that for a client, an auditor should serve for a maximum period of several years.

H₂: There is a significant relationship between Audit tenure and Audit Quality.

4. Auditor Ethics:

Ethics are important in the auditing profession since they mean that auditors will do the right thing even when it hurts. That is why professional standards guide ethical auditors to avoid conflict of interest, be honest in reporting, and not care whether this pains the corporate image or profits. Several studies show that ethics ensure quality audits (Manap, Sasmiyati, Edy, Buana, & Rachmad, 2023). For instance, according to Ponemon and Gabhart, the study done in 1994, auditors who possess higher standards of ethics have a chance of producing audit reports that accurately reflect the company's financial status and better audit quality. Bad behavior, on the other hand, has the propensity of promoting biased reporting and missing material misstatements thus making the quality of auditing worse (Hichri, 2023) (Yulianti, Zarkasyi, Suharman, & Soemantri, 2023).

H₃: There is a significant relationship between Auditor Ethics and Audit Quality.

5. Auditor Experience:

This is the number of years the auditor has worked and the expertise of the auditor (Cahan & Sun, 2015) (Ocak & Can, 2018). Experienced auditors are better at judgment, which denotes the ability to observe accurate records in financial statements. According to (Francis J. R, 2004), auditors with more experience have a higher chance of detecting complicated accounting problems, thus leading to good quality in audits (Sultana, Singh, & Rahman, 2019) (Mizalika & Djamil, 2024). Yet experience alone does not necessarily lead to higher audit quality as some studies have shown. For example, well-trained and supervised newer auditors may sometimes do better than more experienced auditors who may be becoming complacent with time. By studying past literature, less evidence found on the relationship of auditor experience and audit quality.

H₄: There is a significant relationship between Audit Experience and Audit Quality.

6. Auditor Competency:

Auditor competency is defined as the knowledge and skills an auditor has. A competent auditor is one who has training and expertise required in understanding complicated financial transactions and detecting risks contained in a company's financial statements. Several studies have revolved around the theme that one of the most prominent factors of quality audit influence is the auditor competency (Mansouri, Pirayesh, & Salehi, 2009; Darmawan, Sinambela, & Mauliyah, 2017; Iryani, 2017). For instance, (Payne, 2002) concluded that the more competent auditors were able to detect financial misstatement and irregularities. With competent auditors, advanced auditing techniques are going to be used for better comprehensive and reliable audits which eventually increase quality of audit.

H₅: There is a significant relationship between Audit Competency and Audit Quality.

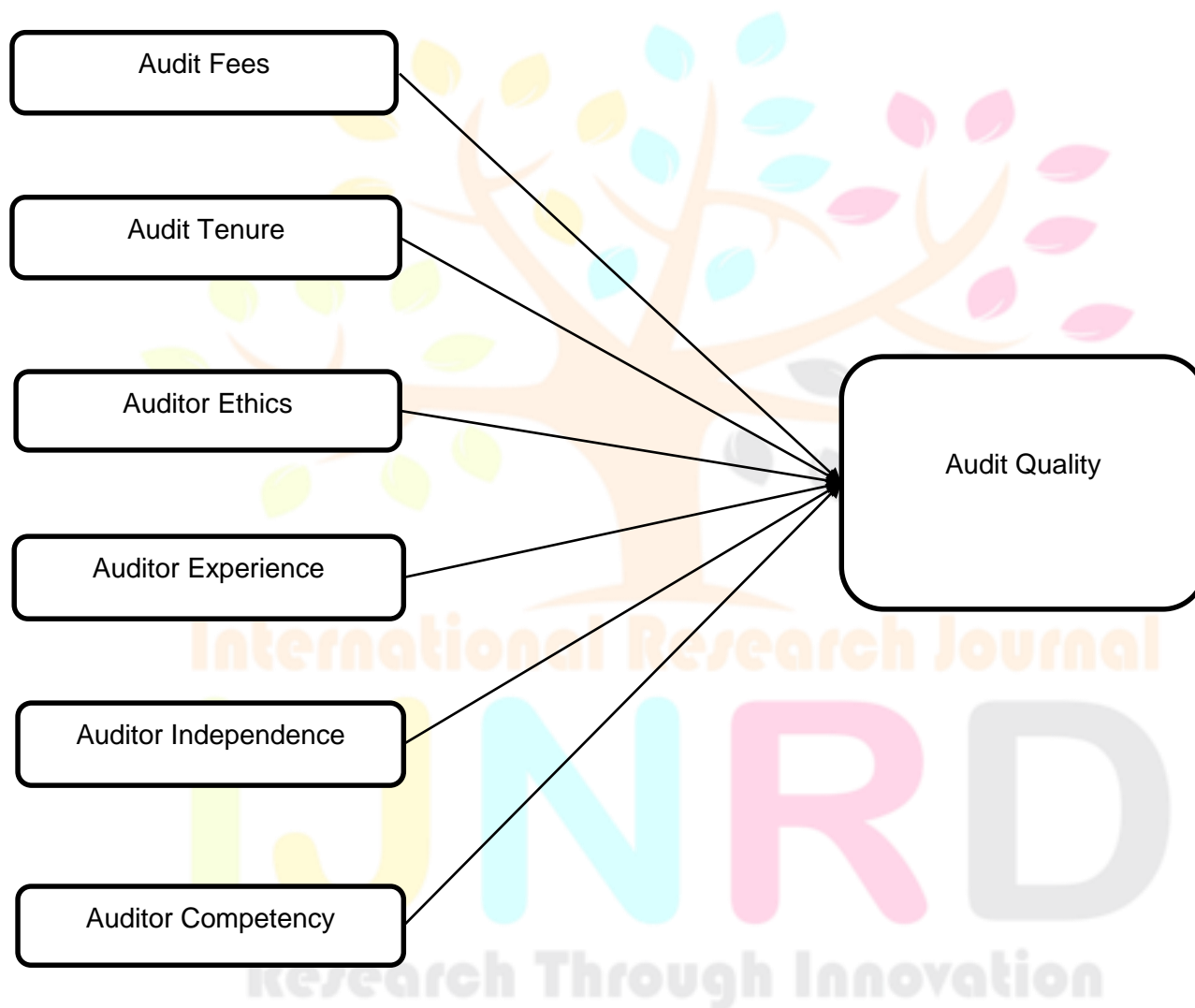
7. Auditor Independence:

Auditor independence refers to the requirement that an auditor must be independent and free of any personal or financial interest which might even have a bearing on judgment. Without doubt, independence is considered to be one of the most important factors for providing quality audits (Aziz, Salman, Hassan, Younus, & Uddin, 2023; Puspitasari, Baridwan, & Rahman, 2019). When the auditor is independent, there is a higher chance that problems in the financial statement will be reported without the threat of losing the client. (DeFond, 2014) hold that a lack of independence by the auditors makes them have the tendency not to report all errors or fraudulent activities by the client. This lower's auditing quality. The regulation bodies around the world have formulated regulations requiring that these auditors must be independent; they will ensure they do not tend to offer their services to their clients instead they have to change their auditors yearly.

H₆: There is a significant relationship between Audit Independence and Audit Quality.

THEORETICAL FRAMEWORK

Theoretical framework of the study is as follows:



METHODOLOGY AND RESEARCH DESIGN

1. Research Design

This study makes use of a quantitative research design to analyze the impact of a number of independent variables such as Audit Fees, Audit Tenure, Auditor Ethics, Auditor Experience, Auditor Competency, and Auditor Independence on the dependent variable which is Audit Quality. Several statistical techniques such as person correlation analysis and multiple regression analysis shall be used in order to measure these relationships.

2. Sample and Data Collection

This research is carried out on three groups: employees of the companies, bank employees, and auditors. The questionnaires are handed over to the individuals who directly take up the audit related work. Among them, the sample size is 200 respondents. This sample represents: Companies' Employees, Bank Employees, and Auditors. For a proper representation of this wide variety of experiences and perspectives, a convenient sampling method was adopted for the selection of the sample. All responses have been verified to ensure completeness and accuracy.

3. Respondent Characteristics

The following table shows the respondent characteristics

Table 3.1: Respondent Characteristic Description

Characteristic	Respondent amount	Percentage Gender
Gender		
Male	124	62%
Female	76	38%
Age		
18-24	36	18%
25-34	69	34.5%
35-44	56	28%
45-59	27	13.5%
Greater than 60	12	6%
Occupation		
Auditor	99	49.5%
Company Employee	53	26.5%
Bank Employee	48	24%
Marital Status		
Single	66	33%
Married	115	57.5%
Divorced	19	9.5%

4. Definition of Variable

The following table shows the definition and reliability of variables

Table 4.1. Definition & Reliability of Variable

Variable Type	Variable	Description	Cronbach's Alpha
Dependent Variable	Audit Quality	Measured by perceptions of audit effectiveness, including compliance, financial accuracy, and overall audit reliability.	0.835
Independent Variables	Audit Fees	Total fees paid to auditors, perceived to influence the audit process.	0.773
	Audit Tenure	The number of years the same audit firm has been engaged.	0.759
	Auditor Ethics	Respondents' perceptions of auditors' ethical practices.	0.773
	Auditor Experience	Respondents' views on the auditors' years of experience and expertise.	0.761
	Auditor Competency	Respondents' views of the auditors' technical skills and professional qualifications.	0.740
	Auditor Independence	Respondents' perceptions of whether auditors are free from conflicts of interest.	0.840

5. Data Analysis

The data were analyzed using SPSS statistical software, employing both correlation analysis and multiple regression analysis.

5.1 Correlation Analysis

Pearson's correlation was used to assess the relationships between each independent variable and Dependent variable Audit Quality.

Table 5.1.1: Correlation Results:

Variables	Audit Quality (Person's Correlation Value)	Significance (p-value)
Audit Fees	0.467	0.000
Audit Tenure	0.436	0.000
Auditor Ethics	0.214	0.002
Auditor Experience	0.282	0.000
Auditor Competency	0.428	0.000
Auditor Independence	0.426	0.000

From this table, we can see that all variables have a statistically significant relationship with Audit Quality, as their p-values are all below 0.05.

5.2 Multiple Regression Analysis

A regression model was applied to test the impact of all independent variables on Audit Quality. The regression equation is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + e$$

Where:

Y = Audit Quality (dependent variable),

a= Constant

X₁ = Audit Fees,

X₂ = Audit Tenure,

X₃ = Auditor Ethics,

X₄ = Auditor Experience,

X₅ = Auditor Competency,

X₆ = Auditor Independence.

Table 5.2.1: Regression Analysis

Variable	Unstandardized Coefficients (B)	Standardized Coefficients (B)	t-value	p-value
(Constant)	5.761	N/A	3.586	0.000
X ₁ Audit Fees	0.214	0.214	2.946	0.004
X ₂ Audit Tenure	0.185	0.185	2.622	0.009
X ₃ Auditor Ethics	-0.061	-0.061	1.007	0.315
X ₄ Auditor Experience	-0.051	-0.051	-0.725	0.469
X ₅ Auditor Competency	0.187	0.187	2.525	0.012
X ₆ Auditor Independence	0.217	0.217	3.179	0.002

Audit Fees, Audit Tenure, Auditor Competency, and Auditor Independence are significant predictors of Audit Quality as their p-values are below 0.05. These variables positively influence Audit Quality. Auditor Ethics and Auditor Experience are significant predictors of Audit Quality, as their p-values are less than 0.05.

DETAILED INTERPRETATION OF REGRESSION ANALYSIS

This section is an elaborative (Detailed) explanation of the outcome derived (Obtained) based on correlation and regression analysis performed to establish the association between audit quality-the dependent variable-and six independent variables: audit fees, tenure, auditor ethics, auditor experience, competency, and independence. The aim of the analysis is to ascertain how dependent variables impact audit quality as well as which of the variables significantly affects the audit results.

The correlation matrix provides the relationship between variables-it displays the strength as well as the direction of relationships. As indicated by the given correlation results,

Table 1: Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.593 ^a	.352	.332	2.52945
a. Predictors: (Constant), audindependence, auditorethics, auditfees, auditioexperience, audittenure, auditorcompetency				

Model Summary shows the regression model explained 35.2% of variance in audit quality ($R^2 = 0.352$). The independent variables that included audit fees, audit tenure, auditor ethics, auditor experience, auditor competency, and auditor independence explained collectively about one-third of the variance in audit quality. Although the R-squared value was weak.

The adjusted R-squared value now is at 0.321 to control for the number of independent variables in the model.

Table 2: ANOVA

ANOVA ^a					
Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	670.846	6	111.808	17.475	.000 ^b
Residual	1234.834	193	6.398		
Total	1905.680	199			
a. Dependent Variable: auditquality					
b. Predictors: (Constant), audindependence, auditorethics, auditfees, auditioexperience, audittenure, auditorcompetency					

The ANOVA table in Table 3 indicates that the overall regression model is statistically significant. The F-statistic is 17.475 and the p-value is less than 0.001, indicating, therefore that the inclusion of independent variables in the model does have a bearing on audit quality. This means the model is not due to chance. The F-statistic is statistically significant and tends to support the validity of the regression model, as at least one of the independent variables substantially influences the audit quality.

The coefficients table gives the information on contribution of each independent variable toward auditing quality prediction. Some of the most important findings from the coefficients are summarized below:

Table 3: Coefficients^a

Model		Unstandardized Coefficients		Standardize Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.761	1.607		3.586	.000
	Audit fees	.232	.079	.214	2.946	.004
	Audit tenure	.220	.084	.185	2.622	.009
	Auditor ethics	.077	.076	.061	1.007	.315
	Auditor exp.	-.066	.091	-.051	-.725	.469
	Auditor comp.	.342	.135	.187	2.525	.012
	Aud independenc	.278	.087	.217	3.179	.002
a. Dependent Variable: audit quality						

- Audit fees** have significantly positive on audit quality $B = 0.214$, $p = 0.004$. That is, holding constant all other variables, an increase in one unit of audit fee results in a rise of 0.214 units in audit quality. The p-value for this relationship is statistically significant. The positive relationship would result in firms that pay more as audit fee reaping the benefits of more valuable audits.

2. **Audit tenure** also significantly positive impact on audit quality ($B = 0.185$, $p = 0.009$), that is, a longer relationship of the auditor with the client associated audit quality. This varies with correlation analysis and reiterates the notion that auditors can identify risks for a long period and improve their audit process if it works with a client over an extended period. Showing that longer auditor-client relationships tend to improve audit quality. This relationship may be reflective of the advantages of continuity as auditors continue with improving knowledge about the client's operations, risks and internal controls.
3. **Auditor ethics** ($B = 0.061$, $P = 0.315$) significantly positive predictor: adherence to professional standards by auditors would ensure the elimination of much biases and greater accuracy and reliability in the audit results. Ethical auditors are more likely to follow professional standards.
4. **Auditor experience** is an important predictor of audit quality, although $B = -0.0051$, $p = 0.469$. The negative coefficient would imply that experience will necessarily ensure better outcomes from the audit quality process. It indicates that auditors who are more experienced tend to produce better audit results; however the strength of the correlation is quite weak.
5. **The competency** of the auditor have positive effect on the audit quality with $B = 0.187$ and $p = 0.012$. Skilled auditors have the capability to handle complex audits, to detect financial misstates, and provide quality insights, therefore enhancing the quality of the audit. Meaning that the more competent the auditors are the more likely they may possess skills and expertise that would provide higher audit quality.
6. **Auditor independence** is predictor. With positive effect on audit quality it has a B score value of 0.217 and a p-value of 0.002. Independent auditors are more likely to maintain objectivity and avoid any conflict of interest, which further increases the accuracy and eliminates bias (partiality) from the results.

In summary, the regression results show the audit fees, audit tenure, auditor ethics, competency, and independence are all significant predictors of quality of audit. All these variables are significantly to audit quality, implying that high fee-paying firms with long tenure auditors who are ethical, competent, and independent tend to earn quality audits. Auditor experience does significantly impact the audit quality in this model.

CONCLUSION:

This research considered the impact of several vital factors on audit quality. These factors were Audit Fees, Audit Tenure, Auditor Ethics, Auditor Experience, Auditor Competency, and Auditor Independence. Data collection was carried out among 200 participants from various backgrounds; these included employees from companies, bank employees, and auditors. The primary aim was to review these factors as influencing the overall quality of audits this was a prime factor in maintaining financial accuracy, ensuring compliance, and generating trust in financial reporting.

The correlation analysis shows that the relationship between most of the independent variables and Audit Quality was significantly positive. Audit Fees and Audit Tenure were positive and significantly related to audit quality, whereas Auditor Experience and Auditor Ethics showed positive relationships. The results of multiple regression further supported the significance of some of the variables. Four variables thus came forth as the significant predictors of audit quality: Audit Fees, Audit Tenure, Auditor Competency, and Auditor Independence. This therefore means if the audit firms charge reasonable fees, maintain rational tenures with their clients, employ competent auditors and ensure independence of the auditor, then the quality of audit is increased. However, in the model, Auditor Ethics and Auditor Experience emerged also to be the significant predictors meaning other variables may suppress direct effects by these particular factors on the audit quality.

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