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Research Article

Investigating Factors Influencing Audit Quality In India

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ABSTRACT

Audit quality is a topic of critical importance for the financial reporting industry. This research aims to explore factors influencing audit quality in India by surveying auditors and financial statement users. For the study survey method was adopted and convenience sampling technique was used to collect 181 samples from accountants, bankers, financial analysts, investors, researchers, academicians and other financial statement users in India. The questionnaire consisted of audit quality indicators and aimed at studying the perceptions of auditors and financial statement users towards the factors influencing audit quality. After application of Exploratory factor analysis the study illustrates that audit quality is influenced by 4 factors which broadly categorized as related to audit firm, audit practitioner, audit process, and audit industry & regulatory framework. Amongst the 4 factors, focusing on audit practitioner related factors, audit firm related factors and audit process related factors could yield significant improvements in audit outcomes. This study will be of use to audit industry in managing the credibility crises as it will help them understand the major drivers of audit quality according to auditors and financial statement users in India.

Key words: audit, audit quality, factors influencing audit quality, audit quality indicator.

1. Introduction

Credible financial information is the base for capital markets. To ensure credibility in financial reporting there is need to improve audit quality. Globally the regulators of the audit industry are carrying out inspections of large audit firms to identify areas to improve audit quality. National Financial Reporting Authority (NFRA), the regulator that oversees the audit profession in India initiated inspections on 4 large audit companies in 2022, with the intention to identify weak links in the audit firm's system of quality control. Audit quality is essential to maintain public trust and confidence in financial reporting process. High quality audits are likely to reduce uncertainty associated with financial reporting.

Audit quality is a multi-dimensional concept that is difficult to observe and hence measure. Researchers have suggested many ways to define and measure audit quality. India is working in the area as well and has directed its auditors to adopt AQMM (Audit Quality Maturity Model) from 1st April 2023. The current study is focused on exploring the factors that affect audit quality. Based on the literature reviewed and interviews conducted with senior audit professionals and academicians 49 factors influencing Audit Quality were shortlisted. 160 Auditors and financial statement users were asked to rate these factors on scale of 1-5 calibrated from no effect to extreme effect on audit quality.

2. Literature Review

Audit quality is crucial for building and retaining trust in financial markets. It ensures reliable financial reporting, reduces information asymmetry between companies and stakeholders, and contributes to effective capital allocation (Brydon, 2019; Duff, 2004; Saputra, 2015). This section explores the multidimensional nature of the construct. It is designed to provide a structured understanding of different perceptions & research approaches to audit quality and elements that help in understanding how to measure or quantify audit quality.

There is no universally accepted definition of audit quality. However, DeAngelo's definition is the most widely accepted definition of audit quality. DeAngelo defined audit quality as "the market assessed joint probability that a given auditor will both discover a breach in a client's accounting system, and report the breach."(De

Angelo, 1981) based on this definition audit quality consists of auditor competence and auditor independence. Auditor's competence is related to ability and level of effort while the second component is focused on auditor's independence, objectivity and professional skepticism. In agreement with De Angelo, Deis and Giroux (1992) state that competence and independence are the key drivers of audit quality (Deis & Giroux, 1992).

Auditor competence, a critical aspect of audit quality, encompasses the multifaceted knowledge, skills, and abilities necessary for auditors to effectively fulfill their professional responsibilities. It is the chance that an auditor discovers existing misstatements. It generally includes a robust technical understanding of accounting and auditing standards, the ability to exercise sound professional judgment in applying that knowledge, effective communication skills to convey findings clearly, and the demonstration of strong ethical values and integrity (CA bandopadhyay, 2019; Porter, 1993; The Commission on Auditors' Responsibilities, 1978). Competent auditors are able to plan and execute audits that meet professional standards, thus creating more reliable and trustworthy audits (Hosseinniakani et al., 2014; Kilgore et al., 2014). Formal education, on-the-job experience, culture and training provided by the audit firm, as well as individual attributes and motivations shape auditor competence factors (Sweeney & Roberts, 1997). Higher levels of auditor competence leads to improved overall audit quality, more reliable financial reporting, and increased confidence in the capital markets (Hosseinniakani et al., 2014). The rapidly changing business environment and technological landscape demands auditors to constantly adapt and enhance their knowledge and skills thus making it difficult for them to stay competent.

Auditor Independence is ability of an auditor to perform an audit and form an opinion about the financial statements based on the audit, free from the influence of clients or any other interested party. It is the ability of an auditor to take appropriate action based on the discovery Auditor independence can be viewed from a variety of aspects like independence in mind, action and appearance. Independence in mind is related to auditor's abstract mind that is linked to individual auditor's ethical and moral beliefs further guiding independence in action. It is this attitude of mind that connects auditors' action with integrity, objectivity and professional skepticism in his/her professional work. Independence in appearance is related to attributes that are observable and valued by users commonly referred to as general public. It concerns with matters that compromise an auditor's independence in public opinion (Saputra, 2015).

Previous research has consistently highlighted the importance of auditor independence to audit quality. Auditor Independence is an essential aspect of auditor professionalism (Tepalagul & Lin, 2015). Independence[1] is critical because it is related to adding credibility of the audit opinion and the financial statements (Austin et al., 2021; Vanasco et al., 1997).

De Angelo's definition has been the base for many studies in the field. However, it has also received some criticism. Firstly, the definition focuses on the ex-ante probability of an auditor detecting a material misstatement and reporting it, rather than the actual detection and reporting of the misstatement. Second, the definition fails to recognize the importance of audit procedures and audit effort exerted by the auditor while executing the process of audit. Third, this definition has an underlying expectation from users of audit services that they understand technical competence and independence of the auditors. Which can be challenging for them to observe and evaluate. Assessing technical competence would require users to examine audit working papers and compare the quality of the work to established auditing standards and guidelines, which is a daunting task (Sulaiman, 2018). Assessing Independence needs assessment in terms of mind, action, and appearance. While independence in appearance can be observed directly and can be related to aspects like auditor tenure and non-audit service fees, independence in mind and action remains difficult for the general public to observe. Lastly, the definition misses certain critical dimensions of audit quality, such as the auditors' compliance with auditing standards, auditor's professional skepticism, quality of audit report, and the overall responsiveness of the auditor to the client's needs (Aghaei Chadegani, 2013; Astolfi, 2021; Francis, 2011, 2023; Public Company Accounting Oversight Board (PCAOB), 2015).

Measuring audit quality is a challenging task due to the lack of a universally accepted definition and the multidimensional nature of the concept (Duff, 2004). Researchers and regulators often rely on proxies such as auditor characteristics, audit process measures, and financial statement outcomes, to assess audit quality. However, these proxies may not always be reliable indicators, as they are indirect measures.

Assessing audit quality poses significant challenges as it is inherently subjective and complex to quantify or even precisely articulate. The multifaceted nature of auditing involves numerous variables, including the auditor's

[1] Ariyo pointed out the relevance of auditor independence on AEG. According to him at times the auditor becomes a mute spectator to the hostile events just because their independence has been caught off guard. If an auditor's independence is compromised than the quality of the auditor's work follows suit. Management advisory services are believed to have a major negative impact on an auditor's independence. In this context an experiment was conducted in which the perceived independence of audit firms which provided management advisory services (MAS) was measured. The study concluded impact of Management advisory services on the auditor's independence may be a little exaggerated (Ariyo, 1984).

expertise, adherence to standards, methodological rigor, and professional skepticism, all of which contribute to an effective audit. Each audit is unique, influenced by distinct client characteristics and the specific context of their business environment. Quality of audit often depends on the nuanced interplay between these factors and the perceptions of various stakeholders involved in the audit process. It is critical to note that audit quality is either directly unobservable or may incur significant costs for the audited company or other stakeholders to evaluate (Francis, 2004, 2023). Thus, obtaining reliable and comparable data on audit inputs, processes, and outcomes can be challenging due to confidentiality concerns (Audit quality indicators: perceptions of junior-level auditors, 2023). In response to these issues, researchers, audit firms, and regulators worldwide are actively working to develop more robust frameworks for assessing audit quality (Federation of European Accountants, 2016; Francis, 2022; Reaction et al., 2017; Robert Knechel et al., 2012). Critical concepts in measuring audit quality are factors influencing audit quality and audit quality indicators (AQI).

To assess audit quality, we rely on observable AQI. AQIs are "quantitative measures about the external audit process" that, when assessed with relevant qualitative information, provide insights into factors influencing audit quality (Brown et al., 2016; Feng, 2020; Francis, 2004; Harris & Williams, 2020; Public Company Accounting Oversight Board (PCAOB), 2015). Regulatory bodies worldwide have established various sets of AQIs to measure audit quality. Differences in AQIs across countries and organizations may stem from variations in regulatory approaches, business models, and other factors.

In this study we have prepared a list of audit quality indicators using the expert opinion and literature review with a purpose to identify the factors driving audit quality according to the auditors and financial statement users in India.

3. Research Methodology

This section discusses the method adopted to conduct the present study aimed at identifying the factors influencing audit quality in India. The target population for the study is auditors and financial statement users. The data was collected using a self-administered questionnaire distributed to sample of 250 auditors and financial statement users each. 181 usable responses were received.

A 50 statement Questionnaire was prepared based on literature review and expert opinion. The questionnaire asked the subjects to indicate {on a 5-point Likert scale calibrated from 1 (no effect) to 5 (Extreme effect)} the degree to which each AQI influenced audit quality in their perception. Subjects' responses were analyzed to determine factor scores derived from a pooled factor analysis.

The respondents for this study were selected Delhi, NCR and Haryana, India. They comprised of auditors and financial statement users (Accountants, Academicians, Bankers, researchers, Investors, financial analysts etc.).

4. Results and Analysis

Analysis of exploratory factor analysis

Exploratory factor Analysis was performed on the data and 4 factors were extracted. The statements which were loading on more than one factor or had factor loadings lower than 0.5 were removed from the analysis. The details of the factors have been mentioned in figure 1.

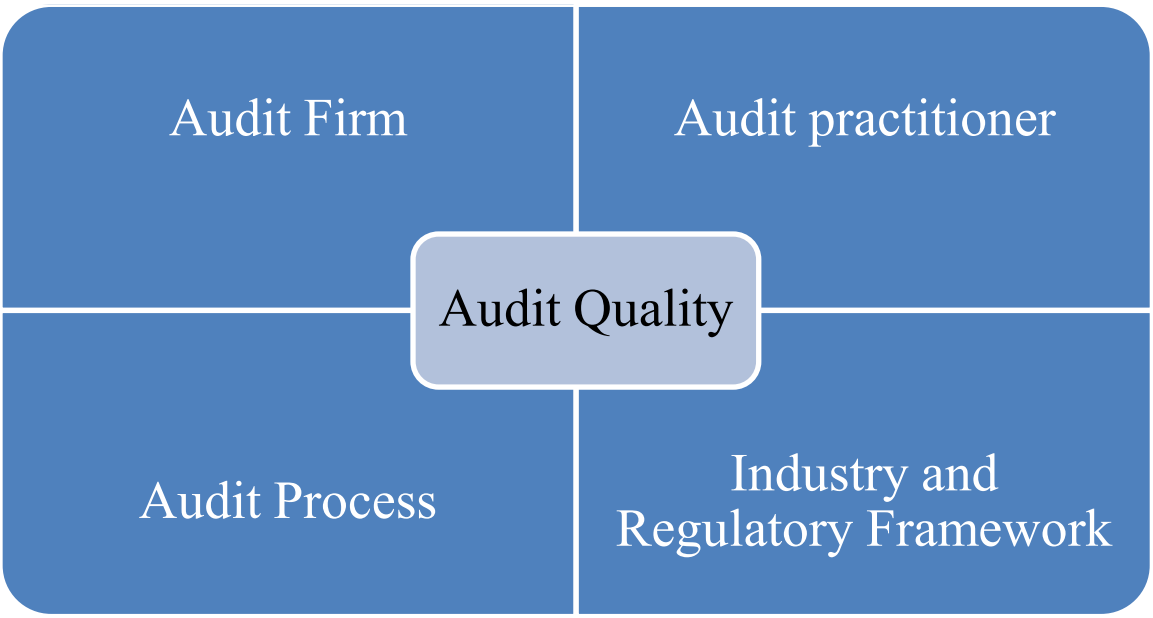

Figure 1: Factors influencing Audit Quality

The image represents a diagram explaining the factors influencing "Audit Quality." There are four primary factors highlighted in the chart, each represented by arrows pointing toward the central concept of "Audit Quality." Here's a breakdown of the factors:
Audit Firm Related Factors includes statements around the internal resources and policies of the audit firm focused at on improving audit quality. Audit *Practitioner Related Factors* relate to audit personnel performing the audit, it includes their training, experience, and skills. Independent, well-trained and knowledgeable staff contributes significantly to high-quality audits. *Audit Process Related Factors* pertains to how well audit process has been planned and executed, such as the methodologies, tools, and procedures employed by the audit team to execute an effective audit. *Audit Industry and Regulatory Framework Factors* includes the influence of laws, standards, and regulations governing audit practices. Compliance with regulatory frameworks is essential for maintaining audit quality.
Together, these factors determine the overall quality of an audit, which in turn affects the credibility and reliability of financial reporting. For determining the factors of Audit Quality Exploratory Factors Analysis has been Applied in SPSS. Loadings are as below

Table 1.1: Factor Loadings of Variables Influencing Audit Quality

	1	2	3	4
A9	.734			
A11	.726			
A8	.709			
A7	.708			
A3	.695			
A4	.670			
A10	.615			
AF9		.703		
AF7		.662		
AF2		.650		
AF10		.640		
AF11		.624		
AF12		.611		
AF6		.604		
AF8		.579		
AF3		.516		
AP3			.759	
AP2			.737	
AP6			.675	
AP7			.636	
AP4			.582	
AP5			.579	
AP1			.565	
IR6				.769
IR5				.621
IR11				.604
IR10				.569

Source: Primary Data

As shown in Table 1.1, The Audit practitioner Related Factors demonstrate the importance of auditor independence, auditors' expertise and judgment. The statements with highest factor loadings in this factor are Independence of all audit members (A8) with factor loading of 0.709, identification and mitigation of threats to auditor independence (A9) with factor loading of 0.734. Review of audit work by an organization of audit users with factor loading of 0.726, use of professional judgment and exercise of professional skepticism by the auditor (A7) with a factor loading of 0.708 indicating their importance in maintaining audit quality. In addition to it other significant contributors are relevant experience and industry expertise (A3) with a factor loading of 0.695 and diversification in terms of expertise/experience of auditors performing the audit (A4) with a factor loading of 0.670.
The Audit Firm Related Factors show significant contributions to audit quality, with high factor loadings indicating the importance of these aspects. For instance, Resources available within the firm to enable appropriate consultation on difficult or controversial matters with a factor loading of 0.703 is the most critical variable in this factor. In addition to it, investment in audit practice infrastructure (AF2) with a loading of 0.650, highlighting that people, processes, and technology significantly affect audit outcomes and performance appraisal of auditors linked to audit quality with a factor loading of 0.604 other significant variables in factor under study.

For the Audit Process Related Factors the ratio of satisfactory audits to total audits (AP3) is very important, with a loading of 0.759. Also, audit fees in line with audit risk (AP2) is a critical variable with high loading of 0.737, demonstrating that proper fee structuring is essential. Lower number of disclaimers in the audit report (AP6) with a factor loading of 0.675 is also a significant statement in the factor.

A healthy competitive industry and a strong regulatory framework for audits are crucial for maintaining the integrity of financial statements. The most critical variable in this factor are Audit firm is certified to do peer review by ICAI with a factor loading of 0.621 and Audit firm is empanelled with RBI / C&AG with a factor loading of 0.769. This indicates that users and audit practitioners value certifications and empanelment by regulators in India.

Table 1.2: Reliability and Explained Variance Factors Influencing Auditor Quality

Factors	Alpha values (>0.7)	Eigen Values (>1)	Variance	Total Variance (50% to 70 %)
Audit Firm's Related Factors	0.907	11.480	18.271	18.271
Audit practitioner Related Factors	0.896	1.988	16.803	35.074
Audit Process Related Factors	0.860	1.402	14.220	49.294
Audit Industry and Regulatory Framework	0.779	1.242	10.382	59.676

Source: Primary Data

Cronbach's Alpha has been used to test the reliability of the instrument. For each factor the Cronbach's Alpha values are above 0.7, indicating strong internal consistency for all factors. This suggests that the items within each factor are well-correlated, making the factors reliable for measuring their respective constructs. The alpha values for all factors range from 0.779 to 0.907. Audit practitioner related factors (Table 1.2) show the highest internal consistency with an alpha value of 0.907, while Audit Firm's Related Factors (0.896), Audit Process Related Factors (0.860), and Audit Industry and Regulatory Framework Related Factors (0.779) also meet the threshold for reliability (Nunnally, 1978).

Table1.3: KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.934
Bartlett's Test of Sphericity	Approx. Chi-Square	2530.208
	Df	351
	Sig.	.000

Source: Primary Data

To test if the data is suitable for factor analysis we begin with Kaiser-Meyer-Olkin (KMO) and Bartlett's test of sphericity. The KMO value of 0.934 (Table 1.3), is above the critical value of 0.7, indicating that the dataset is appropriate for factor analysis (Kaiser, 1974). Bartlett's Test of Sphericity yielded a Chi-Square of 2530.208 ($df=351$, $p < .001$), null hypothesis that the correlation matrix is an identity matrix, thus stands rejected. This confirms significant intercorrelations among variables, making the dataset appropriate for factor analysis appropriate.

Eigen value represents the variance in data that is explained by a factor. Values more than 1 indicate that the factor explains higher variance than a single variable and is retained for factor analysis (Kaiser, 1960). The highest eigen value in the table, 11.480, corresponds to Audit practitioner Related Factors, indicating this factor explains the largest proportion of variance in the data. Other factors, such as Audit Firm Related (1.988) and Audit Process Related Factors (1.402) and Industry & Regulatory framework Related (1.242) also show significant contributions.

The percentage of variance explained by any factor represents the share of total variance in the observed variables that is caused by the factor. Audit practitioner Related Factors account for 18.271% of the variance, the largest share, while the cumulative variance explained by all factors reaches 59.676%, which is within the recommended range of 50% to 70% (Hair et al., 2010). This indicates that the factors identified adequately capture the complexity of the audit quality-related variables under study.

Overall, these statistical indicators demonstrate that the data was both reliable and valid, with all factors showing strong internal consistency, explaining a significant proportion of variance, and meeting adequacy requirements for factor extraction. This analysis can be used to draw meaningful insights into the audit industry's dynamics.

5. Findings, Practical Implications, Limitation and Future Guidelines

Findings from the current study have several practical implications for auditors. First, the study has identified 4 critical dimensions that shape audit quality in India. This could be used to design, assess, enhance audit quality. In particular initiatives focused at audit personal related factors**,** audit firm related factors and audit process could yield significant improvements in audit quality.

The results also provide a foundation for regulators and policymakers. Since Audit practitioner Related Factors contribute significantly to overall variance, regulatory bodies may need to emphasize the evaluation of factors related including their including independence, competency, workload, experience etc to ensure high audit standards. Furthermore, the strong reliability of Audit Firm Related Factors points to the need for creating policies

and practices at the firm level that are focused on continuous training and development of audit staff, and creating environment conducive to generate audit quality. Limitation is that the sample size is small. Future research could build on these findings by exploring additional factors or applying the model to different industry contexts to further validate and extend the understanding of audit quality Indicators.

6. Conclusion

The results of this study will be of interest to the regulators and audit firms in emerging economies. The study explored the Audit Quality Indicators in India. Based on the literature reviewed and interviews conducted with senior professionals and academicians 50 Audit Quality Indicators were identified that are likely to drive audit quality. After applying Exploratory Factor Analysis some of the statements were removed and the final variables under study were divided into 4 factors. The study suggested that Audit Quality in India is shaped by four factors which are broadly categorized as related to audit firm, audit practitioner, audit process, and audit industry & regulatory framework. Focusing on Audit practitioner related factors, Audit Firm's Related Factors and Audit Process could yield significant improvements in audit outcomes.

Purpose: This study seeks to determine key factors influencing audit quality in India based on the perceptions of auditors and financial statement users towards audit quality indicators.

Design/Methodology/Approach: A 50 statements questionnaire was distributed to auditors and financial statement users to observe their perception towards audit quality. Factor analysis resulted in 4 factors influencing audit quality in India.

Findings: Audit Quality in India is influenced by four factors which are broadly categorized as related to audit firm, audit practitioner, audit process, and audit industry & regulatory framework.

Research limitations/implications: The survey has a small sample; researchers may work at larger samples. The results of the study may not be generalized. The future of Audit Quality is in AI and the perception towards Audit Quality Indicators may change rapidly.

Practical implications: There is need to improve Audit Quality. Amongst the 4 factors, focusing on audit practitioner related factors, audit firm related factors and audit process related factors could yield significant improvements in audit outcomes.

Social Implications: This study will be of use to the audit industry and its regulators in enhancing the understanding towards audit quality.

Originality/value: This study analyses the perception of users of financial statements and auditors towards audit quality using primary data from India.

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