

Determinants of Audit Quality in Public Sector Audit Firms: A Quantitative Study in Peshawar, Pakistan

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ABSTRACT

This study investigates the key professional and organizational factors influencing audit quality in public sector audit firms in Peshawar, Pakistan. Using Agency Theory as the underpinning theoretical framework, the study employed a quantitative, cross-sectional research design with data collected through structured questionnaires from 200 respondents, including auditors, teachers, and students. The analysis used SPSS for reliability checks, correlation, and regression analyses. The study shows that factors like the work environment, how independent the implementation is, how financial resources are used, support from top leadership, and opportunities for career growth have a big impact on audit quality. However, the effectiveness of auditors and their professional development did not provide a significant influence. The study concludes that better institutional frameworks and more relevant training are required to improve audit quality.

Keywords: Audit Quality, Public Sector, Peshawar, Workplace Environment, Implementation Independence, Agency Theory

INTRODUCTION

Audit quality is an important component of good governance, particularly in the public sector, where transparency and accountability are critical for managing public finances effectively. Audit quality is an important component of good governance, particularly in the public sector, where transparency and accountability are critical for managing public finances effectively. In Pakistan, notably in Peshawar, the audit profession serves as a watchdog, ensuring that government departments use resources efficiently and honestly. However, there have been more complaints about financial irregularities, delayed reporting, insufficient auditor independence, and a lack of resources, raising questions about the efficiency of public sector audits. As a result, having high-quality audits is crucial for ensuring that they work effectively, monitoring government actions, and building confidence between public institutions and the people they serve.

Auditors play an important role in countries like Pakistan, where weak institutions and enormous bureaucracy make it impossible for the public sector to operate successfully. The government spends a substantial sum of money each year, and the quality of audits performed by official auditing bodies has a significant impact on how successfully these monies are spent and tracked. In this scenario, audit quality entails more than merely following the rules correctly; it is also a crucial component of good governance.

Agency Theory offers a framework for analyzing this problem. In this view, the government is regarded as an agency acting on behalf of the people, who are the principals. Auditors act as agents for the government. This two-layered interaction can create troublesome situations, especially when the goals of those involved are at odds or institutional competency is missing. The concept emphasizes the necessity of clear communication, effective oversight, and well-structured incentives in ensuring that agents behave in the best interests of the principles.

Research in developed countries has shown that a number of factors influence audit quality. These include organizational support, managerial engagement, workplace culture, and training opportunities. However, there has been little research on this problem in Pakistan, especially among public sector audit departments. This study aims to address this issue by studying the key factors influencing audit quality in Peshawar, Khyber Pakhtunkhwa.

The value of this study stems from its ability to give useful information for both policy and practice. It can provide specific solutions for improving Pakistan's public audit procedures by recognizing the institutional and professional restrictions that influence audit quality. The concentration on Peshawar allows for a thorough examination that is specific to that area, with findings that can be extended to other places with similar administrative and cultural problems.

This study looks at a variety of aspects, such as leadership support, auditor effectiveness, audit independence, the work environment, opportunities for career progression and rewards, finance availability, and professional development.

These qualities were selected based on previous research and their applicability to Pakistan's public sector. The study employs a quantitative approach, with data collected via surveys issued to auditors, audit instructors, and auditing students.

LITERATURE REVIEW

Agency Theory describes how principals, such as the general public or the government, interact with agents, like auditors. It underlines the importance of establishing systems to ensure that agents act in the best interests of their principals. In public sector auditing, this link can be more complicated because there may be numerous tiers of agency, such as when the public assigned authority to the government, which then delegated authority to auditors. According to Saeed et al. (2013), audit quality is one technique for addressing agency issues like corruption, inefficiency, and a lack of transparency. Audit quality is not defined or measured consistently in the private and public sectors. According to IFAC, an audit is an impartial examination of an organization's actions, and auditors must be honest, transparent, and objective (Kamel et al. 2010). High-quality audits help to ensure the accuracy of reports while also building public trust.

The work environment has a significant impact on audit quality. A nice workplace with adequate illumination, air flow, independence, and managerial support can increase auditor motivation and performance (Ceylan et al., 2008). Zahargier and Balasundaram (2011) classify the elements influencing audit quality into three categories: organizational, personal, and job-related.

These factors influence how well audits work. Studies from Pakistan also support this, with Qasim et al. (2012) and Baron & Greenberg (2008) showing that job satisfaction and performance are connected to the workplace environment.

Support from top management is also a key factor. Saeed et al. (2013) say that when company leaders back audit work by giving resources, guidance, or freedom—it makes audit results more credible and effective. Young & Poon (2013) found that management support can be even more important than technical aspects, but too much involvement can be a problem.

When it comes to the skill level of auditors, research from Jordan (Al-Khaddash et al., 2013) and Nigeria (Adeyemi et al., 2012) shows that being independent, having the right qualifications, and having enough experience are all important for good audit quality.

These findings match what Rizwan et al. (2014) say about the importance of ethics and independence in management.

Studies specific to Pakistan (Masood & Lodhi, 2015) point out challenges like old training methods, pressure from politics, limited independence, and not enough money.

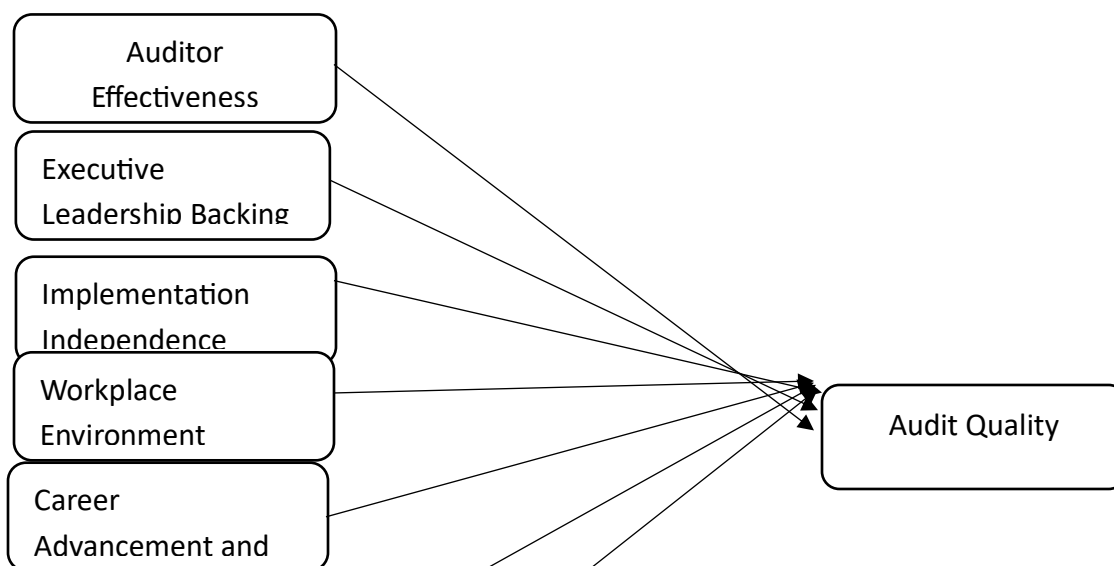
These problems greatly reduce how well audits work and show that a major change is needed. Similar issues are seen in countries like Australia (Hedger & Blick, 2008), Israel (Cohen & Sayag, 2010), and Indonesia (Suyono, 2012), meaning that what affects audit quality is both connected to specific places and relevant all over the world.

In the end, the research shows that audit quality is closely tied to things like the skills of the auditors, support from the organization, opportunities for growth, and a good work environment.

However, gaps remain, especially regarding empirical evidence from Pakistan's public sector.

Conceptual Framework

The conceptual framework of our research is as follows;



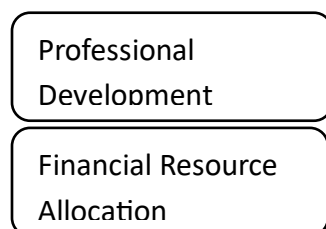


Figure 1: Conceptual Framework

RESEARCH METHODOLOGY

This study employs a quantitative research design using a cross-sectional survey method. The approach aligns with positivist philosophy and Agency Theory, seeking to measure how various factors influence audit quality based on empirical data.

The target population consisted of auditors, teachers, and students with knowledge or experience in auditing practices in Peshawar. Given the unknown population size, a non-probability convenience sampling method was adopted. Data were collected from 200 respondents: 71 auditors (35.5%), 64 teachers (32%), and 65 students (32.5%).

A structured questionnaire was used to gather data. Items were measured using a 5-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). The questionnaire focused on the following variables: Career Advancement and Incentives, Financial Resource Allocation, Executive Leadership Backing, Auditor Effectiveness, Professional Development, Workplace Environment, Implementation Independence, and Audit Quality (dependent variable).

Data collection occurred through both physical distribution and electronic forms (Google Forms). Secondary data such as government audit reports and scholarly articles were also consulted to enrich the research framework.

The data were analyzed using SPSS. Reliability of each scale was tested using Cronbach's alpha. Correlation and multiple regression analyses were conducted to examine relationships between variables and to identify predictors of audit quality. The model's robustness was assessed through ANOVA and adjusted R^2 values.

This methodological framework allows for both generalizability and statistical rigor, offering actionable insights into the factors affecting audit quality in the public sector.

Table 1. Variable Definition and Statistical Metrics

Variables	Definition	Statistical Metrics
Audit Quality (AQ) [DV]	The auditors' ability to detect and report material misstatements in financial reports.	Cronbach's Alpha ($\alpha = 0.752$) Pearson Correlation Regression Coefficient (B)

Auditor Effectiveness (AE)	The competence of an Auditor in delivering truthful, accurate and timely audit results.	Cronbach's Alpha ($\alpha = 0.751$) Pearson Correlation ($r = 0.083$, ns) Regression Coefficient ($B = -0.167$)
Executive Leadership Backing (ELB)	The provision of Support by senior management during audit processes.	Cronbach's Alpha ($\alpha = 0.796$) Pearson Correlation ($r = 0.339$, $p < 0.01$) Regression Coefficient ($B = 0.168$)
Implementation Independence (IPI)	To implement modern audit methods freely and without interference.	Cronbach's Alpha ($\alpha = 0.824$) Pearson Correlation ($r = 0.486$, $p < 0.01$) Regression Coefficient ($B = 0.204$)
Workplace Environment (WE)	The Working conditions, which results in affecting auditor performance.	Cronbach's Alpha ($\alpha = 0.665$) Pearson Correlation ($r = 0.493$, $p < 0.01$) Regression Coefficient ($B = 0.274$)
Career Advancement & Incentives (CAD)	Opportunities, rewards and Acknowledgement for performance and growth.	Cronbach's Alpha ($\alpha = 0.623$) Pearson Correlation ($r = 0.260$, $p < 0.01$) Regression Coefficient ($B = 0.177$)
Professional Development (PD)	Opportunities provided to enhance skills and knowledge.	Cronbach's Alpha ($\alpha = 0.738$) Pearson Correlation ($r = 0.211$, $p < 0.01$) Regression Coefficient ($B = -0.118$)
Financial Resource Allocation (FRA)	Availability of financial support for effective audits.	Cronbach's Alpha ($\alpha = 0.671$) Pearson Correlation ($r = 0.343$, $p < 0.01$) Regression Coefficient ($B = 0.155$)

RESULTS AND ANALYSIS

Descriptive statistics revealed a majority male (67.5%) respondent base, with most participants aged between 21 and 45 years. Cronbach's alpha scores ranged from 0.623 (Career Advancement and Incentives) to 0.824 (Implementation Independence), indicating acceptable to excellent internal reliability.

Correlation analysis showed significant positive relationships between audit quality and six of the independent variables:

- Workplace Environment ($r = 0.493$, $p < 0.01$)
- Implementation Independence ($r = 0.486$, $p < 0.01$)
- Financial Resource Allocation ($r = 0.343$, $p < 0.01$)
- Executive Leadership Backing ($r = 0.339$, $p < 0.01$)
- Career Advancement and Incentives ($r = 0.260$, $p < 0.01$)
- Professional Development ($r = 0.211$, $p < 0.01$)

Auditor Effectiveness did not show a significant correlation ($r = 0.083$, $p = 0.245$).

Multiple regression analysis revealed that:

- Workplace Environment ($\beta = 0.274$, $p = 0.001$)
- Implementation Independence ($\beta = 0.204$, $p = 0.002$)
- Financial Resource Allocation ($\beta = 0.155$, $p = 0.003$)
- Career Advancement and Incentives ($\beta = 0.177$, $p = 0.016$)
- Executive Leadership Backing ($\beta = 0.168$, $p = 0.031$)

Table 2 Model Summary

Model	R	R Square	Adjusted Square	RStd. Error of the Estimate
1	.617 ^a	.381	.358	.58458

a. Predictors: (Constant), Implementation Independence, Career Advancement, Resource Allocation, Auditor Effectiveness, Professional development, executive Leadership Backing, Workplace Environment

These variables significantly predicted audit quality. However, Auditor Effectiveness ($\beta = -0.167$, $p = 0.067$) and Professional Development ($\beta = -0.118$, $p = 0.153$) were not statistically significant.

The regression model was statistically significant ($F = 16.870$, $p < 0.001$), explaining 38.1% of the variance in audit quality (adjusted $R^2 = 0.358$).

Table 3 ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	40.354	7	5.765	16.870	.000 ^b
	Residual	65.612	192	.342		
	Total	105.966	199			

a. Dependent Variable: Audit Quality

b. Predictors: (Constant), Implementation Independence, Career Advancement, Resource Allocation, Auditor Effectiveness, Professional Development, Executive Leadership Backing, Workplace Environment

An Analysis of Variance (ANOVA) was conducted to determine whether the regression model significantly predicted audit quality based on the selected independent variables: career advancement, financial resource allocation, auditor effectiveness, professional development, executive leadership, workplace environment, and implementation independence.

The results of the ANOVA indicated that the overall regression model was statistically significant i.e. $F(7, 192) = 16.87$, It indicates that the amalgamation or combination of the seven (7) predictors considerably or significantly contributes to the enlightening the variance in audit quality among auditing firms in Peshawar, KPK. The model also explains a prominent or a significant portion of the variability in the dependent variable i.e. (audit quality), showing that the independent variables jointly have or possess predictive power.

The regression sum of squares was found to be of 40.354, while the residual (error) sum of squares was 65.612, hence the total variance is of 105.966. This indorses that a meaningful or an expressive portion of the total variation in the audit quality can be accredited or attributed to the model.

Table 4 Coefficients Analysis

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	1.095	.359		3.048	.003
	Career Advancement and Incentives	.177	.073	.159	2.420	.016
	Financial Resource Allocation	.155	.051	.187	3.050	.003
	Executive Leadership	.168	.077	.157	2.169	.031
	Auditor Effectiveness	-.167	.091	-.124	-1.841	.067
	Professional Development	-.118	.083	-.103	-1.434	.153
	Workplace Environment	.274	.080	.274	3.407	.001
	Implementation Independence	.204	.065	.246	3.143	.002

a. Dependent Variable: Audit Quality

A multiple linear regression analysis was conducted to assess the extent to which various factors predict audit quality among auditing firms in Peshawar, KPK. The predictors included career advancement, financial resource allocation, executive leadership, auditor effectiveness, professional development, workplace environment, and implementation independence.

The regression model was significant, as previously indicated in the ANOVA table, and individual coefficients revealed the following:

The most significant positive predictor of audit quality was Career Advancement, which indicates or suggests that opportunities for career advancement positively influence the audit quality. Hence H1 is accepted as Regression coefficient: $B = 0.177$, $p = 0.016 \rightarrow$ Significant positive effect. Another significant positive effect on audit quality was of Financial Resource Allocation. This indicates that the better the allocation of financial resources the better it contributes in achieving higher audit quality. Therefore, H2 is accepted, as Regression coefficient, $B = 0.155$, $p = 0.003 \rightarrow$ Significant positive effect. Another predictor was also a significant one i.e. Executive Leadership Backing, it suggests that strong leadership support was also associated with higher audit quality. Therefore, H4 is accepted, as Regression coefficient, $B = 0.168$, $p = 0.031 \rightarrow$ Significant positive effect. The strongest positive standardized effect was of Workplace Environment, showing that a work environment, which is a positive one is a strong determinant of audit quality. Thus, H5 is accepted, having the Regression coefficient, $B = 0.274$, $p = 0.001 \rightarrow$ Strongest significant positive effect. The variable Implementation independence also expressively and significantly

predicted the audit quality, therefore greater autonomy in implementation could result in enhancing audit quality. Hence, H8 is accepted, having the Regression Coefficient, $B = 0.204$, $p = 0.002 \rightarrow$ Significant positive effect. H9 is also accepted the same way as was in case of H8.

On the other hand;

H3 was stated as; Transparency in audit reports significantly enhances the effectiveness of audits and overall audit quality in reducing corruption in public sector entities. It was rejected, because in regression analysis, this variable was not clearly or explicitly measured or tested. It should be more clearly defined or excluded and measured, if in case included in future models. The variable Professional development also had an adverse or negative and non-significant relationship with the audit quality, therefore, H6 was Rejected, as the Regression coefficient, $B = -0.118$, $p = 0.153 \rightarrow$ non-significant effect and negative direction. A negative, but statistically non-significant effect was shown by Auditor Effectiveness, though associated negatively, the result was slightly non-significant at the level of 0.05 value. Hence, H7 is also rejected, as the Regression coefficient, $B = -0.167$, $p = 0.067 \rightarrow$ Negative and not statistically significant (marginally above 0.05).

DISCUSSION

The findings of this study unveil the complex relationship or interplay of various professional and organizational factors that influence audit quality in Peshawar's public sector audit firms. It was revealed through quantitative analysis that career advancement, financial resource allocation, executive leadership backing, workplace environment, and implementation independence significantly and positively impact the audit quality. These results are reliable and consistent with several studies conducted earlier and affiliated or aligned well with Agency Theory, which is the underlying theoretical framework of this research.

The Agency Theory stresses the importance of bringing into line or aligning the interests of agents (auditors) with principals (public and government institutions). However, this alignment needs appropriate or proper structural support, which includes autonomy, adequate resources, and an enabling workplace environment, which was acknowledged in this study. For example, Cohen & Sayag (2010) and Rizwan et al. (2014) asserted that the top-level support and resource sufficiency are fundamental to an auditor's effectiveness, as was supported by the significant impact of executive leadership backing and financial resource allocation in this study.

Furthermore, the resilient and strong relationship between a positive workplace environment and audit quality resonates with the work of Zahargier & Balasundaram (2011), who emphasized or highlighted that environmental factors like equipment, adequate lighting and office ergonomics or workplace efficiency are crucial contributors to job performance and output. Empirical evidence gathered in this study also supports or aligns with Haenisch (2012), who indicated that a favorable or conducive work environment rises productivity in government sectors.

While essential in literature, interestingly, auditor effectiveness and professional development did not appear or emerge as statistically significant predictors of audit quality in this study. This specific outcome may be recognized or attributed to systemic challenges such as lack of relevant content, conventional outdated training, or possibly limited motivation to apply newly learned or acquired skills in inflexible and rigid bureaucratic environments. This discrepancy and inconsistency offer a reassessment of training programs' quality and relevance to a particular job's nature, as was also suggested by Masood & Lodhi (2015).

The results of this study strongly support and affirm the essential assumptions of Agency Theory. By recognizing the significant impact of organizational support mechanisms on audit quality, the study also affirms that auditor's function more meritoriously when they are equipped or fortified with the authority, autonomy, and the resources needed to perform their tasks accurately. The implementation independence's positive impact is mainly aligned with the theory's ideology that agents (auditors) must be authorized or empowered and isolated from unnecessary stimulus or influence to act in the principal's best interest.

The moderate adjusted R^2 value (0.358) gained from the regression model shows that the selected factors account for a substantial proportion of the variance in audit quality. However, other unmeasured elements such as legal infrastructure, political interference, and cultural dimensions may also play a role. These are areas future researchers might need to explore.

CONCLUSION AND RECOMMENDATIONS

This study concludes that audit quality in public sector institutions in Peshawar is significantly influenced by organizational and environmental factors. These include workplace infrastructure, managerial support, financial independence, and implementation freedom. However, traditional training models may need to be reevaluated.

Recommendations:

1. Improve audit workplace infrastructure.
2. Promote implementation independence using modern tools.
3. Strengthen executive leadership engagement.
4. Increase financial resource allocation.
5. Reform professional development programs.
6. Establish transparent career pathways.

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