

DETERMINANTS OF AUDIT QUALITY IN PAKISTAN

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ABSTRACT

The importance of audit quality is inevitable to bring accountability and transparency in public sector entities of Pakistan. The public sector entities are liable for the appropriate utilization of public funds and despite of government audits, massive corruption exists about effective utilization of funds. So, there is a dire need to explore why audits are ineffective and which factors are playing instrumental role in this regard. So, this research intends to explore the factors in the work environment which affect the audit quality. Data collection and analysis was conducted in two stages. Primary data were collected by the researcher from a random sample of 250 auditors from various government departments at federal level through structured interviews and survey method simultaneously. Qualitative analysis in Nvivo 10 revealed several important variables which were quantitatively tested in second stage. The final results show that physical work environment, performance of auditors and top management support are positively and significantly affecting the audit quality. It is suggested that the physical environment for auditors should be redesigned according to their needs and top management should support government auditors for issuance of transparent reports. Further, performance appraisals and 360 degree feedback should be used to improve the performance of auditors.

Keywords: Audits quality, physical environment, top support, Government
JEL Classification:

1) INTRODUCTION

Audit is an independent inspection of an entity where the auditor delivers unbiased results about the appropriation of funds by underlying organization (IFAC, 2001). The first and foremost goal of auditing is to bring transparency and accountability in public or private sector. Audit serves as a tool for making public and private entities responsible and

accountable for their duties. Audit brings accountability, transparency, equity and integrity in operations of organizations. The term “audit quality” is a controversial issue in the public and private sector organizations of Pakistan. There is no particular definition of audit quality but according to De Angelo (1981), audit quality is joint probability that audit will truly present the audit findings in accounting system of its client, for the public interest. It is necessary to maintain the quality of audit because it helps to minimize the agency problem in public sector. Agency problem arises when the interests of ministries do not match with the interest of public and government. Wheelen and Hunger (2002) argued that agency problem arises when management is not willing to take responsibility of where they have directed funds to achieve the desired goals. According to Institute of Internal Auditor (2006), the principal-agent relationship exists in public sector. Government is an agent of public because it collects funds from public in the form of taxes. Then, ministries act as an agent of government because they receive funds from government for public welfare. In this dual principal agent relationship, government auditors exist on behalf of government to oversee the working of ministries. So, the audit quality is a mechanism to strengthen/weaken the public trust.

To maintain and increase the audit quality, variety of internal and external environmental factors need to be focused. Prior research work highlighted different factors which affect audit quality such as audit tenure, top management support, auditor’s qualification, physical working conditions, job autonomy (Zahargier & Balasundaram ,2011; Baron & Greenbery, 2008; Elder & Davis, 2007). Moreover, corruption rate in Pakistan especially at government level is high because of massive corruption, resource constraints, lack of trainings for auditors, use of manual auditing system, lack of autonomy on job, unacceptable behavior of audited bodies and lack of top management support (Masood & Lodhi, 2015). The government is bound to appoint only government auditors for the surveillance of ministries which creates monopoly of government auditors. The lack of competition at government level hampers the audit quality. Moreover, the working conditions in state owned departments are not much satisfactory for the employees. The Transparency International ranked Pakistan at 29th position in 2014 as one of the most corrupt country. This position can be further reduced through effective audits of public sector entities who misuse the public funds for their personal welfare. For a corruption free state, it is necessary to determine which factors affect the audit quality and

to what extent. So, this research is intended to explore the factors which affect the audit quality in public sector entities in Pakistan.

This study is delimited to the government auditors of Pakistan at federal level, who are primarily responsible to scrutinize the ministries and public entities. This study has its own significance in the regard that it raises the awareness and importance of audit quality and its determinants in Pakistan. This research extends the literature to investigate new factors which affect the audit quality in Pakistan. This study would be helpful in recommending some measures to raise the audit quality.

2) LITERATURE REVIEW & THEORETICAL FRAMEWORK

Audit quality is an important concept in both public and private sector, but there is no signal model to define and operationalize audit quality. To determine the relationship between workplace conditions and audit quality, it is necessary to understand the term "audit". According to International Federation of Accountants (IFAC), audit is an autonomous inspection of an entity where the auditor delivers unbiased results about appropriation of funds by underlying organization. If the auditor maintains integrity and transparency in disclosure of audit findings, the purpose of auditing will be fulfilled. Audit quality is directly affected by the auditor's integrity itself. The competency, satisfaction and integrity determine the level of audit quality (DeAngelo, 1981). Audit is a mode of governance of an entity which took importance after corruption scandals in both the government and private sector. The governance of government and the private sector can be improved if the professional and personal backgrounds of auditors are strong. There is a variety of factors which are present in work environment of the organization which directly affect the audit quality.

Duncan (1997) defined organizational environment as a multidimensional concept that is difficult to operationalize in different work settings. Work environment plays an important role in building professionalism and mental freedom to conduct audit effectively. The attitude of top management, culture of organization and financial rewards positively affect the employee performance to achieve desired results (Saeed, Mussawar, Lodhi, Iqbal, Nayab & Yaseen, 2013). Top management support is one of the most critical success factors for any organization. The top management support is defined as devoting time to review plans,

responsibilities of staff, follow up the results and resolve management related issues (Young & Jordan, 2008). If management supports auditors, they can maintain credibility of audit reports. Young and Poon (2013) used fuzzy set analysis to conclude that top management support is 50% more important than other success factors but too much involvement of top management can be dysfunctional (Collins & Bicknell, 1997; Keil, 1995). Top management support is positively correlated with performance of employees (Viswesvaran, Deshpande & Joseph, 1998; Alshbiel & AL-Zeaud, 2012). Zwikael (2008) found different levels in Jordan, Newzeland and Israil, at which top management involved in audit procedure. It can be concluded that top management support varies from country to country.

The top management support, freedom of work and physical environment, e.g., proper lightening and ventilation can positively affect the health and mind of employee which can enhance the quality of work (Ceylan & Dull, 2008). Besides physical environment, social environment, e.g. equal treatment in organization, willingness of sharing knowledge with each other, participation and cooperation among employees have a direct effect on the employee performance (Manzoor, Ullah, Hussain & Ahmad 2011). Tsai, Horng, Liu and Hu (2015) found a positive relationship between environmental factors and desired outcomes. Zahargier and Balasundaram (2011) developed three categories to judge the employee performance and empirically proved positive relationship between individual factors, organizational and job related factors with performance of employees, which ultimately affected the end results. Qasim, Cheema and Syed (2012) proved significant relationship of work environment with job satisfaction and performance. Baron and Greenbery (2008) proved that the lack of favorable working conditions, working hours, temperature, lightening conditions and availability of resource were the true predictors of job performance.

A study of 28 accounting firms in Indonesia revealed that independence, experience and level of accountability had significant effect on quality of audit (Suyono, 2012). The extent of promotion, pay, job security, fairness, relationship with coworkers and supervisors are significant elements of the work environment (Saeed, Lodhi, Iqbal, Nayab, Mussawar & Yaseen, 2013). Muda, Rafiki, Harahap (2014) developed a model in which job stress, motivation and extent of communication were independent variables but the level of communication among employees was a strong determinant of perceived output. Ram, Bhargavi, Prabhakar (2011) empirically

investigated that the work environment played a significant role in enhancing employee satisfaction and engagement. Another study revealed that strong leadership qualities and acceptance of change in work environment positively affected the employee performance (Imran, Fatima, Zaheer, Yousaf & Batool, 2012).

Al-khadash, Al-Nawas and Ramadan (2013) studied the determinants of audit quality in Jordan and found that the salary of auditor, independence, competency and qualification of auditor and the reputation of auditor significantly affected the audit quality. Adeyemi, Okpala and Dabor (2012) conducted research in Nigeria in which educational level of auditors, length of tenure and extent of auditor's participation in advising auditee affected the audit quality. Baharudin et al (2014) raised the importance of independence of auditors, objectivity and management support in increasing the audit quality. Besides these factors, mindsets, family background, values, health, family support and personal focus of employee affect the performance of employees (Mathur & Gupta, 2012). Mehmood, Irum, Ahmad and Sultana (2012) statistically proved that salary, autonomy, chances of promotion affected the employee performance more than the effect of physical working conditions in Pakistan. In almost every organizational setting, working conditions, pay, promotion, job security, trainings and employee empowerment are primary concerns of every employee either in public or private sector (Masood, Ain, Aslam & Rizwan, 2014; Parvin & Kabir, 2011; Neog & Barua, 2014). A similar model was applied in Saudi Arabia, where pay, promotion and attitude of coworkers were found to have significant impact on employee satisfaction and performance (Alshitri, 2013).

A study conducted in US empirically proved that teamwork and freedoms to work were positive, whereas poor communication and lack of management support were negative predictors of employee's performance (Haenisch, 2012). Work environment, pay and promotion generally affect employee's performance in all organizational settings (Hong, Hamid & Salleh, 2013). Pitaloka and Sofia (2014) conducted a study in Jakarta in which they found work environment as a strong predictor of the effectiveness of internal auditors. Wadhwa, Verghese and Wadhwa (2011) developed three categories consisting of behavioral, organizational and environmental factors to judge the impact of most significant one on the employee's performance. Behavioral factors are more responsible for employee performance than the other two categories. Moreover, a good

physical workplace, proper ventilation, design of office and proper lightening can build healthy minds which can increase effectiveness and quality of audit (Chandrasekar, 2011; Naseem, Sikandar, Hameed & Khan, 2012). Best human resource practices and effective communication network are tools behind productive results (Jaen & Kaun, 2014; Ajala, 2012). Deis and Giroux (n.d) found that initial relationships with auditee affected the audit quality whereas low audit fee did not affect audit quality and efforts expended by auditors.

A case study analysis of audit irregularities in South Africa indicated that auditor's ethics to report audit findings, active whistle blowing, and financial influence of auditee, adequate documentation and process, awareness of audit importance, personal commitment and sense of responsibility affected the audit quality (Maroun, 2015). Lowensohn, Johnson, Elder and Davies (2007) proved that the level of auditor's specialization in government auditing significantly affected the audit quality. Sisodia and Das (2013) proved that job autonomy has moderating effect on employee performance. Rizwan, Jamil, Shahid, Saeedi, Faisal, Islam, Qadeer and Mateen (2014) also proved that job autonomy and workplace conditions positively affected the employee performance. Besides these quantitative approaches, qualitative research work has been conducted on government auditors of Pakistan in which massive corruption, limited time available for audit, lack of human, financial, communicational and technological resources, lack of trainings for auditors, use of manual auditing system, lack of autonomy on job, unacceptable behavior of audited bodies and lack of top management support were the key antecedents behind low audit quality (Masood & Lodhi, 2015). Pakistan is not a single country in which audit quality is low, same results have been found in developed and developing countries too. In developed countries like Australia and UK, lack of resources are a big antecedent behind poor audit quality of national audit offices (Nosworthy, 1999; Hedger & Blick, 2008). Lack of training in national audit officers is another variable which affect audit quality in west Australian countries (Chong, Dolley, Houghton & Monroe, 2001). Like other countries, national audit offices of Estonia deprives of resources and top level commitment without political influences (Etverk, 2002; Zyl, Ramkumar & Ranzio, 2009). The national audit offices of Israel, promotional and career development opportunities and top management support were found to have significant effect on audit quality (Cohen & Sayag, 2010). Mihret & Yismaw (2007) regarded management support an effective tool to enhance audit quality in

Ethiopia. So, the current phenomenon is also present in government structure of every country.

The above literature review suggested different factors which were presented in theoretical model. The audit quality is affected by several factors in different work settings but little academic research focused the government audit department of Pakistan. There is a need to address the significance of those factors which affect audit quality in government audit offices of Pakistan. Current research work is aimed at finding and analyzing those important variables quantitatively and qualitatively, which are affecting audit quality in Pakistan. Figure 1 depicts the direction of assumed relationship among the variables under study. It is hypothesized that promotion and rewards, physical environment, auditor's performance, training and development, autonomy to implement audit techniques, availability of budget and top management support are significantly affecting audit quality.

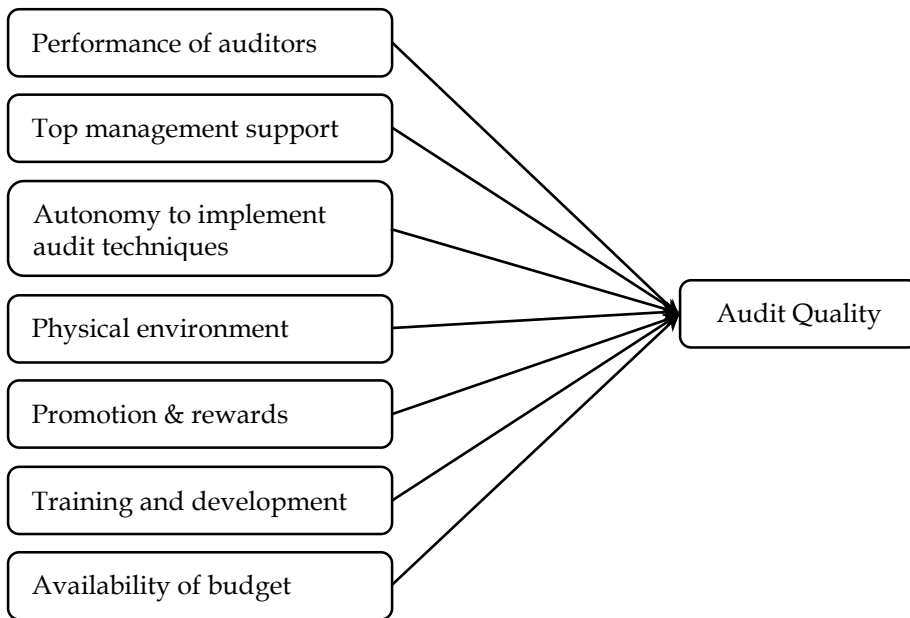


Figure 1: Theoretical Framework

Hypotheses

- Performance of auditors significantly affects audit quality.

- Autonomy to implement audit techniques significantly affects audit quality.
- Physical environment significantly affects audit quality.
- Promotion & rewards significantly affects audit quality.
- Training and development significantly affects audit quality.
- Availability of budget significantly affects audit quality.

3) RESEARCH METHODOLOGY

Population and Sample

The population of this research is government auditors of Pakistan. A list of all auditors with their office addresses were obtained from the website of Auditor General of Pakistan. Population framework showed 1500 government auditors at federal level of Pakistan. A sample of 25 auditors for interviews and 250 auditors for survey were selected through simple random sampling. Auditors from Lahore and Islamabad were the targeted because a large number of auditors are designated to different cities for public audits from these two head offices. The sample comprises of respondents from different age, education, experience and departments. The sample of this research has following characteristics:

- Out of 250 auditors, 150 were below 40 years of age and remaining was above 40 years of age.
- Out of 250 auditors, four have experience below five years, 52 have five to ten years of experience, 54 have five to 15 years of experience, 80 have 15 to 20 years, 60 have 20 to 25 years of experience.
- Out of 250 auditors, 100 were from Lahore, 100 from Islamabad and 50 from Faisalabad.

Instrument and Analysis

At the first stage, informal interviews were conducted in Lahore to get understanding of the topic. Then, interview guide was developed. Interviews were conducted after work hours of auditors at their offices in Lahore and Islamabad. Each interview last for fifteen minutes. The following three questions were asked during interviews to explore the opinions of auditors about their work environment and audit quality:

- In your opinion, which environmental factors affect audit quality?
- What kind of problems do you face during the audit?
- How quality of audit can be improved?

For the analysis of interviews, Nvivo 10 was used. All interviews were coded in Nvivo 10. The word Tag Cloud, Tree Maps and Text Search Queries indicated different themes and pattern of talk. Those images revealed some important variables which have been discussed in data analysis section. Factors having greater tree size were selected for further testing.

At the second stage, a five point Likert scale (strongly agree to strongly disagree) was used to tap the responses through questionnaire (Annexure A). A self-developed questionnaire was developed in context of the results of interviews. Data was collected from 250 auditors. Data was analyzed in SPSS 20. Table 1 shows number of items and Cronbach Alpha for each variable. All items under each variable were sufficiently reliable to measure that variable.

Table 1: Reliability Statistics

Variables	N	Cronbach Alpha
Trainings and development	4	0.743
Autonomy to implement audit techniques learnt during trainings	3	0.816
Availability of budget	3	0.647
Top management support	2	0.634
Promotion and rewards	4	0.661
Physical environment	3	0.825
Performance of auditor	7	0.854
Audit quality	7	0.728

Model Specification

To test the determinants of audit quality, this study considers the following model:

$$AQ_i = \beta_0 + \beta_1 AT_i + \beta_2 PE_i + \beta_3 AP_i + \beta_4 TMS_i + \beta_5 AB_i + \beta_6 PR_i + \beta_7 (T\&D)_i + \varepsilon_i$$

(Model 1)

Where:

AQ = Audit quality. This variable was used by Zahargier & Balasundaram (2011), Baron & Greenbery (2008), Lowensohn et al (2007), Suyono (2012), Alkhaddash et al (2013) and Adeyemi et al (2012).

AT = Autonomy to implement audit techniques. This variable has its own significance for improving the audit quality. If auditors do not have autonomy to implement audit techniques learnt during training, they have to rely on old and conservative methods of training (Masood & Lodhi, 2015).

PE = Physical work environment. This was used by Ceylan & Dull (2008), Baron and Greenbery (2008), Mehmood et al (2012), Hong et al (2013), Chandrasekar (2011), Naseem et al, (2012).

AP = Auditor's performance. It was used by Saeed et al (2013), Viswesvaran et al, 1998; Alshbiel & AL-Zeaud, (2012), Manzoor et al (2011), Cheema and Syed (2012) in their respective researches. In this research auditor's performance was introduced rather than employee's performance

TMS = Top management support. It was used by Saeed et al (2013), Young and Poon (2013), Collins & Bicknell (1997), Keil (1995) and Zwikael (2008) in telecom and banking sectors. In this research, top management support has been used in context of auditing where Parliament, Public Accounts Committee and Heads of audit offices constitute top management.

AB = Availability of budget. It is a crucial element for improving audit quality. In case of government auditing, budget is issued by the Parliament. Literature review shows that there is lack of financial resources for auditors (Masood & Lodhi, 2015; Saeed et al, 2013). In this research the availability of budget was used rather than financial resources.

PR = Promotion and rewards. It was used by Saeed et al (2013), Mehmood et al (2012), Masood et al (2014), Kabir & Parvin, (2011), Neog & Barua, (2014), Alshitri (2013) in different organizations to measure performance of auditors. In this variable, this variable was used as a determinant of audit quality rather than performance of auditors.

(T&D) = Training and development. It is important variable to improve audit skills of auditors. In this research this variable has been used to measure audit quality whereas Masood et al (2014), Kabir & Parvin (2011) and Neog & Barua (2014) in banking, telecom and automobile industry. Masood & Lodhi (2015) proved that lack of training and development hampers the audit quality because auditors cannot switch to computerized auditing system without proper trainings.

4) DATA ANALYSIS

Primary data collected by the researcher themselves were analyzed using both qualitative and quantitative methods. For analysis of questionnaire, the multiple linear regression was applied using SPSS 20.

Qualitative Analysis

Word Tag Cloud shows different sizes of themes based on frequency of responses. The greater the size of theme, the more it is important. In the figure 2, size of the words audit, auditor, auditee, management, budget and trainings are greater than the other words.



Figure 2: Word Tag Cloud

Text Search Query develops linkages between the responses of the sample. It indicates a pattern of talk around a single word. Different Text Search Queries based on the word tree maps have been generated to identify the factors which affect the audit quality. First text search query revolves around facilities (figure 3). Audit team needs facilities e.g. time, transport facility, internet and laptop to conduct audit effectively. Moreover, audit team needs to avoid misuse of available facilities. This query places importance on existence of facilities and honest use of those facilities.

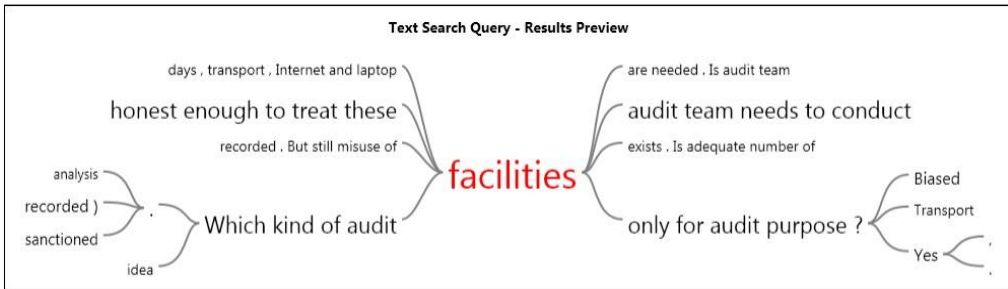


Figure 3: Text Search Query on Facilities

Next query revolves around the resources (figure 4). It shows that financial and non-financial resources are important to conduct the audit effectively. Lack of human resources increases the work pressure on staff. Impairment of objectivity, mental freedom, restricted access to auditee’s records, demotivation, massive misuse of government resources are some problems behind poor audit quality. All these items constitute a work environment.

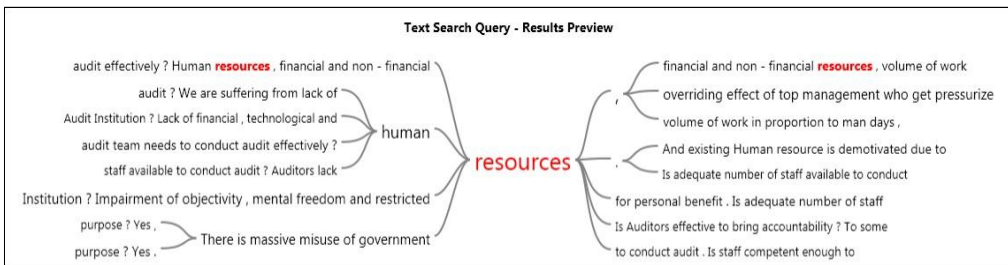


Figure 4: Text Search Query on Resources

Next query revolves around management. Figure 5 shows that overriding effect of management pressurizes the auditors to compromise on the integrity of audit findings. Sometimes, it fully supports and sometimes it

does not support at all. Independence of auditors and abuse of power change a pleasant work environment.

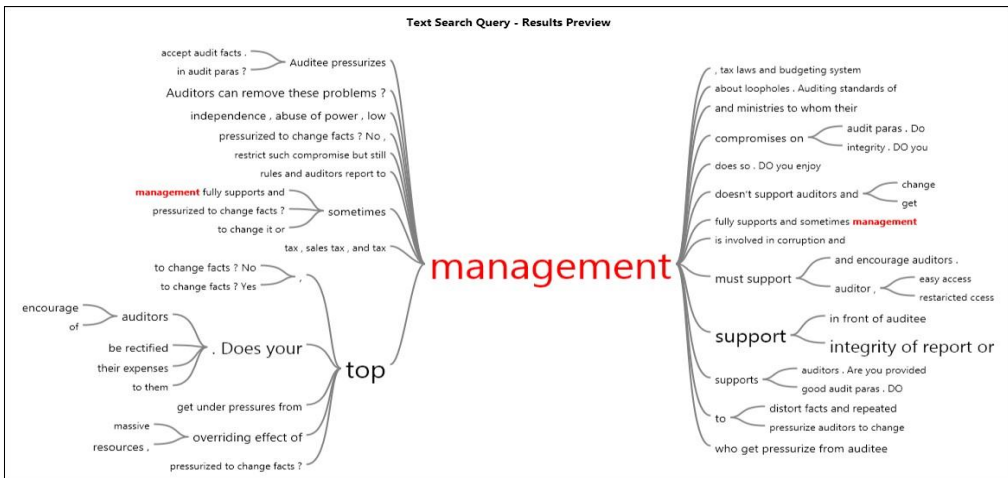


Figure 5: Text Search Query-Management

Tree Map of Nodes (figure 6) shows several themes based on the number of references coded for that particular theme. The size of that particular theme shows importance of that theme for the respondents. In figure 6, budget constraints, audit procedure, limited time available for audit, top management support and training are the most serious issues than the other elements of figure.

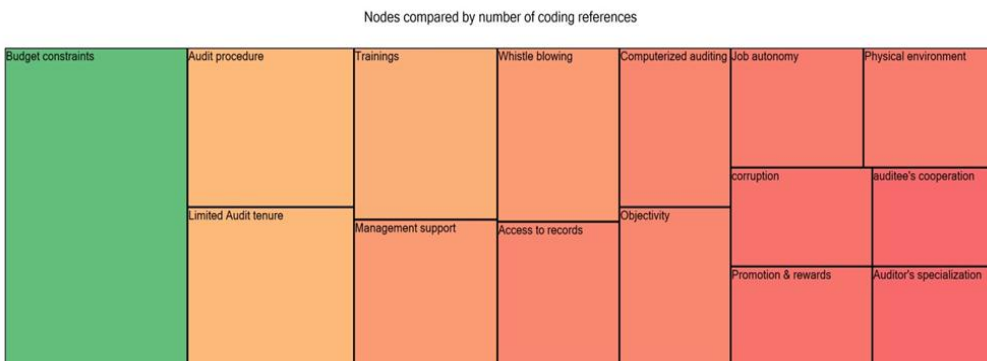


Figure 6: Tree Map of Nodes

Quantitative analysis: Multiple Linear Regression Analysis

Validity of Assumptions of Multiple linear regression:

- Normality for the model has been checked through Q-Q plot of unstandardized residuals, data distribution is nearer to the line which shows that data is normally distributed.

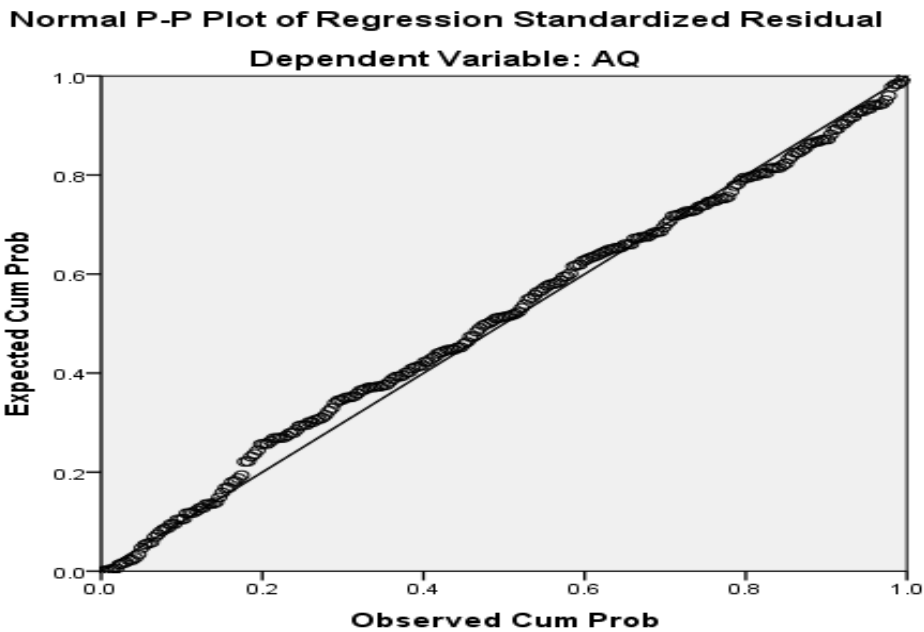


Figure 7: P-P Plots of Normality

- Homogeneity of error variances for the model has been checked through scatter plot of standardized predicted and residuals. The points on the plot did not show any pattern of distribution, so there is no issue of heteroscedasticity of error terms.

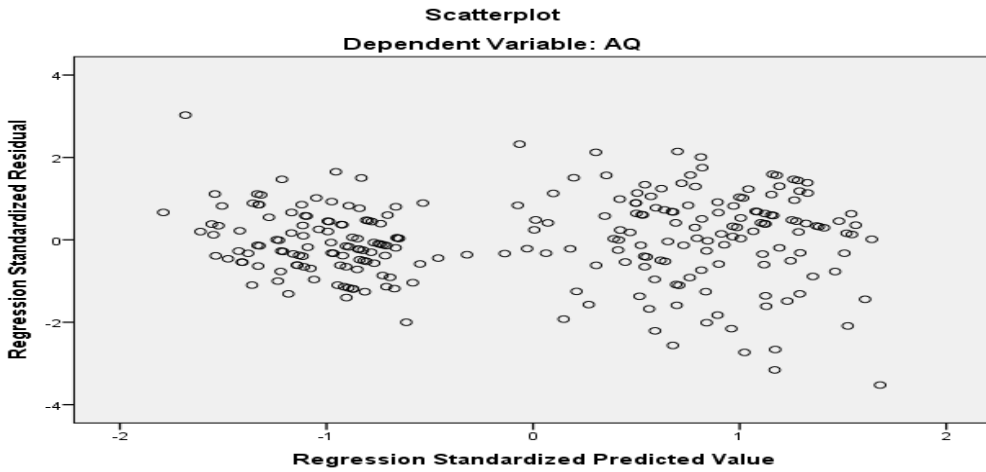


Figure 8: Scatterplot of Homogeneity of Error Terms

- There is no outlier in data because value of cooks distance is 0.056 which is less than 1. The box plots for all variables show that there is no outlier in data.

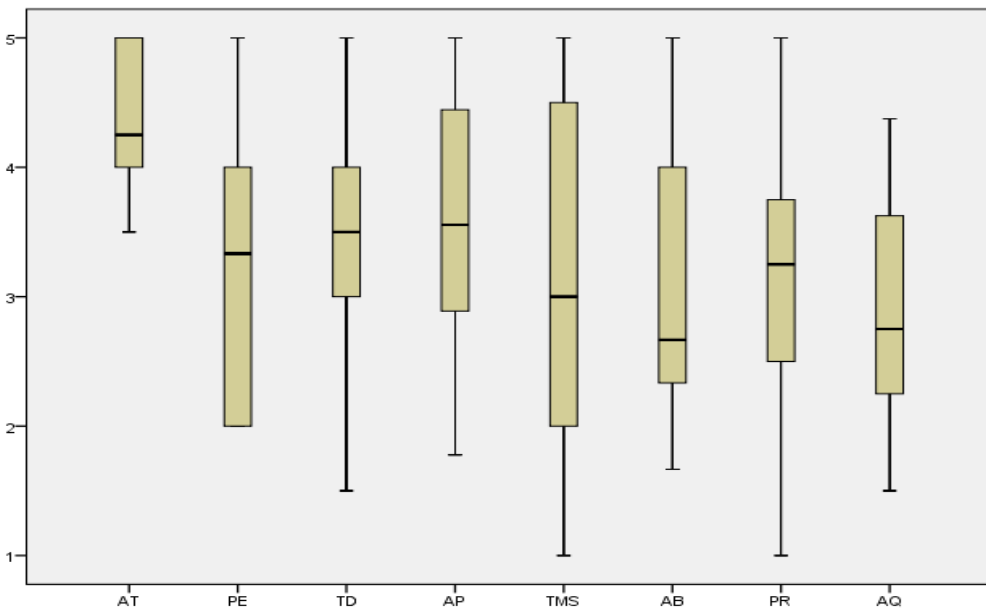


Figure 9: Boxplots of Variables

- Table 3 shows that Variance Inflation Factor for all independent variables is less than 4, so independent variables are not related with each other.

The results given in Table 3 show the beta coefficients, significance values, Variance Inflation Factor values, cooks distance, Durbin Watson and R square for the model. R square shows that all independent variables account for 60% variation in audit quality. Unstandardized coefficients indicate that autonomy to implement audit techniques does not affect audit quality ($\beta=0.050$, $p>0.465$). So, it did not supported the hypothesis. Physical environment is positively and significantly affecting audit quality ($\beta=0.257$, $p<.000$). It supported the hypothesis. Auditor's performance is significantly and positively affecting the audit quality ($\beta=0.330$, $p<.000$). So, it supported hypothesis. Top management support is significantly and positively affecting the audit quality ($\beta=0.074$, $p<0.016$). So, it supported hypothesis. Availability of budget does not affect the audit quality ($\beta=0.015$, $p>0.657$). So, it did not support the hypothesis. Promotion and rewards do not affect the audit quality ($\beta=0.016$, $p>0.666$). So, it did not support the hypothesis. Training and development do not affect the audit quality ($\beta=0.084$, $p>0.268$). So, it did not support the hypothesis.

The standardized coefficients show that auditor's performance is the most important factor, physical environment is the second important factor and top management support is the third important factor for audit quality.

Table 3: Summary of Multiple Regression Output

Model	Unstandardized Coefficients	Standardized Coefficients	Variance Inflation Factor
(Constant)	-0.011 (0.997)		
Autonomy to implement audit techniques(AT)	0.050 (0.465)	0.032	1.129
Physical environment(PE)	0.257 (0.000)*	0.364	2.969
Auditor's performance(AP)	0.330 (0.000)*	0.377	3.044
Top management support(TMS)	0.074 (0.016)*	0.113	1.303
Availability of budget(AB)	0.015 (0.657)	0.019	1.156
Promotion and rewards(PR)	0.016 (0.666)	0.018	1.038
Training and development(T&D)	0.084 (0.268)	0.048	1.158

R squared

0.601

Adjusted R squared

0.592

F statistic

52.11 (0.000)*

D statistic

1.93

Cooks distance

0.000-0.056

Significant at 5%Values in parenthesis are p-values**Audit quality (AQ) is Dependent variable*

5) CONCLUSION AND RECOMMENDATIONS

Audit quality is an important concept in both public and private sector. It is necessary to maintain the quality of audit because it helps to minimize the agency problem in public sector and brings transparency and accountability. The quality of audit is dependent upon several factors which were explored through this research work. The qualitative analysis of data shows that budget constraints, promotion and rewards, trainings, management support and physical environment affect the audit quality. These results are fully supported by the findings of Masood and Lodhi (2015) about antecedents of poor audit quality in Pakistan. The variables explored from qualitative analysis have been further tested quantitatively. The results show that performance of auditors, physical work environment and top management support are positively and significantly affecting the

audit quality whereas the availability of budget, autonomy to implement audit techniques, promotion and rewards, training and development have no effect on audit quality (Saeed et al, 2013; Manzor et al, 2011; Young & Pon, 2013; Viswesvaran et al, 1998; Alshbiel & AL-Zeaud, 2012; Zwikael, 2008; Ceylan & Dull, 2008; Cohen & Sayag, 2010; Tsai et al, 2015); Qasim et al, 2012; Baron & Greenbay, 2008; Ram et al, 2011; Naseem et al, 2012; Chandrasetar, 2011).

Based on the results, there are following suggestions to improve the audit quality:

- In case of government auditors of Pakistan, Parliament, Public accounts committee and heads of government auditors constitute top management. If they thoroughly support auditors, corruption rate can be minimized and quality of audits can be improved. Management should fully support the auditors in issuing unbiased and transparent audit reports. It should not get influenced by the political pressures and fame of entities.
- A professional and healthy work environment can be a driver of good audit quality. The availability of cabins, air conditioners, UPS, laptops, water dispensers, internet and software for computer based auditing should be provided. It will not only increase the quality of audit but also the satisfaction level of self-esteem and actualization needs.
- Metrics to measure the performance of auditors must be developed. Performance appraisals and 360 degree feedback can be used to evaluate and improve the performance of auditors.

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ANNEXURE "A"

Age:

Experience:

Department:

City:

	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Promotion and reward	1	2	3	4	5
I am timely promoted on job	1	2	3	4	5
I receive formal recognition for my accomplishments	1	2	3	4	5
I receive travelling and dearness allowance for audit	1	2	3	4	5
My supervisors appreciate me for my work	1	2	3	4	5
Availability of budget					
Funds are available for repair and maintenance of office building	1	2	3	4	5
I have to rely on auditee for transport and accommodation	1	2	3	4	5
Funds are available to pay off utility bills on time	1	2	3	4	5
Audit quality					
Audit reports are free of personal biases	1	2	3	4	5
Audits are transparent in nature	1	2	3	4	5
Audits reports are timely reported to management	1	2	3	4	5
Audit reports are effective to highlight corruption in audited body	1	2	3	4	5
Audit reports are purely based on objectivity	1	2	3	4	5
Top management fully discloses true audit findings to general public	1	2	3	4	5
Frequency of audits in same firm improves the audit quality	1	2	3	4	5
Top management support					
My top management is highly supportive	1	2	3	4	5
Top management fully cooperates with me	1	2	3	4	5

	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Auditor's performance					
I effectively work with management	1	2	3	4	5
I timely report audit findings to my supervisor	1	2	3	4	5
I follow International auditing standards during audit	1	2	3	4	5
I follow up either audited bodies are implementing my recommendations	1	2	3	4	5
I honestly deliver all the facts and figures in audit reports	1	2	3	4	5
I put innovative suggestions to improve the task	1	2	3	4	5
I plan and organize my work activities effectively	1	2	3	4	5
I willingly accept challenging tasks	1	2	3	4	5
I create positive synergies in department	1	2	3	4	5
Training and development					
Training session are frequently conducted	1	2	3	4	5
Variety of development opportunities are provided	1	2	3	4	5
Physical work environment					
I have the information I need to do my job well.	1	2	3	4	5
I have full access to records of auditee.	1	2	3	4	5
The computer based tools (e.g., hardware, software) I have access to help me excel in my job.	1	2	3	4	5
Autonomy to implement audit techniques learnt during trainings					
I have freedom to apply computer based auditing techniques	1	2	3	4	5
I have the freedom to make changes in auditing procedures	1	2	3	4	5
I have the facilities to apply training programs	1	2	3	4	5
I have autonomy to access training materials	1	2	3	4	5