

THE ASSOCIATION BETWEEN AUDITORS' QUALIFICATION, EXPERIENCE AND THEIR PROFESSIONAL RESPONSIBILITY

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Abstract—This paper association between auditors' qualification, experience, and their professional Responsibility. The questionnaires are distributed to collect the data from external auditors from 338 licensed Yemeni charter accountant according to the Ministry of Industry & Trade list. 227 out of 338 respondents were accepted to use in analysis for this paper. Pearson Correlations and Spearman Correlations are used to estimate the results. The results in both Pearson correlations and spearman correlations are showed that qualification has a positive correlation with experience and professional responsibility. However, that experience has a positive correlation with both qualification and professional responsibility. Further, professional responsibility has a positive relationship with qualification and experience. The current study also opens valuable insights for auditors, regulators, and academicians into the qualification, experience and their professional responsibility providing an evidence from Yemen.

Keywords—Audit Experience, Audit Qualification, Corporate Governance, Financial Performance, Professional Responsibility.

INTRODUCTION

American Institute of Certified Public Accountants developed ten generally accepted auditing standards, to support auditors fulfill their professional responsibilities. The usual understanding of the first general principle is that the audit should be taken out by a person or employee with sufficient professional experience and expertise as an auditor (Arens, Elder & Beasley, 2005). In order to improve the possibility of acceptable professional conduct and audit quality, both the public accounting profession and other organizations provide auditors with preparation mechanisms. On the other hand, requirements for continued education are vital path to other opportunities to enable auditors to perform themselves at high degree (Arens et al. 2005). Quality audit is a positive and constructive process used for the quality of operations to be measured, verified, and confirmed. The relation between higher academic qualifications (educational levels), professional training and the operational success of audit firms in Taiwan is positively linked, according to Chen, Yang and Yang (2020).

In the same context, higher academic qualifications are positively related to the operating performance of audit companies, justifying the educational strategy of setting up accounting institutions or graduate schools over the last two decades, (Chen, Yang & Yang, 2020). However, the association among a professional training tool, continuing professional education (CPE), and the financial performance of public accounting companies has been examined by Chen, Chan and Lee (2008). They suggested that the financial performance of large-scale businesses was positively related to both professional associate training and external professional training. Moreover, Herda and Martin (2016) reported that the negative relationship among professional commitment and recognition of underreporting time is moderated by auditor experience, Thus, professional commitment is associated with the recognition of underreporting only by less experienced auditors. In addition, Heyrani, Banimahd, & Roudposhti (2016) studied the impact of the professional standards of auditors on their judgement to overcome the management-auditor conflict. They suggested that the professionalism of auditors is effective for professional judgment. They also found that professional judgment has an effect on the conflict among management and auditor, However, professionalism doesn't have any influence on it and professional judgment doesn't play a moderator role in the impact of professionalism on the conflict among management and auditor. Different

studies have been conducted and recommend that there is a dearth of studies in this regard (e.g, Al-Homaidi, E. A., Almaqtari, 2020; Al-Homaidi, E. A., Tabash, 2018; Almaqtari, F. A., Al-Homaidi, 2019; Hashid & Almaqtari, 2020; Almaqtari & Shamim et al., 2020; Almaqtari & Al-Hattami et al., 2020; Al Maqtari & Farhan et al., 2020; Almaqtari, F. A., Farhan; 2020; Farhan, N. H., Alhomidi, 2019; Farhan, N., Tabash, 2020; Almaqtari, F. A., Hashid, 2020).

The present research has a unique contribution as it attempts to investigate the association between auditors' qualification, experience, and their professional responsibility. The current study provides an insight into the association between auditors' qualification, experience and their professional responsibility used by chartered accountants providing an evidence from less developed country, Yemen. The current study also opens valuable insights into the qualification, experience and their professional responsibility providing an evidence from Yemen.

This study structured as follows: The literature review is given in section two. Section three presents the research methodology. Section four discusses the results of the study and section five concludes.

LITERATURE REVIEW

Lin, Xiao, and Tang (2008) investigated the perceptions of the responsibilities, roles, and basic characteristics of audit committees in the present firms' environment in China, from the perspectives of creditors/investors, independent directors (audit committee members), firm officers and auditors. The study was conducted through a questionnaire, the data collected from questionnaires which was returned and analyzed at both the aggregate and sub-sample levels. The study found that different groups of stakeholders have generally accepted the ceremonial roles and responsibilities of audit committees in terms of lifting the image of good corporate governance, enhancing communication among auditors and board of directors (BoD), and mediating conflict among management and auditors.

Hegazy and Stafford (2016) investigated the creation of the Audit Committee, tasks, responsibilities, and developments in 2 different public sector contexts in England, namely local authorities (LAs) and foundation trusts (FTs). The research used an approach of qualitative case study framed in institutional theory. The analysis revealed that audit committees in the public sector have a huge and diverse role that extends beyond monitoring/challenging responsibilities, impacted by the New Public Management ideology, the audit committee has grown more quickly in FTs because enforced regulation contrasting with the slower progress in LAs because of its already voluntary adoption.

Alleyne and Howard (2005) examined how users and auditors view the responsibility of the auditors to uncover fraud, the type and scale of fraud in Barbados, however after Enron audit techniques used in Barbados. The total respondents were 43 (24 users and 19 auditors) were surveyed using qualitative and quantitative methods about their perceptions and knowledge of fraud. The results revealed that the expectation gap was large, as auditors felt that fraud identification was the responsibility of management, although users and management disagreed. Hogan, Schmidt and Thompson (2014) studied the responsibilities compositional features, and associated disclosures of the audit committee that are associated with restatement-related lawsuits against members of the U.S. audit committee. The study used a sampling of restatement-related lawsuits in the U.S. over the duration 1999-2012, the study found the Probability of audit committee lawsuits is greater in the post-SOX time duration when financial reporting and auditor oversight responsibilities were significantly increased.

Cheng, Liu, and Chien (2009) associated among human capital and auditor quality. Logistic modelling and multiple regression and were applied to investigate the association among auditor quality and human capital. Over the period from 1989 to 2004, the survey consisted of 4,865 firm year observations. The findings of the analysis showed that higher human capital investments correspond to a greater level of efficiency of the auditor. Moreover, the power of human capital on auditor quality has a significant difference among non-public and public audit market firms.

Abbott, Parker, Peters and Raghunandan (2003) explored the association among the characteristics of the audit fees and audit committee, using data obtained under the new SEC fee disclosure regulations. A sample of 492 Big 5 audited non-regulated companies that sent proxy statements to the SEC in the time period started from 5 February 2001 till 30 June 2001. The findings showed that the integrity of the audit committee and financial experience is strongly and positively linked to audit fees.

Between 1981 and 1988, Gul, Lee, and Lynn (1992) analyzed Hong Kong firms' audit switching behaviour. It found that audit switching is positively related with audit qualifications, However, that switching behavior is not probable to produce unqualified audit reports. The incidence of qualifications was also associated with the size of the audited (auditee) company and the audit company. Small audit companies issue more professional reports than big audit companies, however, fewer qualified reports are received by large firms (auditors) than by small firms. big firms are often less prepared to switch auditors after receiving qualified reports.

Firth (1980) examined the impact of certain categories of qualified auditors' report on bank lending decisions and credit analysts' decisions in the United Kingdom. The study design involved sending a set of financial statements, which contained 1 of 4 different categories of audit report, to a large sample of credit analysts and bankers. It was noticed that 2 categories of audit qualification, namely asset valuation problems and going concern problems, significantly affected decisions and that companies suffering these categories of qualifications had their credit standing significantly impaired.

Garcia and Argiles (2015) examined the impact of audit firm tenure on independence. Meanwhile, measuring independence using the audit report opinion with a sample of Spanish public companies for the duration 2002 till 2009. A multinomial approach that not only involves in the study all forms of audit qualifications, but also acknowledges the consequences for the auditor-client relationship of going concern opinions. The findings revealed that auditors seem able to compromise integrity in lengthy engagements but changed judgments only for non-going issues.

In the background of the Spanish stock market, Ballesta and García (2005) studied the corporate governance function of external audits. The analysis was collected from a survey of Spanish listed companies over the duration 1999 till 2002. The results confirmed that greater insider ownership offers a stronger system of corporate governance that contributes to greater financial reporting quality and, thus, less risk of getting competent audit reports. Moreover, family members on the board increases the probability of providing a qualified report.

Hodge, Martin and Pratt (2005) studied how qualifying an income-decreasing accounting change in years of high financial success impacts the evaluations of strategic reporting, actual financial performance, and potential financial performance of financial report consumers. The findings revealed that without the qualification, users regarded the change in income-decreasing accounting as relatively non-strategic and that present and prospective success usage assessments were not different. Moreover, their assessment of future performance were below their assessments of present performance.

The research undertaken by Doumpos, Gaganis and Pasiouras (2005) checked that whether a firm's financial statements reflect its actual status is of significant importance to auditors who can include a competent opinion if they believe that this condition is not fulfilled by the financial statements. The implements support vector machines to improved models that may support auditors in this task. Non-linear and linear models are improved, and their performance is analyzed using training samples of different size and out of sample out of time data. The findings showed that all support vector machines models are capable of distinguishing among unqualified and qualified financial statements with satisfactory accuracy.

Houghton and Jubb (1999) argued that incremental audit production costs associated with issuing a qualified opinion are difficult for public accounting firms to recoup through audit fees alone. A strong and optimistic correlation is found among the availability of an audit certification and significantly higher fees charged, using a survey of 270 companies. This relationship holds both in the case of an audit qualification contemporaneous with the fee charged, and of one occurring in the year preceding the disclosed fee(s).

Following the implementation of several key regulatory changes, Czernkowski, Green and Wang (2010) decided whether audit opinions matter in China, primarily aimed at improving investor trust in the audit function. The issue was answered through analyzing the market reaction to changed audit opinions of firms listed on the Shanghai Stock Exchange. The results did not get any proof that modified audit opinions have important information value to Chinese investors, despite the regulatory changes.

In order to analyses the connection between the engagement audit partner's audit quality and experience, Wang et al. (2015) examined Chinese market data. A negative correlation among absolute /income increasing irregular accruals and the experience of the audit partner was observed in the results. Furthermore, it indicated investors do care about the experience of the engagement audit partner.

The impact of audit experience on audit efficiency and audit fees were investigated by Cahan and Sun (2015). The findings noticed that expertise is positively related to audit fees and negatively linked to absolute discretionary accruals, using specific data from China, where the member countries of the audit report can be categorised and linked to a government database containing personal information about certified public accountants.

RESEARCH METHODOLOGY

a. Research Instrument

The research framework illustrates of the currents study. The dimensions are qualification, experience, and their professional responsibility. A 5-points Likert scale ranging from 1= Strongly Agree (SA), 2= Agree (A), 3= Neutral (N),

4= Disagree (D), 5= Strongly Disagree (SD) was used to measure each dimension. A questionnaire survey has been used to collect the data required for the present study.



Figure 1. Dimensions and research framework of the study

The study association between auditors' qualification, experience, and their professional responsibility. Accordingly, the population questionnaire to collect primary data. The investigator targeted Yemen external auditors, who are licensed to conduct audits in Yemen by the government. In 2018, there are 338 persons as chartered accountants in Yemen according to the Ministry of Industry & Trade list. From 20-3-2019 to 20-6-2019 the researcher provided them with 300 online questionnaires. For the 300 respondents released, the researchers received 241 respondents, out of 241 respondents there were 227 surveys appropriate for study. Random sampling method was used to collect the data of the present study. This method is commonly used by previous research as the population of the study is large and is difficult to cover.

b. Sample Size

A successful way to improve average accuracy and reduce survey errors in the open population is to use a sample size. There is a need for sufficiently wide sample sizes for multivariate analysis. The large sample size is significant because the correlations used to measure these figures are not very reliable and focused on small samples (Bordens & Abbott, 2002). The more reasonable sample size should be given at least five times as many outcomes as the number of variables to be tested and a 10:1 ratio (Westberg, 2004). The required sample size is met in this paper, The sample size of each group must be considered, in addition to the total sample size. Hair et al. (2010) notes that for each group, a minimum of 50 observations per group must be accessible. In this study, 227 observations were collected from Yemeni chartered accountants.

Table 1: The research sample

No.	Name	Percentage	Total
1	Number of questionnaire distributions	100%	300
2	Number of questionnaire returns	80.3%	241
3	Number of questionnaire observations	75.6%	227

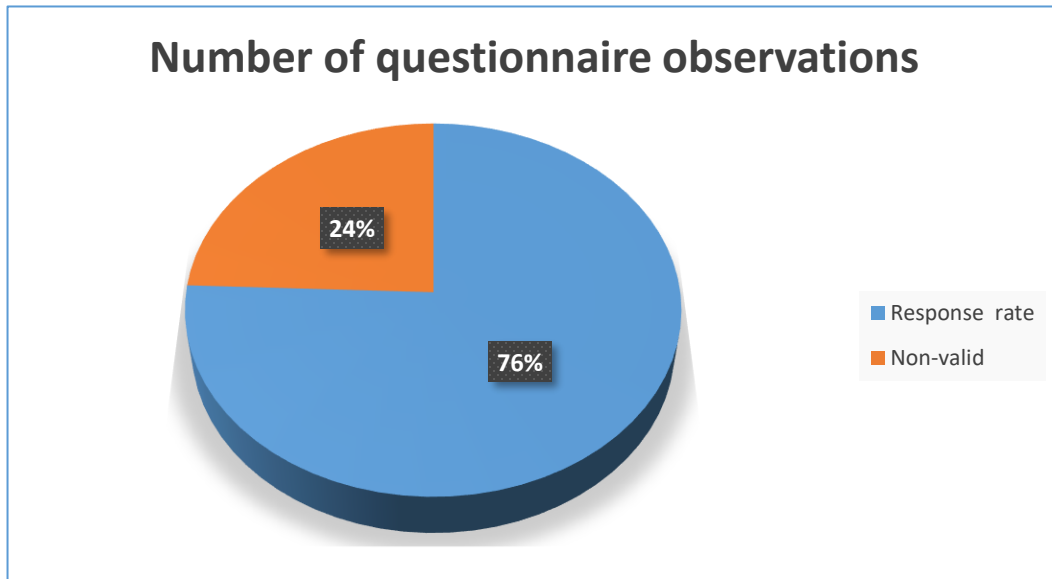


Figure 2. Number of questionnaire observations

ANALYSIS AND DISCUSSION

The primary objective of correlation analysis is the identification and recognition of the intensity and essence of the association between auditors' qualification, experience, and their professional responsibility. The variance coefficient decreases from +1 to -1, showing the variation between the joints in two variables. The 0 to +1 coefficient shows a positive correlation, while the 0 to -1 coefficient shows a negative correlation. Therefore, if the coefficients are from 0.90 to 1 this means that the correlation is very high. When the correspondence of the coefficient is between 0.70 and 0.90, then the correlation coefficient indicates a high correlation degree; if the correlation coefficient is between 0.50 and 0.70 that implies an average correlation degree. When analyzing the linear problem between variables, the correlation matrix often involves an important aspect. Field (2009) suggested that a multi-linear characteristic was implied if a correlation matrix vector produces an excess 0.87 or 0.97 coefficient.

Table 2: Correlation Analysis

variables	particulars	Pearson Correlations			spearman Correlations		
		qualification	experience	professional	qualification	experience	professional
Qualification	Pearson Correlation	1	0.021	0.042	1	0.029	0.035
	Sig. (2-tailed)		0.751	0.531		0.660	0.596
	N	227	227	227	227	227	227
Experience	Pearson Correlation	.021	1	0.178**	0.029	1	0.160*
	Sig. (2-tailed)	.751		0.007	0.660		0.016
	N	227	227	227	227	227	227
Professional	Pearson Correlation	0.042	0.178**	1	0.035	0.160*	1
	Sig. (2-tailed)	0.531	0.007		0.596	0.016	
	N	227	227	227	227	227	227

** . Correlation is significant at the 0.01 level (2-tailed).

Table 2. Presents Pearson correlations which demonstrates the relationship between the variables. The results show that qualification has a positive correlation with experience and professional responsibility. The value of correlation between qualifications and experience is ($r=0.021$) however, this relationship is insignificant ($P\text{-Value} = 0.751 > 0.01$). Similarly, correlation between qualification and professional responsibility is 0.042 and an insignificance at the level of 0.01 ($P = 0.531 > 0.01$) as shown in table 2.

Furthermore, the results indicate that experience has a positive correlation with both qualification and professional responsibility. The value of correlation of qualification with experience is 0.021 however, this relationship is insignificant. In the same context, the correlation between experience and professional responsibility is 0.17. This relationship is significant at the level of 1% ($P= 0.007 < 0.01$).

Moreover, the results show that professional responsibility has a positive relationship with qualification and experience, the value of correlation between professional responsibility and qualification is 0.042 and it is insignificant at level of 0.01 ($P = 0.531 > 0.01$). Further, the correlation between professional responsibility and experience is 0.17. However, this relationship is insignificant at the level of 0.01 ($P= 0.007 < 0.01$).

In spearman Correlations the table 2 shows the relationship between the variables. The results show that qualification has a positive correlation with experience and professional responsibility. The value of correlation between qualifications and experience is ($r=0.029$) however, this relationship is insignificant ($P\text{-Value} = 0.66 > 0.01$). Similarly, correlation between qualification and professional responsibility is 0.035 and an insignificance at the level of 0.01 ($P = 0.596 > 0.01$) as shown in table 1.

Furthermore, the results indicate that experience has a positive correlation with both qualification and professional responsibility. The value of correlation of qualification with experience is 0.029 however, this relationship is insignificant. In the same context, the correlation between experience and professional responsibility is 0.16. This relationship is significant at the level of 5% ($P= 0.016 < 0.05$).

Moreover, the results show that professional responsibility has a positive relationship with qualification and experience, the value of correlation between professional responsibility and qualification is 0.035 and it is insignificant at level of 0.01 ($P = 0.596 > 0.01$). Further, the correlation between professional responsibility and experience is 0.160. However, this relationship is insignificant at the level of 0.05 ($P= 0.016 < 0.05$).

CONCLUSION

This paper examined the association between auditors' qualification, experience, and their professional responsibility. A questionnaire survey of 5-points Likert scale ranging from 1= *Strongly Agree (SA)* to 5= *Strongly Disagree (SD)* was used the population questionnaire to collect primary data targeted Yemen external auditors, who are licensed to conduct audits in Yemen by the government. In 2018, there are 338 CPA as chartered accountants in Yemen according to the Ministry of Industry & Trade list. 300 online questionnaires were distributed. For the 300 respondents released, the researchers received 241 respondents, out of 241 respondents there were 227 surveys appropriate for paper.

The results in Pearson correlations showed that qualification has a positive correlation with experience and professional responsibility. However, that experience has a positive correlation with both qualification and professional responsibility. Further, professional responsibility has a positive relationship with qualification and experience.

The results in spearman Correlations indicated that qualification has a positive correlation with experience and professional responsibility. Furthermore, experience has a positive correlation with both qualification and professional responsibility. Moreover, professional responsibility has a positive relationship with qualification and experience.

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The association between auditors' Qualification, Experience and their Professional Responsibility

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The association between auditors' Qualification, Experience and their Professional Responsibility

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