

INDIVIDUAL AUDITOR'S CHARACTERISTICS AND AUDIT QUALITY IN KWARA STATE, NIGERIA

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Abstract: Auditors are accounting professionals who provide independent third-party service by attesting to true and fair view of financial statements presented by management of companies. Literature have shown that poor audit quality has resulted to audit partners and audit personnel being penalised for incompetence and noncompliance with professional ethical norms in Nigeria, Kwara State inclusive. Therefore this study examined the effect of individual auditor's characteristics via; professional development, integrity, competence, and experience on audit quality. The study employed survey design with a total population of 162 which also constitute the sample size of the study due to small size of entire population. The questionnaires were administered to audit partners, audit managers and audit seniors staff of selected audit firms in Kwara State. The study employed Partial least squares structural equation modelling (PLS-SEM) procedures for the analysis of data obtained. Results of the analysis revealed that auditor's professional development, integrity, competence, and experience have positive and significant effect on audit quality, with p- values of <0.5 at coefficients of 0.155, 0.421, 0.295 and 2.254, respectively. The study therefore concluded that individual auditors' characteristics are

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critical to audit quality in Kwara State Nigeria. The study therefore, recommended that continuing professional development should be made mandatory; auditor's maintenance of sincerity and honesty in the course of their audit tasks should be encouraged either by motivating the staff or punish erring staff or both. Finally, competence and experience staff should always be deployed to audit tasks.

Keywords: Individual Auditor's Characteristics; Audit Quality; Professional Development; auditor's competence; auditor's integrity; Auditor's competence; auditor's experience

1. INTRODUCTION

Auditors are professionals that perform independent third-party service for client s management, shareholders and other stakeholders. Auditors attest to the fairness of the financial statement presented by the management and in doing so they are expected to display integrity, objectivity, professional competence and due care, confidentiality and professional behaviour in order to achieve high audit quality. According to the International Standard on Quality Control (IAASB, 2018), auditors' professional ethics and company leadership posture, education and training program, monitoring, and method for dealing with noncompliance are basic components for audit quality. However, persistent poor audit quality brings about loss of confidence by the providers of capital, employees and suppliers. Recently, members of an audit team, Stephen Harrison and Nicholas Boden a senior statutory auditor of Pricewaterhouse Coopers (PwC), John Riordan of Klynveld Peat Marwick Goerdeler (KPMG) and Julian Gray of Ernst Young (EY) were questioned and found guilty in litigation that bother on non-adherence to auditing and accounting standards and failure to obtain sufficient audit evidence (White, 2020; Ludden, 2019)

Nevertheless, the auditing profession has been vilified in the eyes of the public as a result of unreliable auditor opinions and increasing audit failures. Unegbu and Kida s on integrity of audit Fims (as cited in Okodo, Momoh, & Yahaya, 2019) questioned the integrity of audit firms as well as engagement partners. Regulators, investors, researchers and policy makers are worried about the diminishing quality of audit process. In the course of solving the problem of poor audit quality, various measures have been put in place and diverse research work have been undertaken, for instance, Sulvia, 2021; Alsughayer 2021 examined auditor competence, integrity and ethics; Kerterajash, 2019 examined effect of competence, experience, independence, due professional care, and auditor integrity on audit quality on audit quality with focus on firms level.

Accordingly, the regulatory oversight rolled out diverse measures for the improvement of the audit quality. For example, in the United State of America,

Sarbanes-Oxley Act 2002, government authorised regulator; the US Financial Reporting Council (FRC) to inspect audits carried out by practicing firms. It also established Public Accounting Oversight Board (PCAOB) to monitor the audit of public companies. These steps resulted in increase in the membership of International

Forum of Independent Audit Regulators (IFIAR). In the same vain, American Institute of Certified Public Accountants (AICPA) launched a road map for improving audit quality via six-point plan which focuses on audits of private companies, employees benefit plans (EBPs) and public sectors in the United States (Tysiac 2015). The six points plan covered pre-licensure, standards and ethics, Certified Public Accountants (CPA) learning and support, peer review, practical monitoring of the future and ethics enforcement in addition with NASBA collaboration (AICPA, 2016).

Nevertheless, the regulatory oversight has not completely abated the concern for audit quality as there are persistent reports of audit misconduct by Big Four audit firms and medium audit firms wherein engagement partners as well as their firms were fined for poor audit quality. Hence, there has been increased shift in personal responsibility of the audit partners. For example, White (2019) recounted that foremost audit firms together with their partners were fined and sanctioned for sub- standard audit by United Kingdom Financial Reporting Council (FRC). These firms were fined to the tune of £43 Million and individual auditors were penalised for up to £1.6 million in personal fines as a result of judgement received on long-standing cases. The firms involved were KPMG over the audit of Equity Syndicate, Co-operative Bank, Quindell and Ted Baker; PwC; Deloitte; Grant Thornton; MSR (More Stephens and Bakers Tilly (RSM) were also fined along with their partners for poor audit quality.

Similarly, Sweet (2020); Partridge (2020) reported that fines were imposed on the leading audit firms together with their engagement partners for poor audit quality in England and Wales. Deloitte and its former engagement partners, Richard Knights and Nigel Mercer were fined £15 million, £500,000 and £250,000 respectively and sanctioned for „serious and serial failures in England and Wales. The sanction and fine were as a result of noncompliance with professional ethical standards in respect of audit of Autonomy Corporation between January 2009 and June 2011.

Similarly in Nigeria, there were audit failures in Nigeria at African Petroleum Company, and Union Dicon Salt, Standard Printing Publishing Company, as

well as in the banking industry at Intercontinental Bank, Union Bank and Oceanic Bank (Okoye, Okaro, & Okafor, 2015).

However, the focus of prior studies in this area was on Firm levels (Carp & Istrate, 2021; Feng, 2020; Elewa & El-Haddad, 2019) as well as audit committee characteristics (Sukma & Bernawati, 2019). It should be pointed out that the characteristics of firms, audit committees, and clients only have an indirect effect on audit quality when compared to the characteristics of individual audit personnel that performed the audit assignment, which has a direct effect on audit output. Audit quality issues are now being traced not just to the audit firms engaged to perform the work, but also to the audit personnel who carried out the tasks.

There is little research in Nigeria that investigates the effect of auditor characteristics on audit quality, with an emphasis on audit committee, firm, and board characteristics. For instance, Dare, Efuntade, Alli-Momoh and Efuntade (2021); Asiriwuwa, Aronmwan, Uwuigbe and Uwuigbe (2018) examined the effect of audit committee characteristics on audit quality; Oziegbe and Odien (2022) investigated the effect of auditors' independence, audit tenureship, and firm characteristics on audit quality; whereas Nwafor and Amahalu (2021) studied the relationship between auditor independence and audit quality

As a result, very few studies have been done to explore the impact of individual auditor s characteristics on audit quality. Fitzgerald (2018) explored the effect of gender and engagement load on audit quality, whereas Lin (2020) investigated the effect of educational background of auditors on audit quality. As a result, this study explored the effect of professional development, individual auditor integrity, competency, and experience on audit quality due to the extending of liability to audit employees that perform the audit tasks in question. . However, this study investigated the effect of individual auditor s characteristics on audit quality by examining effect of individual auditors' professional development, competence, experience, and integrity on audit quality.

2. LITERATURE REVIEW

2.1. Conceptual Review

Ideas and views of various researchers on individual auditor s characteristics that is professional development, integrity, competence, experience and audit quality are appraised.

2.1.1. Audit Quality

According to AL-Qatamin and Salleh (2020), there is no clear definition for audit quality; instead, different authors defined audit quality based on the scope of their research. Audit quality definition adopted by most literature is the definition provided by DeAngelo (1981) that described audit quality as probability of auditors to detect misstatement either by error or fraud and reporting same in their reports. Studies have stated that quality of providers of audit service in the auditing profession determine the quality of audit. Therefore, auditors integrity, competence, independence and ethics are essential factor that influence audit quality (Asmara, 2019; Puspitasari, Baridwan & Rahman, 2019; Darmawan, Sinambela & Mauliyah, 2017). Hence, audit quality is achieved when auditors potentials are high and as well as when auditors comply with auditing standards and the readiness of auditors to express their opinions based on their findings without compromise.

2.1.2. Individual Auditor's Characteristics

Individual auditor s characteristics refer to potentials of individual auditor relative to audit tasks. Liu (2017) submit that audit quality can be affected by the differences in the attributes between auditors that carried out the audit tasks. Characteristics of auditors based on age, gender, educational background, industry specification, position, number of audit year, busyness and being accounting major are proxied for individual auditor s characteristics as described by Lin (2020); Liu (2017). However, Fitzgerald et al. (2018) categorised gender, engagement load and tenure as individual auditor s characteristics. According to Cameran, Ditillo and Pettinicchio (2018) audit team achievement is not independent of audit team structure, and that audit team is made up of individual audit professionals of audit firm, and the team's performance is dependent on the individual members of the team. In this study, professional development, competence, experience, and integrity are utilised to measure individual auditor characteristics.

2.1.3. Professional Competence

Professional competence is not limited to having knowledge in accounting and auditing standards but having understanding of the client activities. Competence of auditor comprises of auditor s individual quality, distinctive skill and general knowledge (Zahmatkesh & Rezazadeh, 2017). Dewi, Kadir, and Indrijawati (2021) stated that auditor with sufficient skills and expertise with certification

to carry out audit tasks is a competent auditor. In this study, competence refers to the capabilities that individual auditor possessed in terms of knowledge, skills, personality attributes to carry out audit task effectively and efficiently and exposure to auditing standards. This is in line with the study of Alsughayer (2021); Zahmatkesh and Rezazadeh (2017).

2.1.4. Experience

Experience is acquired over a period of time in the course of performing and interacting with audit tasks. It is a combination of what has been acquired in the course of interaction (Griffith, Hammersley, Kadous, & Young, 2015). Cahan and Sun (2015) posit that auditors with vast experience are more knowledgeable compared to auditors without experience. It is a learning process and development of capacities that will enable auditor to apply right approach and mechanisms to audit task (Welay, Rosidi, & Nurkholis, 2019). In line with Welay et al. (2019), experience in this study is the skill acquired on the job over a significant period of time.

2.1.5. Integrity

Auditors' integrity is demonstrated when they undertake audit tasks with fairness, honesty, and sincerity and behave in accordance with professional norms, independence, and objectivity. Ningrum and Wedari (2017); Wardayati (2016) posit that principle of integrity are honesty, courage, wisdom and confidence which formed the basis for reliable decisions. Integrity is the function of public trust and adherence to audit guidelines in making judgement (Kertarajasa, Marwa, & Wahyudi, 2019). Prabowo and Suhartini (2021); Kamil and Fathonah (2020) opined that auditor integrity is paramount to audit process and significantly affect audit quality. Hence, restoring of public trust required auditors to demonstrate integrity during audit assignments by making competent and predictable conclusions that were free of bias and favour. Integrity is the degree of sincerity with which an audit task is carried out and conclusions are reported without bias.

2.1.6. Professional Development

Workplace mindfulness of subordinates can improve through supervisor training (Dane & Brummel, 2014). Supervision coaching is part of audit process (Kim & Harding, 2016; Nelson, Proell, & Randel, 2016) which can improve mindfulness among employees (Krishnakumar & Robinson, 2015) and enable

them to see big pictures rather than “Lost in the weed” (Herda, Cannon, & Young, 2019). Professional training is a necessary component of the auditing and accounting professions in order to perform audit tasks effectively and efficiently. Audit quality is a function of training and professional development, which prepares auditors to perform their jobs competently. Professional development was defined by Lee, Su, Tsai, Lu, and Dong (2016) as a learning process that can raise auditor skill and impact auditor effective working methods, hence increasing audit quality. Furthermore, auditor quality is dependent on his judgment at each level of the audit. According to De Lange, Jackling, and Suwardy (2015), continual professional growth is the foundation for audit quality.

Manna, Singh, and Sharma (2016) reported that training promotes employee's complacency and bridge the gap between managerial competencies and personnel competencies. Therefore, training and development equip auditors with essential tools needed in the field to carry out audit task and give answers to unanticipated challenges in the course of audit task. According to Yusuf (2019), training and development is an organization's strategic plan to increase knowledge, skill, and abilities. While training is focused on increasing staff ability to perform specific tasks at the time, development is more futuristic through an integrated approach to increasing knowledge in order to bring about innovation and change work behaviour. This study's focus on professional development and it is consistent with the study of Yusuf's (2019); Manna et al

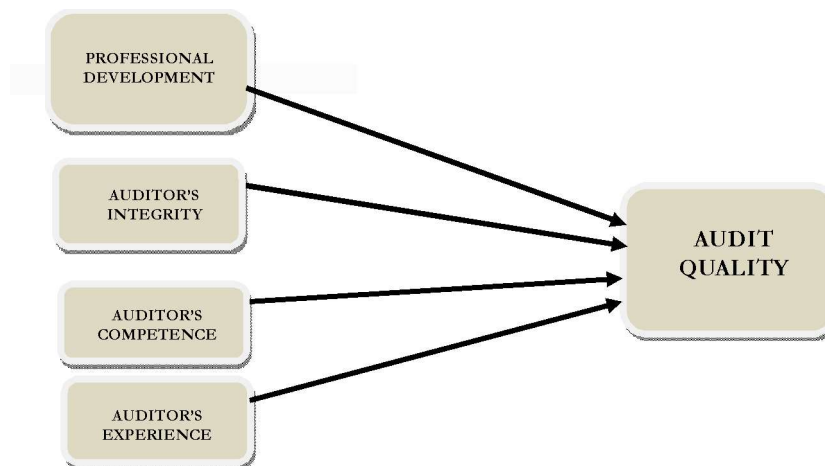


Figure 1: Conceptual Model of Individual Auditor's Characteristics and Audit Quality

Source: Author's Conceptualisation (2023)

(2016). This covers both required continuing professional development organized by the auditors' professional bodies and in-house training.

2.2. Theoretical Review

Mischel and Shoda (1995) propounded theory of cognitive-affective system theory of personality to reconcile inconsistent findings on the invariance of personality and change of behaviour across situations. The theory identified five individual differences in willpower, such as, encodings strategies; competencies and self-regulatory which include intelligence, self-formulated goals and self-produced consequences; expectancies and beliefs; goals and values which brings about personality consistency; and affective response including emotions, feelings and reactions. This theory belief in individual differences both in persons and across situations over time by providing unifying opinion for dynamism in the behavioural expressions of personality and the stability in the personality system that creates them. Cognitive–Affective Personality System (CAPS) is a personality theory established to describe how behaviour of people can change significantly from situation-to-situation but still possess coherent personalities. Social cognitive theory is a theory of personality that emphasizes cognitive process such as thinking and judging in the development of personality.

However the proponent of attribution theory, Heider (1958), focused on process of determining whether behaviour is situationally-caused or dispositionally-caused. Jones, Clifford, Keirans and Kohls (1972) improved on this by investigating the causes of individual behaviour, which included investigating the reasons or causes of failure or success. The study of Rahmi and Sovia (2017) explained that a person's behavior is caused by internal factors or external factors. Behavior caused by internal factors is behavior that is believed to be under control or originates from within an individual such as personality traits, motivation or abilities. Behavior caused by external factors is behavior as a result of external causes or originating from outside the individual self-such as equipment or social influence from others (Kusumastuti, 2018)

In summary, attribution theory is found to be mechanical in assuming that people are rational, logical and systematic in thinking. Attribution theory also failed to take into account social, cultural and historical factors that bring attribution theory into limelight whereas, cognitive-affective personality theory placed emphasis on the importance of situational variables and cognitive qualities of the individual such as competency and experience on attainment of qualities, accounts for individual differences in predictable patterns of variability across

situations. Cognitive-affective personality theories are popular in almost all disciplines such as educational psychology (Dóci, Stouten, & Hofmans, 2015; Schneider, Beege, Nebel, Schnaubert, & Rey, 2022) and management sciences (Kark, 2006; Armstrong, Cools, & Sadler Smith, 2012). Hence, theory of cognitive affective personality is appropriate and relevant to this study because it focuses on cognitive features of individual that either marred or enhance their performances. It also takes cognizance of individual differences in predictable patterns of variability across settings.

2.3. Empirical Review

The study of Zahmatkesh and Rezazadeh (2017) investigated the effect of auditor features on audit quality in Iran. Primary data was used via survey questionnaire, auditor's experience, professional competence, motivation, accountability and objectivity were used to measure auditor features. The result of the study showed that auditor's experience, professional competence, motivation, accountability and objectivity influence audit quality. More so, Feng (2020) examined effect of individual auditor characteristics on audit quality. The focus of the study was on non-profits organisation in United State of America using secondary data. The study built on the work of Fitzgerald et al. (2018) whereas gender, engagement load and tenure were employed to proxy auditor features. The findings of the study revealed that auditor gender, engagement load, and tenure influence the chance of auditors identification of errors or fraud and reporting of the same in non-profit organisation.

In another facet, Lin (2020) studies the effect of individual auditor characteristics on audit report lag in Taiwan by looking at auditors' gender, educational background, and accounting major. The findings of his study revealed that audit quality is not impaired when auditors possess a higher degree. It was also reported that auditors who majored in accounting are more proficient and do not diminish with shorter audit report lag.

Kertarajasa et al. (2019) investigated the effect of audit quality on competence, experience, independence, due professional care, and integrity, using auditor ethics as a moderating variable. The primary data used in this study were gathered via questionnaires from external auditors in South Sumatra, Indonesia. A total of 97 auditors were used in the study. Multiple linear regression analysis with moderating variables were evaluated using Ordinary Least Squares (OLS). The study's findings revealed that the characteristics of competence,

proper professional care, and integrity have a significant influence on audit quality whereas experience and independence have no effect on audit quality.

In the study of Alsughayer (2021), auditor's perception on impact of auditor competency, integrity, and ethics on audit quality were investigated. Questionnaires were distributed to auditors in Saudi's auditing firms. The sample size chosen was 102 auditors. The findings revealed that competence, integrity, and ethics have a considerable impact on audit quality. He emphasised that most essential qualities of auditors that enhance audit quality are auditors' continual improvement and training programs, methods of carrying out their jobs, and adherence to the code of conduct. Zulvia (2021) on the other hand investigated the impact of auditor's ethics; audit fees, auditor's experience and competence on the quality of audit at the Padang City Public Accounting Firm, using a questionnaire to collect data from the Padang City Public Accounting Firm, and 66 respondents were received. A regression analysis was performed. The findings revealed that the audit ethics, audit fee, auditor's experience and competence influenced audit quality.

Damanik, Hutagalung, and Ginting (2021) investigated the effect of auditor independence and ethics on audit quality at a public accountant office in Medan, with auditor experience serving as a moderating variable. The study population consisted of 186 auditors, with a sample of 45 auditors chosen using the purposive sampling technique. Questionnaires were used to collect data. The results demonstrated that the measuring model was valid and trustworthy, and that it can be widely adopted. The structural model evaluation results suggest that auditor independence and ethics have a favourable but non-significant effect on audit quality. The auditor's experience has no effect on the relationship between auditor independence and audit quality.

Studies reported that auditor's competency, independence, integrity, and ethics are important determinants of audit quality (Asmara, 2019; Januarti, 2019; Puspitasari et al., 2019; Zahmatkesh & Rezazadeh, 2017; Darmawan et al., 2017; Iryani (2017). However, Nasution, Mahzura and Anandy (2022) examined effect of competence, work experience and accountability on the quality of audits as well as the ethical interaction of auditors on audit quality. According to the study, competence has no significant effect on the audit quality; however experience has significant effect on audit quality. However, the study of Prabowo and Suhartin (2021) on the other hand examined the role of e-audit in mitigating the impact of auditor independence and integrity on audit quality. Using primary data, questionnaire was distributed to auditors at Surabaya Public accounting

Firms with only 36 participants. Results of this study revealed that auditor independence positively affects audit quality and auditor integrity favourably affects audit quality.

Consequently, on professional development and training by the individual auditor, ALfrijat (2020) investigated the impact of internal auditors' continuing professional development. The survey included internal auditors from four (4) countries: Jordan, Lebanon, Qatar, and Kuwait. The study's findings reported that continued professional development has a positive effect on audit quality. In contrary, Muthumbi and Kamau (2021) investigated the impact of career development on employee performance at Deloitte Limited in Kenya. Using quantitative research methods, a descriptive survey study design was used. Although 500 employees at Deloitte Limited in Kenya were targeted, 116 respondents composed the sample size and were chosen using stratified random selection. Data was collected and analyzed using descriptive and inferential statistics such as percentages, means, and standard deviations displayed in tables and figures. The study found that career growth was both positively and strongly related to employee performance. It was suggested that professional services firms should focus more on career development and that audit Firms should prioritize training, career counseling and mentorship, and mobility initiatives.

However, very little literature categorically examined effect of individual auditor s characteristics on audit quality. The need to examine individual auditor s characteristics is essential for achievement of quality audit for the restoration of public confidence on the auditor s reports.

2.3.3. Gap Identified in the Literature

Previous audit quality studies examined the effect of auditor s ethics, competence and other variables on audit quality (Sulvia, 2021; Alsughayer 2021; Kerterajash, 2019) while other literature investigated impact of auditors' experience, professional competence, motivation, accountability, and objectivity on audit quality (Zahmatkesh & Rezazadeh, 2017), gender, engagement, tenure, and educational background (Fitzgerald et al., 2018; Lin, 2020) to measure individual auditors' characteristics with a specific focus on audit partners and audit firms. Albeit, Audit firms characteristics is the function of individual audit staff characteristics which is not limited to only audit partners but all the audit personnel working in the audit Firms. However, the variables employed by the prior studies were used to measure characteristics of audit firms and only audit partners ignoring other personnel of the audit firms such as audit manager and

audit senior. Nevertheless, professional development was rarely investigated in conjunction with these variables. To fill this gap, the effect of professional development, as well as individual auditor's competence, integrity, and experience was investigated in this study. A larger sample size was used in this study than in earlier research.

3. METHODOLOGY

3.1. Variables Description

In order to increase audit quality, independent variables were regressed against the dependent variable to determine their effect on the dependent variable in accordance with the theory of cognitive-affective personality. Dependent variable (Audit quality) is measured by auditor's premature sign-offs (PSO) while independent variables (individual auditor's characteristics) is measured by professional development (TPD), integrity (INT), competence (COMP), and experience (EXP).

Below are the variables, their measurements and abbreviations:

<i>Variables</i>	<i>Abbr.</i>	<i>Measurement</i>	<i>Abbr.</i>	
Dependent Variables:				
Audit Quality	AQ	Premature Sign-offs	PSO	AL-Qatamin and Salleh (2020); Hemmingsson and Lindbom (2020)
Independent Variables:				
Individual Auditor's Characteristics	IAC	Professional Development	TPD	Zemuruka and Dangarembizi (2020); Sal and Raja (2016); Tahir, Yousafzai, Jan, and Hashim (2014)
		Integrity	INT	Alsughayer (2021); Ningrum and Wedari (2017) Awotomilusi and Olufemi (2022)
		Competence	COMP	Alsughayer (2021); Ningrum and Wedari (2017); Dewi, et al. (2021)
		Experience	EXP	Alsughayer (2021); Ningrum and Wedari (2017); Enofe, Ukpebor, Innocent and Ogbomo, (2015)

Source: Author's variables and their measurement (2023)

3.2. Research Design

This research adopts survey research design method. It was a cross sectional study with primary data collected from randomly selected sample. The population of this study consisted of 54 audit firms in Kwara State, Nigeria, These audit firms have an average of three (3) auditors comprising of audit partners, audit managers and audit seniors which constitute the unit of measurement. Therefore, the population of this study is 162 (54 multiply by 3). Hence, since the population is not large, the entire population size was sampled.

3.3. Model Specification and Variable Measurement

This study hypothesises the relationship between the dependent and independent variable as stated thus:

Audit quality (AQ) = f (Professional development (TPD), integrity (INT), competence (COMP) and experience (EXP), that is,

$$AQ = f (TPD, INT, COMP, EXP, \mu), \quad (i)$$

Where AQ is measured with auditor s premature sign off (PSO), Individual auditor s characteristics are measured with auditor s professional development (TPD), integrity (INT), competence (COMP) and experience (EXP). Therefore,

$$PSO = f (TPD, INT, COMP, EXP) \quad (ii)$$

The model in its econometric form is specified thus:

$$AQ = \beta_0 + \beta_1 TPD + \beta_2 INT + \beta_3 COMP + \beta_4 EXP + \mu e \quad (iii)$$

3.4. Data Collection and Analysis Techniques

Electronic Survey was used to collect data from respondents. The questionnaire items were adapted from prior studies (Awotomilusi & Olufemi, 2022; Dewi, et al., 2021; Alsughayer, 2021; AL- Qatamin & Salleh, 2020; Hemmingsson & Lindbom, 2020; Enofe, Ukpebor, Innocent and Ogbomo, 2015). The questions in the questionnaire was designed using 5-point Liket scale as shown in appendix 1. Partial Least Square (PLS) was employed with Smart PLS 4 to test the structural and measurement model. The justification for adopting Structural Equation Model (SEM) for this study is its ability to efficiently handle small sample size, suitable for study with categorical variables and its capacity to test Structural and measurement model simultaneously (Ringle, Sarstedt, Mitchell, & Gudergan, 2020).

4. ANALYSIS, RESULTS AND DISCUSSION

Table 1 detailed respondents profile based on their age, academic qualification, professional qualification, years of experience in auditing firm, size of the firm they are working with and their position. The information gathered revealed that majority of the respondents had first degree with 93.3% and that 79.2% of the respondents are professionally qualified. 19.5% of the survey participants are less than 5 years while the rest ranges between 5-9, 15 years and above with 90.2% working in small audit firms while 9.8% are working in medium audit firms.

Table 1: Descriptive Statistics of Respondents

		<i>Frequency</i>	<i>Percentage (%)</i>
Age	Less than 25	7	4.3
	25 -34	39	23.8
	35-44	60	36.6
	Above 45	58	35.4
		164	100
Academic Qualification	Diploma	4	2.4
	HND/B.Sc	153	93.3
	Masters	6	3.7
	Ph.D	1	0.6
		164	100
Descriptive Statistics of Respondents Cont.			
Professional Qualification	FCA/ACA	75	45.7
	FCN/CNA	55	33.5
	FCTIN/CITN	28	17
	Others	6	3.8
		164	100
Years of Experience in Auditing Firm	Less than 5	32	19.5
	5-9	55	33.5
	10-14	69	42
	Above 15	8	4.9
		164	100
Size of the firm Working with	Small	148	90.2
	Medium	16	9.8
	Big	0	0
		164	100
Position	Audit Partner	40	24.4
	Audit Manager	103	62.8
	Audit Senior	21	12.8
		164	100

Source: Author s Computation, 2023

4.2. Assessment of the Measurement Model

Measurement model indicates the relationships between the constructs and the indicator variables. In line with measurement model evaluation, indicators with low factor loadings (less than 0.60) were removed (Gefen and Straub, 2005). Two (2) items each (TPD 2 and TPD 3) from indicators of professional development and Premature Sign-off (PSO 1 and PSO 2) were removed from the analysis due to low factor loading. Hence, indicator reliability is tested by examining the indicator factor loading. The factor loadings for all of the constructs have factor loading s values larger than 0.7 (see Table 2). The factor loading threshold for constructs and indicators has been reached. As a result, some of the shared variance between the construct and its indicators are less than the variance of the error term of 0.5 employed in this study, because some items in the sample had factor loadings less than 0.50 when the study began. As a result, four (4) item are eliminated.

More so, internal consistency of the constructs was assessed through Cronbach's Alpha and the Composite reliability. The results showed that all variables exceed the recommended Cronbach's Alpha threshold level (> 0.70), and the results of composite reliability revealed that all constructs surpass the recommended minimum level (> 0.70). Cronbach s Alpha was between 0.735 and 0.814, while Composite Reliability was between 0.762 and 0.968 (see Table 2). Hence, table showed that Cronbach s Alpha and Composite Reliability value have reliability statistics that exceed the required threshold of 0.70 (Hair, Ringle, & Sarstedt, 2011; Ringle et al., 2020) Consequently, Fornell and Lacker (1982) advocate using the Average Variance Extracted (AVE) criterion to assess convergent validity. The AVE indicates how well a construct can explain the variance of its indicators and how much of the variance is due to measurement error. Convergent validity was examined for the measurement model through Average variance Extracted (AVE) with threshold of 0.50 as stipulated by Ringle et al. (2020). The AVE results showed that the indicators underpinning the construct are related to one another and that the variance in the construct can explain nearly all of the variance in the indicators. This study's measurement model generated satisfactory results for the AVEs, meaning that convergent validity has been established (see, Table 2).

Subsequently, Fornell and Bookstein (1982) recounted that Variance Inflation Factor (VIF) is used to calculate multicollinearity in indicators (VIF). Hair, Sarstedt, Matthews, and Ringle, (2016) proposed that if VIF is less than 0.5, multicollinearity is not a severe concern. Table 2 shows that the VIF value for the indicators in this study is more than the suggested level.

Finally, the Heterotrait Monotrait (HTMT) procedure is employed to check the validity of the value of discriminant validity of the constructs. Henseler, Ringle, and Sarstedt (2015) reported that threshold values for the HTMT ratio is less than 0.85 or equal to 0.90. All the values of HTMT ratio are less than the threshold value of 0.90. This study's constructs achieved the discriminant validity (see Table 3) and all model evaluation requirements for the reflectively measured constructs that supports validity and reliability have been met.

Table 2: Internal Consistency, Convergent Validity, Composite Reliability, AVE and VIF

<i>Construct</i>	<i>Indicators</i>	<i>Loadings</i>	<i>Cronbach's Alpha</i>	<i>Composite Reliability</i>	<i>AVE</i>	<i>VIF</i>
Experience	EXP 1	0.921	0.799	0.880	0.612	1.687
	EXP 2	0.887				1.687
	EXP 3	0.875				1.661
	EXP 4	0.872				1.749
	EXP 5	0.804				1.394
Competence	COMP 1	0.875	0.814	0.900	0.685	1.500
	COMP 2	0.862				1.500
	COMP 3	0.829				1.422
	COMP 4	0.757				1.422
Integrity	INT 1	0.897	0.957	0.968	0.884	1.000
	INT 2	0.859				1.000
	INT 3	0.795				1.600
	INT 4	0.745				1.815
Professional Development	TPD 1	0.906	0.814	0.762	0.620	1.677
	TPD 4	0.896				1.477
Audit Quality	PSO 1	0.880	0.735	0.871	0.686	1.565
	PSO 2	0.787				1.508
	PSO 3	0.768				1.635
	PSO 5	0.755				1.635

Source: Author's Computation, 2023

Table 3: Discriminant Validity: Heterotrait Monotrait Ratio (HTMT)

	<i>COMP</i>	<i>EXP</i>	<i>INT</i>	<i>PSO</i>	<i>TPD</i>
COMP	0.388				
EXP	0.321	0.486			
INT	0.150	0.477	0.365	0.275	
AQ	0.465	0.467	0.312	0.225	0.436
TPD	0.172	0.309	0.265	0.189	0.415

Source: Author's Computation, 2023

4.3.6. Structural Model Assessment

The evaluation of structural models investigates the relationships between variables. This investigation was carried out using Smart-PLS 4 (Ringle, Wende & Becker, 2022). The structural model was used to estimate the multicollinearity test, path coefficients ($\hat{\alpha}$), and effect size (f^2) of prediction accuracy. Using the variables path coefficient and p-value, the study validated the study's path coefficients from independent variable to dependent variable. The path coefficients are used to examine relationship between COMP and AQ, EXP and AQ, INT and AQ, and TPD and

AQ. The results of VIF Multicollinearity among Independent Variables were less than the permitted threshold of 0.5. Result of R-Square (R^2) Value showed that COMP, EXP, INT, and TPD together account for 99.2% of the variation in the dependent latent variable that is, AQ as shown in the Table 4. Whereas result of the effect size (f^2) as shown in table Table 5 revealed that independent variables were within the acceptable threshold.

Table 4: R-Square (R^2) Value

<i>Dependent Latent Constructs</i>	<i>Variance Explained (R^2)</i>
Audit Quality	0.992

Source: Author's Computation, 2023

Table 5: F SQUARE (f^2)

	<i>AQ</i>	<i>Effect Size (f^2)</i>
COMP	0.018	Medium
EXP	0.453	Large
INT	0.067	Medium
TPD	0.862	Large

Hypothesis Testing

This study tested the research hypotheses through the value of path coefficients of the construct and the results is presented in Table 6. H_{01} : Professional development does not significantly influence audit quality in Kwara State, Nigeria. That is, H_{01} investigates whether auditor professional development has significant influence on audit quality. We found strong empirical evidence to reject the null hypothesis for H_{01} as there is a positive and significant relationship between professional development (TPD) and audit quality, hence

($\beta = 0.136, t = 1.560, p = 0.004$). In addition, H_{o2} : tests whether integrity has significant influence on audit quality in Kwara State, Nigeria. The result disclosed that integrity has positive and significant influence on audit quality, hence ($\hat{\alpha} = 0.421, t = 6.361, p < 0.000$), H_{o2} is not supported while the alternative is accepted. Similarly, H_{o3} asserted that competence do not significantly influence audit quality in Kwara State, Nigeria. Nevertheless, the result of the analysis revealed that competence is positively and significantly influence audit quality, therefore ($\beta = 0.295, t = 5.482, p < 0.000$) H_{o3} is not supported while the alternative is accepted. Likewise, H_{o4} declared that experience do not significantly influence audit quality in Kwara State, Nigeria, on the contrary, the result of the analysis revealed experience has significant positive effect on audit quality, ($\beta = -0.562, t = 6.441, p < 0.000$), H_{o4} is not supported while the alternative is accepted.

Table 6: Path Coefficients

Hypotheses	Relationship	β	t-value	P Values	Decision
H01	TPD > AQ	0.155	3.560	0.004	Accepted
H02	INT > AQ	0.421	6.361	0.000	Accepted
H03	COMP > AQ	0.295	5.482	0.000	Accepted
H04	EXP > AQ	2.254	6.257	0.004	Accepted

Source: Author s Computation, 2023

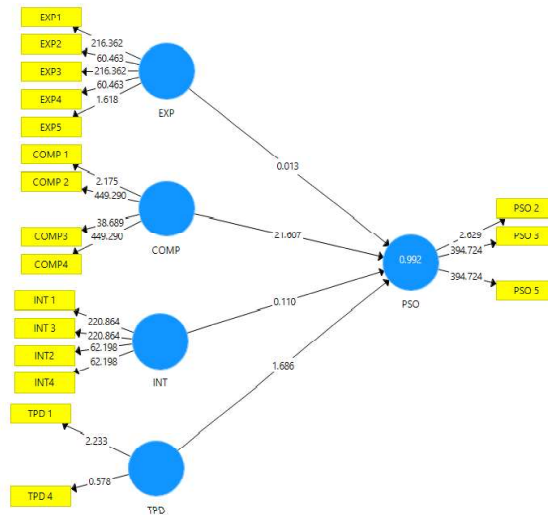


Figure 2: Structural Model with t-statistics

DISCUSSION OF FINDINGS

This study assessed the relationship between individual auditor's characteristics and audit quality in Kwara State, Nigeria. Specifically, the relationship between individual auditor's professional development, integrity, competence, experience and audit quality was examined. The findings for the first hypothesis (Ho1) indicated that auditor's professional development (TPD) has positive and significant direct relationship on audit quality. Consistent with the results of prior studies which stated that professional development enhances auditor's competence, skills as well as auditor's proficiency and therefore improve audit quality (Muthumbi & Kamau 2021; Alsughayer, 2021; Alfrijat, 2020). This implies that professional development influences competency and proficiency of auditors and thereby increase quality of the work performed. Hence, the greater the number of auditors participation in auditing training, workshops, and continuing professional development programs, the more skillful auditors will become in carrying out audit operations and the higher the audit quality will be.

Additionally, the test of second hypothesis (Ho2) revealed that individual auditor's integrity has significant direct relationship on audit quality. This suggests that individual auditors sincerity, honesty and fairness in carrying out audit activities enhances the level of assurance on company financial statements. The study of Kertarajasa et al (2019); Alsughayer (2021); Prabowo and Suhartin (2021) supported the result of this study having found that integrity is positively and significantly influence audit quality. Therefore, the higher the auditor's honesty and sincerity in carrying out audit exercise the higher the audit quality.

Moreover, empirical test of hypothesis three (Ho3) revealed that individual auditor competence significantly influences audit quality. This is different from the study of Nasution et al. (2022) but consistent with the studies of Zulvia (2021); Alsughayer (2021); Kertarajasa et al (2019) who buttressed that competence significantly affect audit quality. The more competent an auditor is the better the audit quality.

Furthermore, the results of hypothesis four (Ho4) showed that individual auditor experience significantly affect audit quality. The findings of this study differ from those of Kertarajasa et al. (2019); Damanik et al. (2021) but they are consistent with the studies of Zulvia (2021); Nasution et al. (2022) who reported that the level of experience of an individual auditor affect the quality of an audit.

5. CONCLUSION AND RECOMMENDATIONS

The study concluded that individual characteristics of audit personnel is critical to audit quality and appears to denote a powerful and effective components for improving audit quality. the study therefore recommends that auditing firms should make continuing professional development mandatory for their audit personnel in order to improve their auditing skills.

Furthermore, audit firms should emphasise integrity among their audit personnel and also be made to maintain sincerity and honesty in the course of their work and in their interactions with clients' management. More so, to enhance auditor s integrity among audit staff, reward either in monetary term or promotion should be given to staff that display high standard of integrity in the course of their audit task while erring staff should be reprimanded or punished for bringing audit firm into disrepute.

In addition, competence of audit personnel is paramount therefore audit firms should always conduct frequent performance review for their audit staff to evaluate their competence and; Finally, audit firm should ensure that experienced auditors are assigned to audit tasks. In addition, audit firm s personnel must be exposed to various audit tasks that will equipped them to identify misstatements caused by either fraud or error.

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