Evaluation of Audit Quality: Determinants and Theoretical Approaches

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ABSTRACT

This article explores the quality criteria of audits through a detailed literature review, aiming to identify the key indicators that allow measurement of this quality. The study highlights three essential factors: the auditor's competence and independence, along with access to reliable and relevant information. The methodology is based on an analysis of previous works, distinguishing the factors that influence audit quality, and on assurance and cognitive theoretical approaches to evaluate this quality.

The results of the study emphasize the growing importance of digital transformation in the audit profession, particularly the impact of digitalized audit technologies, which introduce new challenges regarding the independence and objectivity of auditors. The article thus paves the way for further research on the adaptation of the profession to digitalization and on the mechanisms to be implemented to ensure reliable and transparent audits in a constantly evolving environment.

The contribution of this work to audit literature lies in its ability to provide a nuanced and multidimensional perspective on audit quality. By enhancing the understanding of the determinants of audit quality, it also offers a practical framework for researchers and practitioners seeking to assess and improve the quality of audits.

Keywords: Audit, audit quality, measurement indicator, evaluation approach, digitalization.

INTRODUCTION

Financial scandals have punctuated modern economic history, often revealing a profound flaw in corporate monitoring and governance. In this regard, the audit emerges as an essential tool for assessing the financial health of an organization. By examining the practices, policies, and processes in place, the audit aims to detect and prevent misconduct, accounting inaccuracies, and counterproductive behaviors. Thus, it has become a cornerstone of trust in the business world. The auditor holds a key position in validating the true representation of the company's financial statements.

Due to the variety of stakeholders and issues related to transparency and regulatory compliance, the audit does not only satisfy legal requirements; it also contributes to the ongoing improvement of performance and risk management within the company. Therefore, it is a function that must meet several expectations aspiring to efficiency and transparency. Given this observation, it is crucial to question the fundamental issue of evaluating audit quality. Consequently, the audit relies on standards and the impeccable commitment of the auditor to their mission, which necessitates defining a reference framework that gives meaning to their work and legitimizes their recommendations. This concept has sparked numerous debates in managerial literature and continues to fuel new perceptions regarding the criteria for evaluating audit quality. It is, therefore, necessary to pose the following question: What criteria and approaches underlie the evaluation and assurance of audit quality?

The objective of this theoretical article is to highlight the central and strategic role of auditors, particularly in the context of recent financial scandals that have illuminated the shortcomings of control and governance mechanisms. By critically mobilizing and analyzing existing literature, the article emphasizes the methodological and conceptual limitations of traditional approaches used to evaluate audit quality. It reviews the various evaluation methods and the main indicators used by researchers, while questioning their relevance and ability to truly reflect audit quality in practice. By engaging in a process of theoretical renewal, the article also offers an original contribution by introducing new analytical perspectives. This work aims to enrich academic and professional debates surrounding audit quality and to promote the continuous improvement of audit practices, in a context marked by increasing expectations regarding transparency and reliability of financial information.

The Importance of Audits in Preventing Financial Scandals

Financial scandals regularly shake the business world, disrupting its operation and fostering doubt and mistrust regarding audit quality. In 2018, the former CEO of Renault-Nissan was entangled in allegations of financial misconduct. Bernard Madoff's scam, regarded as the largest financial fraud in history, amounted to nearly $65 billion, exposing oversight deficiencies on Wall Street and leading to securities fraud and money laundering (Reuters, 2021). In 2021, the Vatican bank was convicted of money laundering and embezzlement (RFI, 2021). In Morocco, the CNSS (National Social Security Fund) was implicated in fund misappropriations in 2002, with sentences requiring officials to repay 31. 9 billion MAD (Machloukh, 2020). The CIH bank (Crédit Immobilier et Hotelier) was also affected by fund misappropriations estimated at 43 million MAD (Senhaji, 2016).

It is important to emphasize that financial auditors are not just spectators of these scandals but can also be involved. A notable example is the collapse of Arthur Andersen, once a member of the Big Five, following its involvement in the Enron group's pension fund scandal in 2002. More recently, in 2023, Ernst and Young was penalized in Germany with a two-year ban from participating in tenders due to breaches of professional regulations, related to concealing a €1. 9 billion financial hole in Wirecard's accounts. These events perfectly illustrate the notion that auditors' negligent behaviors can jeopardize the quality of the audits performed, even calling into question a certification. Several factors may explain such behaviors, including lack of experience, inadequacy of audit methods and procedures, or budgetary pressure resulting from decreased fees. These factors stem from both the personal characteristics of the auditor, such as concentration level, self-esteem, or need for achievement, and professional traits, notably commitment to the profession and organization, quality of controls, effectiveness of review procedures, and the structure of the audit itself.

Following major financial scandals, U. S. lawmakers enacted the Sarbanes-Oxley Act in 2002 to enhance the transparency of financial information, increase the accountability of executives, and improve the reliability of financial statements. Based on three core principles: the accuracy and accessibility of information, managerial accountability, and the independence of auditors, this reform led to the establishment of an agency under the Securities Exchange Commission (SEC) responsible for licensing audit firms that serve public companies, developing auditing and internal control standards, and conducting regular inspections of audit practices. Additionally, it strengthened the powers and responsibilities of audit committees. This evolution reflects a desire to promote an audit viewed as a preventive mechanism aimed at enhancing the credibility of financial information and reducing the risks of scandals. By identifying risks and improving the quality of accounting information, auditing helps restore trust among stakeholders, particularly investors and shareholders.

The Role of The Audit from an Insurance Perspective

In general, agency theory serves as the dominant analytical framework for understanding the role of audit. This theory emphasizes the presence of information asymmetry between a principal and an agent, typically between shareholders and executives, but also between employers and employees (Jensen and Meckling, 1976). These asymmetries promote the emergence of conflicts of interest, where executives, being better informed, may engage in opportunistic behaviors at the expense of shareholders. The audit then acts as a governance mechanism

aimed at mitigating these asymmetries and reducing agency costs associated with management oversight (Watts and Zimmerman, 1986). This rationale leads to the establishment of institutional governance mechanisms such as the general assembly, the board of directors, and the audit committee (Charreaux, 2009). This organization of oversight power resembles the concept of governmentality in the Foucauldian sense (Aggeri, 2021), as it frames and guides behaviors within the company. Agency costs stem, on one hand, from the lack of information available to shareholders and, on the other hand, from executives' ability to manipulate or conceal the information they possess. Therefore, improving the quality of financial information and implementing effective controls are essential levers for limiting these costs (Charreaux, 2009).

In this context, modern audit plays an increasingly diverse and sophisticated role in reducing agency costs. Besides traditional audits conducted in large companies and financial institutions, new practices are being employed. Notably, there is a growing emphasis on ESG (environmental, social, and governance) audits, which have become essential to meet the expectations of institutional investors and enhance extra-financial transparency. Furthermore, the emergence of automated auditing and the use of artificial intelligence and data analytics now allow for increased effectiveness of controls, improved detection of anomalies, and reduced risk of errors or fraud at a lower cost. These technological tools significantly diminish information asymmetries by providing stakeholders with more reliable, comprehensive, and real-time information. Additionally, in the startup and SME sector looking for funding, external audits become a strategic lever to reassure investors and negotiate better capital access conditions. Finally, post-2008 financial crisis regulations, such as Basel III or Solvency II, have strengthened prudential auditing in banking and insurance sectors by reducing risk premiums imposed by creditors and shareholders. Thus, contemporary audit is no longer confined to mere accounting certification but has evolved into a major instrument for reducing agency costs through the diversification of its functions and the integration of advanced technological tools.

The role of the auditor is characterized by its unique approach to identify dysfunctions and risks within a company. It adopts what could be termed an assurance-based rationality, which views failure not as a result of individual responsibility, but rather as a collective phenomenon often referred to as "the industry." This approach, grounded in solidarity and risk modeling, thus replaces the logic of individual responsibility. It is commonly referred to as a risk-based approach. In this perspective, the audit mission involves identifying, cataloging, and prioritizing risks based on existing controls, with the aim of providing information that highlights potential weaknesses. When it comes to risks, it is essential to distinguish between sources and events: the source of a risk refers to any element, whether isolated or combined with others, that may generate a risk, while the event signifies a change in a specific set of circumstances (Srivastava and Shafer, 1992).

Criteria for Assessing Audit Quality

It is important to acknowledge that, even when the audit is conducted in accordance with established frameworks, the auditor's work is not necessarily guaranteed to be effective. On this matter, there are several perspectives regarding the definition of audit work quality. One of the initial distinctions lies in whether the auditor is bound by an obligation of means or an obligation of results. In this regard, Renard (2017) asserts that the internal auditor cannot be held to an obligation of results. According to him, the only guarantee of the quality of an audit lies in adherence to standards. However, this pursuit of quality should not solely fall to the audit management but must also involve all high-level executives within the company. The activities of auditors should be supervised and audited both internally and externally. A key process of this supervision is the audit of the audit, performed by independent external experts through a Peer Review. This mechanism enables an exchange among auditors from different non-competitive entities, each assessing the service of the others with a fresh perspective while considering the specificities of their own organizational culture.

However, focusing exclusively on the competence of the external auditor can be limiting, given that audit assignments are carried out by firms composed of multiple individuals or teams, whose competence is also evaluated based on other criteria such as the organization and structure of the firm (Fama & Jensen, 1983). The competence of an audit firm is not uniform among the various individuals and teams that comprise it. Therefore, the concept of competence must be understood at three levels: the individual auditor, the audit firm

as a whole, and finally, the team working within a specific company (De Angelo, 1981).

The assessment of audit quality therefore requires an approach that incorporates both internal and external perspectives, involving the auditor, their firm, and the audit team. This quality is based on the auditor's independence and their ability to identify anomalies. According to Flint (1988), auditors must have in-depth knowledge, appropriate training, qualifications, and sufficient experience to ensure the quality of their work. Duff (2004) identifies three main criteria for evaluating this quality: technical quality (reputation, capability, assurance), service quality (empathy, accountability, supplementary services to the audit), and the independence of the auditor. Regarding the criteria related to the firm and the audit team, several studies have included this dimension in their analyses. For instance, Sutton and Lampe (1991) proposed three variables to measure audit quality: the skills and training of auditors, the planning, and the management of the assignment. This research focuses on both the individual level and the collective level of the auditors involved in the audit process. Similarly, Carcello and al. (1992) defined specific quality criteria, including experience, expertise, ethical standards, and the quality of communication between the auditor and the company's management.

Certain studies also focus on quality indicators perceived by the market, such as the reputation and size of the audit firm, as well as the fees charged for services. These fees can impact the auditor's independence and their resistance to client pressures. De Angelo (1981) demonstrated that larger firms, having more to lose, are less likely to accept compromises. Malone and Robert (1996) emphasize that excessively low fees may diminish auditors' ability to detect errors.

Other researchers have highlighted organizational aspects that influence audit quality. For instance, a firm that pays particular attention to its human resources, by providing regular training in both technical and professional areas, is more likely to ensure high audit quality (Wooten, 2003). Moreover, an audit firm can mitigate the risk of errors during an engagement by implementing a policy of reviewing audited files by an associate different from the one responsible for the file. Thus, establishing a quality control system for audit files helps to limit the risk of certifying fraudulent financial statements (Eymard-Duvernay, 2000).

Finally, it is crucial to consider the availability of information as an essential quality criterion. To assess the quality of an audit engagement within a company, it is necessary to examine the availability, quantity, and relevance of the information. It is also vital to evaluate the tools used, as well as the competence and experience of the auditor in gathering information from the company's employees, while considering the role of the auditee in the audit process. Therefore, it would be prudent to summarize this set of criteria in a synthetic grid, taking into account the different registers of audit quality assessment in the table below:

Table I: Audit Quality Assessment Records

Category	Auditor	Audit Firm	Market
Criteria	Knowledge and technical skills	Reputation and notoriety	Fees received
	Continual training	Organization and planning of the mission	Size and influence of the firm in the market
	Experience and expertise	Management of the teams involved	Compliance with Professional standards
	Independence and objectivity	Process of supervision and internal quality control	Respect for ethical standards

Source: Created by the Authors

Current practices for assessing audit quality experience several major limitations, both in relation to the auditor, the audit firm, and the market. Firstly, criteria related to the auditor are often considered too generic to

capture the complexity and specificity of the audits conducted. For instance, traditional indicators such as adherence to standards and the auditor's technical skills do not account for the diversity of the contexts in which audits take place (DeAngelo, 1981). The auditors themselves point out the lack of relevance of the indicators used to evaluate their work, which do not always reflect the realities of the risks or issues specific to the audited companies (PCAOB, 2017).

Regarding the criteria linked to the audit firm, evaluation methods can often be outdated and fail to consider recent developments in audit practices or stakeholder expectations (FRC, 2019). Outdated theoretical approaches used to assess audit quality struggle to adapt to the new realities of auditing professions, particularly with the emergence of data-driven auditing (Knechel et al. , 2013).

Lastly, concerning the market, the influence of external factors such as regulatory pressures and client expectations affects the perceived independence and competence of auditors. For example, the PACTE law in France has highlighted concerns regarding auditor independence, particularly concerning the relationship with clients and auditor rotation (Baudot, 2019). These external factors, coupled with a lack of adaptability in practices, create an environment where flexibility is insufficient to meet the specific needs of audited companies (Gramling et al., 2001). Additionally, the inadequacy of ongoing training for auditors in the face of new challenges and emerging risks is also a crucial point. Auditors often lack the necessary tools and skills to adapt to the rapid changes in market demands and audit practices (Carson et al., 2016).

These limitations in assessing audit quality encourage the adoption of a more flexible, dynamic, and specialized approach to ensure a truly representative evaluation of audit quality in diverse contexts. This could involve the development of more targeted assessment criteria that take into account the specific risks of each audited company as well as the expectations of stakeholders. For instance, integrating indicators related to the use of advanced technologies, such as data analytics and AI, would enhance the evaluation of audit effectiveness in a constantly changing environment (Sutton et al., 2020). Furthermore, enhanced and targeted ongoing training on new market challenges, such as managing emerging risks or addressing complex regulatory issues, would be essential for preparing auditors for these new realities. Adapting audit methodologies to the specific characteristics of each company (size, sector, risks) would make audit practices more relevant and effective, while maintaining the independence and objectivity of auditors in the face of external pressures. Such an approach could help ensure a more accurate assessment of audit quality and restore stakeholder confidence.

Toward a Cognitive Approach to Auditing

The quality criteria for audits often appear static and inadequately suited to the evolution of financial operations. In this context, the auditor is expected to develop a cognitive advantage that enables them to identify emerging frauds and enhance the quality of their reports. This issue is situated within a perspective of governmentality, where the experience and cognitive skills of the auditor directly influence the quality of their judgment. The cognitive approach thus provides a relevant analytical framework, emphasizing the processing of information and the opinions of auditors. It is extensively studied within the framework of New Public Management, which highlights the significance of cognitive factors, particularly adaptability, organizational learning, and knowledge management.

Beyond the evaluation of financial statements, the auditor's mission relies on a profound understanding of the audited sector and engages their professional judgment, influenced by their technical skills, experience, as well as organizational and psychological factors, often related to the separation between owners and managers (Heyrani, 2016). Their competence is reflected in their ability to search for and analyze information, formulate hypotheses, and make decisions (Biggs et al., 1988; Simnett and Trotman, 1989). However, the auditor's confidence in their own judgment can play an ambivalent role: while it promotes decision-making, it can also introduce bias depending on the complexity of the tasks to be performed (Heyrani, 2016).

The cognitive perspective starts from the observation that cognitive errors not only harm the governance function but also affect certain mechanisms such as accounting ethics. It thus leads to the justification for

strengthening oversight without ignoring that the auditor themselves is not exempt from cognitive biases and that interventionism can also reduce efficiency (Charreaux, 2011).

In this context, it is crucial to consider the influence of specific cognitive biases on the judgments of listeners. These biases are systematic errors in thinking that can affect how information is perceived and interpreted. Among these biases, we identify confirmation bias, where listeners seek to validate their initial hypotheses rather than objectively consider all available evidence (Magadoux, 2022), anchoring bias, where judgments are excessively influenced by the first information received, availability bias, where the attention of listeners is directed by recent or easily accessible information, and overconfidence bias, where listeners overestimate their ability to accurately assess a situation. Finally, representativeness bias leads listeners to judge the probability of an event based on its similarity to prototypes or stereotypes, rather than relying on reliable statistical data (Jarboui and Elaoud, 2018). Recognizing these biases is essential for enhancing the quality of listener decisions and minimizing the risk of errors in the audit process.

Impact of Digitalization on Audit Quality

The integration of the cognitive approach into auditing is situated within a context of digital transformation that revolutionizes the methods of collecting, processing, and analyzing information. Currently, technological advancements have profoundly altered various sectors such as marketing, procurement management, logistics, and commerce, and auditing is not immune to this dynamic. The auditor's profession is evolving toward a digitized audit, incorporating sophisticated tools that optimize the management and monitoring of assignments.

On the ground, the auditor must ensure the proper application of processes using management tools such as workflows, Gantt charts, and interactive dashboards. Simultaneously, they access documentary supports and the organization's reports to enrich their analysis. This digitization relies on several advanced technologies that enhance the performance and reliability of audit missions:

- EDM (Electronic Document Management) or ECM (Enterprise Content Management): facilitates centralized access to all organizational documentation, thereby reducing the risk of information loss and optimizing data traceability.
- BPA (Business Process Architecture or Analysis): provides process modeling tools for the business, allowing better understanding of operational flows and standardization of procedures.
- IBPMS (Intelligent Business Process Management Suites): ensures the automated execution of defined processes, guaranteeing their compliance and optimization in real-time.
- GRC (Governance, Risk, and Compliance): enables the identification, assessment, and mapping of risks related to the organization's activities, thus facilitating a proactive approach to risk management.
- BAM (Business Activity Monitoring) and BI (Business Intelligence): allow the generation of dynamic reporting and performance indicators, providing increased visibility into the financial and operational state of the company.

By consolidating in a single interface, the actors, activities, and IT transactions, these tools promote automation and the securing of audit trails. They also allow for the control of task separation, thus reducing the risk of errors and fraud. This digital transformation contributes to enhancing the quality of the audit, improving the efficiency of missions, and increasing stakeholder satisfaction.

The digital transformation of auditing brings substantial advantages in terms of efficiency and accuracy, but it also raises questions about the independence and objectivity of auditors. The massive introduction of technologies such as artificial intelligence (AI), robotic process automation (RPA), and real-time data analysis changes the way auditors exercise their professional judgment and interact with the audited entities.

Reduction of professional judgment and human biases.

The automation of audit tests and the use of advanced algorithms decrease reliance on the subjective judgments of auditors. According to Brown-Liburd and Vasarhelyi (2015), AI and analytical systems enable the processing

of massive amounts of data with unmatched accuracy, thereby minimizing the cognitive biases inherent in human decisions. However, this may also lead to excessive dependence on technology, reducing the auditor's ability to exercise critical thinking in response to the results provided by algorithms (Kokina and Davenport, 2017).

Risks of influence from technology providers

Audit firms are increasingly relying on digital solutions provided by third-party technology companies, which can raise concerns about independence. Moffitt, Richardson, and Weidenmier Watson (2018) highlight that the use of proprietary software in audit engagements can create conflicts of interest if these tools are not entirely transparent or are designed to meet specific needs of the audited clients.

Automation and dependence on internal data of the audited entity

One of the fundamental principles of auditor independence rests on their ability to gather evidence impartially. Nonetheless, the rise of Business Intelligence (BI) and integrated platforms (ERP, blockchain) is making auditors increasingly dependent on data provided directly by the audited companies. Krahel and Titera (2015) emphasize the risk that these tools may influence auditors' decisions due to limited access to external and independent information sources.

Overconfidence and the "black box" effect of algorithms

Auditors may develop an overconfidence in automated analysis tools, reducing their professional skepticism. Appelbaum, Kogan, and Vasarhelyi (2017) highlight the risk that auditors passively accept the results generated by AI systems without fully understanding the underlying mechanisms. This algorithmic opacity, known as the black box effect, can hinder the conduct of a critical and objective audit.

Digitization transforms auditing by making processes more accurate and efficient, but it presents major challenges regarding independence and objectivity. Dependence on technology, the risk of influence from software providers, and the difficulty of interpreting algorithms are factors that may compromise auditors' professional judgment. To mitigate these risks, it is essential that auditors develop a deep understanding of the digital tools they use and maintain professional skepticism towards the results generated by algorithms.

CONCLUSION

This article analyzes the quality criteria of auditing by relying on an in-depth literature review. The examination of various studies has allowed for the identification of several indicators for measuring audit quality. Some researchers have highlighted the central role of the auditor's competency and independence in detecting anomalies, while others have emphasized the importance of market perceptions, such as the reputation and size of the firm. Additionally, others have stressed the organizational factors, focusing on the development of auditors' technical and professional skills. Thus, three fundamental areas emerge as pillars of audit quality: the competence of the auditor, the independence of the firm, and the access to reliable and relevant information.

Theoretically, two major approaches have been mobilized. The assurance approach, on one hand, suggests that anomalies do not necessarily stem from individual faults but rather from collective dysfunction within the organization. The cognitive approach, on the other hand, introduces the concept of unintentional errors in accounting and financial decisions, shedding light on the impact of cognitive biases and auditors' information processing. The integration of this latter approach has allowed for the repositioning of audit quality within the context of current technological advancements, which provide powerful tools for data collection, analysis, and processing, thereby enabling an audit quality that translates into better anomaly detection and increased reliability of analyses due to advanced technologies.

Ultimately, this study provides a better understanding of the determinants of audit quality and highlights the impact and challenges related to the digital transformation of the profession. The rise of digital audit technologies questions not only the methods and tools used but also the implications for the independence and objectivity of auditors. These findings thus pave the way for new investigations into

the impact of digitalization on the profession and the mechanisms to ensure a reliable, transparent audit that meets contemporary demands.

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