

FACTORS INFLUENCE ON THE AUDIT QUALITY OF GOVERNMENT AUDIT OFFICERS IN PAKISTAN: AN EMPIRICAL STUDY

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ABSTRACT

This study examines the factors influencing the audit quality of Government Audit Officers. A standardized questionnaire was employed to gather quantitative data. Primary data were collected from a random sample of 290 auditors from the General Accountant's Office (AGO) at the federal level. The data were analyzed using the Statistical Package for Social Sciences (SPSS) and Analysis of Moment Structures (AMOS). The results indicated that training and development, auditor performance, audit facilities, work environment, and senior management had a positive and significant impact on audit quality. It is recommended that the auditors' work environment be enhanced to meet their needs and that senior management should support government auditors in producing concise reports. This research is among the first investigations into the factors contributing to auditor burnout and its effect on audit quality and performance in a developing nation such as Pakistan. This market is characterized by distinct socioeconomic, political, and cultural factors that differ from those in established countries. Auditors, regulators, and professional politicians may benefit from the findings of this study.

Keywords: Audit Quality, Training and Development, Audit Facility, Audit Performance, Work Environment



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1. INTRODUCTION

An audit is an objective evaluation of an organization in which the auditor presents impartial findings regarding the allocation of finances by the organization (IFAC, 2001). Rigorous audits are essential for identifying and mitigating fraud, waste, and the misuse of public resources,

thereby protecting the public interest and enhancing the integrity of financial accounts (Baber, 1983; Supriadi, 2024). An audit acts as a mechanism for ensuring the accountability of public and commercial institutions concerning their responsibilities. The concept of auditing emerged when standard record-keeping systems were first established by organized businesses and governments in the Near East to ensure accurate representation of receipts and payments and to gather information for taxes (Westland, 2024). The current audit includes methods to verify quantities and exposures in the financial reports to examine the precision of accounting evaluations conducted by management (KPMG, 2008).

The concept of "audit quality" is contentious within Pakistani governmental and private sector organizations. Maintaining audit quality is essential as it reduces agency concerns in the public sector. Agency difficulties arise when the interests of service providers differ from those of public administration. (A Masood & Afzal, 2016a). The Institute of Internal Auditors (2006) contends that the principal-agent relationship is present in the public sector. The government serves as a representation of the people by generating income via taxes. Thus, ministries operate as governmental entities, securing financial resources from the government for public welfare programs. In this principal-agent relationship, government auditors operate on the government's behalf to oversee the ministries' actions. Consequently, audit quality functions as a tool to either enhance or diminish public confidence (A Masood & Afzal, 2016a).

Despite the established frameworks and procedures, audit quality in Pakistan's public sector often falls short of international standards. Numerous instances of inefficiencies, mismanagement, and corruption have been reported, highlighting the shortcomings of the current audit practices (Al-Abdali, 2021). This discrepancy between the intended outcomes of government audits and their actual impact suggests underlying issues within the audit processes. There is a noticeable disparity between the quality of audits conducted and the expected outcomes, raising concerns about the effectiveness of government audits in Pakistan (Rashid, Khan, Riaz, & Burton, 2023; Rehman, 2021). The challenges faced by government audit officers in Pakistan include limited resources, inadequate training, and political interference, all of which undermine the quality and effectiveness of audits. Furthermore, this situation is exacerbated by the complex and often opaque financial management systems within the public sector, making it difficult for auditors to perform duties effectively (Z. Iqbal, Ali, S., & Qureshi, S, 2016). The

public sector is responsible for adequately using public assets, yet despite government audits, significant corruption persists concerning the effective use of these assets. Consequently, it is necessary to examine the reasons behind the ineffectiveness of audits and identify the variables that contribute to this problem. This study seeks to explore the determinants affecting the audit quality of government audit officials.

To retain and improve audit quality, various internal and external environmental factors must be addressed. Furthermore, the corruption rate in Pakistan, particularly within the government sector, is elevated (ranked 139th in corruption-free status) due to pervasive corruption, resource limitations, inadequate auditor training, dependence on manual auditing systems, insufficient job autonomy, inappropriate conduct from audited entities, and a deficiency of support from senior management (Anam Masood & Lodhi, 2015; Quddous, Shaikh, & Abro, 2024). This condition may involve conducting thorough audits of government agencies that illicitly appropriate funds from the public treasury for personal gain. (A Masood & Afzal, 2016a). Identifying the components that influence audit quality and the extent of their impact is essential. This study aims to clarify the factors affecting audit quality in public sector entities in Pakistan.

This study sought to explore the factors affecting audit quality among public sector auditors in Lahore, which is vital for crafting effective policies and practices aimed at enhancing overall audit quality. This study will explore various factors, including the development and training of auditors, the audit facilities, the work environment, and the top management support. By identifying the key determinants of audit quality, this study will provide a basis for developing strategies to address these issues and improve the effectiveness of government audits in Lahore, Pakistan. Furthermore, this study will contribute to the theoretical and practical literature on public sector audit quality in developing countries, serving as a reference for future research (Javed, 2018). It will provide empirical evidence on the factors that influence audit quality in the public sector, which can be used to inform policy decisions and improve audit practices.

2 LITERATURE REVIEW

2.1 Training and Development

Financial statement accuracy and reliability are critical for investor confidence and financial market efficiency (Sarwar et al., 2023; Talha et al., 2025). Auditor training and development

affect audit quality, which improves skills, knowledge, and professional judgment. Auditors need ongoing training and development to keep up with auditing standards, laws, and industry practices. Regularly trained auditors are better at identifying financial statement fraud (Rumasukun, 2024).

Technical training is essential for auditors to apply complicated auditing standards. Training covers accounting standards, auditing, and IT systems (Christensen, Glover, & Wood, 2012). Auditors handle massive datasets and spot anomalies using data analytics training, improving audit accuracy and efficiency (Imoniana, Cornacchione, Reginato, & Benetti, 2023). Auditor ethics training helps them resist management pressure and maintain audit integrity (Agustina, Nurkholis, & Rusydi, 2021). Soft skills training helps auditors collaborate, communicate, and make good decisions under pressure (Lee, Su, Tsai, Lu, & Dong, 2016). On-the-job training allows auditors to use theoretical knowledge in real-world situations, boosting audit quality (Libby & Luft, 1993).

Continuous technological training is crucial due to the growing reliance on modern auditing tools and data analytics. Proficient auditors who possess expertise in utilizing these technologies can conduct audits that are more thorough and effective (Alles & Gray, 2016). Receiving technology training not only enhances the quality of audits but also enhances efficiency (Gulzar et al., 2024; Sarwar et al., 2025).

Empirical studies consistently support the link between training and auditor quality. (Fernando & Pradeep Kumara, 2023) found a relationship between the amount of training auditors receive and the quality of their audits. Their research concluded that investment in training is a critical determinant of audit quality, as well-trained auditors are better equipped to detect and mitigate audit risks. Some previous studies found the same results (Adeyemi, Okpala, & Dabor, 2012; Furiady & Kurnia, 2015; Hai, 2016; A Masood & Afzal, 2016a; Suyono, 2012). So, in the above discussion, hypothesis as

H₁: Training and development have a positive influence on audit quality.

2.2. Audit Facility

The audit facility encompasses promotion, compensation, employment stability, equity, medical allowances, and other benefits as essential components (Pinto, Köptcke, David, & Kuper, 2021). The available resources for auditors, such as physical infrastructure, technical tools, and favorable working conditions, substantially impact their performance and the overall quality of audits. According to the findings of (Fernando and Pradeep Kumara, 2023), auditors working in environments with sufficient lighting, comfortable seating, and adequate space demonstrate higher productivity and concentration levels, leading to better audit outcomes.

Access to advanced technological resources is crucial in modern auditing. Technological improvements, such as data analytics tools, audit software, and secure communication platforms, significantly improve auditors' ability. Auditors with access to advanced technology are able to efficiently manage big data sets, detect irregularities, and automate repetitive operations (Christensen et al., 2012; Koreff & Perreault, 2023). This enables auditors to concentrate on the audit's more intricate and subjective parts. The enhanced ability to analyze data and discover anomalies is crucial for ensuring high audit quality. Incorporating big data analytics in auditing has notably enhanced audit precision and productivity. In addition, it is essential to have support systems in place, such as providing access to mental health services and offering professional development opportunities, to ensure auditors' well-being and performance (A Masood & Afzal, 2016b).

Empirical investigations consistently confirm the correlation between audit facilities and the quality of audits. (Erlina, Nuswantara, & Gultom, 2024) Found a significant positive relationship between the quality of audit facilities and the quality of audits. Their research emphasized that investment in physical and technological infrastructure is crucial for maintaining high audit standards. Similarly, previous studies showed the same result (A Masood & Afzal, 2016a; Ayesha Masood, Aslam, & Rizwan, 2014; Neog & Barua, 2014; Saeed et al., 2013; Wijayanti et al., 2020). Hence, on the above discussion hypnotized as;

H₂: Audit facility has a positive influence on audit quality.

2.3. Audit Performance

Auditor performance comprises skills, qualifications, and experience. The effectiveness of audit procedures directly influences the quality of the audit results. Auditors depend on systematic and thoroughly executed procedures, such as substantive testing and analytical reviews, to obtain sufficient and appropriate audit evidence. (Koreff & Perreault, 2023). Efficient audit procedures enhance auditors' ability to detect errors, irregularities, and instances of fraud, thereby contributing to higher audit quality. Factors such as mindsets, family background, values, health, family support, and employees' personal focus influence performance. (Mathur & Gupta, 2012).

The authors (Fernando and Pradeep Kumara, 2023) conducted a study in Sri Lanka and found that performance is crucial in enhancing audit quality. (Adeyemi et al., 2012) Research conducted in Nigeria revealed that the educational level and experience of auditors, along with their involvement in advising auditees, influenced the audit outcomes quality. These studies presented the same results (ALshbiel & AL-Zeaud, 2012; Manzoor, Ullah, Hussain, & Ahmad, 2011; Saeed et al., 2013; Viswesvaran, Deshpande, & Joseph, 1998). So, after the literature review, hypothesis as;

H₃: Auditor performance has a positive influence on audit quality.

2.4. Top Management

Top management assistance involves time to evaluate strategies, oversee staff duties, monitor outcomes, and address management-related challenges (Young & Jordan, 2008). Top management support positively influences the audit quality (ALshbiel & AL-Zeaud, 2012; Baharud-din, Shokiyah, & Ibrahim, 2014; Viswesvaran et al., 1998). Accurate and reliable financial statements rely on adequate internal controls, and the commitment of top management to these controls is a crucial determinant of audit quality. In their study, (Cohen et al., 2002) discovered that organizations that have strong internal control systems experience fewer audit problems and attain superior audit quality. By prioritizing internal controls, top management establishes a solid basis that enables auditors to effectively verify the precision and completeness of financial reports. The efficacy of audit methods influences audit quality. Auditors utilize a blend of substantive testing, analytical techniques, and other audit approaches to obtain enough suitable audit evidence (Ahmad et al., 2023). A study in the US empirically demonstrated that

teamwork and autonomy positively affected employee performance, while poor communication and insufficient management support served as negative predictors (Haenisch, 2012).

Auditors can enhance an audit's overall quality and dependability by employing efficient and skillfully implemented audit methods, which enable them to identify errors, fraud, and other anomalies. According to (Wai Kee et al., 2017), robust governance structures decrease the probability of audit failures and improve the overall financial reporting standard. Ensuring a reliable audit environment requires management's unwavering dedication to ethical principles and openness. According to (Alazzabi, Mustafa, and Karage, 2023), when management provides strong support for comprehensive risk management processes, it results in enhanced audit quality by decreasing the probability of significant errors. In the above discussion, develop the hypothesis below.

H₄: Top Management support has a positive influence on audit quality.

2.5. Work Environment

The work environment is a complex concept that is difficult to implement across different workplaces. (Duncan, 1997). Audit quality is a fundamental aspect of the financial reporting process and is crucial for maintaining financial statements' trustworthiness, precision, and reliability. The work environment in which auditors function substantially influences the quality of their audits. Essential factors in the work environment that affect audit quality include the organizational culture, workload and stress levels, auditor independence, and the availability of support systems and resources (Haris et al., 2025; Shaukat et al., 2024; Sarwar et al., 2024).

A study conducted by (Salih and Hla, 2016) emphasized that a strong ethical culture inside an audit business promotes auditors' compliance with professional standards and upholds honesty in their work. Companies that cultivate an ethical culture and encourage a critical mentality to empower auditors to carry out their responsibilities more efficiently, enhancing audit quality. Auditors' workload and stress levels substantially impact the quality of audits. Excessive workloads and elevated stress levels can result in weariness, less focus on specifics, and a heightened probability of making mistakes (Mnif & Cherif, 2022).

Karim and Colleagues (2022) discovered that audit businesses that cultivate a supportive and ethical work atmosphere are more likely to generate audits of superior quality. Their research highlights the significance of organizational culture in fostering ethical conduct and professional skepticism. Similarly, Li et al. (2023) found that auditors who have workloads that can be easily handled and work environments that provide support are less prone to burnout and more inclined to give audits of superior quality. Work environment positively affects audit quality (Ceylan, Dul, & Aytac, 2008; Chandrasekar, 2011; Greenberg, Baron, & Grover, 1993; Hong, Hamid, & Salleh, 2013; Jain & Kaur, 2014; Anam Masood & Lodhi, 2015). In the above discussion, a hypothesis was developed as

H₅: Work environment has a positive influence on audit quality.

3. RESEARCH METHODOLOGY

This research is quantitative, and data is collected using a standardized questionnaire. The questionnaire used to assess the determinants affecting the audit quality of government audit officers was derived from Masood & Afzal (2016a), which is suitable for assessing constructs.

The target respondents in this study are Lahore auditor officers of BS-11 TO BS-18 who work in the Accountant General's Office of Pakistan. All of the questionnaires were presented to the government auditors based on. The questionnaire was sent to around 330 respondents, with 290 used for research purposes. Data were gathered using simple random sampling on a five-point Likert scale, where one represents "strongly disagree" and five signifies "strongly agree."

The data were examined via the Statistical Package for Social Sciences (SPSS) and Analysis of Moment Structures (AMOS). (Hair, Anderson, Tatham, & William, 1998) the proposed two-step methodology first evaluates the validity and reliability of the measurement model via several methodologies, including confirmatory factor analysis. Subsequently, the structural model is assessed to evaluate the hypothesis and model fit.

Descriptive analysis showcases the demographic traits of the respondents: 89% identify as male, while 11% identify as female. Regarding qualifications, 36.9% are graduates, and 63.1% are postgraduates. The reliability of each construct was verified, with Cronbach's alpha values exceeding 0.7, the recommended cutoff level (Hair, Anderson, et al., 1998). Convergent validity

was confirmed using composite reliability, with values ranging from 0.86 to 0.91, much above the minimal criterion of 0.7 (Hair, Black, Babin, Anderson, & Tatham, 1998). The factor loading values ranged from 0.60 to 0.78, beyond the suggested threshold of 0.6 (Chin, Gopal, & Salisbury, 1997). The AVE values varied from 0.74 to 1.35, beyond the permissible threshold of 0.5, as advised by (Hair, Black, et al., 1998). Refer to Table 1 for detailed values. The model fit results from the confirmatory factor analysis are as follows: GFI 0.87, AGFI 0.82, TLI 0.84, and CFI 0.8.

Once the data's reliability and validity were confirmed, SEM was employed to test the hypothesis. All goodness-of-fit values exceeded the recommended acceptable cutoff level (Bagozzi & Yi, 1988; Chau & Hu, 2001; NE & Cudeck, 1993). Training and development were important, showing an estimated value of 0.264. The Audit Performance also showed high significance, with an estimated value of 0.355. The Audit Facility was deemed significant, with an estimated value of 0.153. Top Management Support had an estimated value of 0.86. The Work Environment was identified as substantial, with an estimated value of 0.112(See Table 2)

4. RESULTS & DISCUSSION

This research seeks to investigate the factors influencing audit quality in Pakistan. Auditing is essential in this process, as it provides objective and independent evaluations of the accuracy of both financial and non-financial information given in the financial statements to stakeholders.

Table 1: Measurement Model

Construct		FL	C.A	C.R	AVE
Audit Quality	AQ1	0.70	0.803	0.95	0.74
	AQ2	0.72			
	AQ3	0.71			
	AQ4	0.67			
	AQ5	0.64			
	AQ6	0.63			

Training and Development	TD1	0.74	0.753	0.91	0.64
	TD2	0.67			
Audit Facility	AF1	0.61	0.778	0.87	0.73
	AF2	0.73			
	AF3	0.76			
	AF4	0.78			
Audit Performance	AP1	0.63	0.858	0.82	0.72
	AP2	0.62			
	AP3	0.65			
	AP4	0.60			
	AP5	0.70			
	AP6	0.65			
	AP7	0.62			
	AP8	0.70			
	AP9	0.60			
Top Management	TMS1	0.94	0.878	0.94	0.69
	TMS2	0.83			
Work Environment	WE1	0.62	0.571	0.81	0.68
	WE2	0.82			
	WE3	0.72			

Table 2: Hypothesis Testing

Hypothesis	Statement	Significance	Estimates
H1	Training and development have a positive influence on audit quality	***	.264

H2	Audit facility has a positive influence on audit quality.	.003	.153
H3	Audit performance has a positive influence on audit quality.	***	.355
H4	Top management support has a positive influence on audit quality.	.091	.086
H5	The work environment has a positive influence on audit quality.	.036	.112

The study's findings indicate that training development significantly enhances audit quality. This research suggests that systematic and continuous training for auditors improves their competency and ability to identify substantial misstatements, thereby enhancing the overall quality of the audit process. The standardized coefficient points to a significant effect size, implying that investment in training programs greatly enhances audit effectiveness. This result aligns with prior studies indicating that staff training in the hotel business is a key management activity for improving service quality (Singh & Ansari, 2024).

The results demonstrate that audit facilities positively impact audit quality. Although the effect size is relatively moderate, the statistically significant correlation indicates that the availability and adequacy of audit facilities, such as access to technology, infrastructure, and modern audit tools, positively influence the quality of audit outputs. This outcome supports the view that facilities within the chemical manufacturing industry conduct rigorous quality checks (Earnhart & Harrington, 2021).

The data indicate that audit performance significantly improves quality. This strong standardized coefficient suggests that advances in audit performance, exemplified by auditor efficiency, accuracy, timeliness, and adherence to professional standards, considerably elevate the overall quality of audits. This conclusion is consistent with previous research indicating that quality performance affects overall quality management in Indian service companies (Talib, Rahman, & Qureshi, 2010).

The findings indicate that top management support positively influences audit quality. Despite the positive correlation, the effect size is minimal, and the statistical significance is modest,

suggesting that while top management support contributes to improved audit quality, its impact may be less compared to other factors, such as audit performance or training development. This finding aligns with a previous study on enhancing management support quality cells (QECs) established in higher education institutions (S. Iqbal, Moosa, & Taib, 2024).

The results demonstrate that the work environment positively and significantly influences audit quality. Although the effect size is modest, the findings suggest that a supportive and accommodating work atmosphere enhances the quality of audit outputs. This research indicates that the nursing work environment positively affects nurses' quality of work life in Turkey (Torlak & Göktepe, 2024).

4.1. Theoretical Implications

The quality of audits in government institutions is essential for maintaining openness, accountability, and the effective organization of public resources. The theoretical implications on the determinants of audit quality among government audit officers in Pakistan underscore the significance of organizational culture, auditor independence, training and development, workload management, and resource accessibility. These elements are based on essential theoretical frameworks that highlight their significant influence on audit results. Government institutions in Pakistan may enhance the integrity and dependability of their financial reporting systems, therefore fostering increased public confidence and accountability.

4.2. Practical Implications

The practical implications of the factors influencing the audit quality of government audit officers in Pakistan highlight the importance of addressing organizational culture, ensuring auditor independence, investing in training and development, managing workloads effectively, and providing adequate resources. By implementing these practical steps, government institutions can enhance the performance and reliability of their audit processes, leading to greater public trust and accountability in financial reporting. These measures improve audit quality and contribute to governmental financial management's overall integrity and transparency.

5. CONCLUSION

In conclusion, various organizational, professional, and operational variables affect the quality of government audit officers in Pakistan. Gaining a comprehensive understanding of these elements and their consequences is essential for improving the efficiency and trustworthiness of audits carried out in the public sector. To enhance the audit quality of government audit officers in Pakistan, a comprehensive strategy is necessary. This approach should include several aspects, such as organizational culture, auditor workload, training and development, top management, and access to resources. Audit institutions may increase their capability to perform thorough and credible audits by promoting a culture of honesty and accountability, maintaining auditor independence, investing in ongoing professional development, effectively managing workloads, and providing sufficient resources. These endeavors encourage transparency, accountability, and efficient governance in the public sector, enhancing public trust and confidence in governmental operations and financial management methods. In order to advance audit quality standards and promote excellence in public sector auditing throughout Pakistan, it is crucial to maintain a consistent dedication to these principles going ahead.

5.1. Limitations and Future Recommendations

This study provides intriguing insights, although it is crucial to acknowledge its limits. First, the research examines the Pakistani audit institution, thus limiting the relevance of the findings to the audit sectors of other nations. Secondly, the study uses a cross-sectional technique, which entails gathering data at a particular moment in time. This approach constrains the capacity to establish causal relationships among the variables. Third, dependence on self-reported measurements may create bias since respondents may inflate or downplay their real levels. This research is limited to the analysis of five particular domains: auditor performance, work environment, top management support, audit facilities, and training and development. Nonetheless, other researchers may investigate different factors.

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