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The impact of audit quality and on financial statement comparability

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Abstract

Audit quality is an important issue in the world today And the impact of audit quality on a variety of factors discussed in the effect of audit quality on the comparability of financial statements were examined. To reach this goal using a sample of 113companies listed in Tehran Stock Exchange 678Views years 1386 to 1391 were examined to test the hypothesis. In this research, audit quality using a standard 5-figure tax distortions, distortions legal discovery, discovery distortions in accounting estimates, Discover distortions in accounting practices, and explore other distortions measured. The results show a significant relationship between audit quality and comparability of financial statements there.

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Introduction:

Financial reporting publication is done , in order to performing manager's responsibility toward company's users and beneficiaries . for this reason , clearness in financial reporting's have effect on decision making process and reducing the related dangers . But regarding the split raised from representative contrast between management and ownership , How it can be assured that reported information express reality and fair responsibility of management . from user's view , information is trustworthy that an independent organization has control on its reporting process .World wide events including economic crisis result in stronger base role of good quality reliable financial reporting's . these events also indicates audit quality importance in other aspects and fields of financial reporting's. Obtaining financial reporting quality depends on correctness of every financial reporting chain circles .One of these circles that play the important role of supporting financial reporting quality in all over the world , whether in investment market field of public sector or private sector , is independent audit . Independent audit , is the main sector of organizational foundation control and is the important activity based on public interest that assure existing information in financial reporting have been given fairly and correctly . from representative theory approach , this subject plays important role in reducing asymmetry information and decreasing the representative problems among management and ownership and also majority and minority of stock holders . (Jensen&Mclink 1976) . There for , audit quality is considered as the most important subject for editors of audit standards .Thus , in this research for accountancy quality measurement , it has been used from financial distortion parameters , distortion in accountancy estimation , law breaking , the distortion raised from mistake in accountancy process applications and other possible distortions that distinguishes this research from other same past researches this research considers IS there the difference between good quality audit institutes and bad quality ones and comparability of financial statements?In the following article at first theoretical basis andresearchantecedent are viewed. Then the research method(including research hypothesis statistical

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community and company election gathering data method, data analysis is taken under consideration .In that time research findings(including descriptive statistics and research models) are given.in continuation, hypothesis test findings are analyzed and interpreted.The final part is also allocated to conclusion and suggestions.

Research theoretical basis:

Audit quality:

In past time, many efforts have been made for defining audit quality. Although no one of them are not accepted by public."Deangelo (1981) define the audit quality as common possibility that a certain audit report the important distortion in financial reporting."Davidson &Neu"(1993) in more compeerendive definition define the audit quality as audit ability in exploring and reducing the important distortions and manipulations done in reputed interset.SO ,audit ability is important subject in audit quality that is interpreted from different views and widely relates to external and internal factors audit characteristics (like experience,competence,ethics,…)audit indolence(independence from employee, competition in market and legislation environment(compulsory replacement, auditing and non- auditing services,…) .Regarding the multi dimension of audit quality It's not clear that among mentioned factors which one is more effective in audit ability determination so we can't observe and measure the audit quality directly.Regarding that for studying audit quality effect on comparability of financial statement 5 scales including financial distort detection law distortion detection distort detection in accountancy estimation distortion discovery in accountancy process and other distortion discoveries have not been used in this research it is used from this scale.

Comparability of financial statements:

Based on Iran theoretical accountancy basis that is given by compilation board of standard accountancy quality characteristics are those characteristics that given information in financial statements are useful for users in order to measuring financial performance and financial flexibility of commercial unit.As we can see in figure comparability of financial statements is one of financial statementcharacteristics. Except for cases that one standard accountancy necessitates the other performance manner financial statement should cover the comparing items of previous period descriptive comparing information reveal to this limit that is reviewed for understanding financial statements of current period.

Research antecedent:

"BertesmMariz(2012) in a research with the topic : accountancyquality improvement interest opposition and investment deciding efficiency indicated how audit quality reduces the inefficiency of investment inefficiency raised from interest opposition between managers and stockholders .a manageability indicates value creation or destroying in when a project is executed. Audit's struggle Indicates whether the manager makes mistake or not? And also identifies the audit's quality.

"Difranko"(2011) studied the effect of financial statements comparability on analysis and prediction level in aresearch.the results show when the more comparability of financial statements. The more analysis level and prediction accuracyimprove and predictions dispersion decreases .they also find out in their research that for a group of companies when there are comparable information'savailabilityexpense to information decreases and it increases the total quality and quantity of existing information about companies .it also produce this possibility that analyzers better describe the company's performance.

"Pour Abdullah et.al"(1391) studied the effect of financial statements comparability on informational asymmetry and salary expense of stock holders in 80 companies of Tehran bourse.in 1382- 1390.

For listed hypothesis testing Pearson Correlation and Rogationanalysis are used. The research result indicated that there isn't any meaningful effect in financial statements comparability on information asymmetry and salary expenses of stock holders.

Malekiyanet .al (1390) studied the relationship between independent audit and difference between suggested purchase price and stock sale in Tehran bourse . their hypothesis testing has been compositional data method . (panel) . research findings indicated this problem that there isn't any meaningful relationship

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between big audit institutes and difference in suggested purchase price and stock sale ; but there is negative and meaningful relationship between auditing consecutive gears number and difference in suggested purchase price and stock sale . Gorbani(1388) in a research studied the size effect of audit institute on audit quality . In their research , they divided audit institutes in to two groups of big audit institutes , (audit organization) and non – big (institutes from accounting society member) and considered the relationship between audit institute size and audit quality and concluded that in 5% error level of big audit statutes were successful in exploring important distortions and could report explored important distortions .

Research methodology:

This research is methodologically from correlation research type , and regarding that we study the cause and effect relationships among research variables , it happens later . thisresearch is application type . The used statistical softwere in this research is " spss 16 and Eviews " and also the wide page of Excel .

Research hypothesis:

1. audit quality has effect on financial statement's comparability .
1.1- Financial distortion exploration has effect on financial statement comparability .
2.1- distortion exploration has effect on accountancy estimation and financial statement comparability .
3.1- exploration of low distortions has effect on financial statement comparability .
4.1- other distortion explorations have meaningful effect on financial statement comparability .
5.1- distortion exploration raised from applying accountancy processes on financial statement comparability .
2 . Increase in audit success has meaningful effect on financial statement comparability .

Statistical society and company selection:

In this research statistical society is all accepted companies in Tehran bourse in different industries and groups .information and statistical data related to companies placed in statically sample have been collected during 1381 – 1391 .Because of extending volume of statistical society and some in harmonyamong society members , the following situations are considered for statistical sample selection :

1. before 1386 it is accepted from Tehran bourse .
2. their stock is treated in bourse .
3. In order to have comparable information , financial end year is 29 Stand during research time period .
4. during research time , they don't have any activity and during studied period , they also don't have financial year change and activity change .
5. their financial statements are audited .
6. considered companies aren't members of investment companies , financial intermediary , banks , holdings , lazing’s and insurances .

In this research it has been used from total model for hypothesis testing :

ACOMP$_{ijt}$ = $\beta_0 + \beta_1\ Audit\ Quality\ Proxies + \beta_2\ size + \beta_2\ BM + \varepsilon$

Dependent variables:

In this research , for accountancy comparability testing , the total version of accountancy comparability scale is estimated that has been given by three researchers " franko , kotari , vordi " (2009) .For company – year scale making , it is estimated from comparability equation for four years period " T until T – 3 " .

$$N_1 = \beta_0 + \beta_1\ RET + \varepsilon$$

Where N_1 and RET are gross interest and output respectively. Predicted coefficient of above equation are β_1 and β_0 that is used together as one scale for company's accountancy performance.

(1) $$E(NI)_{iit} = \alpha_i + \beta_1\ RET_{it} + \varepsilon$$

(2) $$E(NI)_{ijt} = \beta_{ij} + \beta_j\ RET_{it} + \varepsilon$$

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Then based on equation 1 and 2 , E(NI) is estimated as company's expected interest " I " regarding accountancy function of company I and E (NI) is estimated as company's expected interest regarding accountancy function of j company . Finally, accountancy's comparability between companies I and j during 4 years period t – t – 3 is defined as follow:

$$ACOMP_{ijt} = -\frac{1}{4}\sum | E(NI)_{iit} - E(NI)_{ijt} |$$

Where high amount of $ACOMP_{ijt}$ reflects more accountancy comparability . On the other hand ,the more this amount is close to zero , the more accountancy comparability .

Independent variable:

Accountancy quality:

Conceptual definition : quit quality includes popularity and audit popularity , financial information reliability increases , and by control and professional care of audit , information quality of financial statements will increase .Conceptual definition : Deangelo defines the audit quality in this way that audit can explore the important distortions in financial statements and also able to report that distortions , so for hypothesis testing using even average comparison testing it has been used from related data to audit success in distortion exploration . so , we study the following items as audit quality : financial distortions , distortion in accountancy estimations , disobey from law , distortion caused from error in applying accountancy processes and other possible distortions .Operational definitions : Research data were collected in this way that for every mentioned distortions , a table was prepared where the explored distortions by audit , unexplored distortions by audit , this distortion add and success rate in distortion exploration were included by audit . Explored distortions were obtained by company's auditing financial statements and their auditing report .Regarding yearly reductions that are mentioned in auditing financial statement of future year and that is compiled in loss and profit part and called comprehensive loss and interest, unexplored distortions identifies by audit. Distortion add is add is equal to add explored and unexplored distortions. Dividing explored distortion to add distortions, audit success rate in distortion exploration is abstained .for example if total distortion add is 12 and unexplored distortions are 5,total distortion add will b 17 and finally success percent in distortion exploration will be 12 to 17 named 70%.this rate indicated audit success percent in distortion exploration than their unexplored.*the mentioned distortions are as follow :

A.Tax distortion:

1.Distortion in taxable income

2.Lack of document presentation is related to duty taxed that because of law they are fully responsible for defecating and paging it to financial affairs organizations.

B.Accountancy estimation distortions:

1. Expenses and debt's intentional deletion.
2. Incorrect estimation of assets
3.Incorrect use of time difference

C.Distortion raised Incorrect application of accountancy processes.

1.Unsufficient disclosure in financial statement

2.Incorrect application of accountancy standards related to measurement Identification categorizationrepresentation or intentional disclosure.

D.law's distortions:

1.payment on account of undetermined services or making unusual loan to advisors dependent people or stuffs.

2.salecommission payment or commissions more than common payment of investigated unit or craft that work in it .

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3. purchase with higher or lower prices than market price .
4. unusual transaction with registered companies in free commercial areas .
5. payment on account of goods purchase or services from mediators .
6. foreign exchange transactions without suitable and enough basis .
7. Unauthorized transactions or registered transactions .incorrectly .

other distortions :

1. forgery and manipulation with records of accountancy or document supported from financial statements provision .
2. Incorrect representation or intentional of events or other important information in financial statements .Chimerical income registration .

Controlled variables :

A .company's size ($Size^{t}_{r}$)

For controlling different characteristics of statistical sample companies .in financial researches , the controlling variable is used . researchers considered various scales for company's size . In this research , for including company's size in hypothesis testing pattern , it has been used from market value logarithm .

Size = log (stock number * daily stock value)

B .market value rate to company's clerical value (BM_t)

This rate indicates the company's growth opportunities and in this research it has been used from this rate as controllingvariable. And by dividing company's market value (stock price product in final period in published stock number and in stock harder's hand) on clerical value of stock holder's salary sum .

$$BM = \frac{Published\ stock\ number * stock\ price\ in\ final\ period}{clerical\ value\ of\ stock\ holder'ssalary\ sum}$$

Research findings :

Descriptive statistics :

In descriptive analysis , researcher describes the data gathered from research by using tables and descriptive statistic parameters like central tendency and measure of variation . this has more contribution to clearance and description of data research. the results of descriptive data analysis are indicated in table (2 – 4):

Table 1: descriptive data analysis

maximum	minimum	Standard deviation	average	number	
0,00	1,036	0,281	-0,338	678	Financial statement comparability
1,00	0,226	0,11	0,787	678	Success rate in distortion exploration
14,04	10,01	0,71	11,701	678	Company's size
123,57	0,16	5,05	2,41	678	Clerical value to market
0,4	0,00	0,08	0,077	678	Financial distortion exploration
0,667	0,00	0,10	0,23	678	Legal distortion exploration
0,6	0,00	0,09	0,224	678	Distortion exploration in accountancy estimations
0,56	0,00	0,11	0,215	678	Distortion explorations of accountancy processes
0,75	0,00	0,12	0,252	678	other distortions expiration

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Regarding that this research data belongs to sectional units (for example companies) , so it is panel data state. With this method contribution that has been used in recent study years, observation number increases to desired limit . Regarding that integrated observation cause to higher changeability, lower multiple co – liner. Among descriptive variables, more free degree and higher efficiency of estimators, panel studies has some advantages than sectional and time studies.(Baltagi,1995,page 3-6).

table 2: Regression conclusion table of hypothesis 1-1:

sig	**statistics**	**coefficient**	**variable**
0.000	3.83	0.5547282	Financial distortion exploration
0.004	2.88	0.0377983	Size
0.069	1.82	0.0180242	Clerical value to market value
0.000	-5.17	-0.7979354	Width from start
Variance non-identical	Haman testing	Lamer F	
0.0063 12.35	0.0068 4.09	0.000	14.16

table 3: Regression conclusion table of hypothesis 2-1:

sig	**statistics**	**coefficient**	**variable**
0.033	-2.13	0.21114858	Legal distortion exploration
0.004	2.89	0.388068	Size
0.117	1.57	0.0156168	Clerical value to market value
0.000	-4.65	-0.738739	Width from start
Variance non-identical	Haman testing	Lamer F	
0.0230 9.53	0.000 28.03	0.0242	3.16

table 4: Regression conclusion table of hypothesis 3-1:

sig	**statistic**	**coefficient**	**variable**
0.000	-2.13	0.181	Distortion exploration in estimation
0.004	2.89	0.122	Size
0.005	1.57	0.015	Clerical value to market value
0.00	-4.65	0.029	Width from start
Variance non-identical	Haman testing	Lamer F	
0.0230 9.53	0.000 28.03	0.0103	2.07

table 5: Regression conclusion table of hypothesis 4-1:

sig	**statistic**	**coefficient**	**variable**
0.928	0.091	0.181	Distortion exploration in procedure
0.003	3.027	0.122	Size
0.000	5.460	0.015	Clerical value to market value
0.000	0.091	0.029	Width from start
Variance non-identical	Haman testing	F Lamer	
0.128 7.95	0.006 2.008	0.0126	1.91

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table 6: Regression conclusion table of hypothesis 5-1:

sig	statistic	coefficient	variable
0.758	0.184	0.256	Legal Distortion exploration in procedure
0.185	4.089	0.254	Size
0.002	4.748	0.748	Clerical value to market value
0.000	0.091	0.256	Width from start
Variance non-identical	Haman testing	F Lamer	
0.27712 8.56	0.049 3.652	0.0216 1.68	

table 7: Regression conclusion table of hypothesis 2:

sig	statistic	coefficient	variable
0.001	0.184	0.256	Success percentage in Distortion exploration
0.004	4.089	0.254	Size
0.178	4.748	0.748	Clerical value to market value
0.000	0.091	0.256	Width from start
Variance non-identical	Haman testing	LamerF	
0.8953 8.56	0.985 2.983	0.0437 2.32	

Regarding the results obtained from hypothesis, the results are shown in a table as follow :

Hypothesis result	Meaningfulness	Relationship type	Dependent Variable	Independent Variable	Description
Hypothesis Is accepted	Meaningful	----	Financial statements comparability	Financial statements exploration	hypothesis 1-1
Hypothesis Is accepted	Meaningful	----	Financial statements comparability	Legal distortion exploration	hypothesis 1-2
Hypothesis Is accepted	Meaningful	direct	Financial statements comparability	distortion exploration in accountancy estimations	hypothesis 1-3
Hypothesis Is rejected	Is not Meaningful	---	Financial statements comparability	distortion exploration in accountancy proceedrues	hypothesis 1-4
Hypothesis Is rejected	Is not Meaningful	---	Financial statements comparability	Other distortion explorations	hypothesis 1-5
Hypothesis Is accepted	Meaningful	direct	Financial statements comparability	Success percent in exploration	Second hypothesis

In this research the results of collected information analysis and research hypothesis testing has been represented by statistical methods. For this reason 6 years' timerealm (1391- 1386) is selected as research

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time realm and we tested 113 company in this time span. In this research audit quality using 5 scales tax distortion exploration distortion exploration in accountancy estimation distortion exploration in accountancy procedures and other distortion explorations are measured the research results show that there is meaningful relationship between audit quality and financial statements among controlled variables company size has meaningful relationship with audit quality and there isn't any relationship among clerical value rate to salary market of stock holders.

Discussion and conclusion:

The results of hypothesis testing 1-1 indicates that there is meaningful relationship between financial distortion and financial statement comparability Regarding the result we conclude that the more financial distortion exploration the more financial statement comparability .accountancy profit is one of important elements of decision making for decision markers and from other side it can be expense source for company. It is in the way that tax on profit is one of major expenses of company that the company should page it so it can be mentioned that profit and payable tax are one of disputable cases between financial statement users and its providers. In recent years, regarding that managers try to show good performance in order to preserve their work they struggle to increase income and decreaseexpenses. For this reason they try to distort financial statement in order to paying less tax that result in decreasing financial statement quality and comparability that audit are charged to doing theses distortions by exploring this kind of distortions.

Hypothesis testing result 2-1 indicates that there is meaningful relationship Between legged distortion exploration and financial statement comparability regarding profit opposition in financial theory is this possibility that manager prefer their own profit rather than stock holder's .manager's may like to increase their personal profit. This work can be done with transaction with dependent people and unusual transactions with registered companies in commercial free areas and like that and all of them are considered as legal distortion thus if audit can explore this kind of distortions tons it will be result in increasing comparability and financial statement quality.

Testing results of Hypothesis 3-1 indicates that there is meaningful relationship between audit estimations and financial statement comparability.

Sometimes companies look for doing profit management works and also in some cases leveling profit and some works like that in order to control stock holder's expectations that in this time one of the ways that managements do for this work is changing in accountancy procedures for reporting affiars.so this kind of distortionexploration can also be effective factor on financial statement comparability.

One of other management techniques for management is distortion profit in accountancy estimations. This method has many types. Intentionaldept. omission and expenses are one of these techniques. That work had been done less in Tehran Bourse so it wasn’t find any meaningful relationship in financial statement comparability.

Hypothesis testing result 5-1 indicates that there isn't any meaningful relationship between other distortion explorations and financial statement comparability.

Different methods that indicated in four distortions are mentioned with other distortion topics including Fakery and manipulation or accountancy preceding change or supporting documents of financial statement provision incorrectrepresentation or event intentional omission transactions or other important information in financial statements that expected to have meaningful relationship with financial statements comparability that this relationship was not found.

Total result of research shows that there is meaningful relationship between audit quality and financial statements comparability based on supervision hypothesis managers are considered as stock holder's supervisors. Based on this Hypothesis investors aware from deceiving dangers and managers are also aware of stock holder's worry because of that .For this reason company management interested in auditing company's financial statements this means that company's management interested in auditing company's financial statements and believe that if audit quality is not desirableInvestors fall into suspicion about company's management and his right performance and as a result estimates his investing risk higher, so they can purchase company stock with low price. This result in increasing of financial supplition expenses and company grows slowly. Based on this theory management itself has strong motivations for focusing on high

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controlling quality and want independent audit.one of this methods are presenting financial statement information and theses statement are useful when have higher comparability with previous years so as the research results indicated companies with high quality audit has high comparability.
The results of the research findings are corresponds to Zhang (2012) researches.is based on the existence of relationship between audit qualities.
Regarding the study of research literature and also stayed execution of research ad analysis of research hypothesis testing the complex points has been found. Some of the cases is related to bourse and some others related to investors in Iran market bourse.In addition based on research findings there are some suggestions for future investigators in order to doing more studies that in this part every case is indicated separately.

Arbors organization:
Regarding that, after Tehran bourse flourish once more from recent 60 decay Islamic Iran Republic in line with privatization and plan execution in Iran has chosen the stock sale method of public companies to all people by bourse and also regarding serious effort of government to execute this policy Tehran bourse market movement toward efficiency is a serious and unavoidable work. So it is suggested that for comparability of company information according to industry regular laws are compiled and executed.

B) audits
Regarding that comparability is one of quality factors of company's financial statement so it is suggested for auditing institutes and involved executives of audit operations that :
With holding regular education classes they make effort to improve their knowledge level of stuffs in order to increase their audit quality.

F) Validity allocators and investors:
1. they always pay more attention to information comparability in their investment and stock purchase.
2. they always pay necessary attention to audit company quality in their investment.

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