


**THE IMPACT OF AUDITOR INTEGRITY TO AUDIT QUALITY: AN EXPLORATORY STUDIES FROM THE MIDDLE EAST**

**Abdullah Said Ahmed Hubais<sup>A</sup>, Mohd Rizuan Abdul Kadir<sup>B</sup>, Zaroug Osman Bilal<sup>C</sup>,  
Mohammad Nurul Alam<sup>D</sup>**



ARTICLE INFO	ABSTRACT
<p><b>Article history:</b></p> <p><b>Received</b> 04 November 2022</p> <p><b>Accepted</b> 13 January 2023</p>	<p><b>Background:</b> The increasing pressure from external parties to improve audit quality and enhance the credibility of financial statements. As corporate financial scandals widely occurred, there are requests for the profession to enhance their quality in the audit. The public continuously talks about the auditor's integrity in performing their tasks, which undisputedly plays a significant role in determining the audit quality.</p>
<p><b>Keywords:</b></p> <p>Auditor Integrity; Audit Quality; Auditing; Audit Reputation.</p>	<p><b>Purpose:</b> This study aims to re-explore the concept of auditor integrity and understand its impact on audit quality.</p> <p><b>Methodology:</b> Qualitative study approach intended to redescribe auditor integrity from auditors' perspective in the Middle East, particularly in the Sultanate of Oman, using the Focus Group Discussion (FGD). This study chooses six auditors with vast experience and who hold a significant position in the audit firms.</p>
	<p><b>Findings:</b> The study revealed that integrity is the critical determinant of audit quality and relates very much to reputation. In this profession, reputation is crucial, and integrity is the best way to uphold a reputation.</p> <p><b>Social and Practical Implications:</b> Reputation is the most valuable asset, and its loss may affect the profession's viability. From the FGD, the auditors are fully aware of the importance of integrity to uphold the profession's reputation and ease transactions with clients and the public.</p> <p>Doi: <a href="https://doi.org/10.26668/businessreview/2023.v8i1.1254">https://doi.org/10.26668/businessreview/2023.v8i1.1254</a></p>

<sup>A</sup> Assistant Director, Department of Administrative & Financial Affairs, General Directorate of Administrative and Financial Affairs, Sultanate of Oman. E-mail: [adhofar2020@gmail.com](mailto:adhofar2020@gmail.com)

Orcid: <https://orcid.org/0000-0001-8159-0097>

<sup>B</sup> Senior Lecturer, College of Graduate Studies (COGS), Universiti Tenaga Nasional (UNITEN), Putrajaya, Malaysia. E-mail: [mrizuan@uniten.edu.my](mailto:mrizuan@uniten.edu.my) Orcid: <https://orcid.org/0000-0003-4245-5874>

<sup>C</sup> Associate Professor, Department of Accounting, College of Commerce & Business Administration. Dhofar University, Oman. E-mail: [zosman@du.edu.om](mailto:zosman@du.edu.om) Orcid : <https://orcid.org/0000-0002-9726-2503>

<sup>D</sup> Assistant Professor, College of Business Administration, Tabuk University, Tabuk, Saudi Arabia. E-mail: [nurulalam1977@gmail.com](mailto:nurulalam1977@gmail.com) Orcid: <https://orcid.org/0000-0002-0478-3298>

## O IMPACTO DA INTEGRIDADE DO AUDITOR NA QUALIDADE DA AUDITORIA: UM ESTUDO EXPLORATÓRIO DO ORIENTE MÉDIO

### RESUMO

**Antecedentes:** A crescente pressão de partes externas para melhorar a qualidade da auditoria e aumentar a credibilidade das demonstrações financeiras. Como os escândalos financeiros corporativos ocorreram amplamente, há solicitações para que a profissão melhore sua qualidade na auditoria. O público fala continuamente sobre a integridade do auditor no desempenho de suas tarefas, o que, indiscutivelmente, desempenha um papel significativo na determinação da qualidade da auditoria.

**Objetivo:** Este estudo visa reexplorar o conceito de integridade do auditor e compreender seu impacto sobre a qualidade da auditoria.

**Metodologia:** Abordagem de estudo qualitativo destinada a redescria a integridade do auditor a partir da perspectiva dos auditores no Oriente Médio, particularmente no Sultanato de Omã, utilizando o Focus Group Discussion (FGD). Este estudo escolhe seis auditores com vasta experiência e que ocupam uma posição significativa nas empresas de auditoria.

**Conclusões:** O estudo revelou que a integridade é o determinante crítico da qualidade da auditoria e se relaciona muito com a reputação. Nesta profissão, a reputação é crucial, e a integridade é a melhor maneira de manter uma reputação.

**Implicações práticas e sociais:** A reputação é o bem mais valioso, e sua perda pode afetar a viabilidade da profissão. Do FGD, os auditores estão plenamente conscientes da importância da integridade para sustentar a reputação da profissão e facilitar as transações com clientes e o público.

**Palavras-chave:** Integridade do Auditor, Qualidade da Auditoria, Auditoria, Reputação da Auditoria.

## EL IMPACTO DE LA INTEGRIDAD DEL AUDITOR EN LA CALIDAD DE LA AUDITORÍA: ESTUDIOS EXPLORATORIOS EN ORIENTE MEDIO

### RESUMEN

**Antecedentes:** La creciente presión de las partes externas para mejorar la calidad de la auditoría y aumentar la credibilidad de los estados financieros. A medida que se suceden los escándalos financieros corporativos, surgen peticiones para que la profesión mejore su calidad en la auditoría. El público habla continuamente de la integridad del auditor en el desempeño de sus tareas, que sin duda desempeña un papel importante en la determinación de la calidad de la auditoría.

**Objetivo:** Este estudio pretende volver a explorar el concepto de integridad del auditor y comprender su impacto en la calidad de la auditoría.

**Metodología:** Enfoque de estudio cualitativo destinado a volver a describir la integridad del auditor desde la perspectiva de los auditores en Oriente Medio, en particular en el Sultanato de Omán, utilizando el Focus Group Discussion (FGD). Para este estudio se eligieron seis auditores con amplia experiencia y que ocupan un cargo importante en las empresas de auditoría.

**Resultados:** El estudio reveló que la integridad es el factor determinante de la calidad de la auditoría y está muy relacionada con la reputación. En esta profesión, la reputación es crucial, y la integridad es la mejor manera de mantener una reputación.

**Implicaciones sociales y prácticas:** La reputación es el activo más valioso, y su pérdida puede afectar a la viabilidad de la profesión. Según el DGF, los auditores son plenamente conscientes de la importancia de la integridad para mantener la reputación de la profesión y facilitar las transacciones con los clientes y el público.

**Palabras clave:** Integridad del Auditor, Calidad de la Auditoría, Auditoría, Reputación de la Auditoria.

## INTRODUCTION

After the global financial crisis, concerns occurred about the audit qualities that focus on the auditors' integrity. Audit quality is a significant determinant in the auditing process plays an essential role in ensuring the correct economical information is delivered (Silvoso, 1972; Alam, Bahar, Jambulingam, & Hassan, 2021). There is increasing pressure from external parties

to improve audit quality and enhance the credibility of financial statements (Sutton, 1993; Islam, Jantan, Aldaihani, Rahman, Khan, Shahin, & Alam, 2018) and its continuously being questions. The auditor has gained significant attention to serve their role, especially in the free market system (Johnson, Lowe, & Philip, 2021; Kang, Turi, Bashir, Alam, & Shah, 2021). Many rules and regulations were issued to increase the market confidence by enhancing audit quality, such as the auditor rotation, joint audit, restrictions on non-audit services, and training of the audit committee (Abdelmoula, 2020).

Audit quality is described as the techniques used by the auditor to find misstatements and improve the effectiveness of reporting systems. Astakoni, Swaputra, Utami & Verawati (2020) described it as an independent and systematic test to choose the activities linked to firm results and guides planning arrangements and implementing effectively to meet the aim. Mostly, it is linked very much to the ability of auditors to identify significant errors in the financial statements and approve the accuracy in the audit result without any bias. However, it becomes a controversial when several corporate financial scandals are revealed and happen worldwide (Sayyar, Basiruddin, Rasid & Elhabib, 2015; Dai, Sang, Menhas, Xu, Khurshid, Mahmood, ... & Alam, 2021). Auditor quality is observed as among the contributor to the deterioration of firm value.

The firm's value shown through the reliable financial statements plays a crucial role in influencing the choices of creditors, investors, and users of financial statements (Serly& Helmayunita, 2019; Alam, & Alias, 2018; Ahmad et al., 2019). The reliability of the information presented in financial statements is identified through financial statements' integrity (Serly& Helmayunita, 2019; Alam, Alias, & Azim, 2018). This process is strengthened through the auditing process to ensure the financial statements are correctly and fairly, showing the financial performance of an economic entity. However, it is not a simple exercise and is based on various principles. It is a comprehensive review system based on the principles set up by the auditing body (Bisogno, 2016; Ogiemwonyi, Harun, Alam, Karim, Tabash, Hossain, ... & Ojuolape, 2020). These are basic principles aim to ensure that the objective of information presented is based on the actual conditions, or according to auditing standards, are met.

As corporate financial scandals widely occurred, there are many requests to increase the audit quality in evaluating the financial position of the firms (Al Ani & Mohammed, 2015; Alam, Alias, & Hassan, 2019). The public continuously talks about the auditor's integrity in performing their tasks as stated in the principles (Mulyadi, 2014; Alam, Hassan, Bowyer, & Reaz, 2020). Auditor integrity, highlighted undisputedly, plays a significant role in determining

audit quality (DeAngelo, 1981; Ogiemwonyi, Harun, Othman, Ismael, Alam, & Hamawandy, 2020).

Many studies show auditor's integrity has a significant influence on audit quality (Bouhawia, Irianto & Baridwan (2015), Ningrum & Wedari (2017), and Sukriah, Akram & Inapty (2009; Ogiemwonyi, Harun, Alam, & Othman, 2020). Also, showing a positive effect on detecting misstatement and fraud (Rifai and Mardijuwono, 2020) and enhances the quality of corporate governance that will provide a foundation for long-term financial performance (Duggar, 2010; Al-Busaidi, Alias, & Alam, 2021).

However, "integrity" involves a broad concept and is quite complex (McFall, 1987; Hassan, Jambulingam, Alam, & Islam, 2019). Integrity involves morality, such as honest and fair, and has tied to the standard of practices and policies. Over time, integrity always is a prominence in research on governance (Huberts, 2018). It is a fundamental condition for many parties who act in the public interest. From an accounting perspective, integrity can be referred to as honesty, where the services rendered by the auditor should benefit clients and not be affected by personal interest. This shall include the ability to keep clients' secrets, fair dealing, and truthfulness in all professional work (Andreas, Zarefar & Rasuli, 2016). It is crucial for the public to look and believe that auditors are working with integrity.

This study aims to re-explore the concept of auditor integrity and understand its impact on audit quality. This study is to take auditors' perspective from the Middle East, particularly Oman's sultanate. Accordingly, past literature has suggested that audit firms' ethical culture may significantly affect audit integrity and, ultimately, audit quality (Tahir, Bukar & Waziri, 2019). Currently, it is hard to find a study that focuses on the impact of auditor integrity on audit quality from Auditors' perspective in the Middle East. Thus, the study was conducted through a Focus Group Discussion (FGD) using vast experience auditors with a strong accounting and auditing background.

### **Literature review**

Auditing is the process of verifying the firm's financial statements, which is conducted every year as required by the International Auditing Standards (Mkoba & Marnewick, 2016). In the classic text, Silvos (1972) described auditing as an objective process designed to obtain and evaluate economic consequences until a certain level of confidence is gathered and allowed to communicate with the users. Accordingly, the auditing process is a broad concept. Its general description was intentional, as it will provide flexibility in conducting it with various subject matters to be covered (Silvos, 1972; Ogiemwonyi, Harun, Rahman, Hamawandy, Alam, &

Jalal, 2020; Halou et al., 2019).

An auditor plays a significant role that intermediates the firms and their investors through an independent report. The accurate report by the auditor will give a good image and enhance the reliability of financial disclosure made by the firm. As the auditing meaning is broad, the auditor's integrity plays a significant role in improving the audit quality. Audit firms not only bear a considerable responsibility to ensure the correct information is delivered to the investors, but at the same time, instill their brand name in the market to gain trust from the public (Shahzad, Pouw, Rubbaniy & El-Temtamy, 2018).

As auditing provides flexibility on its practices, integrity plays a vital role in ensuring quality audit is offered to the client and enhancing the value of financial information in the users' eyes (Silvoso, 1972; Hassan, Alam, Campbell, Bowyer, & Reaz, 2022). As explained before, integrity involves a broad concept. Integrity is about morally right (Prasanti et al. (2019), Mulyadi (2014) and Ningrum (2017)) and abiding with characters that underlie the profession on the practices (Kertarajasa, Marwa & Wahyudi, 2019). Auditors need to understand the rule of maintaining public trust (Johnson et al., 2021), the confidentiality of the clients (Bouhawia et al., 2015; Al-Hussaini et al., 2019), realize the conflict of interest (Prasanti et al., 2019), and differentiate between the error and fraud (Annisa & Abdul, 2014). When there are no guidelines or standards and no rules, and where vision and opinions differ, auditors must uphold integrity to manage the situation independently (Jelinek, 2015).

Literally, the audit quality would relate very much to auditor integrity. When the auditor has met the competency level, performing the work with honesty, courage, prudence, and abide with professional character, it will enhance the trust in their profession. In the eyes of investors, a reliable economic decision can be made based on the information that has been verified (Wardayati, 2016). Many studies supported that integrity has a significant relationship with audit quality, such as Bouhawia et al. (2015), Ningrum & Wedari (2017), Sukriah et al. (2009), and Wardayanti (2016).

Audit quality which is involved with three groups of respondents, (a) the external users, (b) the client, and (c) the auditors themselves, often have conflicting roles, resulting in the absence of a single definition in itself (Sutton, 1993; Hassan, Jambulingam, Alagas, & Alam, 2019). However, it can be said that there is universally agreed audit quality will enhance the value of financial information, and as a consequence, will enhance the value of the firms. Bryan (2017; Alfahad et al., 2022) highlighted that the audit quality is significantly related to the reliability of information issued to external parties. A competent party has offered a great assurance about the confidence of the financial information (Serly & Helmayunita, 2019;

AlAbri, Siron, & Alam, 2022).

Accordingly, De Fond & Zhang (2014) and Xie (2016) also highlighted that higher audit quality leads to greater assurance in the financial statements and faithfully reflects the firm's underlying economics and conditioned on its financial reporting system. Quality audit is reached when the audit work concluded that there are no errors or frauds in the financial statements (Rusman, Chandrarin & Assih, 2018), and was done with a high level of accuracy (Salehi, Moradi & Paiydarmanesh, 2017). This study is intended to re-explore the concept of auditor integrity and its impact on audit quality. Notably, this study intends to redescribe auditor integrity from Auditors' perspective in the Middle East using the FGD.

### **Research Methodology**

This study will take a qualitative approach to understand respondents' context, process, and meaning about the topic being studied (Tashakkori & Teddye, 2002). Since this is a revisit study to explore the two critical broad concepts in auditing: auditor integrity and audit quality, qualitative research is the most suitable approach. Patton (1990) stated that qualitative research focuses on finding meaning from the respondent's perspective. As the world is not fixed, understanding the underlying idea of how the individual responds to their environment is a critical concept (Merriam, 2002).

Focus Group Discussion (FGS) is used in this study to collect data about the issues to be discussed. Krueger (2014) mentioned that FGD is a technique of a carefully planned series of discussions designed to obtain perceptions on a defined area of interest in a permissive, nonthreatening environment. FGD depends on group interactions, a fundamental part, the talks between the respondents to provide valuable data of the issue of study (Ivanoff & Hultberg (2006).

To reach the study's objective, auditors with solid backgrounds are chosen to learn their opinion. FGD is a purposeful discussion, eliminates reasonable guesses, and contributes to greater confidence in the results. A large of data can be obtained in a short time through the FGD. Accordingly, this is the idea behind a qualitative study that purposefully selects respondents that will best help understand the study's issue (Creswell & Clark, 2011). This study is conducted in the Middle East, particularly in the Sultanate of Oman. All the respondents chosen in this study have vast experiences and hold a significant position in the firm. This is important to ensure the view given will cover the study's scope to achieve.

Creating practical research questions in a qualitative study is one of the crucial components. It will allow the investigation to dig deep into the experiences and knowledge of

the respondents to gain meaning (Turner, 2010). The questions to be asked must reflect the study objectives. Accordingly, there are two direct basic questions were designed for the FGD and will be expended during the FGD. The questions are as follows:

1. How do you describe auditor integrity?
2. How would you explain the integrity impact on the audit quality?

The FGD is expected to last from 75 to 90 minutes. It will start with the introduction of FGD members and follow by presenting the objective of the study. The purpose is to make the respondents feel comfortable to share their opinion during the discussion. Each respondent will allocate enough time to present their views and respond to the feedback in the discussion. FGD was done in the Arabic language to make the respondents feel confident in expressing their opinions.

The FGD was recorded, then transcribe to Arabic and translate to English. In analyzing the FGD, there is no single canonical or even preferred way, as the data is voluminous, relatively unstructured, and challenging to interpret (Kreuger, 2000). In this study, the three steps used in analyzing the FGD data proposed by Rennekamp & Nall (2006) are to be followed. The first step is indexing by assigning codes or “labels” to the relevant information. The second step is management by collecting all the extracts of text that have been allocated the same code or label. The third step is the interpretation which involves the development of a summary statement underlying the FGD. The output for the FGD is not the term of labels or categories but rather the interpretative or the proposition form from the FGD.

#### 4.0 Finding and Discussion

This study has chosen six auditors for the FGD. They are all chartered accountants, have vast experience, and hold a significant position in their firm. Their opinion can be deemed as an industry perspective on the topic being discussed. The detailed background of the respondents is as follow:

Table 1: Respondents background Focus Group Discussion Details

No	Position and firm
1	Manager Auditing (Al- Deqqah for Auditing Chartered Accountants Office) Sultanate of Oman.
2	Salalah Branch Manager (Abu Timan Grant Thorton) Sultanate of Oman.
3	Account Expert at the M. of Justice Sultanate of Oman (Dar AL - Thiqah Chartered Accountants office)
4	Certified Public Accountants & Consultants (Modern Business & Audit Corp ) Sultanate of Oman.
5	Manager partner (BHB Chartered Certified Accountants) Sultanate of Oman.
6	Certified Public Accountants & Consultants (Modern Business & Audit Corp) Sultanate of Oman.

For the first question on how the auditors describe integrity, they all agreed that integrity is a backbone of the profession. It is about moral and honesty, the lifeblood of audit work. Integrity requires client confidentiality is carefully taken. In dealing with a conflict situation, the standard procedure should prioritize beyond personal interest. The auditor should act professionally, avoid favoritism or influence by others. Overall, all the things highlighted in the FGD has nothing different from what being said by many researchers before, such as Silvosio (1972), Prasanti et al. (2019), Mulyadi (2014), Ningrum (2017), Kertarajasa et al. (2019), Johnson et al. (2021), Bouhawia et al. (2015), Annisa & Abdul (2014) and Jelinek (2015).

In applying integrity, the work quality is represented by sincerity, courtesy, and work system. Interestingly, the respondents believe that integrity is a habit of life that will influence character. It shall not be limited to the profession as it is a way of life. The one crucial point to be highlighted is that the respondents see integrity as a character inherited from the beginning. Integrity shall apply in all aspects of human life.

The auditor's integrity needs to be seen by the client and public as it underlies the profession's goodwill, reputation, and growth. Integrity and reputation will affect the way of dealing in the profession. This is true because reputation is the most valuable asset for the profession (Nasution & Ostermark, 2019). By acting the right moral, the auditor will continue to be regarded as an expert and benefit from the privileges (Ardelean, 2013; Alias, Alam, & Shawal, 2019). Few respondents have stressed the importance of a good image or reputation in the eyes of the public. The client and public would walk away if they assumed the integrity is compromised. This statement is also true based on the study by Barton (2005), in his research after the collapse of Arthur Anderson found that visible firms in capital markets tend to engage highly reputable auditors as the firms want to build and preserve their reputations for credible financial reporting.

Even one auditor without integrity will impair the team audit work and tarnish the audit firm's name. Integrity shall involve all, and action shall be strictly taken if there is proof of violation. Their response was in line with the study by Robertson, Stefaniak & Curtis (2011). They reveal that reputation is a significant determinant of intention to take action when there is a proven auditor-wrongdoer.

As for the second question on the auditor integrity impact on the audit quality, all the respondents agreed that integrity significantly impacts the audit quality. Integrity is the soul of an effective auditing process, which will lead to good audit quality. Even with a sound process system and competence, experience, and capabilities auditor, without integrity, nothing can stop it from impairing the audit quality. Without integrity, the auditor will lose the compass for



continuing work, deviate from the correct path to the wrong direction, and lead to harmful and potentially disastrous results. Their argument was in line with many empirical studies that support the significant relationship between auditor integrity and audit quality, such as by Bouhawia et al. (2015), Ningrum & Wedari (2017), Sukriah et al. (2009), and Wardayanti (2016). The respondents repeatedly stressed that if there is no integrity, there is no audit quality.

In the absence of integrity, the auditor's work is considered to lack impartiality, which significantly defects the audit quality. The respondents have warned that the quality of financial information will be in great danger in the absence of integrity. The effect would include (i) loss of income to the countries due to reckless financial reports being used for tax purposes, (ii) loss of investors and may result to the loss of business itself (iii) loss of the partners as everyone wants to maintain reputation, and (iv) initiate dispute among the partners regarding the provision of financial information to the public.

The respondents were also asked to describe in one word how they describe the impact level of auditor integrity on audit quality. Their statement is quite interesting, and they quote as follow:

Respondent 1, *"...integrity is in the highest factors that affect to the audit quality."*

Respondent 2, *"...this factor it is the main factor that affects the audit quality, so it is the priority."*

Respondent 3, *"...the integrity is absolutely number one in the prioritizing on the impact to the audit quality."*

Respondent 4, *"... the integrity is the second face of the audit quality, so it is the basis in determining the audit quality."*

Respondent 5, *"...the integrity as the backbone level to influence the of audit quality."*

Respondent 6, *"...the integrity is the fundamental level to impact the audit quality."*

In brief, all the respondents agreed that commitment to integrity in work, honest when providing audit information to the public, committed to fairness in providing necessary information, wisdom in work through applied the audit standards, and kept the work's secrecy are the basis of integrity. They agreed that auditor integrity is the core of auditing and plays a significant role in audit quality. Integrity is the dynamo of audit quality. Without integrity, all the profession's good factors would be useless as the audit quality is compromised.

## CONCLUSION

The FGD highlighted that integrity is part of the auditor's personality. The integrity factor is significant to audit quality because it is the master key of the audit work. Schlenker

(2008) highlighted that a higher claimed integrity would involve a more substantial personal commitment that leads to positive activities and helps to avoid unlawful activities. Auditor with integrity means that the audit report is on a high standard of quality. On the other hand, if there are absents of integrity, the reflected auditor report takes another way that is not professional work. Hence, all the respondents have agreed that auditor integrity is the most significant factor that impacts audit quality. This study also revealed that reputation is crucial for the profession. The integrity that will lead to audit quality is the best way to uphold the reputation of the audit profession (Skinner and Srinivasan, 2012; Kaleem, Shazali, Manohar, Alam, Diana, and Kohdi, 2021). Many studies found a significant relationship between audit reputation and audit firm (Aronmwan, Ashafoke & Mgbame, 2013; Hossain, Lee, Azmi, Idris, Alam, Rahman, & Ali, 2022; Pham, Duong & Quang, 2017; Hapsoro, Dody & Santoso, 2018). In fact, Skinner and Srinivasan (2012) found that the firms would distance themselves from the questionable reputation of an audit firm to protect their good names. Reputation is the most valuable asset, and its loss may affect the profession's viability. From the FGD, the auditors are fully aware of the importance of integrity to uphold the profession's reputation and ease transactions with clients and the public.

## REFERENCES

- Abdelmoula, L. (2020). Impact of Auditor's Competence, Independence and Reputation on the Joint Audit Quality: The Tunisian Context. *Academy of Accounting and Financial Studies Journal*, 24(3), 1-11
- Ahmad, M., Beddu, S., binti Itam, Z., & Alanimi, F. B. I. (2019). State of the art compendium of macro and micro energies. *Advances in Science and Technology Research Journal*. Volume 13, Issue 1, 88–109 <https://doi.org/10.12913/22998624/103425>
- Al Ani, M. K., & Mohammed, Z. O. (2015). Auditor quality and firm performance: Omani experience. *European Journal of Economics, Finance and Administrative Sciences*, 74, 13-23
- AlAbri, I., bte Siron, R., & Alam, M. N. (2022). Human Resource Management (HRM) Practices and Employees' Adaptive Performance: The Moderating Role of Transformational Leadership. *Webology* (ISSN: 1735-188X), 19(2).
- Alam, M. N., & Alias, R. (2018). The mediating role of employee work motivation in the relationship between social compliance and employee productivity: A conceptual framework. *International Journal of Development and Sustainability*, 7(10), 2528-2540.
- Alam, M. N., Alias, R. B., & Azim, M. T. (2018). Social Compliance Factors (SCF) Affecting Employee Productivity (EP): An Empirical Study on RMG Industry in Bangladesh. *Pacific Business Review International*, 10(8), 87-96.
- Alam, M. N., Alias, R. B., & Hassan, M. (2019). Impact of social compliance on employee

motivation: An empirical study. *International Journal of Advanced Science and Technology*, 28(11), 42-50.

Alam, M. N., Azim, M. T., & Alias, R. B. (2017). Social compliance in ready-made garment industry in Bangladesh: Challenges for HR personnel. *Journal of Applied Environmental and Biological Sciences*, 7(10), 8-18.

Alam, M. N., Bahar, A. M., Jambulingam, M., & Hassan, M. M. (2021). Necessities of employee productivity in garment industries: challenges and effects of harassment, abuse and discrimination. *International Journal of Productivity and Quality Management*, 34(2), 205-230.

Alam, M. N., Hassan, M. M., Bowyer, D., & Reaz, M. (2020). The Effects of Wages and Welfare Facilities on Employee Productivity: Mediating Role of Employee Work Motivation. *Australasian Accounting, Business and Finance Journal*, 14(4), 38-60.

Al-Busaidi, Z. A. H., Alias, R. B., & Alam, M. N (2021). The Influence of Human Resource Management Practices on Employee Performance at Private Companies in Oman: Moderating Role of Organizational Politics. *REVIEW OF INTERNATIONAL GEOGRAPHICAL EDUCATION*, 11 (12), SPRING, 2021

Alfahad, B. S. M., Alabdullah, S. F. I., & Ahmad, M. (2022). Investigation of the Critical Factors Influencing Low-Cost Green Sustainable Housing Projects in Iraq. *Mathematical Statistician and Engineering Applications*, 71(2), 310-329. <https://doi.org/10.17762/msea.v71i2.90>.

Al-Hussaini, S. H., Turi, J. A., Altamimi, A. N. A., Khan, M. A., & Ahmad, M. (2019). Impact of talent management strategies on employee performance behaviour with the mediating role of talent management outputs. *Archives of Business Research*, 7(3).

Alias, R. B., Alam, M. N., & Shawal, S. (2019). Transforming Research Institute into Innovative and Profitable Company—Identify the Enablers by Using Ordinal Logistic Regression Model. *Journal of The Gujarat Research Society*, Volume 21, Issue 6, October 2019.

Andreas, H., Zarefar, A., & Rasuli, H. M. (2016). Analysis of Factors Affecting the Auditors 'professional Skepticism and Audit Result Quality: The Case of Indonesian Government Auditors. *Indian Journal of Applied Business and Economic Research (IJABER)* 14, 6, 3807-3818

Ardelean, A. (2013), "Auditors' ethics and their impact on public trust", *Procedia – Social and Behavioral Sciences*, Vol. 92, pp. 55-60

Aronmwan, E.J., Ashafoke, T.O. and Mgbame, C.O. (2013). Audit firm reputation and audit quality. *European Journal of Business and Management* 5 (7): 66-75

Astakoni, I. M. P., Swaputra, I. B., Utami, N. M. S., & Verawati, Y. (2020). Auditor's Competence and Independence as Determinant Audit Quality with Gender as Moderating Variable. *Journal of Sosial Science*, 1(3), 46-55

Barton, Jan. (2005). Who Cares about Auditor Reputation? 22(3), 549–586. <https://doi.org/10.1506/C27U-23K8-E1VL-20R0>

Bisogno, M. (2016). Auditing Principles. In: Farazmand A. (eds) Global Encyclopedia of Public Administration, Public Policy, and Governance. Springer, Cham. [https://doi.org/10.1007/978-3-319-31816-5\\_2302-1](https://doi.org/10.1007/978-3-319-31816-5_2302-1)

Bouhawia, M. S., Irianto, G., & Baridwan, Z. (2015). The Effect of Working Experience, Integrity, Competence, and Organizational Commitment on Audit Quality (Survey State Owned Companies in Libya). *IOSR Journal of Economics and Finance (IOSR-JEF) Volume, 6*, 60-67

Bryan, D. B. (2017). Organized labor, audit quality, and internal control. *Advances in Accounting*, 36, 11-26

Creswell, J. W., & Clark, V. L. P. (2011). *Designing and Conducting Mixed Methods Research* (2nd ed.). Sage Publication, California

Dai, J., Sang, X., Menhas, R., Xu, X., Khurshid, S., Mahmood, S., ... & Alam, M. N. (2021). The influence of covid-19 pandemic on physical health–psychological health, physical activity, and overall well-being: the mediating role of emotional regulation. *Frontiers in Psychology*, 3005.

De Fond, M., & Zhang, J. (2014). A review of archival auditing research. *Journal of Accounting and Economics*, 58(2–3), 275-326. doc: <http://dx.doi.org/10.1016/j.jacceco.2014.09.002>

DeAngelo, L.E. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economics*. Vol. 3. (3): p.183-199

Duggar, Jan Warren (2010). “The Role of Integrity in Individual and Effective Corporate Leadership,” *Journal of Academic and Business Ethics*, Vol. 3, pp. 1-7

Halou, M., Samin, R., & Ahmad, M. (2019). Impacts of change management on risk and cost management of a construction projects. *Journal of Project Management*, 4(2), 157-164.

Hapsoro, Dody and Tiara Rani Santoso (2018). Does audit quality mediate the effect of auditor tenure, abnormal audit fee and auditor's reputation on giving going concern opinion? *International Journal of Economics and Financial Issues*, Vol. 8 No. 1, pp. 143-152

Hassan, M. M., Alam, M. N., Campbell, N., Bowyer, D., & Reaz, M. (2022). Human Resource Management in Health Care Industries for Generation Y: Challenges of 21st Century. *Australasian Accounting, Business and Finance Journal*, 16(1), 2.

Hassan, M., Jambulingam, M., Alagas, E. N., & Alam, M. N. (2019). Necessities of combating dissatisfactions at workplaces for the retention of job-hopping generation Y employees. *The Business & Management Review*, 10(3), 369-378.

Hassan, M., Jambulingam, M., Alam, M. N., & Islam, S. (2019). Redesigning the retention strategy against the emerging turnover of Generation Y: Revisiting the long-standing problems from 20Th to 21St century. *International Journal of Entrepreneurship*, 23(2), 1-16.

Hossain, K., Lee, K. C. S., Azmi, I. B. A. G., Idris, A. B., Alam, M. N., Rahman, M. A., & Ali, N. M. (2022). Impact of innovativeness, risk-taking, and proactiveness on export performance in a developing country: evidence of qualitative study. *RAUSP Management Journal*, 2531-

0488, DOI 10.1108/RAUSP-01-2021-0002

Huberts, L.W.J.C. (2018). Integrity: What it is and why it is Important. *Public Integrity*, 1–15. doi:10.1080/10999922.2018.1477404

Islam, M. A., Jantan, A. H., Aldaihani, F., Rahman, M. A., Khan, A. M., Shahin, S., & Alam, M. N. (2018). Impact of empowerment, flexibility and trust on women's access to senior positions in RMG industry of Bangladesh. *International Journal of Entrepreneurship*, 22(3).

Ivanoff, S. D., & Hultberg, J. (2006). Understanding the multiple realities of everyday life: Basic assumptions in focus-group methodology. *Scandinavian journal of occupational therapy*, 13(2), 125-132

Jelinek, K. (2015). Between a rock and a hard place: Conflict minerals and professional integrity. *Business Horizons*, 58(5), 485-492

Johnson, E.N, Lowe, D.J. & Philip M.J. (2021). "The influence of auditor narcissism and moral disengagement on risk assessments of a narcissistic client CFO", *Journal of Accounting and Public Policy*. <https://doi.org/10.1016/j.jaccpubpol.2021.106826>.

Kaleem Shah, Shazali Johari, Manohar Mariapan, Mohammad Nurul Alam, Diana Emang, Zamri Rosli and Muhammad Kohdi (2021). "Influence of Intrinsic, Extrinsic and Apathetic Motivation on Local Community Intentions to Participate in Ecotourism Development at Kuching Wetlands National Park, Sarawak, Malaysia" *Malaysian Forester* 2021, 84 (2): 215 – 232,

Kang, H., Turi, J. A., Bashir, S., Alam, M. N., & Shah, S. A. (2021). Moderating role of information system and mobile technology with learning and forgetting factors on organizational learning effectiveness. *Learning and Motivation*, 76, 101757.

Kertarajasaa, Y, Marwab, T & Wahyudi. T. (2019). The Effect of Competence, Experience, Independence, Due Professional Care, And Auditor Integrity on Audit Quality with Auditor Ethics as Moderating, *Journal of Accounting, Finance and Auditing Study*

Krueger, R. A. (2014). *Focus groups: A practical guide for applied research*. Sage publications, London

McFall, Lynne (1987). Integrity. *Ethics*, 98(1), 5–20. doi:10.1086/292912

Merriam, S. B. (2002). Introduction to Qualitative Research. In *Qualitative Research in Practice* (1st Edition., pp. 3–17) Jossey-Bass, San Francisco

Mkoba, E., & Marnewick, C. (2016). IT project success: A conceptual framework for IT project auditing assurance. In *Proceedings of the Annual Conference of the South African Institute of Computer Scientists and Information Technologists* (p. 26). ACM

Mulyadi (2014). *Auditing*. (6th ed.). Empat, Salemba, Jakarta

Nasution, D., & Ostermark, R. (2019). The impact of auditors' awareness of the profession's reputation for independence on auditors' ethical judgement. *Social Responsibility Journal*,

ahead-of-print, DOI: 10.1108/SRJ-05-2018-0117

Ningrum, G. S., & Wedari, L. K. (2017). Impact of Auditor's Work Experience, Independence, Objectivity, Integrity, Competency and Accountability on Audit Quality. *Journal Economics & Business Atmajaya Indonesia*, 1(1), 19-33

Ogiemwonyi, O., Harun, A. B., Alam, M. N., & Othman, B. A. (2020). Do we care about going green? Measuring the effect of green environmental awareness, green product value and environmental attitude on green culture. An insight from Nigeria. *Environmental and Climate Technologies*, 24(1), 254-274.

Ogiemwonyi, O., Harun, A. B., Alam, M. N., Karim, A. M., Tabash, M. I., Hossain, M. I., ... & Ojuolape, M. A. (2020). Green product as a means of expressing green behaviour: A cross-cultural empirical evidence from Malaysia and Nigeria. *Environmental Technology & Innovation*, 20, 101055.

Ogiemwonyi, O., Harun, A., Othman, B., Ismael, D., Alam, M. N., & Hamawandy, N. M. (2020). Analyzing issues and challenges among malaysian and nigerian consumers on environmentally supportive behaviour. *Science International (Lahore)*, 32(1), 87-92, 2020.

Ogiemwonyi, O., Harun, A., Rahman, A., Hamawandy, N. M., Alam, M. N., & Jalal, F. B. (2020). Examining the impact of service quality dimensions on customer loyalty towards hypermarket retailing: A case study of Malaysia. *International Journal of Psychosocial Rehabilitation*, 24(04).

Patton, M. Q. (1990). *Qualitative Evaluation Methods (1st Edition.)*: SAGE Publications, Beverly Hills, CA

Pham, N.K., Duong, H.N., Quang, T.P., & Thuy, N.H.T. (2017). Audit firm size, audit fee, audit reputation and audit quality: The case of listed companies in Vietnam. *Asian Journal of Finance & Accounting*, 9(1), 429-447.

Prasanti, D. H., Ramadhanti, W., & Puspasari, N. (2019). Effect of Independence, Work Experience and Competence on Audit Quality with Professional Ethics as Moderating Variable. *Jurnal Akuntansi Aktual*, 5(3), 223-233

Rifai, M.H. and Mardijuwono, A.W. (2020). Relationship between auditor integrity and organizational commitment to fraud prevention. *Asian Journal of Accounting Research*, Vol. 5 No. 2, pp. 315-325. <https://doi.org/10.1108/AJAR-02-2020-0011>

Robertson, Jesse C., Stefaniak, Chad M., Curtis, Mary B. (2011). Does Wrongdoer Reputation Matter? Impact of Auditor-Wrongdoer Performance and Likeability Reputations on Fellow Auditors' Intention to Take Action and Choice of Reporting Outlet. *Behavioral Research in Accounting*, 23(2), 207-234. <https://doi.org/10.2308/bria-50022>

Rusman, H., Chandrarin, G., & Assih, P. (2018). The Effect of Audit Accountability and Audit Quality on Audit Opinion. *European Journal of Economics, Finance and Administrative Sciences*, 97

Salehi, M., Moradi, M., & Paiydarmanesh, N. (2017). The effect of corporate governance and

audit quality on disclosure quality: Evidence from Tehran stock exchange. *Periodica Polytechnica Social and Management Sciences*, 25(1), 32-48

Sayyar, H., Basiruddin, R., Rasid, S. Z., & Elhabib, M. A. (2015). The impact of audit quality on firm performance: Evidence from Malaysia. *Journal of Advanced Review on Scientific Research*, 10(1), 1-19

Schlenker, Barry R. (2008). Integrity and Character: Implications of Principled and Expedient Ethical Ideologies. *Journal of Social and Clinical Psychology*, 27(10), 1078–1125. doi:10.1521/jscp.2008.27.10.1078

Serly, V., & Helmayunita, N. (2019). The Correlation of Audit Fee, Audit Quality and Integrity of Financial Statement. In 2nd Padang International Conference on Education, Economics, Business and Accounting (PICEEBA-2 2018)

Shahzad, K., Pouw, T., Rubbaniy, G., & El-Temtamy, O. (2018). Audit quality during the global financial crisis: The investors' perspective. *Research in International Business and Finance*, 45, 94-105

Silvoso, J.A. (1972). Committee Reports: Supplement to Volume XLVII of Report of the Committee on Basic Auditing Concepts. *The Accounting Review*, vol. 47, pp. 15-74. Doi:10.2307/244879

Sukriah, I, Akram., & Inapty, B. A. (2009). Pengaruh Pengalaman Kerja, Independensi, Obyektifitas, Integritas, dan Kompetensi terhadap Kualitas Hasil Pemeriksaan. *Simposium Nasional Akuntansi*, 12, 3-9

Sutton, S.G. (1993). Toward an Understanding of the Factors Affecting the Quality of the Audit Process. *Decision Science*, Vol.24, pp 88-105. Issue1. <https://doi.org/10.1111/j.1540-5915.1993.tb00464.x>

Tahir, F.A., Bukar, K. and Waziri, B.Z. (2019). "Effect of Ethical Culture and Objectivity on Auditor Integrity among Nigerian Auditors", *Journal of Emerging Technologies and Innovative Research*, Volume 6, Issue 5

Tashakkori, A., & Teddye, C. (2002). *Handbook of Mixed Methods in Social & Behavioral Research* (1st ed.). Sage Publications, California

Turner, D. W. (2010). Qualitative Interview Design: A Practical Guide for Novice Investigators. *The Qualitative Report*, 15(3), 754–760

Wardayati (2016). The effects of accountability, objectivity, integrity, working experience, competence, independence and motivation of the examiner toward the quality of inspection results at the inspectorate of Lumajang regency. *Pertanika Journal of Accounting, Finance and Auditing Studies* 5/1 (2019) 80-99 100

Xie, F. (2016). Competition, Auditor Independence and Audit Quality, Doctoral dissertation, Honolulu, University of Hawaii at Manoa