

-RESEARCH ARTICLE-

THE IMPACT OF THE AUDIT COMMITTEE AND AUDIT TEAM CHARACTERISTICS ON THE AUDIT QUALITY: MEDIATING IMPACT OF EFFECTIVE AUDIT PROCESS

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—Abstract—

In recent years, audit quality has been a critical component in identifying and stopping errors and frauds, and audit committees and team members have been instrumental in raising audit quality. The present study explores the influences of the audit committee and team characteristics on the audit quality of the textile sector in Iraq. This phenomenon requires the attention of global scholars. The article also looks at how an efficient audit procedure can influence the quality of the audit committee, the audit team, and the audit quality of the textile industry in Iraq. For analysis purposes, the study employed primary data collected through questionnaires. The PLS-SEM method using smart-PLS was also utilized in the study to examine the relationship between the variables. The results showed a favorable correlation between the audit quality of the textile sector in Iraq and the audit committee and team characteristics. The findings also showed a strong correlation between the audit committee, audit team, and audit quality of the Iraqi textile industry and an efficient audit process. The study uses audit committee and audit team characteristics to generate policies linked to audit quality.

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1. INTRODUCTION

Business companies audit their books of accounts regularly to check for accuracy. The success of the organization's goals in conducting the audit depends on the audit's quality. The quality audit is extremely important for companies since it successfully demonstrates the genuine financial status of the organizations and ensures the accuracy of the books of accounts along with every transaction (Xiao et al., 2020). The employees and other organizational members in charge of business management and operations are always kept in check morally by a high-quality audit where the auditors expose the facts and offer unbiased comments. Higher human resource productivity derives from preventing employee fraud, dishonesty, and irregular behavior (Kallunki et al., 2019). The process for businesses to obtain loans and financing is streamlined through auditing. Banks and other financial institutions use audited books of accounts to determine the real financial standing of a company entity. Organizations can easily obtain loans and secure long-term funding for the firm based on their audited financial accounts over the past five years (Sun et al., 2020). Additionally, conducting high-quality audits effectively increases organizational goodwill. It increases the public's faith in the company by giving them a true grasp of its profitability and financial status. The audited book of accounts is fully disclosed to all stakeholders, which raises the organization's credibility overall (Christ et al., 2021). Audit quality should be researched and shared with businesses and their stakeholders because of its significant impact on organizational performance and success.

The term "audit committee" refers to the group of directors tasked with managing the financial reporting process, selecting personnel to serve as internal and external auditors, and receiving the findings of internal and external audits. The audit committee develops various policies comprising the guidelines for committing to the auditing processes to fulfill these obligations. The qualities of an audit are determined by the audit committee's members, their association, and their performance (Mardessi, 2021). A team of auditors also exists, and its members are either regularly employed by the company or are hired from outside auditing firms. While carrying out its auditing duties, the audit team is accountable for adhering to the guidelines created and enforced by the audit committee. Good audit teams can better review financial accounts, confirm their accuracy, and report results about these statements accurately. Thus, they raise audit quality (Dzikrullah et al., 2020).

Iraq's textile and apparel industry exports \$0.22 million in US dollars. The textile and apparel sector contributes USD 173.65 million to imports. The top 10 export destinations for Iraq's textile and apparel sector are shown below. The main destination for Iraq's textile exports is Jordan, which accounts for USD 0.12 million (52.63%) of the country's

estimated export market share. Syria comes in second with USD 0.12 million (52.63%), followed by Lebanon with USD 0.09 million (0%), Kuwait with USD 0.13 million, and Mexico with USD 0.1 million (Kbelah, Amusawi, & Almagtome, 2019). Iraq imports the following items in the textile and apparel categories: Approximately USD 97.98 million with an import share from Korea of 56.42%, Approximately USD 50.16 million with an import share from China of 28.88%, Approximately USD 4.11 million with an import share from Jordan of 2.37%, Approximately USD 3.91 million with an import share from Pakistan of 2.25%, and Approximately USD 2.58 million with an import share from Iran of 1.49 per cent (Hashim et al., 2022). Numerous businesses in Iraq are engaged in the textile sector, and they all participate in importing and exporting raw textile materials and completed goods. Iraqitigris, Anwar Al Charmain Trading Co, Kifri Company, AL Bayina Tanning, and Al Bedroom Co. are some of these businesses. For textiles, Urk Trading Company and Al Kundamatus are others (Mahmood, 2020). Although the textile industry plays a significant role in the economy, the national and internal markets for textile products are smaller than imports to satisfy domestic demand. The lack of investment and goodwill, along with a few other elements, is the main cause of the minimal marketing. The current study examines the quality of audit, which might serve as a foundation for investment, productivity, and goodwill, in light of this necessity (Hussein, 2019). The study's main goal is to investigate the effects of the audit committee and audit team characteristics on audit quality. Additionally, it intends to investigate the mediating function of an efficient audit process between audit quality, audit committee and audit team characteristics.

The current study adds something new to the literature: First, past research examined how audit committee or audit team attributes relate to audit quality. The current study investigates the effects of audit team and committee characteristics on audit quality. As a result, it offers a better direction for raising audit quality. Second, the researchers have only covered the relationship between an efficient audit process, audit committee, audit team, and audit quality. However, this is the first time that authors have considered an efficient audit process as a bridge between the audit committee, audit team, and audit quality features. Third, little research has been done on the audit committee, audit team, and audit quality in the context of the Iraqi economy. Due to its analysis of the roles played by audit committee characteristics and audit team characteristics in the audit quality for the textile sector of Iraq, the current study stands out in the literature. The paper is divided into the following sections: the second section examines the connections between the traits of an effective audit process, an effective audit process audit quality, and the traits of an audit committee and audit team. The third section discusses the techniques and steps taken to gather pertinent data and analyze it to provide outcomes. The discussion section of the current research findings is supported by references to and explanations of earlier, comparable studies. The implications and limits of the study are then discussed briefly in conclusion.

2. LITERATURE REVIEW

In a high-quality audit, the books of accounts and other documents of a specific company are evaluated honestly and responsibly, and the integrity of a complete record of financial transactions is confirmed. It is successful in identifying errors, omissions, and fraud and in creating audit reports with accuracy. Due to its objectivity and impartial conduct, a high-quality audit deters fraudulent activities (Amalia et al., 2019). Organizations are shielded from potential financial losses and operational problems by high-quality auditing. Ensuring the disclosure of accurate financial positions and managerial skills enhances the company's reputation with customers, suppliers, partners, and the general public. As a result, it boosts business capital, business relationships, and client retention. The audit committee and audit team are responsible for the audit's quality. A better audit can be produced if the audit team and committee have the right qualities. By examining earlier research where authors expressed their opinions on related subjects, the current study explores the relationship between audit committee features, audit team characteristics, an effective audit process, and audit quality. Some of the earlier studies have been briefly explained to discuss these relationships in the following paragraphs.

2.1 Audit Committee Characteristics and Audit Quality

Certain traits influence a committee's functioning and audit quality. To better understand the impact of three audit committee characteristics—expertise, independence, and meetings—on audit quality, Khudhair et al. (2019) conducted research. The authors worked with a sample of Iraqi non-financial companies to gather data on audit committee characteristics and quality. The data was analyzed using the logit regression method to determine the outcomes. According to the study, the audit committee is entirely responsible for carrying out the audit, managing the audit, and approving the audit's reports. Audit quality can be enhanced if the audit committee possesses beneficial qualities like audit committee expertise, audit committee independence, and audit committee meetings. The relationship between the effectiveness of the audit committee, the caliber of the audit, and the caliber of the disclosure are examined by Agyei-Mensah (2019). For 2013–2016, listed companies in Ghani provided about 144 firm-year observations. Some statistical techniques were used to analyze and interpret the research's findings. According to research, a properly sized audit committee with knowledgeable members who can make excellent observations can more precisely manage the audit rules and their execution to boost results. As a result, the audit's caliber remains high. In their 2018 study, Asiriwua, Aronmwan, Uwuigbe, and Uwuigbe investigate how the audit committee's qualities affect the audit's accuracy. The four audit committee characteristics of committee size, number of experts, frequency of meetings, and overall effectiveness are examined in this study about audit quality. The author's sample consisted of companies listed on the Nigerian Stock Exchange, and 150 firm-year observations were examined to determine the association between audit committee

traits and audit quality. The study found a positive correlation between audit quality and research characteristics of audit committees like committee size, number of experts, frequency of meetings, and overall effectiveness. However, the importance of size and overall effectiveness in achieving audit quality is greater. We can therefore state:

H1: Audit committee characteristics positively influence audit quality

2.2 Audit Team Characteristics and Audit Quality

The audit team can better understand the financial reports and other case-related issues if it possesses positive traits like an appropriate number of auditors, sufficient knowledge, experience, observation, cooperation, engagement, etc. These auditors can perform a quality audit that provides clarity and meets the organizations' audit expectations. [Harris et al. \(2020\)](#) examine the audit quality of the attributes of the audit team. The information was gathered from the comment letters written by BDO, Mazars, DHG, and RSM, four non-Big four audit firms. According to the study, the audit teams are in charge of carrying out the audit procedures in the main. Better case management results from effective communication, cooperative teamwork, and trustworthiness among the audit team members. They can identify the sources of errors and fraud and successfully detect them. As a result, a strong audit team improves the audit's quality. The data for audit team responsiveness to work imbalance and its effects on audit quality are examined by [Heo et al. \(2021\)](#). On busy days in 2014, an auditing company that performs engagements with Samsung electronics in Korea provided the data for fieldwork hours and audit hours. The study suggests that because auditors must conduct numerous audit engagements with various companies simultaneously, they must deal with a heavy workload during busy seasons. The auditors may find it challenging to manage the situation in this case. The ability to respond quickly will help audit teams handle each audit engagement more effectively and produce accurate reports. As a result, audit team characteristics greatly impact audit quality. The prior literature supports the following claim:

H2: Audit team characteristics positively influence audit quality

2.3 Mediating Role of Effective Audit Process between Audit Committee Characteristics and Audit Quality

The audit committee's fine qualities improve the effectiveness of every audit process. Ultimately, it enhances the audit committee's contribution to audit quality ([Park, 2019](#)). The relationship between the qualities of an effective audit process, audit quality, and audit committee characteristics is examined by [Agyei-Mensah \(2019\)](#). The size, financial knowledge, and prior audit committee experience were chosen as audit committee characteristics. Between 2013 and 2017, the authors gathered 180 firm-year observations from listed companies operating in Ghana. The data were summarized using descriptive statistics and multivariate regression analysis. According to the study,

the improvement of audit processes accounts for the positive relationships between committee size, audit committee prior experience, and audit committee financial expertise. The relationship between audit committee characteristics, an efficient audit process, and audit quality is integrated into Tukey by [Mustafa et al. \(2018\)](#). Feasible generalized least squares (FGLS) and logistic regression were also used for regression estimations.

According to the research, when employers treat their employees well and give them everything they need at once, they are more dedicated to enhancing the efficiency of the process. Better working features of the audit committee increase the efficiency of the audit process. To detect errors and fraud, administrative and financial transactions are meticulously, honestly, and frequently verified. As a result, an efficient audit process enhances the contribution of audit committees with various traits to audit quality. The relationship between the qualities of an effective audit committee, an efficient audit process, and audit quality in India was examined by [Al-ahdal et al. \(2022\)](#). In the Nifty 100, 74 non-financial companies were analyzed using one-way random effect panel data regression from 2014 to 2019. The study asserts that various audit processes are carried out successfully in organizations where the audit committee has a suitable size, expertise, and audit effectiveness. The audit committee's goal of performing a high-quality audit is achieved with the help of an efficient audit process. Based on the preceding discussions, the following assertion can be made:

H3: Effective audit process is a significant mediator between audit committee characteristics and audit quality.

2.4 Mediating Role of Effective Audit Process between Audit Team Characteristics and Audit Quality

Either the organizations use the services of auditors from specialized auditing firms or perform internal audits with a typical internal audit team. In both situations, the qualities of the team members greatly impact how well the audit processes work. Suppose the audit teams possess the proper auditing traits and eventually perform better during various audit procedures. As a result, legitimate audit reports can be used to conduct high-quality audits ([Supriyatin et al., 2019](#)). In their 2018 study, Cameran, Ditillo, and Pettinicchio looked into the relationship between audit team traits and audit quality. The sample consists of 187 engagements with publicly traded non-financial companies that two Big 4 performed in Italy between 2006 and 2009. For each engagement, the audit firms provided us with information on the number of audit hours and the make-up of the audit team that was specifically assigned to it. To build results, t-tests and the regression model were used. According to the study, the audit team is more successful at detecting fraud, filing reports, and implementing corrective measures when effectively engaged in their work. Therefore, the audit process will be more effective if the audit team possesses positive traits and the audit quality is higher. Using data from a global accounting firm

in the United States, [Christensen et al. \(2021\)](#) investigate how two crucial audit team characteristics—workload management and team members' regularity & continuity—affect the audit quality. The firm's client engagements with US public entities from 2008 to 2015 make up the population. The research results were analyzed using a descriptive statistical methodology. The writers believe that audit processes are more effective when audit members and staff are more committed to the organization and work together to carry them out. As a result, a thorough audit is carried out. The following hypothesis might be made using the literature review.

H4: Effective audit process is a significant mediator between audit team characteristics and audit quality.

3. RESEARCH METHODS

An effective audit process is mediating between audit committee characteristics, audit team characteristics, and audit quality in the study of the textile industry in Iraq. It also examines the audit committee's and team characteristics' effects on audit quality. For analysis purposes, the study employed primary data collected through questionnaires. This questionnaire incorporates information from earlier studies, including the audit committee characteristics from [Al-ahdal et al. \(2022\)](#), the audit team characteristics from [Alleyne et al. \(2019\)](#), the effective audit process from [Azzali et al. \(2018\)](#), and the audit quality from [Hazaea et al. \(2020\)](#). The study chose the textile industry auditors in Iraq as its respondents. Surveys were used to collect the data and sent out via email. The auditors were chosen using simple random sampling. Only 374 of the 634 surveys the researchers distributed had valid answers or a response rate of about 58.99 percent. Additionally, the study employed PLS-SEM with smart-PLS to examine the relationship between the variables. This tool yields the best results with primary data and can handle small and large data sets. The study's two predictors were audit committee characteristics (ACC) and audit team characteristics. Additionally, the article used a dependent variable called audit quality and a mediating variable called the effective audit process (EAP). These variables are depicted in the theoretical model in [Figure 1](#).

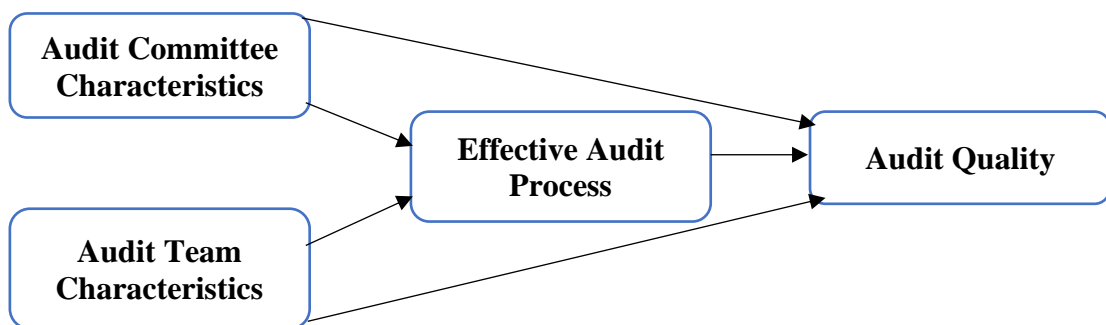


Figure 1. Measurement Model

4. RESEARCH FINDINGS

The study's results demonstrate the convergent validity, or correlation, between the items. The results showed that the average variance extracted (AVE) values are larger than 0.50, factor loadings are larger than 0.70, and composite reliability (CR) values are also larger than 0.70. These numbers highlighted valid convergent validity and showed a high correlation between the items. These results are shown in [Table 1](#).

Table 1. Convergent Validity

Constructs	Items	Loadings	Alpha	CR	AVE
Audit Committee Characteristics	ACC1	0.616	0.898	0.919	0.589
	ACC2	0.630			
	ACC3	0.705			
	ACC4	0.887			
	ACC5	0.785			
	ACC6	0.794			
	ACC7	0.807			
	ACC8	0.865			
Audit Quality	AQ1	0.775	0.853	0.891	0.576
	AQ2	0.762			
	AQ3	0.764			
	AQ4	0.771			
	AQ6	0.744			
	AQ7	0.735			
	Audit Team Characteristics	ATC1			
ATC2		0.837			
ATC3		0.740			
ATC4		0.745			
ATC5		0.811			
ATC6		0.699			
Effective Audit Process	EAP1	0.879	0.868	0.905	0.659
	EAP2	0.867			
	EAP3	0.666			
	EAP4	0.819			
	EAP5	0.810			

The study's results demonstrate the correlation between the variables known as discriminant validity. The results show heterotrait monotrait (HTMT) ratios are not greater than 0.85. These numbers exposed sound discriminant validity and a low correlation between the variables. These results are shown in [Table 2](#).

Table 2. Discriminant Validity

	ACC	AQ	ATC	EAP
ACC				
AQ	0.726			
ATC	0.512	0.717		
EAP	0.476	0.749	0.569	

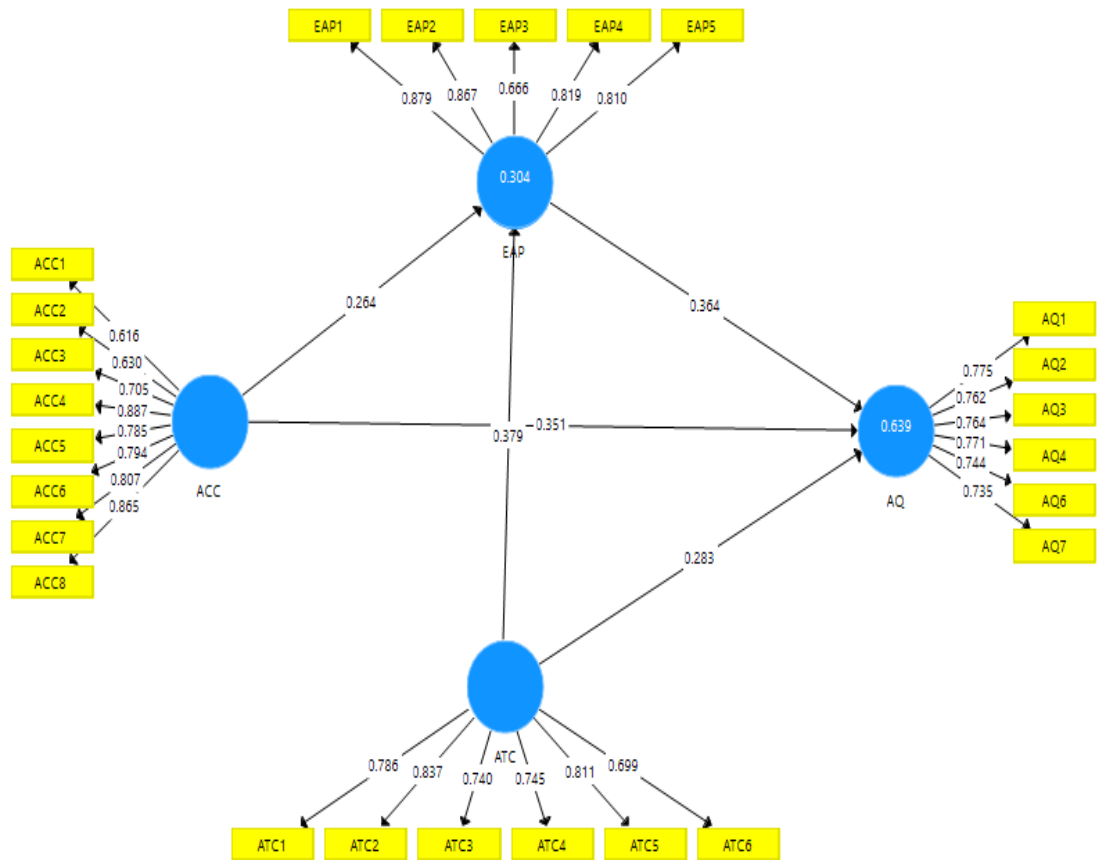


Figure 2. Measurement Model Assessment

The results showed that the audit committee and team traits accept H1 and H2 and have a favorable association with the audit quality of the textile industry in Iraq. The results also showed that the audit committee, audit team, and audit quality of the textile industry in Iraq are significantly mediated by the efficient audit process, which also accepts H3 and H4. These associations are shown in [Table 3](#).

Table 3. A Path Analysis

Relationships	Beta	SD.	T Statistics	P Values
ACC -> AQ	0.351	0.040	8.749	0.000
ACC -> EAP	0.264	0.054	4.902	0.000
ATC -> AQ	0.283	0.050	5.695	0.000
ATC -> EAP	0.379	0.055	6.893	0.000
EAP -> AQ	0.364	0.047	7.790	0.000
ACC -> EAP -> AQ	0.096	0.022	4.376	0.000
ATC -> EAP -> AQ	0.138	0.029	4.690	0.000

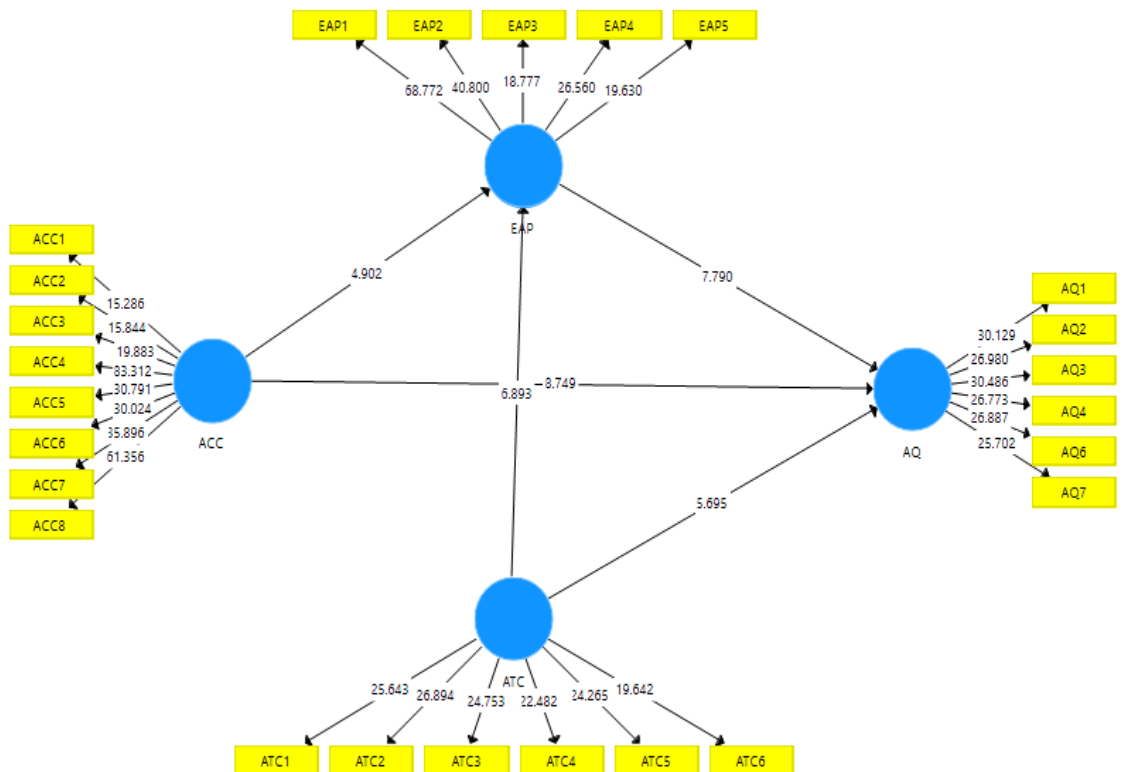


Figure 3. Structural Model Assessment

5. DISCUSSIONS

The findings demonstrated that the audit committee's qualities have a favorable impact on audit quality. [Alhababsah et al. \(2021\)](#), who support these findings, demonstrate that the audit committee is in charge of establishing the rules and guidelines that auditors must adhere to when conducting audits. The committee can make better decisions about what changes to make to audit policies to improve results if the committee size is appropriate and the members have expertise like knowledge and keen observation. This

keeps the audit's quality high. These findings are consistent with [Kao et al. \(2021\)](#)'s findings, which emphasize that the audit committee's members can make quick decisions about various auditing procedures and ensure that they are carried out at the appropriate times if they are accountable, consistent, and in effective communication with one another. As a result, the audit quality is enhanced by a strong audit committee.

The findings demonstrated that audit team features have a favorable impact on audit quality. These findings are supported by [Boskou et al. \(2019\)](#), who clarify that the audit teams are primarily responsible for carrying out the audit processes. The audit team members are better able to handle the cases, successfully deduce the errors and frauds and identify the entities responsible for these errors and frauds when they exhibit effective communication, cooperative behavior, and trustworthiness. As a result, an audit team with positive traits enhances the audit's quality. These findings are consistent with [Duh et al. \(2020\)](#)'s assertion that judgment and observation are the two primary components of auditing. The audit teams can analyze various statements and better observe the behaviors of people connected to the organization when their members have strong observational skills and quick judgment. As a result, the audit's quality can be raised.

The findings demonstrated that an efficient audit process is a bridge between the qualities of the audit committee and the audit's quality. ([Mohammad Rezaei et al., 2018](#)) support these findings. According to a previous study, the audit team members can better oversee accounting and auditing procedures and implement corrective measures immediately when the audit committee has better characteristics in terms of size, qualification, interaction, communication, and engagement. They improve the efficiency with which these accounting and auditing processes are carried out, and by achieving audit goals, audit quality can be raised. These findings are consistent with [Beck et al. \(2019\)](#)'s findings, which highlight how effective audit committee characteristics improve audit processes and quality. As a result, the audit committees can enhance the quality of audits. The findings indicated that an efficient audit process bridges the quality of the audit team and its quality. [Kusumawati et al. \(2018\)](#) back up these findings. The audit team's members exhibit positive traits such as dedication to the organization and a laser-like focus on their auditing responsibilities. As a result, the audit team guarantees a successful audit procedure and completes a high-quality audit. These findings are consistent with [Orazalin et al. \(2019\)](#)'s findings, which show that an audit team with positive characteristics performs an efficient audit process, enhance audit quality, and achieves better outcomes.

6. IMPLICATIONS

Because of its contributions to the literature, the current research can teach researchers a lot. The relationship between the audit committee's traits and the audit team's traits is examined in audit quality. It is also the authors' first attempt to pinpoint the mediating

function of a strong audit process in connecting the audit committee, audit team, and audit quality characteristics. The authors contribute to the body of knowledge by analyzing the roles played by the audit committee and audit team characteristics in the audit quality for companies doing business in Iraq.

Because it sheds light on how audit quality can be improved, which emerging businesses require, the authors are of great significance to many businesses operating in Iraq and other economies with a similar economic structure. The study recommends creating policies to enhance the quality of audit committees to raise the standard of audits. It also recommends to the business management concentrate on and work to improve the individual and group characteristics of the audit team. High-quality audits can be carried out in this way. The study also suggests that to increase the efficiency of the audit process, employers should concentrate on bringing about positive changes in the characteristics of the audit committee and audit team. The study uses audit committee and audit team characteristics to generate policies linked to audit quality. To produce higher quality audits, the role of audit committee characteristics and audit team characteristics can be improved.

7. CONCLUSION

The study aimed to investigate the effects of the audit committee and audit team characteristics on audit quality. Its objective was to investigate how well the audit process affected the correlation between the audit committee, audit team characteristics, and audit quality. The Iraqi textile industry provided information on the efficient audit process, audit committee characteristics, audit team characteristics, and audit quality. The authors' research revealed a favorable correlation between audit quality, audit committee and audit team characteristics. The study concluded that audit committee members perform more efficiently when formulating and carrying out rules and regulations, thereby ensuring the quality of audits if they feel responsible for their roles and develop the necessary traits. The findings demonstrated that the audit team members perform their duties effectively if they develop the necessary traits, such as cooperation, effective communication, trustworthiness, observation, and judgment. As a result, the audit's quality rises. The findings showed that the relationship mediates an efficient audit process between the qualities of the audit committee, the audit team, and the audit itself. If the audit committee and team exhibit positive traits, the audit procedures are efficient, and the audit quality has increased.

8. LIMITATIONS

There are some limitations to the current study. However, the restrictions must not be repeated in subsequent work on related topics. This study only looks at a small subset of variables for analyzing audit quality, such as audit committee and audit team characteristics. The study is constrained because the more pertinent factors—such as

firm size, accounting and reporting standards, corporate governance, etc.—are kept out of consideration. It is advised that researchers look into the impact of more variables as audit quality determinants. The current study uses data from the Iraqi textile industry to examine the relationship between the audit committee and audit team characteristics and audit quality. For all nations, these findings might not be equally applicable. Future authors will need to gather data from both developed and developing nations.

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