

# The relationship between auditor diversity and audit quality

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**Abstract.** The article determines that within audit occupation there exists gender inequality, which can be explained by such professional requirements for an auditor as an analytical mindset and strong mathematical skills, which are stereotypically attributed to men solely. In the scientific literature, there are two diametrically opposed positions regarding the relationship between audit diversity and audit quality. The first position argues that a higher level of diversity among auditors corresponds to a higher level of audit quality, while the second one confronts it. The aim of this study is to examine these positions and prove or disapprove of them. The leading research methods in this article are surveys and questionnaires used to determine factors that influence the variables and the importance of considering these factors in order to improve audit quality in auditor groups. The authors sought to contribute to the existing body of knowledge on the topic by conducting a comprehensive analysis of the potential advantages and drawbacks of diverse audit teams. The paper presents the findings of the authors' research, which examines the complex relationship between auditor diversity and audit quality. The conducted research yielded results that suggest that improving audit quality in auditor groups requires consideration of motivational and moral-ethical responsibility variables, rather than group characteristics such as diversity.

**Keywords:** Audit quality, Diversity of auditors, Moral-ethical responsibility, and Professional motivation.

## 1 | INTRODUCTION

A manifestation of social differentiation resulting in different opportunities for self-realization for women and men in society is gender inequality. It concerns the equality of legal rights for women and men, as well as the equality of conditions and opportunities for exercising these rights. Gender inequality also exists in the labor market, and its main exemplification is gender stereotypes, i.e., traditionally established views on the role of men and women in the occupational sphere and their place in the social hierarchy. Gender stereotypes lead to an imbalance in the labor market, i.e., the concentration of people of the same sex within a certain profession. Thus, a teacher is typically considered a "female" occupation, where women make up more than 80% (Vatamanitsa, 2021). An auditor's occupation has not become an exception. Edgley, Sharma, Gough, and Robson (2017) determined that auditing was always a male-dominated occupation that lacked diversity in race, ethnicity, and other demographic factors.

The reason for gender inequality in this occupation can be explained by such professional requirements for an auditor as an analytical mindset and strong mathematical skills, which are stereotypically attributed solely to men. However, male dominance within audit occupation has several negative consequences, including high susceptibility to biased or collective thinking, lack of attention to detail, and disregard for alternatives or potential risks. The lack of prominent leaders and mentors among women in auditing creates barriers to aspiring female auditors professional growth (Ghani, 2019). Furthermore, a male only auditing company can evoke based attitudes and expectations among clients, eroding their trust, as the perceived gender bias of the company casts doubt on the objectivity and impartiality of the audit outcomes.

The changes in social norms and increased public awareness of the need for an inclusive environment have contributed to the importance of diversity in auditing. It encompasses hiring people with not only different demographic characteristics but also education, experience, and professional training. Legislators and organizations promote this initiative by setting goals and requirements for diversity (Gnatenko, Yaroshenko, Inshyn, Vapnyarchuk, & Sereda, 2020). Furthermore, these "diversity efforts" also include training programs for underrepresented groups.

The relationship between auditor diversity and audit quality has been discussed by many researchers, including Knechel, Krishnan, Pevzner, Shefchik, and Velury (2013); Cameran, Ditillo, and Pettinicchio (2017) and Alsughayer (2021) etc. However, in economic literature, this topic has elicited a lot of disputes. Researchers generally fall into two groups; those who advocate for diversity in auditing and those who oppose it. The group of supporters believes that diversity contributes to the spread of knowledge and positive opinions in the audit team (Athavale, Guo, Meng, & Zhang, 2022; Ball, Tyler, & Wells, 2015). Athavale et al. (2022) argue that diversity in auditing helps to consider complex problems from different perspectives, which, in turn, enhances the quality of the audit and bolsters the reputation of this occupation. According to Ball et al. (2015) the audit team staffed with diverse representatives can better understand and meet clients' needs and interests. The opponents, He, Li, Monroe, and Si (2021) and Behn, Choi, and Kang (2008) put forward the following arguments against diversity in auditing:

- Difficulty in establishing a constructive communication.
- There is a high risk of conflicts arising from different opinions.
- Conflicts have reduced team effectiveness.
- There is a good chance of tokenism (hiring or promoting an underrepresented group member based on their identity rather than their qualification).

Akhalaia, Jalagonia, and Liparteliani (2012) note that integrity and ethical behavior are critical requirements for auditors to maintain public trust in the audit profession. Furthermore, the researchers specify that audit companies should prioritize life-long training for their employees to stay up-to-date with the latest regulations, standards, and best practices. According to Kopaliani and Arkania (2019) the authors of this article believe that the effectiveness of an audit team is heavily dependent on the authors' expertise and professionalism, as well as their ability to work collaboratively with clients and other stakeholders.

## 2 | LITERATURE REVIEW

Even though the notion of audit quality is quite popular in debates among lawmakers, stakeholders, and others, it has no universally recognized definition. Considering the definition of audit developed by IFAC (2014) audit quality is an appropriate judgment based on the experience of competent individuals, principles of integrity, objectivity, and professional skepticism and supported by the facts and circumstances. In turn, Shalimova (2021) determines another important element of audit quality: auditor independence. Independence in auditing activity means that an auditor, acting as an objective and well-informed third party and being guided by the principles of objectivity and ethics, evaluates economic, financial, and other relations that can affect the audit results.

Many factors, such as changes in audit methodologies, social expectations, and technological situations, influence audit quality nowadays (Britchenko, Filyppova, Niekrasova, Chukurna, & Vazov, 2022; Tran, Khairi, & Laili, 2019). Thus, Husain (2020) studies various criteria for measuring audit quality, where auditor professional skepticism occupies the central place. Glover and Prawitt (2013) and Gramling, Nuhoglu, and Wood (2013) examine the difference between the quality of remote and traditional audits in order to forecast the relevance of a complete transition to the first type.

In their studies, Huang (2022); Berglund and Eshleman (2019) and Condie, Lisic, Seidel, Truelson, and Zimmerman (2021) examine a relatively new trend in auditing – audit diversity. Huang (2022) has conducted field studies and determined that diverse auditor teams manage complex and specific more efficiently.

The author argues that the involvement of diverse teams facilitates the creation of a positive psychological environment at work, where each viewpoint is considered and valued. This boosts employees' motivation and, consequently, increases team performance indicators. He et al. (2021) and Meah, Sen, and Ali (2021) suggest audit companies should hire more gender-diverse teams to meet the needs of labor markets and institutional shareholders, as well as gain greater credibility and commercial advantages. Gender diversity serves corporate governance purposes and may influence the activity and autonomy of the board of directors (Abbott, Parker, & Presley, 2012; Huse, Nielsen, & Hagen, 2009).

The article by Beardsley, Goldman, and Omer (2022) is quite relevant in terms of this research. Their article investigates the relationship between industry diversity in audit of office portfolios and client misstatements. The article argues that audit offices serving clients from various industries may face challenges in maintaining audit quality but are more competitive in the labor market than single-industry specialized offices. Furthermore, field studies by Koh, Li, Liu, and Wang (2023); Gramling et al. (2013); Ifeanyichukwu and Ohaka (2019) and Britchenko, Savchenko, Naida, and Tregubov (2020) prove that the lack of diversity within audit firms deteriorates audit quality, company performance, and the overall working atmosphere.

Thus, Koh et al. (2023) find the reinforcing elements for audit diversity in client information asymmetry, auditor skills, and task motivation. The findings show that diverse audit teams outperform homogenous teams, and the risk of judgment bias in these teams is also lower.

Therefore, numerous studies prove the connection between audit quality and the diversity of audit teams. Offices with diverse teams require attention to balancing resources, but their audit quality, effectiveness, and legitimacy are beyond doubt.

## 3 | MATERIALS AND METHODS

Surveys and questionnaires were the primary methods used in this study. We asked a sample of Georgian auditors to respond to questions about audit quality, diversity of auditors, professional motivation, and moral-ethical responsibility. The results were used to draw conclusions about the factors that influence the variables and the importance of considering these factors in order to improve audit quality in auditor groups.

This method helped to investigate the validity of the opposing opinions about the relationship between auditor diversity and audit quality. This study utilized a comprehensive 7-dimensional questionnaire to assess the professional motivation of auditors across various important dimensions, including age, gender, specialty, work experience, education, position, and partnership.

The age dimension helped to distribute the contributions of the auditors according to their age. The gender dimension revealed potential differences in the motivation of male and female auditors. The specialty dimension identified motivation among auditors from different specialties based on their professional backgrounds and areas of expertise. The dimension of work allowed us to explore the relationship between work experience and motivational factors, potentially shedding light on how experience influences drive and dedication. The education component focused on the auditors' educational background, including degrees and qualifications. The position dimension determined the hierarchical structure within the audit profession.

By examining the information in different positions, the study sought to uncover any variations in factors of motivation linked to different levels of responsibility and authority. Adapting scales related to position also allows for an examination of how different positions within the audit profession influence audit quality.

Finally, we analyze the partnership dimension to evaluate the differences between auditors who hold partnership positions and those who do not. This area explored the influences on motivation, commitment, and drive within the profession. To summarise, this method contributed to the ongoing discourse as it provided empirical evidence to support or refute the existing arguments.

## 4 | RESULTS AND DISCUSSION

The authors developed two mutually exclusive hypotheses in this study. According to the first hypothesis (H1), a higher level of diversity among auditors corresponds to a higher level of audit quality, while the second hypothesis (H2) is diametrically opposed to it. Thus, the authors strive to determine whether the relationship between the two variables is positive or negative.

It should also be noted that the success of auditing companies is unimaginable without a proper motivation of the staff. For long-term sustainable development and competitive advantage, it is particularly important for companies to conduct their activities within the framework of ethics and grasp social responsibility (Downar, Ernstberger, & Koch, 2021; Sardak, Britchenko, Vazov, & Krupskyi, 2021). Therefore, it is logical and appropriate within the scope of this study to investigate the influence of moral-ethical responsibility and professional motivation on audit quality, in addition to the characteristics (including diversity) of the group of auditors in audit companies.

We can collect data on the various dimensions of auditor diversity through this 7-dimensional questionnaire, and then analyze it to determine their potential impact on audit quality. The questionnaire was developed to be comprehensive, reliable, and valid, ensuring that the data collected would be accurate and relevant to the research question (Table 1).

**Table 1:** Dimensions of diversity among the auditors.

Category	Parameters	Points
Age	Under 35 years	1
	From 36 to 40 years	2
	From 41 to 45 years	3
	From 46 to 50 years	4
	From 50 and above	5
Gender	Male	0
	Female	1
Specialty	An accountant or auditor by education	1
	Representative of other areas related to business	2
	Legal scholar	3
	Other areas (Except those listed)	4
	Has two or more specialties	5
Education	Secondary	1
	Technical	2
	Bachelor	3
	Master's degree	4
	Doctor	5
Work experience	Less than 3 years	1
	3-6 years	2
	7-9 years	3
	10-12 years	4
	More than 12 years	5
Position	Auditor	1
	Project manager	2
	Department manager	3
	Director	4
	Chairman	5
Partnership	If the auditor was a partner of the audit firm	1
	If not	0

We also used a 5-scale questionnaire, originally developed by K. Zamfir and modified by A. Rean, to study the person's moral and ethical responsibility. This method is grounded in the principle of distinguishing between internal and external motivation.

Scale 1. Reflection on moral-ethical situations (moral reflection or actualized reflection in situations related to moral-ethical collisions and conflicts) to what extent does a person reflect during moral-ethical conflict situations? To what extent does he give these situations conscious assessments based on the criterion of morality.

Scale 2. Intuition in the moral-ethical field (moral intuition)–the extent to which a person is guided by intuitive, less conscious, and more irrational, feelings-based approaches to the assessment of morality.

Scale 3. Existential aspect of responsibility – how important a person considers taking responsibility for his own actions

Scale 4. Altruistic emotions – a person's desire to help and cooperate with other people.

Scale 5. Moral-ethical values – how important it is for a person to follow moral values in dilemma situations in life.

In this method, intrinsic motivation refers to situations where a person prioritizes their own activity. On the other hand, external factors like social prestige salary, or other needs that motivate professional activity fall under the category of external motivation.

Two more kinds of external motivation exist - external positive and external negative motives, where the first one is often seen as more preferable and efficient. The ratio of internal, external positive, and external negative motives internal, external positive, and external negative is then used to calculate an individual's motivational complex.

The evaluation of audit quality was carried out using a questionnaire survey that considered a modified opinion of the auditor, i.e., the issuance of a modified conclusion and the revision of annual financial reports. This is because reviewing financial statements is a critical measure of audit quality.

The questionnaire also aimed to identify low, medium, and high levels of moral-ethical responsibility of the auditors. The survey enabled a comprehensive evaluation of the audit process by determining the quality of the audit and assessing the auditor's level of ethical responsibility.

The data collected from the study were analyzed using the SPSS-23, a computer program package that specializes in mathematical statistics. We identified a total of 270 auditing companies in the market, and 129 working auditors participated in the research by answering a specifically designed questionnaire.

The identification data of the auditors were obtained from the register of the professional organization, and the researchers ensured that the respondents had provided their consent for their data to be used in the study. The auditor's participation is voluntary, based on their willingness to take part in the research.

The findings revealed that out of the total number of participants, 72% were male and 28% were female (Figure 1).

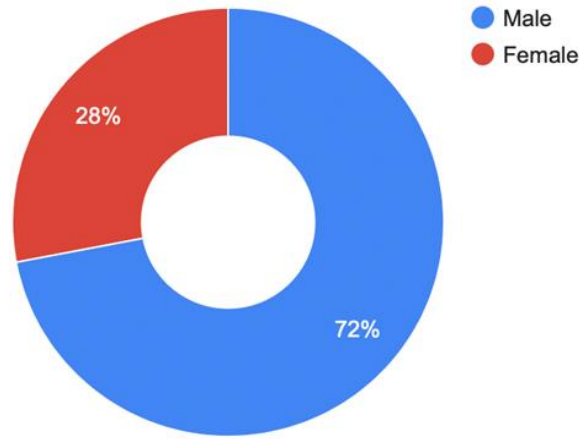


Figure 1: Gender of respondents.

The study participants were characterized by different age groups, with 2.5% of participants aged under 35 years, 2.5% aged between 36-40 years, no participants aged between 41-45 years, 15% aged between 46-50 years, and the majority of the participants, 80%, were aged 51 years and above (Figure 2).

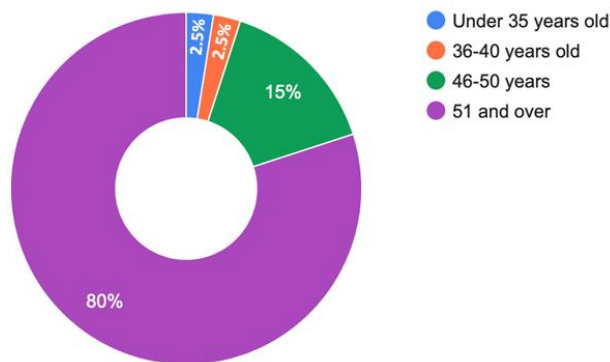


Figure 2: Age category of respondents.

The study showed that 85% of the respondents who took part in the research belonged to the accounting and auditing fields, while 15% were generalists with two or more specialties. In terms of educational background, 40% of the respondents held a bachelor's degree, 48% held a master's degree, and 12% held a doctoral degree. In terms of position, the study included the following professions: 10% auditors, 7.5% project managers, 5% department managers, 70% directors, and 7.5% chairpersons. In the study, it was found that 77% of the interviewees held partner positions in the audit firm, while the remaining 23% were not part of the managing directors of the audit firm. Analysis of the research data revealed that 50% of the respondents had a high level of audit quality, 40% had an average level, and 10% had a low level. A low level of moral-ethical responsibility was detected by 7.5% of respondents, an average level by 42.5%, and a high level by 50%.

The collected data indicated that, among the various types of moral-ethical responsibility, the respondents considered moral-ethical values (M=2.925) to be the most significant. Intuition in the moral-ethical field (M=2.575) and altruistic emotions (M=2.550) were ranked next in importance. On the other hand, types of moral-ethical responsibility such as reflection on moral-ethical situations (conflicts, coalitions) (M=2.025) and existential responsibility (M=2.000) were deemed to be relatively less significant by the respondents (Figure 3).

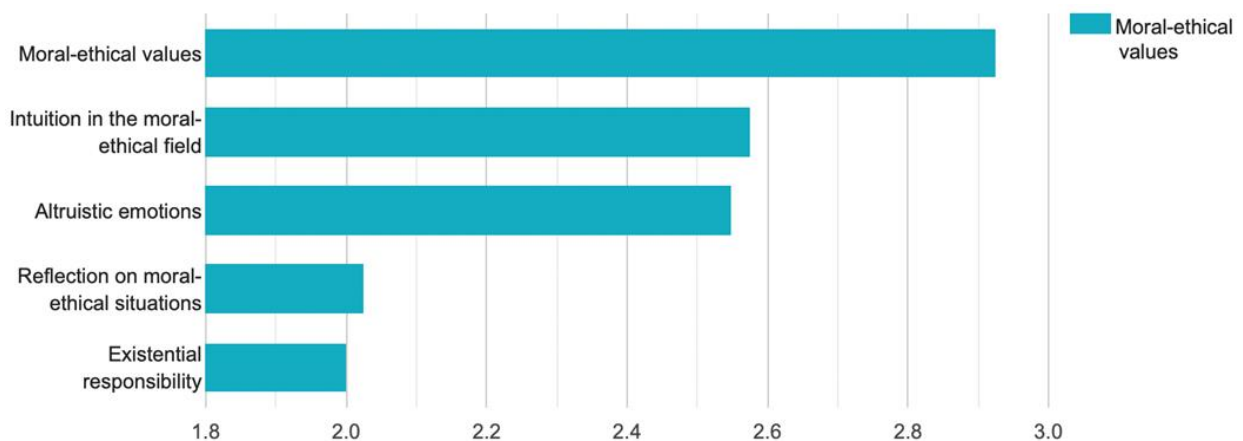
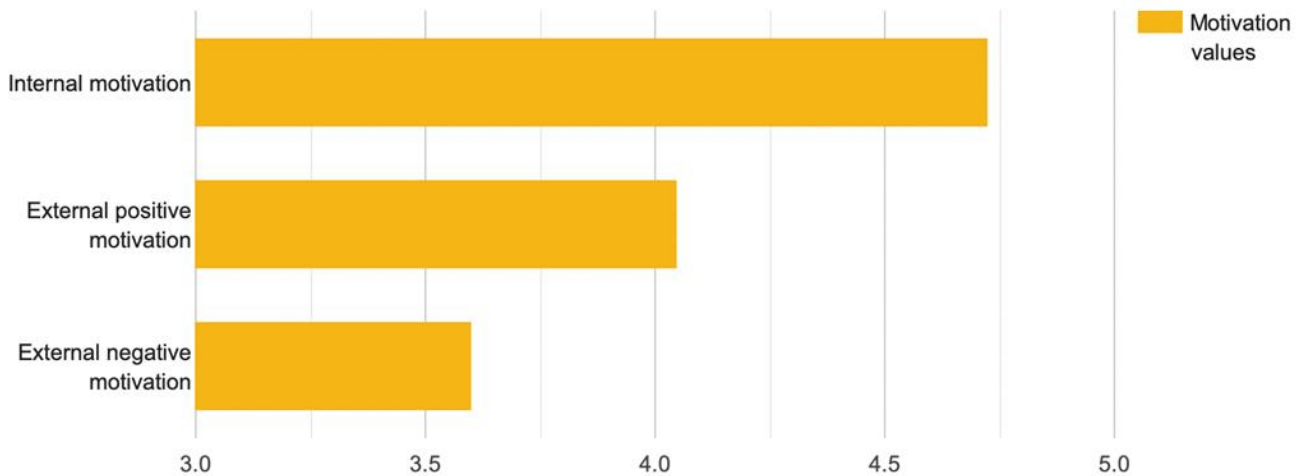


Figure 3: The various types of moral-ethical responsibility.

The following picture emerged among the types of motivation: internal motivation was recorded with the highest data (M=4.725), which means that business itself is important. External positive motivation (M=4.050) was found in the next position, which is the desire to satisfy such needs as social

prestige, salary motive, etc. And the last place was external negative motivation ( $M=3.600$ ). According to this methodology's definition, external positive motives are more effective and preferable from any point of view than external negative ones (Figure 4).



**Figure 4:** The types of motivation.

The findings revealed that the optimal motivational complex is one that prioritizes internal motivation, followed by external positive and negative motives. This indicates that the more optimal the motivational complex, the lower the level of emotional instability. Research found no statistically significant relationship between auditor diversity and audit quality, consistent with previous findings. The correlation analysis revealed a statistically significant relationship between audit quality and internal motivation ( $r=265$ ,  $p<0.05$ ), as well as between audit quality and the dimension of personal moral-ethical responsibility known as altruistic emotions ( $r=271$ ,  $p<0.05$ ). In other words, the higher the auditor's motivation, and the higher the audit quality will be.

The correlation analysis also shows that the age of auditors can influence their motivation and moral and ethical responsibility. A negative correlation between the 4th ( $r = -278$ ,  $p<0.05$ ) and 5th ( $r=-348$ ,  $p<0$ ) dimensions of moral-ethical responsibility and the diversity dimension of age suggests the older the auditor is, the less important they consider it to follow moral values in dilemma situations of life. A negative correlation was also confirmed between the auditor's age and external positive ( $r=-262$ ,  $p<0.05$ ) and external negative ( $r=-256$ ,  $p<0.05$ ) motivations. Therefore, the expression of social prestige, promotion, and salary motives (extrinsic positive motivation) decreases with the auditor's age. Furthermore, the motivation to avoid criticism, rebuke, trouble, or punishment from superiors or colleagues (extrinsic negative motivation) is also less expressed among older auditors.

Therefore, the authors draw the conclusion that motivational and moral-ethical responsibility variables, not the group's diversity, should be considered to enhance the quality of audits in Georgian auditor groups. As a result of the research, the authors refuted both hypotheses. The paper argues that auditor diversity does not have a statistically significant effect on audit quality. However, this does not mean diversity is insignificant to the profession. It was found that consideration of such factors as internal motivation and altruistic emotions of auditors is crucial for increasing the effectiveness of the audit quality. The results also highlight the need to consider cultural differences when developing audit policy and practice.

## 5 | CONCLUSIONS

Thus, based on the research data of a 7-dimensional questionnaire for the study of the diversity of auditors, an audit quality survey questionnaire, and a questionnaire for diagnosing the level of moral-ethical responsibility of a person, we have come up with the following conclusions: The audit performed by the companies is based on the responsibility of the auditors, which includes partnership relations between the auditors. In these relationships, it is extremely important to determine the influence of the characteristics of the auditor group on the quality of the audit.

Based on the analysis of empirical studies, it has become clear that one of the determining factors of audit quality is the variety of auditors performing the audit. First of all, it refers to the diversity of people (teams) participating in the audit process in terms of age, gender, specialty, education, work experience, position, etc. Research on the relationship between auditor diversity and audit quality has yielded two contradictory results. According to one, which was conducted in China, auditor diversity reduces audit quality due to the increase of conflicts and contradictions, while according to the second result, based on European and American studies, it is quite opposite; it indicates a positive relationship between auditor diversity and audit quality.

Our research revealed no statistically significant relationship between the quality of the audit and the diversity of the audit group. We believe that such a result is based on cultural peculiarities. The relationship of statistical significance was confirmed between the quality of the audit and internal motivation, as well as between the quality of the audit and such a dimension of the moral-ethical responsibility of the person as altruistic emotions. The results obtained on the basis of the conducted research indicate that in order to improve the audit quality in auditor groups, it is not the characteristics of the group, meaning the diversity of the auditor group, but the motivational and moral-ethical responsibility variables that should be taken into account.

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### Institutional Review Board Statement:

The Ethical Committee of the Sokhumi State University, Georgia has granted approval for this study on 12 April 2023 (Ref. No. CE/FBSS-SSU/000902022).

### Transparency:

The authors state that the manuscript is honest, truthful, and transparent, that no key aspects of the investigation have been omitted, and that any differences from the study as planned have been clarified. This study followed all writing ethics.

### Competing Interests:

The authors declare that they have no competing interests.

### Authors' Contributions:

All authors contributed equally to the conception and design of the study. All authors have read and agreed to the published version of the manuscript.

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