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ISSUES IN BEHAVIOURAL AUDITING: A SURVEY OF LITERATURE

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ABSTRACT

The broad objective of this study is to review literature on issues in behavioural auditing. Specifically the study review issues relating to auditors' behaviour in the discharge of their responsibilities in Nigeria.The study adopts library research design whereby extant literature on behavioural auditing was reviewed.From the survey of literature, the study observed that auditor's judgement, auditor's decision making and auditor-client relationship are issues relating to auditors' behaviour in the discharge of their responsibilities. The study concludes that audit firms should always consider the mood of members of audit team before assigning audit engagements or assignments to them since mood have influence on how auditors behave and carry out their audit assignments. The study recommends that auditors should be made to take training on sociology, psychology and philosophy because it will go a long way in enhancing their approach in dealing with human behaviour and behavioural issues at any given situation. The study suggests that there is need for further empirical studies on behavioural auditing in Nigeria since it is yet to be fully appreciated and further studies should also be carried out from the perspective of the audit client

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1. INTRODUCTION

Behavioural studies in organisations had been within the confines of organisational and human behavior specialists, such as psychologists, sociologists and anthropologists. It is instructive to note that in recent years, the accounting profession is becoming aware of the role of human behavior on governance, financial accounting and managerial issues in organisations. Behavioral auditing is now a new dimension of auditing research. Teck-Heang and Ali (2008) argue that auditors are expected not only to enhance the credibility of the financial statements, but also to provide value-added services. Behavioural auditing is one of those value added services that auditors can provide which goes a long way in enhancing audit quality. The quality of audit report has to be maintained in order to ensure good measure of credibility on the information disclosed to the general public as regards the state of affairs of the organisation, government ministries and parastatals at the end of the financial period (Adeyemi, Okpala, & Dabor, 2012). Professionalism in the area of auditing plays a huge role in business by providing reliable financial information upon which critical business decisions are made. Behavioural auditing is an aspect of auditing that has to do with the human behaviour of staff, quality as well as the work they perform so as to achieve organisational goals and objectives. It is carried out by persons that are appropriately trained in the field of auditing. It serves as a means of providing reasonable assurance that an organisation makes use of its staff effectively (Morrell, 2010). The focus of behavioural auditing is on human behaviour. Therefore, auditors need to have the requisite skills and experience in carrying out this type of audit so that users of financial statements can ascertain the level to which the behaviour of staff impacted on organisational goals and objectives.Vadivel (2004) stresses that auditor's behaviour concerning what is material to the financial statements of a particular entity might change from one period to another. Behavioural auditing is concerned about human behavior and human behaviour is now been accepted as an audit object (Jan & Mewlen, 2018). Auditors need to obtain insights as to how members of organisations report results and influence the socio-psychological climate and culture if the goals of organisations are to be achieved.

Donnelly, Quirin, and Bryan (2003) record that behavioural auditing is yet to be properly appreciated. Consequently, to the best of the researchers' knowledge, extant literature on behavioural auditing is sparse globally and it is instructive to note that studies on behavioural auditing in Nigeria are extremely few. The study is necessitated by the fact that auditors' behaviour have the likelihood of affecting the audit process and outcome. Hence, this paucity in knowledge had necessitated this study to be undertaken.The other sections of this study are divided into the following: section two addresses extant literature on behavioural auditing, section three addresses the conclusion and recommendations while section four examines the suggestions for further study.

2. LITERATURE REVIEW

This section review conceptual issues and prior empirical studies of the subject matter.

2.1 Conceptual Review

This section reviews the conceptual issue of the subject matter.

2.1.1 Concept of Behavioural Auditing

Auditing is a systematic and scientific examination of the books of accounts and records of business to enable the auditor to satisfy himself that the profit and loss account and the balance sheet are properly drawn up so as to exhibit a true and fair view of the financial state of affairs of the business and profit or loss for the financial period (Adeyemi & Fagbemi, 2010). An audit is an examination of the annual financial statements of an organization or of government establishments, ministries and parastatals to show a true and fair view of the financial position of the organizations (Akhor, Akrawah, & Okunrobe, 2018). According to the Institute of Chartered Accountants of Nigeria, ICAN (2014), statutory and internal audits are types of audit classification. Statutory audits are carried out because the law requires them. The principal statutes which require audits to be done in Nigeria, include the Companies and Allied Matters Act, Banks and Other Financial Act, Insurance Act and the Stock Exchange Act among others. Auditing is carried out by a qualified accountant called external auditor who in this case is appointed by shareholders and is expected to issue a report at the end of the exercise (Adeyemi & Fagbemi, 2010). On the other hand, internal audit is an internal appraisal of the activity of an enterprise by the internal auditor of such an enterprise. Internal audit function is a creation of the enterprise normally established by the management of the enterprise (Izedonmi, 2010).

Behavioural auditing is concerned with the human behaviour of staff, the quality of the staff and the work they undertake in order to meet the demands of the employer. It also examines whether it is possible to provide assurance that the employer provides the right processes to enable its staff to be as effective as possible (Morerell, 2010). It is carried out by auditors that are very experienced with dealing of human issues and those that are trained for that purpose. The ability of an auditor to carry out behavioural auditing is a function of the seniority, background and as well as the experience of the auditor. Morrell (2010) identified; information/decisions; judging people; management; motivation; auditing motivations; relationship vis-a-vis accounting; relationship vis-a- vis information; reporting; organisation's social dimension and understanding people as elements of behavioural auditing..Behavioural auditing is based on control system rules and procedures of the audit firm. The effect of controls might be negatively strong on the company's performance and result to managerial stress and tension (Paino, Ismail, & Smith, 2010). This effect is caused by dysfunctional behaviour exhibited by the auditor in carrying out the audit assignment. The focus of behavioural auditing is on human behaviour. Therefore, auditors need to have the requisite skills and experience in carrying out this type of audit so that users of financial statements can ascertain the level to which the behaviour of staff impacted on organisational goals and objectives.

2.2 Issues in Behavioural Auditing

Auditor's judgement, auditor's decision making and audit client relationship are issues relating to auditors' behaviour in the discharge of their responsibilities (Kristensen, 2015; Bangun & Asri, 2017; Rennie, Kopp & Lemon, 2014).

2.2.1 Auditor's Judgment

Nelson and Hun-Tong (2005) document that auditor's judgment is applied as a psychological lens to understand, evaluate and improve decisions, or choices in an audit setting. Kristensen (2015) opine that audit judgment theory states that a judgment in auditing is of three attributes; the audit task, the auditor himself and the interaction between auditors and other stakeholders. Asher (2011) records that auditors may consider their judgment about materiality as one of the factors used to determine preliminary judgment about materiality which may prove that preliminary judgment was too small or too large. The information that the auditor reveals to users in a financial statement is a function of the auditor's judgement (Solomon & Shields, 1995). Auditor's judgements have impacts on auditor's behavior as regards materiality, audit report, risk and on audit sampling. Materiality in auditing is used to design and perform an audit that provides reasonable assurance of detecting misstatements that are of a sufficient magnitude to influence the auditor's judgment (Eilifsen, Messier, Glover, & Prawitt, 2014). It implies that, not all financial information needs to be or should be communicated in accounting reports but only material information should be reported. Halim, Jaafar and Janudin (2018) record that materiality is a function of professional judgement and that professional judgement is about practicing related knowledge and experience in auditing based on the accounting standards, auditing standards and professional code of ethics to make sound decisions. The accounting and auditing discipline has increasingly recognised professionalism. The International Accounting Standards

Board, IASB (2010), states that materiality concept assumes that information is material if omitting it or misrepresenting it may influence stakeholder's decisions on the basis of financial information about a specific reporting entity. Meanwhile, auditor's behaviour regarding materiality depends on stakeholders decisions made on the basis of financial information. Nelson and Hun-Tong (2005) see perceived materiality as a judgment that involves task, a person and interpersonal interactions.

Audit plays an important role in developing and enhancing the global economy and business firms. The audit report is the end product of every audit assignment that the auditor issues to the members of a client's company expressing his or her opinion on the true and fair view regarding an enterprise's financial statements (Husam, Rana & Abdulhadi, 2013). Adebayo (2005) submits that financial reporting is the avenue by which management of organisations give account of their stewardship to the owners of corporate entities and other stakeholders that make use of accounting information. Ojo and Marianne (2006) record that auditor's report is based on verifying financial statements and providing an opinion in relation to those financial statements by relying much on judgments. However, if the judgment is too subjective, it creates greater possibilities of widening the expectations gap. Thus the auditor's judgement go a long way in determining whether an auditor issues a qualified report in terms of subject to, except for, disclaimer or adverse or issues an unqualified report. Tucker and Matsumura (1998) document that if a client realizes that the auditor would give a going concern opinion, the client will then become likely to change the auditor. Changing auditors will lead to concealing of information, which results in a deterioration of the quality of financial data.

Audit sampling is basically applied in the process the auditor use in the selection of the items within the population of account balance or class of transactions (Izedonmi, 2000). Through the help of audit sampling, the auditor will eventually estimate the total misstatement in each account or projection. Therefore, audit sampling is very important when population sizes are large, since examining the entire population would be highly inefficient in arriving at the audit evidence. The auditor uses statistical sampling techniques and non statistical sampling techniques in carrying out audit sampling (Izedonmi, 2000). It is instructive to note that the non statistical sampling technique is based on the auditor's judgement . Sample size is determined by the degree of assurance required by the auditor, the acceptable rate of errors and the expected rate of errors. Audit sampling involves various stages which include planning the sample, selecting the sample, testing the sample and evaluating the sample. The audit objectives to be achieved, the audit tests to be performed, the tolerable errors, the population and sampling size are likely to be affected by the auditor's judgement.Audit risk refers to the information that the financial statements taken as a whole are fairly represented when they are not. It is the risk faced by auditors that they will fail to disclose material errors in the financial statements (Asher, 2011).

Husam, Rana, and Abdulhadi (2013) opine that audit risk is the risk that occurs when the auditor present an opinion that the financial statements are not presented fairly and impartially when they actually are. Hence, the auditor's capability of eliminating audit risk is a function of the auditor's experience and background. Sayari (2017) submits that when the auditor likes the client, auditor's risk assessment of fraud is lower than when the auditor dislikes the client. Blay (2010) opine that auditors are likely to issue a going concern report when facing high litigation risk. Therefore, auditors should consider their client's engagement-specific litigation risk when making going concern reporting decisions. Auditor's judgement is a function of how friendly and social the auditor is with the client. The auditor's risk assessment of fraud is likely to be lower if the auditor likes the client. However, if the auditor dislikes the client, the auditor's risk assessment of fraud will be high. Robertson (2010) asserts that ingratiation affects the auditor's judgement since the client is likely to use it to influence the auditor. The acceptance of a dysfunctional behaviour by an auditor is likely to affect the auditor's judgement and auditors that intend to leave a firm are more likely to engage in dysfunctional behaviour (Donnely, Quirin, & O'bryan, 2003). The decision reached by audit partners depends on judgements made by the audit senior in the collection of evidence and documentation of working papers (Ricchiute, 1999).

2.2.2 Auditor's Decision Making

Decision-making is a process of gathering relevant information in making the right decision that would impact on the organisations positively (Duffy & Atwater, 2002). Decision making process in the area of audit assignment is a systematic approach undertaken to detect a problem which must be preceded by gathering facts and data (Chernev, 2003). The accuracy of data collected is a function of the quality of decisions taken by the audit firms. Decision making is a major aspect of behavioural auditing literature that is likely to have significant influence on audit task (Chung & Monroe, 2001). According to Bangun and Asri (2017), auditor's decision making process in line with ethical basis is very paramount in carrying out audit assignment. The decision taken by the auditor is legally and morally bound by the auditing profession.

Decisions taken by auditors in resolving ethical issues are functions of the client's firm and the auditor's assignment (Arnold & Ponemon, 1991). However, decision making process concerning the quality of financial information is necessary in building the confidence of the relevant players or stakeholders in the company by way of assessment and appraisal of financial performance (Hall, 2010). The accuracy of financial statements of the company is weighed by the stakeholders to appraise the company's performance and the soundness of the corporate governance (Lee, Chung & Dan Kang, 2008).

According to Best, Buckby and Tan (2001), trust is the heart beat of a profession. Hence, if such trust disappears or is eroded in any way, the outcome is likely to involve skepticism and the depletion of value attributed to such profession. Trust plays a significant role in the auditor's ability to make decisions. The auditor's ability to make reliable decision is a function of the trust he places on the information provided to him by the various stakeholders. Salehi and Azary (2008) record that the auditing profession, which was once highly regarded and whose members were among the most credible professionals, has now become shrouded by mistrust and skepticism. The auditor's mood affects the auditor's decision making process. A negative mood is likely to facilitate complex decision, produces more faithful judgements and detects a variety of biases. However, a positive mood is likely to produce a less systematic, conservative and analytical information processing. It is also less likely to detect biases (Cianci & Bierstaker, 2009). Auditors rely more on decision aids in making decisions than relying on information provided by clients. This is because auditors judge explanations provided by a decision aid as more adequate in explaining fluctuations than explanations provided by clients. Complexity of an audit task and gender are also determinants of auditor's judgement that affects the auditor's decision making (Chung & Monroe, 2001).

2.2.3 Audit Client Relationship

Rennie, Kopp and Lemon (2014) define audit client relationship based on relationship outcome that may greatly impact on auditor-client agreement or disagreement. However, the disagreement may strengthen or weaken the auditor-client relationship in the area of auditor's judgement. Goodwin (2002) documents that an auditor who is concerned that a client may be lost may choose obliging style and thereby succumbing to pressure to accept the client's position in a win and lose audit client relationship.The concept of audit client relationship is very vital in behavioural auditing especially in the area of professionalism in carrying out audit task (Sayari, 2017). The professionalism of the auditors enable them to create specific auditing agencies in building the notion that officials have better possibilities than ordinary citizens to control financial transactions and performance of public organisations. Professionalism gives the auditors the power to generate better outcomes by enhancing the performance of the auditee (Gustavson, 2014; Isaksson & Bigsten, 2012).

Therefore, lack of professional expertise creates more dependency to the auditee and more limited possibilities to take a critical stand to the information obtained in the audit process (Isaksson & Bigsten 2012). The auditing profession has created external threats to the self-regulation and professional monopoly of the issuance of standards and guidelines (Power & Gendron, 2015). The financial crisis and auditing scandals in corporate and public organisations give the reassurance of auditing independence and ethics of the profession to emphasize the importance of adhering to the professional standards in carrying audit assignment (Sikka, 2009).The auditee's characteristics are the attributes which the client firm (i.e public/private organisations) possess in the course of carrying out the audit assignment. In maintaining client relationship, the independence of the auditor is keen in financial reporting process. The action of the auditor is weighed by his/her independence of mind and in relation to its auditor-client relationship regarding the audit assignment.

Audit firm tenure, importance of a client to an audit partner and prior audit firm experience of client's personnel go a long way in influencing the auditor's behaviour on its relationship with its clients especially as it relates to accounting disputes. This is because clients working in companies where auditor tenure is short are likely to persuade the auditor about accounting disputes. When a client realizes that an auditor can give a going concern opinion, the client will likely change the auditor despite the previous level of relationship between the auditor and the client. The frequent change of auditors by clients can lead to the concealment of information which go a long way in affecting the quality of the financial statements (Tucker & Matsumura, 1998). Clients are likely to prefer new auditors and audit firms that possess strong business partnership than those with less business partnership (Behn, Carcello, D. Hermason, & Hermason, 2001). Consequently, the auditor's judgement is also likely to be affected by the client's interests.

2.3 Empirical Studies

Robertson (2010) examines the effect of ingratiation on auditor's judgment and whether ingratiation affects the client's incentive to influence the auditor. Ingratiation was defined as a strategic influence tactic such that the ingratiator tries to induce positive effect to influence judgments of the target so that the target is more likely to comply with the ingratiator's request. The study based its hypotheses on the source credibility theory. The study used ANOVA in which ingratiation and incentive are independent variables and the probability that the auditor will propose an adjustment to the client's inventory account as the dependent variable. The results indicate that when the positive effect on client increases, the probability of auditors proposing an adjustment decreases. The study concludes that ingratiation does not have a main effect on auditor's judgment.Cianci and Bierstaker (2009) investigate the importance of mood on decision-making and how mood whether positive or negative will improve or impair judgements and performance of ethical task using a sample of 51 participants and ANCOVA was used to analyse the data. Positive mood was defined by the feelings of elation, pleasure and self-satisfaction while negative mood was defined by the feelings of threat, fear and anger. The study predicted that auditors having negative mood are more likely to generate correct explanations for fluctuations in financial ratios than auditors in a positive mood. The study further revealed that auditors in a negative mood are likely to supply more correct explanations for fluctuations in financial ratios. On the contrary, findings reveal that auditors in a positive mood better performed on ethical task than auditors in a negative mood. Chung and Monroe (2001) investigate whether audit judgments differ due to audit task complexity and gender. The study seeks to ascertain whether gender has a significant influence in judging performance based on decision cues. The study based its hypotheses on the theory of cognitive psychology. The researchers defined task complexity in two dimensions; task difficulty, which refers to amount of information and task structure which refers to information clarity. The study suggest that females are likely to be more efficient and effective when task complexity is high since they are superior compared to males in differentiating between decision cues. The study further revealed that in less complex tasks males are more accurate than females.

Iyer and Rama (2004) examine auditor-client relation from client perspective and investigated auditor tenure, importance of a client to an audit partner, non audit purchases and prior audit firm experience of client's personnel on client's perceptions. The study further investigated whether clients have certain attributes to persuade the auditor in an accounting dispute in the absence of a professional guideline. 124 CPAs were selected for the study from the corporate sector and the study employed multiple regression for its analysis. The results showed that clients working in companies where auditor tenure is shorter and in cases where the business is important to the partner in charge, are more likely to persuade the auditor about accounting disputes. The outcome indicates that longer auditor tenure is not perceived by the management as a reason for erosion in auditor independence or objectivity. However, the association between perception of the client to persuade the auditor about accounting disputes and the non audit services as well as prior audit experience was observed to be insignificant. Tucker and Matsumura (1998) investigate economic incentives on the strategic interaction between auditor-client relationships in case of a potential going concern situation. The study based its hypotheses on the game theory .The study based its model on the self fulfilling prophecy effect which was defined as predicting directly or indirectly events and then altering actions to make these predictions come true. The study employed probit method of data analysis. The dependent variables used for the study were engagement partner's reporting choice and the client's retention decision. The results indicate that auditors retain their independence and give more clean opinions when the client's threat of switching the auditor increases.

Rose, J. Rose and Dibben (2010) examine whether audit committee members dispositional trust has any effect on their interpretation of management incentives and their judgments. The study based its hypotheses on the credibility theory. 47 experienced independent audit committee members were selected for the study and randomly assigned to treatment groups. The study employed wrightsman scale as a measurement technique for dispositional trust and honesty. ANOVA was used to analyse the data. The study revealed that less trust on audit committee members are more likely to support external auditors in cases where management has incentive to manipulate earnings. They conclude that high levels of dispositional trust among audit committee members can cause serious problems in financial reporting.Haynes, Jenkins and Nutt (1998) did a study on whether auditors perceive themselves as advocates of clients and whether client's interest affect audit judgments vis a vis audit experience. The study used a sample of about 96 public accountants involved in corporate acquisition and examined audit evidences belonging to one line of the target division's inventory. The OLS regression was used in analyzing the data. The study observed that in cases where client interests were not made salient, client's identity did not have any significant effect on auditor's judgments. On the contrary, in cases where the client's interests were made salient, an interaction was found between client identity and auditor's experience. The results further indicate that inexperienced auditors did not behave according to client's interests.

Wang and Tuttle (2009) examine differences in auditor-client negotiation under conditions where audit firm rotation is mandatory and where it is not. The study questioned how mandatory audit firm rotation would affect auditor-client relationship. The study based its hypotheses on the dual concern theory. The study concluded that mandatory rotation decreases the relative importance of the auditor in maintaining a relationship with the client. The results further revealed that mandatory rotation leads to less cooperation by auditors in negotiation. The sample size comprised of 54 graduate business students who were divided into six sessions with nine participants in each session. The data was analysed using ANOVA.Against the above back drop, it can be deduced that auditors' behaviour in the discharge of their responsibilities is influenced by whether the auditor is social or anti social, friendly or unfriendly, the auditor's gender, the client's interest and as well as the mood swing of auditors. Prior studies on behavioural auditing used various theories and methodologies for their studies which went a long way in determining their findings. It was also deduced from extant literature that there are dearth of studies on behavioural auditing in Nigeria implying that behavioural auditing is yet to be fully appreciated.

3. CONCLUSION AND RECOMMENDATIONS

This study examines the human aspect of auditing. Behavioral auditing is a new dimension of auditing. The deviation from accounting standards and professional ethics brings about dysfunctional behaviour. Accounting standards, economic factors, professional ethics and responsibilities are some of the parameters that cause changes in financial reporting and also affects critical professional judgement of auditors. The users of financial statement rely on auditor's representations when there is confidence that the auditor has acted as an impartial judge, basing conclusions on objective evidence. From the survey of literature, the study concludes that audit firms should always consider the mood of members of audit team before assigning audit engagements or assignments to them since mood have influence on how auditors behave and carry out their audit assignments. The study recommends that auditors should be made to take training on sociology, psychology and philosophy because it will go a long way in enhancing their approach in dealing with human behaviour and behavioural issues at any given situation.

4. SUGGESTIONS FOR FURTHER STUDY

This study is merely a review of extant literature. Further academics and researchers should carry out an empirical study on the subject matter since behavioural auditing is yet to be fully appreciated in Nigeria using primary source of data and having academics in accounting disciplines, auditors in practices and internal auditors of firms as their respondents. There is the need for further studies to be carried out on the subject matter with a view to ascertaining other issues relating to auditors' behaviour in the discharge of their responsibilities. This study focused on behavioural auditing from the perspective of the audit firm. Hence, further studies can be carried out on behavioural auditing from the perspective of the audit client.

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