



The Impact of Audit Committee Composition and Performance on Financial Reporting Quality in Kurdistan’s Industrial Companies

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ABSTRACT

Given the high prevalence of corporate fraud and misconduct worldwide, the demand for financial reporting quality has also been on a high rise. Among the suggested courses of action is audit committee composition and performance. Consequently, the study examines the impact of audit committee composition and performance on financial reporting quality using 277 responses collected from 140 internal audit managers, 120 audit committee members and 17 financial managers of five strategic industries in Erbil, Kurdistan. The responses were regressed using two single regression analysis models with the aid of SPSS version 24. The findings of the study indicated that improvements in both audit committee composition and performance have significant positive effects on financial reporting quality. The study’s theoretical underpinnings are engraved in suggesting that the principal-agent theory’s propositions can be improved by having sound audit committees capable of performing exceptionally well so as to improve financial reporting quality. The study’s practical contributions are linked to its capacity in highlighting that industrial companies must be cautious when selecting audit committee members.

1. Introduction

One of the major key concerns that have been affecting corporations worldwide is fraud. Ever since the occurrence of the Enron saga, the number of cases of corporate fraud and other forms of misconduct has also been on the rise. Such can be referenced to the Madoff scheme dwarfing the \$11 billion accounting fraud, 7.4 Billion Dollars accounting fraud at Steinhoff in 2019 (Daga, 2020), Luckin Coffee's frothy finances, the Wirecard saga involving \$2.1 billion, Nikola and its CEO, technology misrepresentation case in 2020 (Fortune Editors, 2020). Such problems have long in the past been linked to poor reporting (Apriliana & Agustina, 2017; Donelson, Ege & McInnis, 2017; Rezaee & Davani, 2013). This depicts that there are financial reporting concerns that still need to be addressed in contemporary business situations.

Meanwhile, high-quality financial reporting is essential and an integral part of business corporations. The importance of high-quality financial reporting is widely documented in academic studies. For instance, Alkilani and Hussin (2019) contend that failure to ensure high-quality financial reporting poses significant adverse effects on an organisation. A study by Shatnawi and Eldaia (2019) outline that cases of fraud and other cases of corporate misconduct are highly evident in organisations with poor quality financial reporting standards. Other studies highlight issues like poor organisational performance (Khan, 2021; Alqatamin, R. M. 2018; Shatnawi, Hanifah, Adaa & Eldaia, 2019), negative image and reputation (Cao, Myers & Omer, 2012) and poor corporate governance practices (Habib & Jiang, 2015) are challenges posed by the failure to warrant high-quality financial reporting. Though some studies advocated for changes in audit committee compositions (Alawaqleh & Almasria, 2021), and improvements in audit performance (Alkilani & Hussin, 2019; Shatnawi & Eldaia, 2019), little has been done to explore such suggestions. The researchers observed similar issues in Kurdistan and hence, attempt to explore further the impact of audit committee composition and audit committee performance on financial reporting quality in industrial companies. The motive behind this study is guided by the following problems;

- 1) Lack of related studies exploring concerns regarding the effects of audit committee composition and audit committee performance on financial reporting quality in Kurdistan's industrial companies.
- 2) Significant empirical concerns about the unidentified and unexamined employee perceptions about the adequacy and performance of audit committees in industrial companies in Kurdistan.
- 3) The lack of attempts to find the required industrial companies guidelines and measures needed to promote better and sound financial reporting quality by industrial companies.

Given the above, three mentioned research concerns and gaps, this study, therefore seeks to examine the effects of audit committee composition and audit committee performance on financial reporting quality in industrial companies. Such is vital and can play a vital role in promoting the growth and development of Kurdistan's vital industrial sectors like the mining, food and retail, medical, construction, education, tourism and hospitality industries. The objective is to find ways of improving financial reporting quality matching the audit committees' situational context and needs of industrial companies in Kurdistan.

The study offers several significant theoretical and practical benefits. Firstly, the study improves understanding regarding the theoretical implications of the audit committee on financial reporting quality. Secondly, it serves to enhance awareness about financial reporting quality and how changes in audit committees can benefit industrial companies with regard to improved auditing and corporate governance practices. Thirdly, ideas provided in this study are crucial for designing specific financial reporting quality standards and guidelines matching the Kurdish business environment as well as meeting the needs of industrial companies.

2. Literature review

The principal-agent theory contends that there are conflicting interests between organisational managers and owners (Gailmard, 2012; Sultan, et.al,2020). Consequently, it is presumed that failure to institute proper control and monitoring activities causes managers to act in a manner that maximises their own interests



(Steinberg, 2008; BRAIM, 2020). Among such acts are fraudulent activities and other forms of corporate misconduct. Hence, it is proposed that auditing be used as a means of controlling and monitoring managers' activities (Abbott & Parker, 2000; Foss & Stea, 2014; Hamad, et. al. 2021). However, the effective ability to use auditing to achieve such objectives is influenced by other vital things like audit committee compositions. But there are limited studies exploring the implications of audit committee composition on broader and ultimate organisational outcomes. For instance, Alqatamin (2018) suggested that problems like fraud and corporate misconduct can be regulated by ensuring that organisations have well-composed audit committees capable of improving financial reporting quality. This can be supported by Shankaraiah and Amiri's (2017) suggestions that indicated that financial reporting quality enhances transparency thereby hindering fraud. However, there are limited studies exploring such connections, especially in the context of industrial companies in Kurdistan.

However, audit committees are able to institute positive changes in financial reporting quality when they perform better. Nevertheless, there are debatable arguments regarding the effects of audit committee performance and financial reporting quality. For instance, Song and Windram (2004) contend high audit committee performance equates to a high ability to devise effective measures, guidelines and standards necessary for improving financial reporting quality. On the contrary, Umobong and Ibanichuka (2017) argue that the effects of audit committee performance and financial reporting quality are conditional and subject to several conditions like training and development. However, it remains a common argument that audit committees must perform better if there are to improve financial reporting quality (Nazari & Soukhakyan, 2020; Khan & Nawzad, 2019; Kamel & Elkhatib, 2013; Soliman & Ragab, 2014).

Meanwhile, it is interestingly evident in various studies that having an audit committee does not warrant effective improvement in financial reporting quality (Al-Hajaya, 2019; Hasan, Kassim & Hamid, 2020). Such stems from arguments put forward suggesting that the audit committee might be composed of individuals without the desired skills and experience necessary for attaining such goals (Habbib & Bhuiyan, 2016; Mardessi, 2021). Additionally, a study conducted by Abdullah, Ismail

and Jamaluddin (2016) illustrated that audit committees must be composed of various employees with distinct backgrounds, age groups, skills sets and intellectual abilities. This entails that audit committees without employees with distinct backgrounds, age groups, skills sets and intellectual abilities are most likely to encounter challenges in improving their organisation's financial reporting quality. Therefore, audit committee composition becomes an instrumental tool that organisations can use to select various employees and form a committee responsible for determining issues affecting the organisation's financial reporting quality. Hasan, Kassim and Hamid (2020) also argues along similar lines and suggest that distinct and well-diversified audit committees are capable of diagnosing problems undermining an organisation's financial reporting quality. Such arguments concur with study findings established by Mardessi (2021) denoting that there is a significant positive interaction between audit committee composition and financial reporting quality. It, therefore, becomes apparent from the arguments laid that audit committee composition influences financial reporting quality. Therefore, the following hypothesis is formulated to illustrate such connections and will be tested to determine its validity in industrial companies;

- **H₁:** Audit committee composition has a significant positive correlation and effect on financial reporting quality.

Alkilani and Hussin (2019) conducted a study aimed at illustrating the connection between audit committee performance and financial reporting quality. They reported that highly performing audit committees are well-posed to develop and implement effective strategies capable of improving financial reporting quality. Such follows similar observations made by Shatnawi and Eldaia (2019) showing that highly performing audit committees possess the necessary skills, personal, intellectual and professional attributes essential for improving financial reporting quality. Besides, there is a common agreement among scholars that it is practically challenging to improve financial reporting quality when existing auditing committees are incapable of performing their duties and responsibilities. Such studies evidence the existence of a significant influence emanating from audit committee performance to financial

reporting quality. As a result, this study intends to test the validity of such propositions by formulating the following hypothesis;

- **H₂**: Audit committee performance has a significant positive correlation and effect on financial reporting quality.

After having established the connections linking the connection between audit committee composition, audit committee performance and financial reporting quality, we utilised the formulated hypotheses to develop a conceptual model shown in Figure 1. The independent variables (audit committee composition, audit committee performance) affect the dependent variable (financial reporting quality) as indicated by arrows stretching from right to left. The concept forms a foundation for developing an econometric model capable of analysing such effects. Hence, the next section looks at the applied procedures used to conduct this study and arrives at the necessary study conclusions and suggestions.

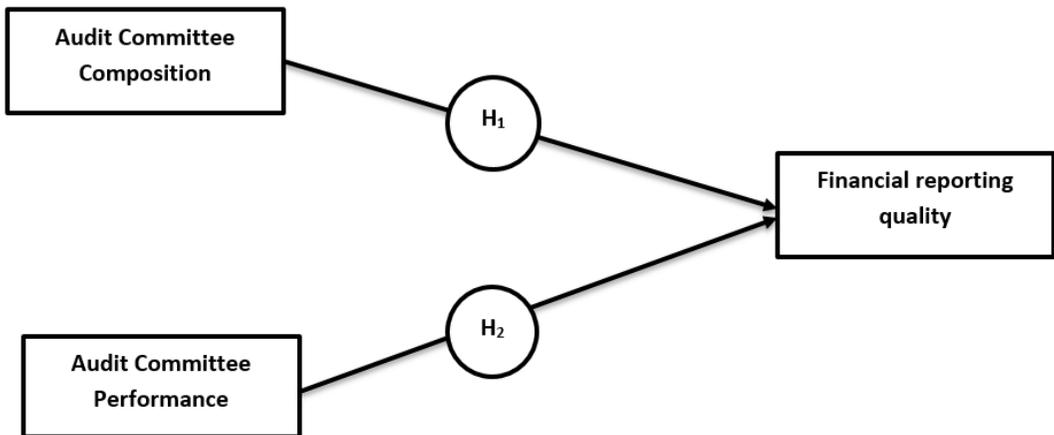


Figure 1: Conceptual framework

3. Research methodology

The study applied single regression analysis approaches to analyse the connections between audit committee composition (ACC), audit committee performance (ACP), and financial reporting quality (FRQ). This is because such an approach was still yet to

be applied to analyse the connections between these variables in Kurdistan. Additionally, empirical studies support the application of regression analysis citing that it shows the relationship between two or more variables (Ngo & La Puente, 2012) and provides details of the magnitude of the impact of the independent variables on the dependent variable (Uyanik & Güler, 2013). The application of such an approach represented the study's novelty as the findings are tailored for such a country and come when other studies are focusing on developed economies like Jordan (Alawaqleh & Almasria, 2021), Malaysia (Hasan, Kassim & Hamid, 2020), and Nigeria (Kantudu & Samaila, 2015).

3.1 Research approach

A quantitative approach, which by definition involves numerical analysis where data is collected, classified and then computed for specific findings using a set of statistical methods was applied in attaining the stated study objectives (Allwood, 2012). Quantitative research is beneficial in cases like this study because of its high level of objectivity and accuracy (Apuke, 2017). Furthermore, Arghode (2012) contends that applying a quantitative research approach enables researchers to use a larger sample size. As a result, this made it possible to broaden this study by including more subjects and enabling more generalization of results. Consequently, primary data was collected using questionnaires from six major industries contributing to Kurdistan's economic growth and development initiatives. The six industries are mining, food and retail, medical, construction, education, tourism and hospitality. This implies that the study focused on companies operating in these six distinct industries.

3.2 Data analysis procedures

Given the fact that such a study and multiple regression analysis had not been applied in addressing related matters concerning financial reporting quality (FRQ), audit committee composition (ACC), audit committee performance (ACP) in Kurdistan, data analysis and the discussion of findings were based on these vital aspects. It was presumed that financial reporting quality is a function of audit committee composition (ACC), audit committee performance (ACP). This was expressed in the form of a functional form as follows;



FRQ = [ACC; ACP] (1).

Regression analysis precepts involving a constant α, parameters β1 to β2 and an error term μ were introduced into expression (1) and used in estimating two single regression models specified as follows;

FRQ = α + β1ACC + μ (2).

FRQ = α + β1ACP + μ (3).

Pearson correlation coefficient test was applied in analysing the correlation between the variables FRQ, ACC, and ACP. Regression analysis together with the Pearson correlation coefficient test were instrumental in testing the two formulated hypotheses (1) audit committee performance has a significant positive effect and correlation on financial reporting quality and (2) audit committee composition has a significant positive effect and correlation on financial reporting quality. Meanwhile, Cronbach’s alpha test was used in determining the reliability of the constructed model variables.

3.3 Data collection

A questionnaire was used in collecting the required data and the questionnaire was developed using related empirical studies (Alawaqleh & Almasria, 2021; Hasan, Kassim & Hamid, 2020; Kantudu & Samaila, 2015). However, the questionnaire was modified to enhance its validity and reliability in answering the proposed research questions. The variable FRQ was composed of 14 items, while ACC had 15 items and ACP= 15 items. A focus group involving 3 financial managers was used to test the designed questionnaire and all the financial managers indicated their total satisfaction with the research instrument’s ability to gather the required data. Hence, all the distributed questionnaires collected were suitable for analysing data collected from all the sectors. The variables FRQ, ACC, and ACP were measured using a 5-point Likert scale (1=strongly disagree, 2=disagree, 3=not sure, 4=agree, 5=strongly agree).

3.4 Population and sampling procedures

One of the key challenges that undermine empirical research in Kurdistan is the problem of lacking adequate data. It was discovered during the course of this study that there is adequate information regarding the number of companies operating in Kurdistan's mining, food and retail, medical, construction, education, tourism and hospitality industries. The names of the companies were withheld for privacy and confidentiality reasons. As a result, the researchers used convenience sampling in determining the study sample because of the lack of contemporary statistics about the number of SMEs in Erbil, Kurdistan. Furthermore, some of the companies operating in these six industries could not be reached using online surveys. Hence, the researchers deemed it fit to use convenience sampling. Convenience sampling is defined as a sampling method that involves using respondents who are "convenient" to the researcher (Emmerson, 2015). The decision to use convenience sampling in this study was further supported by studies contending that convenience sampling is beneficial because it collects data quickly, provides qualitative information and results quickly and for being inexpensive (Etikan, Musa & Alkassim, 2016; Suen, Huang & Lee, 2014). As a result, a convenience sample of 300 participants was used and this entails that 50 questionnaires were equally distributed to companies operating in each of the six industries. The questionnaires were given to internal audit managers, audit committee members and financial managers because of their relevance in addressing the intended research issues.

4. Results

4.1 Demographic analysis

277 questionnaires were successfully collected from companies operating in Kurdistan's mining, food and retail, medical, construction, education, tourism and hospitality industries in Erbil. That is, 27 mining, 50 food and retail, 50 medical, 50 construction, 50 education, and 50 tourism and hospitality companies. These were composed of 140 internal audit managers, 120 audit committee members and 17 financial managers (see Table 1). Male employees outweighed female employees in terms of respondents as recorded figures of 68.23% and 31.77% were observed

respectively. A high number of the respondents had master’s degrees (n=127) followed by bachelor’s degrees (n=109), PhD (n=26), and diplomas (n=15).

Table 1: Demographic analysis results

Variable	Description	Frequency	Percentage
Gender	Male	189	68.23
	Female	88	31.77
	Total	277	100
	Diploma	15	5.42
	Bachelor’s degree	109	39.35
	Master’s degree	127	45.85
	PhD degree	26	9.38
	Total	277	100
Type of industry	Mining	27	9.75
	Food and retail	50	18.05
	Medical	50	18.05
	Construction	50	18.05
	Education	50	18.05
	Tourism and hospitality	50	18.05
	Total	277	100
Number of employees	Internal audit managers	140	50.54
	Audit committee members	120	43.32
	Financial managers	17	6.14
	Total	277	100

4.2 Adequacy and performance of audit committee boards in industrial companies

The industrial companies’ employees were asked about their perceptions regarding the adequacy and performance of audit committees in their respective companies. Audit committee adequacy refers to a term that is used to describe whether the audit committees are adequate in numbers, structured very well, work effectively and efficiently, work with high performance, and fulfil their responsibilities best (Alqatamin, 2018). 65% of the employees indicated that their respective audit committees were adequate. Meanwhile, 27% of the employees responded by indicating that their respective audit committees were very adequate. Only 5% of the employees indicated that their audit committees were not adequate (see Figure 1a).

Figure 1b shows that there is considerable agreement among the employees that their audit committees were performing well (n=93), and performing better (n=143). This possibly suggests that the audit committees are either well qualified or trained to execute their duties. Nevertheless, 41 employees indicated that the audit committees were not performing well. This is a cause for concern and requires special attention to address the underlying cause so as to improve financial reporting as well as company performance.



(a) board adequacy

(b) board performance

Figure 1. Board adequacy and board performance

4.3 Correlation coefficient test

The Pearson correlation coefficient test was applied in analysing correlations between audit committee composition, audit committee performance and financial reporting quality. Audit committee composition and audit committee performance were significantly and positively correlated with each other by 0.728. Such entails that improvements in audit committee composition are associated with similar but high improvements in audit committee performance. Alternatively, it can be said that improvements in any one of the factors will be linked with improvements in the other factors. On the other hand, both audit committee composition and audit committee performance were positively and significantly correlated with financial reporting quality by 0.813 and 0.944, respectively (see Table 2). Such results are in support of propositions suggesting that improvements in audit committee composition and

audit committee performance are essential for enhancing financial reporting quality ((Alawaqleh & Almasria, 2021).

Table 2: Correlation coefficient test

	Audit committee composition	Audit committee performance	Financial reporting quality
Audit committee composition	1		
Audit committee performance	0.728*	1	
Financial reporting quality	0.813*	0.944*	1

* Denote correlation is significant at 1% level.

4.4 Reliability analysis results

After having established the hypotheses results, the study then proceeded to determine the reliability of the three model variables (audit committee composition, audit committee performance and financial reporting quality). The test was conducted using the Cronbach’s alpha test under the guideline that variables with Cronbach’s alpha values exceeding 0.70 are reliable (Heo, Kim & Faith, 2015). Information provided in Table 5 evidences the existence of high internal consistency of both the estimated model and each variable. This is because the overall model had a reliability of 84% while the variables audit committee composition, audit committee performance and financial reporting quality had reliability values of 84%, 88.8% and 82%, respectively. Hence, this implies that our estimated model is reliable in explaining the impact of audit committee composition and audit committee performance on financial reporting quality in manufacturing companies. Furthermore, this entails that propositions made from the study findings will have a notable influence and contribution to the improvement of corporate governance and auditing practices in manufacturing companies.

Table 3: Reliability results

	Cronbach’s alpha
Audit committee composition	0.840
Audit committee performance	0.888
Financial reporting quality	0.820

Overall model Cronbach’s alpha value	0.840
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4.5 Regression analysis

The study proceeded to estimate a regression model using SPSS so as to determine how audit committee composition and audit committee performance affect financial reporting quality. It is exhibited by the audit committee composition regression model in Table 4 that 78.64% of the changes in financial reporting quality are explained by audit committee composition. On the other hand, the audit committee performance regression model shows that 73.26% of the changes in financial reporting quality are explained by audit committee performance. The two regression models were correctly specified as evidenced by significant ANOVA F-statistics of 13.605 and 11.317 with significant F-statistics as evidenced by their probability values of 0.000. Therefore, the regression model is said to be reliable in explaining the impact of audit committee composition and audit committee performance on financial reporting quality in industrial companies.

The findings showed that an improvement in audit committee composition has a significant positive effect of 0.512 on financial reporting quality. This aligns with Alawaqleh and Almasria (2021) propositions suggesting that audit committees composed of various employees of various age groups, with different skills sets and experience are significantly capable of instituting positive changes in financial reporting quality. The study accepted hypothesis 1 because the effects of audit committee composition on financial reporting quality are significantly positive. This reiterates the important role of having a sound, diversified and adequately well-composed audit committee in devising organisational strategies aimed at improving transparency and enforcing good corporate governance practices essential for improving financial reporting quality.

Table 4: Regression analysis results

	B	Std. Error	Beta	t	Sig.
Constant	0.080	0.193		0.417	0.678
Audit committee composition	0.512	0.067	0.790	13.047	0.000*

Audit committee performance	0.683	0.059	0.244	3.593	0.001*
<i>Dependent Variable: Financial reporting quality</i>					
Audit committee composition model summary:					
$R^2 = 0.7864$		$adjusted R^2 = 0.7802$		$ANOVA F-stat. = 13.605$	
$F-stat. prob. = 0.000$					
Audit committee performance model summary:					
$R^2 = 0.7326$		$adjusted R^2 = 0.7214$		$ANOVA F-stat. = 11.317$	
$F-stat. prob. = 0.000$					

An improvement in audit committee performance by 1 unit can be seen as having a significant positive effect on financial reporting quality by 0.683. This is similar to Shatnawi and Eldaia’s (2019) study findings denoting that highly performing audit committee are capable of devising effective measures, guidelines and strategies for improving financial reporting quality. Additionally, sound corporate governance and ethical conduct are presumed to be high in organisations with highly performing audit committees (Alkilani & Hussin, 2019). Given that the effects of an audit committee on financial reporting quality are significantly positive, hypothesis 2 is accepted. Such supports how their performance is instrumental in reviewing, monitoring and directing activities and results related to the maintenance of internal controls and preparation of financial reports. Table 5 shows a summary of the hypotheses' results.

Table 5: Hypotheses results

Null hypothesis (H₀)	Regression result	Decision
Audit committee composition has a significant positive correlation and effect on financial reporting quality.	0.000	Accept H ₀
Audit committee performance has a significant positive correlation and effect on financial reporting quality.	0.001	Accept H ₀

Conclusion

The study was aimed at examining the impact of audit committee composition and audit committee performance on financial reporting quality in industrial companies. Such was necessitated by the identification of empirical gaps and issues related to the lack of related studies exploring the exact factors influencing having specific audit committee members composed of various attributes like skills, knowledge and experience capable of effectively performing in the desired manner and improving financial reporting quality. Exploring such inquiries in Kurdistan had been missing



academic attention and consideration as far as vital industrial companies are concerned.

Results established from the applied multiple regression model depicted that improvements in audit committee composition by industrial companies have a substantial positive effect on financial reporting quality. Related evidence supported such findings and this is attributed to the diversity of the committee members with respect to their age groups, different skills sets and experience, and other vital attributes linked to financial reporting quality. As a result, it is vital to ensure that industrial companies elect audit committees with distinct and various intellectual, personal and professional attributes necessary for enhancing financial reporting quality.

Our study findings also reported that an improvement in audit committee performance has significant positive effects on financial reporting quality. The established results were similar to observations made by previous studies. Therefore, this suggests that high performing audit committees are capable of devising effective measures, guidelines and strategies for improving financial reporting quality. Moreover, such results also suggest that high performing audit committees are well-posed to devise sound corporate governance and ethical conduct necessary for enhancing financial reporting quality in industrial companies.

There are vast theoretical contributions embedded in this study. Foremost, the study's theoretical underpinnings are engraved in suggesting that the principal-agent theory's propositions can be improved by having sound audit committees capable of performing exceptionally well so as to improve financial reporting quality. In addition, other vital aspects like corporate governance and human resources practices involving training and development can also be integrated with enhancing the scope and implications of the principal-agent theory and other financial reporting theories. The study's practical contributions are linked to its capacity in highlighting that industrial companies must be cautious when selecting audit committee members. As such, specific selection criteria can be introduced to ensure that skilled and qualified employees with various essential personal, intellectual, and professional attributes are part of the audit committees. Furthermore, the results of this study practically suggest that industrial company managers must measure the performance of their

audit committees if there are to continuously maintain high and better financial reporting quality standards. The results of the study are also important for auditors and accounting and/or governmental regulatory boards in improving coherence, compliance and monitoring of financial reporting standards in industrial companies. Nevertheless, the study was limited to the examination of the impact of audit committee composition and audit committee performance on financial reporting quality in industrial companies and hence, its findings are not generalisable to non-industrial companies. Furthermore, actual industrial companies' statistics are essential for determining the appropriate sample sizes and should be used in future studies. Additionally, this should cover other regions as the study was confined to industrial companies in Erbil, Kurdistan.

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رۆلی لیژنه‌ی وردبینی و جیبه‌جیکردن له‌سه‌ر چۆنیه‌تی راپۆرتی دارایی له‌کۆمپانیا پیشه‌سازییه‌کانی کوردستان

پوخته

به‌له‌به‌رچا و گرتنی زۆری ساخته‌کاری و خراب مامه‌له‌کردنی کۆمپانیا له‌جیهاندا، داواکاری چۆنیه‌تی راپۆرتی دارایی له‌به‌رزبوونه‌وه‌یه‌کی زۆردایه. له‌نیوان کۆرسه‌پیشنیارکراوه‌کانی کار بریتیه‌یه له‌پیکهاته‌ی لیژنه‌ی وردبینی و ئەدا. له‌ئەنجامدا توێژینه‌وه‌که کاریگه‌ری پیکهاته‌ی لیژنه‌ی وردبینی و ئەدا له‌سه‌ر چۆنیه‌تی راپۆرتی دارایی به‌کارهێنانی 277 وه‌لام که له‌140 به‌رپۆه‌به‌ری وردبینی ناوخوا و 120 ئەندامی لیژنه‌ی وردبینی و 17 به‌رپۆه‌به‌ری دارایی پینج‌پیشه‌سازی ستراتیژی وه‌لامه‌کان به‌کارهێنانی دوو مۆدیلی شیکردنه‌وه‌ی یه‌ک جار به‌یارمه‌تی وه‌شانی 24 ئیس‌پی ئیس‌ئیم‌ئیس‌گه‌رانه‌وه. دۆزینه‌وه‌کانی توێژینه‌وه‌که ده‌ریخست که چاکبوونه‌وه له‌هه‌ردوو پیکهاته‌ی لیژنه‌ی وردبینی و ئەدا کاریگه‌ری ئەرینی گرنگی هه‌یه له‌سه‌ر چۆنیه‌تی راپۆرتی دارایی. ژێره‌ی

تیۆری توژیینه وه که نه خشینراوه که پیشنیاری ئه وه دهکات که پیشنیاره کانی بیردۆزی بریکاری سه رهکی ده توانریت با شتر بکرین به هه بوونی لیژنه ی وردیبنی دهنگ که توانای جیبه جیکردنی زۆر باشیان هه یه بو با شترکردنی کوالیتی راپۆرتی دارایی. به شداریه کردارییه کانی توژیینه وه که به توانایه وه به ستراوه ته وه بو تیشک خستنه سه ره ئه وه ی که کۆمپانیا پیشه سازییه کان ده بیته هۆشیار بن له کاتی دیاریکردنی ئه ندامانی لیژنه ی وردیبنی.

دور تکیون لجنة التدقیق وأدائها في جودة التقارير المالية في الشركات الصناعية في کردستان

الملخص

ونظرا لارتفاع معدل انتشار الاحتيال وسوء السلوك في الشركات في جميع أنحاء العالم، فإن الطلب على جودة التقارير المالية أخذ في الارتفاع أيضا. ومن بين مسارات العمل المقترحة تشكيل لجنة مراجعة الحسابات وأدائها. وبناء على ذلك، تبحث الدراسة في تأثير تکیون لجنة التدقیق وأدائها على جودة التقارير المالية باستخدام 277 ردا تم جمعها من 140 مديرا للتدقیق الداخلي و 120 عضوا في لجنة التدقیق و 17 مديرا ماليا لخمس صناعات استراتيجية في أربيل، کردستان. تم التراجع عن الاستجابات باستخدام نموذجين لتحليل الانحدار الفردي بمساعدة الإصدار 24 من SPSS. وأشارت نتائج الدراسة إلى أن التحسينات في تکیون لجان مراجعة الحسابات وأدائها لها آثار إيجابية كبيرة على جودة التقارير المالية. تم نقش الأسس النظرية للدراسة في اقتراح أنه يمكن تحسين مقترحات نظرية الوكيل الرئيسي من خلال وجود لجان تدقیق سليمة قادرة على الأداء بشكل جيد بشكل استثنائي من أجل تحسين جودة التقارير المالية. وترتبط المساهمات العملية للدراسة بقدرتها على تسليط الضوء على ضرورة توخي الحذر عند اختيار أعضاء لجنة التدقیق.