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The Role of National Cultural Dimensions in the Quality of Legal Audit Missions

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Abstract

The major financial scandals have called into question the role of the audit profession and have pushed toward the adoption of new standards or methodologies. The purpose of rethinking this practice was to improve the quality of the audit mission. The literature review of this study highlighted a multitude of variables that can impact audit quality. The independence of the auditors, the size of the audit firm, and the national culture are all examples of the factors raised by past studies. Through this paper, we highlighted the effect of cultural dimensions on the quality of a legal audit mission. A questionnaire was assigned to auditors from three countries: Morocco, Belgium, and Canada. The analysis of the data collected was done via SPSS. We concluded that the quality of the legal audit missions depends on individualism, masculinity, and uncertainty avoidance. Also, we found that power distance and long-term orientation have no impact on audit quality.

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1. Introduction

The notion of audit quality acquires crucial importance and is strongly linked to the level of confidence of the parties involved in the audit process (shareholders, audit committee, managers, State, etc.) (Al-Qatamin & Salleh, 2020). The exact nature of a high-quality audit essentially varies over time. It depends on the day-to-day business environment, financial reporting standards, auditing standards, regulations, technology, and also the beliefs and behaviors of the auditors and, therefore, their national culture.

The definition of audit quality and the determination of the various factors affecting it have been considered as research topics arousing the interest of several researchers since the 1980s. However, until now, these concepts are not yet united, and research is still ongoing. The definition of the quality of the audit and the determination of the factors that impact it remains at the origin of several different points of view between the academicians and the practitioners and especially between the academicians themselves.

Auditor behavior is of paramount importance in determining audit quality (Gaddour, 2016). It is in this context that we study the role of national culture (as a determinant of auditor behavior) in determining audit quality. To do this, we carried out a broad literature review in order to highlight the problem of this research which is announced as follows: At what level does the national culture impact the quality of a mission of legal audit? Also, the hypotheses of this study can revolve around the points below:

H0: There is no correlation between national culture and audit quality.

H1: There is a link between national culture and audit quality.

2. Theoretical Framework

2.1. Audit Quality

Among the earliest definitions of audit quality, we found the work done by Wallace (1980), which states that audit quality is closely related to the 'auditor's ability to reduce errors that may be present in financial statements. Therefore, the first perception of audit quality was based on compliance with audit standards, maintaining objectivity and guaranteeing the

reliability of the audited statements. The definition then proposed by DeAngelo (1981) specifies that the quality of the audit is: the probability that an auditor discovers an irregularity in the 'customer's accounting system. Thus, the discovery of the irregularity depends on the acquired knowledge and the ability of the auditor to discover the infringements, while the report of this irregularity depends on the motivation of the auditor to disclose it. DeAngelo (1981) asserted that the prediction of audit quality could be made based on a single element, considered crucial in the audit process, which is the auditor. The competence of auditors and their independence are the key factors impacting the performance of the audit mission. These factors were a point of start for plenty of studies concerning audit quality.

Octavia and Widodo (2015) conducted a study in Indonesia to determine the effect of auditor competence and independence on the quality of audits. The authors found that competence and independence affect about 40% of audit quality. Also, for Dunakhir (2016), the competence factor (seen by the auditor as his ability to audit the 'auditee's financial accounts and seen by the client as the reputation of the audit firm) is the one and only main determinant of audit quality. To add and relate to authors discussing competence and independence as determinants of audit quality, Nasution (2013) did not consider independence just as a determinant of audit quality, but more than that, he does assume that auditor independence is the crucial element of the audit profession and the basic principle upon which the reputation of the auditing profession is built in the eyes of the public.

Thus, and far from the classical notions of independence and competence, research in audit quality has been able to introduce new variables that impact the legal audit. Audit fees, the size of the audit firm, the duration of the audit mandate, and the cultural differences are all elements demonstrated in the literature review as influencers of audit quality.

Starting with the audit fees, for a lot of researchers, fees received by audit firms are explored as an important indicator of audit quality. Hategan (2019) concluded that the quality of the audit depends on the behavior of

the auditor, which is mainly impacted by the audit fees. Wambaa and Tagne (2014) have also concluded that the probability of having a quality audit is proportional to the audit fees. The more permanently the fees are negotiated, the better the quality of the audit.

To continue introducing the factors impacting the audit quality raised by the research framework, Aronmwan et al. (2013) have conducted a Nigerian field study to assess the relationship between audit firm reputation and audit quality. The authors concluded that there is a significant positive relationship between audit firm reputation and audit quality.

Other researchers have considered audit quality as a complex notion impacted by the plurality of elements. For example, Puspitasari et al. (2019) stated that the quality of auditors should always be monitored to maintain the reputation of the auditor. The quality of the audit can therefore be determined by several factors. We find the skills of audit, the independence, the duration of the audit, the pressure of the customer, etc.

Among all elements discussed by the research framework concerning the audit mission's quality impactors, we can also find the national culture. The link between culture and the behavior of auditors still strikes a real debate among researchers. Several authors have tried to develop models and make studies visualizing the impact that culture has on the behavior of auditors and their independence, hence the influence of culture on audit quality. Eulerich and Ratzinger-Sakel (2017) set up a quantitative study to test the reliability of the model they deduced through a review of the literature discussing the different factors impacting the audit. Based on 'Hofstede's five cultural dimensions, the authors found that uncertainty

and long-term direction improve the independence of auditors. Also, a culture with strong individualism has an adverse impact on the independence of audits.

In the same context, Naslmosavi et al. (2014) have studied the effect of culture on the independence of auditors in legal missions. The results of the statistical study show that there is a correlation between national culture (based on Hofstede's dimensions) and the independence of auditors. In fact, there is a relationship between culture and the whole profession. Also, based on the same cultural dimensions, Alzeban (2015) has conducted a study to examine the impact of national culture on the quality of audits. He has concluded that organizations with high power distance and uncertainty avoidance have been shown to be characterized by lower audit quality. The results also showed a positive association between individualism and audit quality. In agreement with Naslmosavi et al. (2014), Alzeban (2015), and Eulerich and Ratzinger-Sakel (2017), Fath et al. (2013) have conducted research to study the effects of cultural attitudes on audit quality. He found that there is a significant relationship between power distance, individualism, femininity, avoidance of uncertainty, and audit quality.

Several authors have tried to study the existing links between the national culture and the audit; hence, several controversies have been noticed: studies that stipulate that culture impacts the audit in a direct way and others who think that the link exists but through intermediate variables and a third current which considers that the national culture can in no way influence and impact the quality of an audit mission. In short, the main works can be explained as follows.

Table 1

Summary of Work Dealing with the Link between National Culture and Audit Quality

National Culture – Audit Quality	Current asserting the existence of an indirect impact of national culture on audit quality	Current affirming the existence of a direct impact of national culture on audit quality	Current refuting the existence of an impact of national culture on audit quality
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	<ul style="list-style-type: none"> - Cowperthwaite (2010): Intermediate variable: Audit practices. - Bik & Hooghiemstra (2017): Intermediate variable: listener behavior - Naslmosavi et al. (2014): Intermediate variable: auditor independence - Chan et al. (2003): Intermediate variable: errors detected by audit missions 	<ul style="list-style-type: none"> - Lampe & Sutton (1994) - Eulerich & Ratzinger-Sakel (2017) - Alzeban (2015) - Fath et al. (2013) 	<ul style="list-style-type: none"> - Nolder & Riley (2014) - Belkaoui & Picur, (1991) - Karacaer et al. (2009)
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2.2. Cultural Dimensions of Hofstede

Hofstede's cultural dimensions theory, developed by Hofstede (1980), is a framework used to understand cultural differences between countries and to discern the ways in which business is conducted in different cultures. In other words, the framework is used to distinguish between different national cultures and dimensions of culture and assess their impact on a business. Hofstede's cultural dimensions theory was created in 1980 by Geert Hofstede. The aim of this study was to determine the dimensions along which cultures vary.

Hofstede (1980) identified six categories that define culture:

- Power Distance Index (PDI)
- Collectivism vs. individualism (IND)
- Uncertainty avoidance index (UAI)
- Femininity vs. Masculinity (MAS)
- Short-term or long-term orientation ((LTO)
- Restraint vs. Indulgence (IND)

3. Methodology

3.1. Hypotheses

Naslmosavi et al. (2014) believe that national culture has an influence on an auditor's opinion. This shows that there is a strong correlation between culture and audit quality if we consider that audit quality depends on the independence of auditors (DeAngelo, 1981). On the other hand, Riahi-Belkaoui (1995) and Karacaer et al. (2009) consider that national culture doesn't

have the ability to affect the way auditors behave and think that it has no influence on the audit quality. This school of thought states that culture influences only the integrity of the accounting profession. Thus, the main objective of our study is to test the following hypotheses:

H0: There is no correlation between national culture and audit quality.

H1: There is a link between national culture and audit quality.

3.2. Participants

The study focuses on the auditors of three audit firms belonging to the Deloitte international network: Deloitte Brussels in Belgium, Deloitte Quebec in Canada, and Deloitte Casablanca in Morocco. Three countries were randomly chosen from different continents with no cultural attachment. For each of the countries chosen, the selection was made from the headquarters of Deloitte (a firm belonging to the big four), each having at least 200 effective employees. From each firm, between 80 and 87 auditors were selected as participants.

Our sample made up of 252 auditors can be listed as follows: 54% of the participants are women, with a percentage of managers (of the total population) of 7%; for the rest, it is divided between junior auditors (71%) and senior auditors. Also, more than 90% of our sample is made up of people under 30 years old. As a last piece of information, 35% of participants are auditors with Deloitte Ottawa, 33% with Deloitte Casablanca, and 32% with Deloitte Brussels.

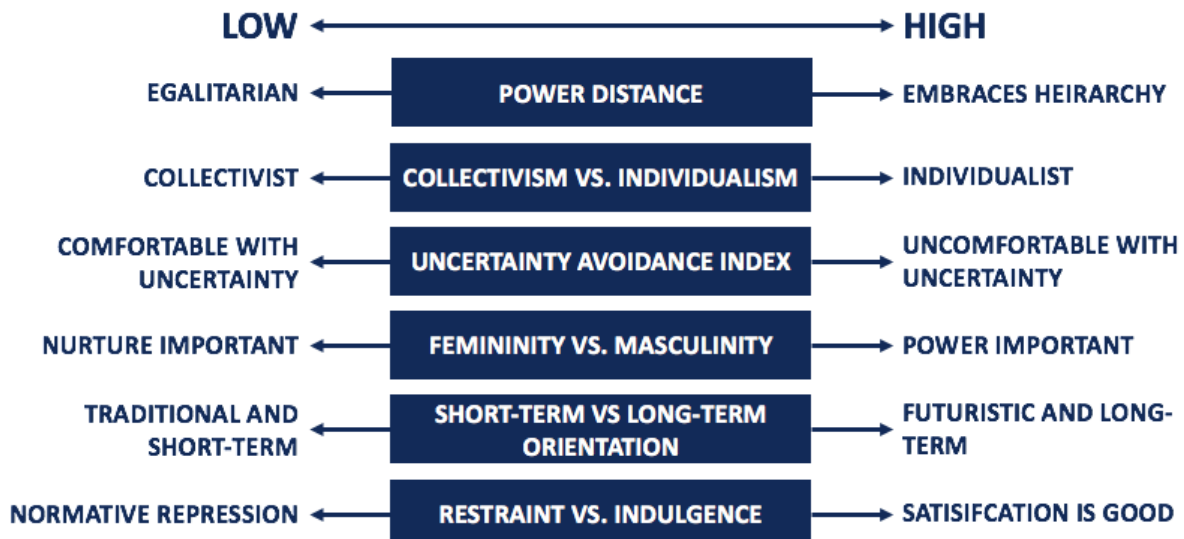


Figure 1
Cultural Dimensions according to Hofstede

*Note. Hofstede's Cultural Dimensions Theory, developed by Geert Hofstede, is a framework used to understand the differences in culture across countries and to discern the ways that business is done across different cultures. The diagram is taken from the site <https://corporatefinanceinstitute.com/resources/knowledge/other/hofstedes-cultural-dimensions-theory/>.

3.3. Instrument

The data collection tool used in this research is a questionnaire (primary data). The questionnaire contains general questions (such as gender, experience, and grade of auditors), questions related to Hofstede et al.'s dimensions (2010), and finally a question about their perception of the quality of the audit missions they perform. The first five questions concerning the cultural dimensions of Hofstede are as follows:

- **Power Distance:** Scale of 5, where 1 represents non-acceptance of hierarchical differences.
- **Individualism /Collectivism:** calculation scale of 5, where 1 represents a strong sense of individualism.
- **Uncertainty Avoidance:** calculation scale of 5, where 1 represents a maximum degree of no preparation for the future.
- **Masculinity/Femininity:** calculation scale of 5, where 1 represents a preference for masculinity.
- **Long-term orientation:** calculation scale of 5, where 5 represents a preference for modernization.

The last question is related to 'auditors' appreciation of audit quality. The answers to

this question are coded: 1 (for good quality) and 0 (for bad quality).

We have contented ourselves with five cultural dimensions (excluding the dimension Restraint vs. Indulgence) because the works dealing with the different links between culture and audit quality have not taken into consideration this dimension or have shown that its impact on audit is almost nonexistent.

3.4. Procedure

3.4.1. Data Collection

Data collection was carried out through the administration of the questionnaire in anonymous mode via a google forms link. The link was sent to all the listeners in our sample. After two reminders, the total number of auditors who responded exceeded 90% of auditors working in the firms forming our field of research.

3.4.2. Data Analysis

To validate the answers internally, several preliminary tests must be carried out to confirm the method for analyzing the data and identifying the reliable statistical method to be used (Baccini, 2010). The variables were

analyzed by the SPSS software (IBM SPSS 20) through a linear regression in order to clearly illustrate the different existing correlations as well as the levels of explanation of the variable to be explained by the explanatory variables. The measurement of the variables is made through a 5-point measurement scale, which

characterizes the level of importance of a variable for the auditors. Thus, it is important to specify that the content validity of the scale was substantiated by experts. The results of the preliminary validation tests carried out are as follows.

Table 2
Preliminary Validation Tests

Test	Test performed	Results
Linear regression	R	0.932
	R ²	0.869
	R ² adjusted	0.854
	DW	1.644
	Probability of Fischer	0.000
	Test of Student	0.000

Through the statistical tests carried out, it was found that R² is equal to 0.8, and therefore there is a correlation between the explanatory variables and the variable to be explained. We can also say that cultural dimensions explain more than 80% of audit quality. Since DW is close to 2 and F-statistic and T-statistic are lower than 5%, we can confirm that our

statistical model is valid.

4. Results

Table 3 gives an idea about the level of correlation existing between each of the explanatory variables (cultural dimensions) and audit quality (variable to be explained).

Table 3
Excerpt from the Correlation Table

	Audit_quality	Audit_quality
Pearson Production	Audit_quality	1
	PDI	0.000
	IND	0.751
	UAI	0.851
	MAS	-0.751
	LTO	0.000

Based on the information in this table, it is concluded that audit quality is strongly correlated with individualism, masculinity, and uncertainty avoidance. The correlation between audit quality, power distance, and long-term orientation is zero.

To model a relationship between a variable to be explained and explanatory variables, linear regression was used. The model given by the linear regression via SPSS is represented at the level of the table of coefficients. The equation representing the relationship between audit quality and cultural dimensions is shown in Table 4.

Table 4
Coefficients

Model		A
1	Constant	0.011
	IND	0.080
	UAI	0.129
	MAS	-0.65
	LTO	0.30

The quality of the legal audit missions depends (mainly) on individualism, masculinity, and uncertainty avoidance. The masculinity index varies in the opposite sense of the quality of the audit. The individualism and uncertainty avoidance indices vary in the same sense as the audit quality.

5. Discussion

Based on the results obtained, it can be concluded that the quality of legal audits depends on the cultural dimensions of auditors participating in the running process of audit missions.

Individualism - Collectivism: Scale of 5, where 1 represents non-acceptance of hierarchical differences.

Audit missions are planned and conducted by teams. Human relationships, 'members' exchanges, and interactions can have an impact on the outputs of work. In the legal audit, people tend to make sacrifices in work to the detriment of their private lives. So that, the more the auditor prioritizes the team and the social life in group, the better legal audit missions take place in good work conditions and with better quality.

Uncertainty Avoidance Index (UAI): Calculation scale of 5, where 1 represents a maximum degree of no preparation for the future.

The audit missions are well-planned. There is a due date for each step and for each report. This is why we found that the more auditors tend to plan for the future, the better the quality of legal audit reports delivered. The audit mandates must be prepared in advance. Thus, during legal audit missions, the deadlines for each job are fixed in advance. The work of auditors is billed by the hour. It is for all these reasons that uncertainty avoidance increases the quality of the audit.

Masculinity - Femininity (MAS): Calculation scale of 5, where 1 represents a preference for masculinity.

As we said before, audit fees are billed by the hour. The legal audit is a technical proactive

that needs hard work with limited evolution opportunities. During the financial document verification season, the work of auditors becomes demanding. A worker who prefers the quality of life couldn't conduct a successful audit mission. This is why we can say that the more auditor tends to prioritize the quality of life, the lower the quality of legal audit.

McSweeney (2002), in his study on the cultural dimensions of Hofstede, specifies that the national culture is considered as mental, subjective, and still tacit programming. It defines an unconscious infrastructure composed of conjectures and beliefs and what is more important is that it is considered as a causal determinant. That is to say that there are several elements linked to the culture which explain or even determine the attitudes and behaviors of people during their interactions with their environment and even in an institutional context.

The behavior of the auditors is essential in the execution of the legal audit missions and a crucial factor in the process of improving the legal audit. This is why understanding and visualizing the links between the different dimensions of national culture and their possible impact on audit assignments will help managers of audit firms to predict all the factors to be set to carry out audit assignments under the best possible conditions. For their part, Cohn and Russell (2015) also resume that Hofstede's cultural dimensions theory describes the effects of the culture of a society on the values of its members and their behavior. Therefore, the availability of works concluding the dimensions that have the greatest impact on auditors in their work will help academics and practitioners to propose methods of adaptation of auditors to the work methodology without affecting the quality and the progress of the audit mission.

To add, it seems essential to us to draw attention to the importance of national culture. Its role goes far beyond the impact of the 'auditors' ethics or their professional judgment and can also affect their interpersonal trust, as indicated by El Akremi et al. (2007) in the diagram below.

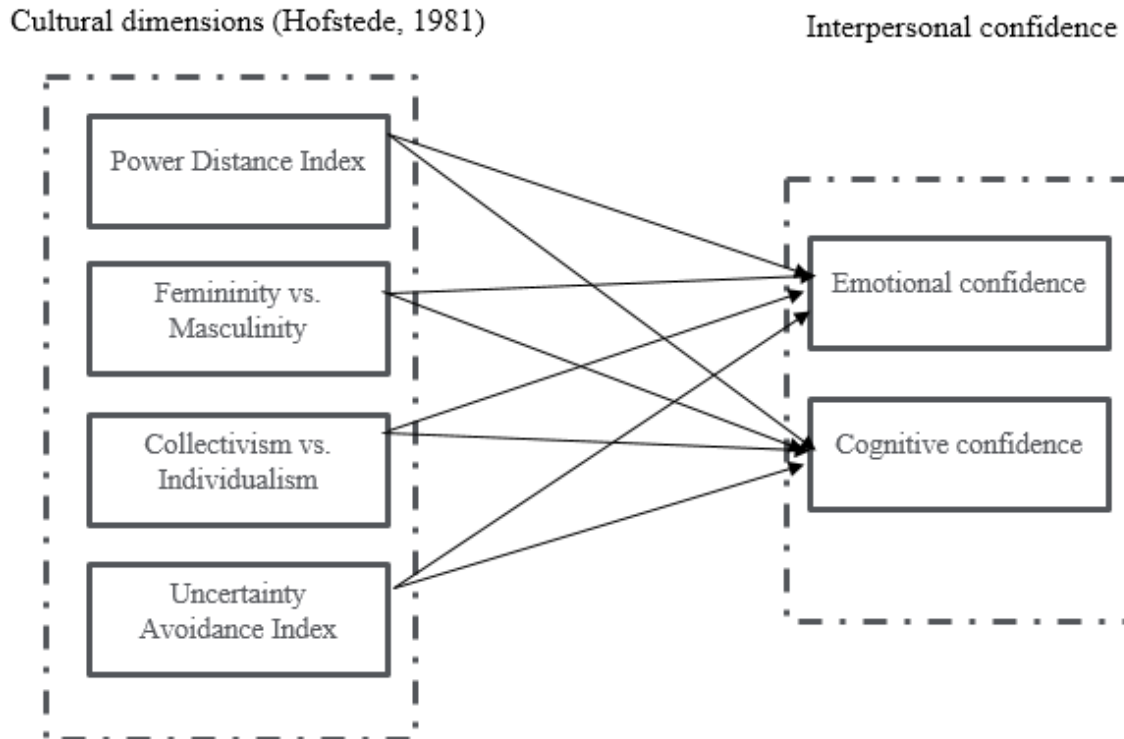


Figure 2

Model of the Impact of Dimensions of National Culture on Interpersonal Confidence

Culture is a broad and complex concept that arouses the interest of researchers from several fields (human sciences, management sciences, intercultural communication, etc.) and from all countries. Research dealing with culture or even national culture is numerous. There are studies that require elements that can impact culture (taken in its general context), such as the impact of the media on culture (e.g., Spirchagova et al., 2021) or the impact of protagonist on culture (e.g., Askarzadeh Torghabeh, 2019); there are also other studies that analyze the role of culture in determining the beliefs of individuals such as the study dealing with the role of culture in the personal and social determinants of social well-being (Hasanzadeh & Shakebaee, in press; Nurutdinova et al., 2020).

In this study, which is part of a culturalist perspective linking national culture to audit quality, the emphasis was placed on the way in which cultural dimensions can push auditors belonging to the same structure and adopting the same methodology to be more likely to produce poor quality audits. In Morocco, individuals tend to accept hierarchical

differences, something that can be considered an obstacle to the establishment of a good quality audit service. This remark can be explained by the fact that cultures with high hierarchical distance constitute obstacles to communication and to the construction of affective bonds between employees of the same company due to the marked separation between those who make the decisions and those who execute them. The opportunities for exchange are rare and are often confined to the obligations required in the context of the work. This conclusion can be generalized to all the countries with a high PDI, such as Egypt, UAE, China, and Armenia. The firms established in these countries must therefore share a culture of social justice and reduction of hierarchical levels. Also, we concluded that the UAI index varies in the same direction as audit quality, and therefore firms located in countries that have a culture that encourages individuals to prepare for their future are more likely to issue an audit of better quality. Turkey, Belgium, and Bolivia are countries characterized by this criterion.

Our results show that audit firms operating in countries with cultures encouraging

collectivism, controlling over uncertainty, and with a high index of masculinity have the opportunity to deliver audit missions with better quality. Also, we can say that in countries with a culture characterized by femininity and an interest in individualism, audit firms have to adapt their corporate culture to help auditors create a balance between the characteristics of their national culture and the elements needed to achieve a high quality of audit.

→ Corporate culture:

Audit firms should rethink their global cultures to take the peculiarities of national cultures into consideration. This action will help firms to avoid making contradictions between corporate values and personal convictions. This corporate culture should encourage collective gain, mutual help, and pragmatism.

→ Reward policies:

Two main indicators should be taken into consideration in the evaluation of auditors: individual performance and the participation of the auditor in the collective performance of the team. Several elements should be ameliorated to reward auditors, such as increasing salaries, financial bonuses, and work conditions.

→ Parallel activities:

The company should set policies to improve social life and teamwork. Daily team-building activities should be planned. The firm should also improve the polyvalence of auditors to set a frequent team rotation so all auditors will have the possibility to work with each other.

→ Firm objectives:

The firm must give the same degree of importance to the support of the auditors for the achievement of their individual goals as to the achievement of the corporate objectives. Personal goals and global objectives should be seen equitably.

→ Human interactions and social climate:

Adopting friendly behavior between colleagues and between superiors and their subordinates should be set as a global objective. Formalities should be decreased in internal administrative procedures. Another element should be added concerning the corporate culture. Audit firms working in a culture with a preference for

femininity and individualism should adapt their values to the beliefs of auditors without compromising their native culture. Training sessions can be organized to encourage individuals to behave differently in the professional context.

Our recommendations can be valid and useful for both companies working in cultures with values negatively impacting the audit quality, and for those operating in cultural contexts favoring values needed to succeed in legal audit missions. Through this study, we detected the cultural dimensions impacting the quality of a legal audit mission with the precision of the direction of influence. Our research was enriched by a discussion of the findings and recommendations that audit firms can put in place to succeed in their planned missions.

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