

# Factors Influencing the Perceived Audit Quality in the Cameroonian Context: A Study Conducted among External Users of Financial Information

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**Abstract:** The purpose of this work is to determine the factors that influence the consideration of the perceived quality of the audit regarding external users of financial information. To achieve this goal, 69 financial information users were selected as a sample for convenience on the basis of their availability and willingness to participate in the survey. Data were collected using a structured questionnaire based on a 5-point Likert scale. With regard to the descriptive, factorial and explanatory analyses, we obtained the following results: Firstly, the results emphasize that users highly consider the indicators identified to characterize their consideration of the perceived audit quality. Secondly, they highlight 10 factors likely to significantly and positively influence the consideration of the perceived quality of the audit among users. Particular consideration is given to factors from the firm/team axis, followed by the mission development axis. On the other hand, the regulatory axis which ranks third in terms of consideration is illustrated rather in terms of prohibition. This study reveals that the consideration of the perceived quality of the audit by users is built by favoring in particular the technical mastery of the auditor, followed by the quality of the audit work procedures and documentation, the quality management of the audit team members, the fact that the members of the audit team are systematically evaluated within their firm. It also underlines that in our context, the regulation of the audit professions seems to provide less assurance to users.

**Keywords:** *consideration, quality of the auditee, users of financial information, regulation, influencing factors*

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## 1. Introduction

The need for information for investors and the various partners of the company increases more and more the role of financial information. According to [1] "given the flexibility that managers have to manipulate information, the financial audit report is expected by all these stakeholders as a guarantee of reliability, a signal for good or bad news from the company".

According to [2], the judgment made by the statutory auditor on the financial statements must be of quality and result from work carried out on the basis of his competence and independence. Many financial scandals observed as a result of this working hypothesis force researchers and representatives of regulatory bodies to constantly wonder about ways to improve this quality.

Whether this perceived or real quality is apprehended through the characteristics of the auditor [2], in relation to regulatory criteria (LSF, Sox Law, AUDSC/GIE, NEP) or in relation to audit processes [3,4], the diversity of indicators

proposed so far and the recurrence of financial scandals sufficiently prove that this remains a controversial issue.

Cameroon serving as the contextual framework for this study has been marked for some time by the recurrence of scandals and the arrest of certain leaders suspected of embezzlement, the production of non-compliant financial statements [5], the publication of financial data not reflecting reality [6]. These results raise the issue of its control mechanisms, especially since the law<sup>1</sup> obliges the Statutory Auditors (CAC) to issue an opinion indicating that the financial statements are sincere and regular and give a faithful image of the results of the financial year. According to [7] Auditors responsible for accomplishing this mission are no longer perceived by users of financial information as their agents because of their collusion with managers.

Despite this situation, [8] states that "members of the liberal accounting profession nevertheless remain one of the major players in the chain of production and certification of information published by companies".

<sup>1</sup> This is article 710 of the revised Uniform Act relating to the Law of Commercial Companies and Economic Interest Groupings

Beyond this complicity, [9] emphasizes that the general interest nature of the mission they are supposed to accomplish often comes up against obstacles and pressure from the auditee.

Therefore, the search for criteria likely to best guarantee the quality of the services rendered and to alleviate the confidence crisis that this profession is blowing remains a major challenge. Given the above and following the studies of [4] in the Anglo-Saxon context, of [10] in the French context, of [11] in the Tunisian context, this study examines users of financial information<sup>2</sup> about the factors influencing the perceived quality of the audit in the Cameroonian context. We are really concerned about the following issue:

***What are the most considered factors influencing the perceived quality of the audit in the Cameroonian context?***

The objective of this study is to determine the factors that influence the consideration of the perceived audit quality by external users of financial information.

It is important for organizations whose purpose is to maintain and improve the quality of the services offered, to assess the application of its regulatory provisions. Accounts preparers and the auditors are not left out given their questioning in the chain of production and certification of financial information.

Apart from the introduction, the rest of this article is organized around the following points: the conceptual framework, the methodology, the results and discussions.

## **2. Theoretical Framework of the Study**

This section is organized in three points: the state of the art on audit quality, the usefulness of financial information for external users and the identification of influencing factors.

### **2.1. Audit Quality: a Review of the Literature**

The literature on audit quality is rich and abundant. It results from the pioneering work of [10] in the 1980s, which insisted on the competence and independence of the auditor as criteria for measuring this quality. Therefore, this dual approach of competence (capacity of detection) and independence (capacity of disclosure) will be adopted by researchers to try to understand the real or perceived quality of the audit.

However, given the difficulty in really identifying this quality because of the unobservable nature of its process and the standardization of the report, several authors have focused on identifying a certain number of indicators.

Based on the characteristics of the auditor, the study by [12] and [13] highlights the size of the firm while that of [14,15,16] emphasize reputation and fees as indicators of audit quality. According to these authors, large audit firms

have the human resources capable of detecting deficiencies in the client's accounting system. On the other hand, belonging to the Big Four network, the litigation rate and the offer of services to several companies testify to the reputation of the firms and consequently to a quality service.

In the same vein, [17] based themselves on the professionalism, persistence and septicism of auditors to highlight their degree of probity. For these authors, 33,7% of disciplinary decisions against auditors have their origin in their private life and are in no way linked to problems of independence or competence.

With regard to the characteristics of audit firms, the study by [18] mentions that audit quality depends on the ability of the firm to regularly renew its teams on the technical and professional levels, while that of [14] highlight the behavior of professional negligence by employees which is likely to reduce or affect the quality of the account's certification mission.

These results are corroborated by the study by [19] carried out in the Cameroonian context and highlighting the performance of an audit team and the quality of service offered. Following these authors, the probability of offering a quality service is greater when the firm sets up a system for monitoring chargeable times and constitutes a team capable of communication capable of analyzing the internal control system of the auditee.

In order to identify the components of organizational culture perceived by managers and auditors, [8] study highlights 14 components according to managers against 12 according to auditors, while [20] study (2019) identifies in the Cameroonian context three attributes of audit quality reduction behavior namely non-compliance with the time budget, lack of experience and the practice of incompatibility in the service.

Assuming that the audit is intended for a heterogeneous group of users with generally divergent interests, some authors have focused more on the audit process. In this vein, [4] identified 12 audit quality factors. Among these factors, the four most important are: experience relating to the client company, industry expertise, meeting client expectations, consistency with international accounting standards.

[21] based on an analysis of the audit process highlight the relationship between the financial director and the auditor as a factor influencing audit quality. As for [22], he proposes a direct assessment of audit quality by adapting work to risk areas and control priorities.

Along the same lines as [22,23] develops, for the benefit of Tunisian administrators, a scale for measuring the audit process based on 49 indicators distributed according to the quality of organization of the mission, the competence of the auditor, the response to client expectations, the composition and qualification of the intervening team, the technical audit process.

### **2.2. The Need for Financial Information among External Users**

According to [24], financial reporting means: "any deliberate publication of financial information, whether numerical or qualitative, legal or voluntary, or through formal or informal channels". Even if they are regularly disclosed by managers on their own initiative or under

<sup>2</sup> According to [44], these are investors (potential and financial analysts), creditors (lenders and suppliers), customers, State (tax authorities and regulatory agency). Their points of view seem objective to us because of the questioning in the context of the study, of the financial statements on the one hand and the suspicion of connivance between the auditor and the auditee or of influence of the auditor by the auditee on the other hand.

legal, contractual or regulatory constraints, remember that the first work devoted to information needs is that of [25] published in 1932. This work highlights the shareholder-manager relationship. This will be developed later by [26] in the framework of agency theory, based in particular on the asymmetry of information between the principal (shareholder) and the agent (manager).

Externally, financial information is of interest to potential investments (shareholder), creditors (bank), business partners (customer, supplier), competitors, the State, and the public.

In long-term contracts, business partners and creditors use this information to assess the solvency and sustainability of the business. In this vein, [27] present customers as providers of income who expect value in return, while suppliers supply the entity with inputs and seek "fair prices" and reliable buyers. According to [28], corporate activity and its consequences potentially affect members of the public collectively or individually, through the wealth created and oriented into the local economy, or through the creation or job cuts.

### 2.3. Factors Influencing Audit Quality: Research Hypothesis

The diversity of factors proposed according to the different approaches to assessing audit quality and the recurrence of scandals sometimes involving the complicity of auditors confirms our idea that this remains a controversial issue. Indeed, even if the authors agree on the unobservable nature of such work, research using a multidimensional vision of this quality is increasingly recommended [10,19,29].

The current study is part of this vision to identify, like some previous studies [4,10,23]; 1992 the influencing factors organized in three groups: progress of the mission, the audit firm and its team and the regulations. These three groups sum up the work environment of an auditor.

#### *Influencing factors resulting from the progress of the mission*

Despite the fact that due to his status the auditor is at the heart of an uncommon agency relationship, his mission takes place according to the specific standards of the profession, especially that he is subject according to [30], to civil, criminal and disciplinary liability. Empirical studies highlight its behavior during an assignment, especially since the audit report is intended for a heterogeneous audience with divergent interests. Indeed, the bankruptcy of one of the audit giants, the Arthur Andersen firm, has made it possible to question traditional criteria such as size, reputation or fees.

For [18], knowledge of the risks and weaknesses of the sector in which the auditor operates makes him more efficient and persistent in the evaluation and exploitation of the documents submitted to their attention. [31] insist on the rotation of partners on the same file in order to prevent it from developing a behavior reducing the quality of the work.

According to [4], the ability of the auditor when formulating his opinion, to take into account the objectives and constraints of his client and the high frequency of visits

by the signatory auditor to the company's site are indicators likely to testify on the professionalism of the latter during a mission and to predict a quality audit. These results are corroborated by [10] who highlight as influencing factors in the French context, the quality of audit and documentation work procedures, the firm's knowledge of the file, the rigor office working procedures.

With regard to the control process, [32] emphasizes the importance of setting up a quality control process which aims to reduce the risk of certification of fraudulent financial statements or to minimize reductive behavior. Audit quality [14]. Following the results of the above studies which militate for the smooth running of the mission as a guarantee of a quality audit, we formulate the following hypothesis:

*H1: The factors resulting from the conduct of the engagement positively and significantly influence the consideration of the perceived quality of the audit with external users of financial information.*

#### *Influencing factors from the firm and the audit team*

Even if it is undeniable that the audit activity is imposed by law on certain companies, for [9], the auditor-auditee relationship is a supplier-client relationship and therefore has a counterpart which is based on quality service.

Indeed, to achieve their objectives, audit firms have their own work organization and hierarchical structure. According to [18], the quality of the service provided depends not only on this internal organization, but also on the quality of the effort made by their teams of auditors.

Starting from the principle according to which the quality of the audit is strongly influenced by the attention of managers or partners, [23] insists on the fact that the audit file must be the subject of a revision or attention from a partner other than the one in charge of the case. For this author, this second judgment can make it possible to solve the technical problems to which the auditors are subjected on the one hand and to check the respect by these teams of the professional standards on the other hand.

To achieve this objective, [19] insist on the quality of the analysis of the internal company's control system by the audit team while [4,49] propose the number of years of experience of the members of the audit team on the file, the ability of the audit firm to regularly inform the audited company of the evolution of the accounting rules and the fact that the members of the audit team have a high level of knowledge of the field of activity of the audited company. Some authors such as [49] advocate the evaluation of members of the audit team within their firm. On the basis of these factors highlighted by previous studies, we formulate the following hypothesis:

*H2: Influencing factors from the firm and the audit team positively and significantly influence the consideration of the perceived quality of the audit with external users of financial information*

#### *The influencing factors stemming from the regulations*

The regulation of the accounting and financial professions is a more topical issue than ever in a context marked by the recurrence of large-scale scandals. The FSL (Financial Security Law), the SOX (Sarbanes-Oxley Act) and more recently the Green Paper on legal auditing are all anchor points that can be found in academic writings according to [34].

In response to the prerogatives of the new laws on economic regulation, [23] proposes a model for measuring the quality of the audit process for the benefit of the audit committee. In contrast, [34,35] highlight the importance of peer review (the review organized by the profession) as a factor in reducing audit errors and therefore as an indicator of audit quality;

Beyond error reduction, some authors rely on criteria related to independence, namely: Prohibition, for the signatory auditor, to collect from the audited company an excessive amount of fees in relation to the all of his fees; Prohibition of any financial link between the audited company and the members of the audit team. In view of the above, we formulate the following hypothesis:

*H3: The influencing factors resulting from the regulations positively and significantly influence the consideration of the perceived quality of the audit with external users of financial information.*

### 3. Methodological Framework

Will be highlighted on the one hand, the constitution of the sample and the data collection process, the operationalization of the variables and the statistical analysis of the data on the other hand.

#### 3.1. Constitution of the Sample and Data Collection Process

The study is carried out with all persons interested and likely to make use of financial information. Within the meaning of the classification of [28], these are investors (potential investors and financial analysts), creditors (lenders and suppliers), customers, the audience, the State (tax authorities and regulatory agency). Selected for convenience on the basis of their availability and willingness to participate in the survey, we formed a sample of 110 users of financial information.

It is important to specify that these users come from different hierarchical levels, work in different sectors of activity, accumulate a certain number of years of experience and all have one thing in common, namely the frequent use of financial information.

With regard to data, it should be noted that, like similar studies [4,10,11], we used the questionnaire to collect data in the quantitative phase. Developed on the basis of the factors identified during the review of the literature and the opinion of the experts in the qualitative phase, our respondents were invited on the basis of a 5-point Likert scale to comment on the 46 items grouped together into several factors along three axes. To achieve this objective, 51 questions were administered during the period from May to June 2023 by face-to-face interview, by email and by phone.

Beforehand, the pretext applied to certain users (3 potential investors, 3 analysts, 3 bankers, 2 regulatory members) allowed us to re-specify the content of certain items and eliminate those that are redundant. Ultimately, out of the 110 users questioned, 78 responses were

recorded, therefore 69 usable.

#### 3.2. Operationalization of Variables and Statistical Analysis of Data

Within the framework of this study, operationalization consists in highlighting variables, the indicators or the items which compose it. This operation will be carried out by distinguishing the independent variables from the dependent variable.

Operationalization of the independent variable: influencing factors.

Several studies based on the classic criteria of [2] highlight these influencing factors. Table 1 presents these factors grouped into three axes.

Operationalization of the dependent variable: consideration of the perceived quality of the audit.

The objective of this article being to determine the factors which influence the consideration of the perceived quality of the audit by the financial information users, our respondents were invited to answer the questions below aiming to evaluate their consideration of the perceived audit quality:

the consideration or not of the perceived audit quality; the frequency of consideration. Depending on the answers, these will be classified into several categories:

- √ Those who do not consider the perceived quality of the audit
- √ Those who consider the perceived quality of the audit
- √ Those who use financial information regardless of the perceived quality of the audit

Regarding data processing, several analysis techniques according to the stages and objectives were used. These are descriptive analyses, then principal component analysis (PCA) analyzes on each group of factors in order to eliminate certain items and determine those that are influential for our users. Finally, to estimate the different models and decide on the validity or otherwise of our research hypotheses, we performed a logistic regression following the model below:

$CONSQUAL\_AUD = f(Derl\_Miss, Cab\_Equ, Rgt)$   
where  $CONSQUAL\_AUD$  represents the variable to be explained,  $Derl\_Miss$ ,  $Cab\_Equ$  and  $Rgt$  are the explanatory variables. The detailed model looks like this:

$$CONSQUAL\_AUD_i = \beta_0 + \beta_1 Derl\_Miss_i + \beta_2 Cab\_Equ_i + \beta_3 Rgt_i + \varepsilon_i.$$

### 4. Findings and Discussions

We will first present the results from the descriptive analysis and secondly, those from the explanatory analysis.

#### 4.1. Presentation of the Descriptive Analyzes Results

This section introduces and describes the characteristics of the sample and the variables of the study.

**Table 1. Factors influencing audit quality**

Progress Mission Axes (Derl_Miss)			
Factors	Codes	Items	Authors
Derl_Miss	Derl_Miss 1	The fact that the signatory auditor does not encounter personal difficulties during the mission	Carcello et al., (1992)
	Derl_Miss 2	Periodic rotation of auditors every 6 years	Sangué-Fotso (2015); Deis et Giroux, 1992
	Derl_Miss 3	The quality of the documentation of the work of the audit team	Djoutsa et Foka (2014); Foka et al., (2017); Foka et Djoutsa (2019)
	Derl_Miss 4	Assessment of audit procedures/Compliance with audit methods and procedures/Compliance with intervention schedules	Carcello et al., (1992) Sutton and Lampe, (1991)
	Derl_Miss 5	The quality of the analysis of the company's internal control system by the audit team	Ron, (1978) Carcello et al., (1992)
	Derl_Miss 6	The ability of the auditor, when formulating his opinion, to take into account the objectives and constraints of his client	Bennecib (2004)
	Derl_Miss 7	Overall knowledge of the company's activity or empirical knowledge, in relation to the complexity of the company to be controlled	Carcello et al., (1992); Sutton and Lampe, (1991)
	Derl_Miss 8	The large number of years of experience of the signatory auditor on the file	Tchoudja et Sonkeng (2019)
	Derl_Miss 9	La Good control of the file by the signatory auditor	Carcello et al., (1992)
	Derl_Miss 10	The fact that the signatory auditor has a high level of technical skills	Francis et al., (1996); Tondeur (2003), Tchoudja et Sonkeng (2019)
	Derl_Miss 11	The fact that the signatory auditor has a high level of knowledge of the field of activity of the audited company	Sikka et al., (1998); Tondeur (2003); Djongoué (2007)
	Derl_Miss 12	La The presence of the firm as an auditor of all the companies in the group of the audited company	

Source: author's construction

Firm/Team axis (Cab_Equ)			
Factors	Codes	Items	Authors
Cab_Equ	Cab_Equ 1	Offers services other than auditing	Audoussat-Coulier (2008), Omri et Akrimi (2014)
	Cab_Equ 2	Participation of the firm in the preparation of the client's financial statements.	Francis et al., (1996); Tondeur (2003).
	Cab_Equ 3	Knowledge of accounting and auditing standards/Compliance with professional standards	Carcello et al., (1992) Schroeder et al., (1986)
	Cab_Equ 4	The fact that the signatory auditor does not encounter any personal difficulties during the mission	Hottegindre and Lesage, (2009)
	Cab_Equ 5	The fact that the firm's recent external quality controls have been positive	Hottegindre and Lesage, (2009)
	Cab_Equ 6	The fact that the signatory auditor does not commit professional misconduct outside of its mission	Reynolds and Francis, (2000) Carcello et al., (1992)
	Cab_Equ 7	Respect, by the signatory auditor, of all its commitments to third parties	Hottegindre and Lesage, (2009)
	Cab_Equ 8	The fact that the firm has never been sued for negligence	Hottegindre and Lesage, (2009)
	Cab_Equ 9	The fact that the signatory auditor meets its personal tax obligations	Carcello et al., (1992)
	Cab_Equ 10	The fact that the firm's employees do not have an excessive workload	Hottegindre and Lesage, (2009); Tchoudja et al., (2017)
	Cab_Equ 11	The fact that none of the members of the audit team encountered personal problems during the mission	Carcello et al., (1992)
	Cab_Equ 12	The fact that the firm participates in professional bodies	Carcello et al., (1992) Schroeder et al., (1986)
	Cab_Equ 13	The fact that the members of the audit team have a high level of knowledge of the field of activity of the audited company	Reynolds and Francis, (2000) Carcello et al., (1992)
	Cab_Equ 14	The fact that audit team members have developed personal and professional values	CDI – Carcello et al., (1992)
	Cab_Equ 15	The fact that the members of the audit team have a high level of technical skills	DeAngelo, (1981) Blokdijs et al., (2006b)
	Cab_Equ 16	The fact that the audit firm belongs to a FSL network	Sutton and Lampe, (1991)
	Cab_Equ 17	The fact that the cabinet is large	Bennecib (2004); Tondeur (2003)
	Cab_Equ 18	The fact that the members of the audit team are systematically evaluated within their firm	Carcello et al., (1992) Sutton and Lampe, (1991)
	Cab_Equ 19	Level of expertise and experience of auditors	
	Cab_Equ 20	The care taken in analyzing the time spent by audit teams on their various files	

Source: author's construction

Regulation axis (Rgt)			
Axes	Codes	Factors/Items	Authors
Rgt	Rgt 1	Prohibition, for the firm and any entity in its network, to have provided the audited company with any consulting services in the 2 years preceding the appointment (previous professional ties)	(Carcello et al., (1992); Gonthier et al., (2012); Omri et Akrimi, (2014),
	Rgt 2	Prohibition of any personal link between the signatory auditor and the audited company	CDI/8D Wolnizer, (1978)
	Rgt 3	Prohibition of any personal link between the members of the audit team	CDI/8D Wolnizer, (1978)

	and the audited company	
Rgt 4	Prohibition for the signatory auditor to collect from the audited company an excessive amount of fees compared to all of its fees	CDI Carcello et al., (1992)
Rgt 5	The fact that the Code of ethics for the independence of statutory auditors now has the force of LSF law	(Carcello et al., 1992; Gonthier et al., 2012; Omri et Akrimi, 2014)
Rgt 6	Prohibition of any financial link between the audited company and the members of the audit team	CDI/8D Koh and Mahathevan, (1993)
Rgt 7	Establishment of an independent body to oversee and supervise the auditor's profession	Prétest
Rgt 8	Prohibition for the firm to provide the audited company with any consulting services (concomitant professional ties)	CDI/8D Francis and Bin, (2006) Carcello et al., (1992)
Rgt 9	Prohibition, for any entity that is a member of the firm's network, to provide the audited company with any consulting services (concomitant professional links)	Omri et Akrimi, (2014)

Source: author's construction

**Table 2. Characteristics of the sample**

Characteristics of Respondents / Types of users		Number	%
Investors	Potential	5	7.25
	Shareholder	7	10.14
	Financial analysts	11	15.94
		<b>23</b>	<b>33.33</b>
State	Tax representative	7	10.14
	Rep. Onfc regulatory body	5	7.25
	Rep. ONECCA regulatory body	6	8.70
	Rep. MINFI regulatory body	2	2.90
		<b>20</b>	<b>28.99</b>
Creditors	Supplier	7	10.14
	Banker	10	14.49
		<b>17</b>	<b>24.64</b>
Others	Customers	5	7.25
	Audience	4	5.80
		<b>9</b>	<b>13.04</b>
<b>Total</b>		<b>69</b>	<b>100</b>
Characteristics of Respondents/Age groups		Number	%
Below 25 years		0	0
Between 25 and 35 years		12	17.39
Between 35 and 45 years		35	50.72
Between 45 and 50 years		13	18.84
Above 50 years		9	13.04
<b>Total</b>		<b>69</b>	<b>100.00</b>
Characteristics of Respondents /Experience in office		Number	%
0 - 5 years		11	15.94
5 years - 10 years		27	39.13
10 years - 15 years		16	23.19
15 years - 20 years		10	14.49
20 years and above		5	7.25
<b>Total</b>		<b>69</b>	<b>100.00</b>

Source: author's construction

#### 4.1.1. Characteristics of the sample

Tables 2 & 3 describe the profile of the respondents, their lines of business and their Reliance on the use of financial information and therefore their consideration for audit quality.

We observe from Table 2 above that users of financial information belong to several categories according to the classification of [28]. In order of importance, there are 33% of investors, 28% from the various regulatory bodies, 24% of creditors against 13% of the others who are divided between customers and the audience. The high weight of investors is justified according to [36] by the

privilege they grant to financial information in terms of the allocation of their resources. As for the State, represented by various regulatory bodies, the general interest nature of the legal audit mission coupled with

financial scandals recommends it more than ever to remain vigilant. This vigilance is becoming increasingly essential insofar as [8] state that the transparency of a nation's economic activities remains closely linked to the quality certification of the information published by its companies.

Apart from their identity, more than 50% of respondents are between 35 and 45 years old against 18% whose age is between 45 and over. With regard to their experience, we note that more than 39% of the study population have accumulated seniority between 5 and 10 years, compared to 23% whose experience varies between 10 and 15 years. Beyond 15 years of experience, there is a percentage of respondents equal to more than 15%. This seniority is not without consequence on their consideration of the perceived quality of the audit

**Table 3. Profile by business sector and by use of financial information**

Characteristics of Respondents / Lines of business	Number	%
Industry	20	28.99
Trade	10	14.49
Bank	19	27.54
Insurance	12	17.39
others	8	11.59
<b>Total</b>	<b>69</b>	<b>100.00</b>
Characteristics of Respondents / Use of financial information	Number	%
Very often	39	56.52
Quite often	17	24.64
Often	13	18.84
Never	0	0.00
<b>Total</b>	<b>69</b>	<b>100</b>

Source: author's construction

Table 3 categorizes respondents by business line and their use of financial information. The banking and insurance sectors respectively account for more than half of the study population, i.e. 27,54% and 17,39%. Qualified as institutional investors [37], their consideration for the perceived quality of the audit can be

justified, among other things, by the asymmetry of information when granting credit to clients. Within this categorization, there are also the industrial (28,99%), commercial (14,49%) and other (11,59%) sectors. With regard to the use of financial information and consequently their consideration of the perceived quality of the audit, we note that more than 39% use financial information very often against 17% quite often and 13% often. 4.1.2. Results of PCA carried out on each factors group.

In this section, we will identify the items on which users base their assessment of the perceived audit quality. But beforehand, it is important to specify that the analysis of the reliability and the internal validity of the factors group present overall satisfactory results. Indeed, Cronbach's alpha is equal to 0,67. The KMO index is greater than 0.5 and the Barlett test is significant at the 1% level.

#### **Results relating to factors depending on the axis of the mission**

The conduct of the mission is one of the stages of the auditor's work. Its importance is justified by the fact that it, by virtue of its quality of agent for the users of financial information, must reduce the asymmetry of information [26] by verifying the veracity of the figures contained in the financial statements published by the managers.

The PCA with Varimax rotation according to the Kaiser criterion carried out on the 12 items that make up this axis allowed us to eliminate four non-representative items and retain eight components that explain 72,41% of user consideration.

The first factor "Quality of audit work procedures and documentation", which represents 13,27% of the explained variance, is the factor that most influences the consideration of audit quality among our users (average score 3,0013). This consideration is based on items such as: "the quality of the documentation of the audit team's work" and "the quality of the analysis of the company's internal control system by the audit team".

The second factor that also influences the consideration of the quality of the audit among users of financial information is the "taking into account of the commitments vis-à-vis the auditee". This factor, which contributes 18,65% to the total variance, has an average score of 2,5161 and is made up of the following items: "The fact that the signatory auditor does not encounter any personal difficulties during the mission" and "the ability of the auditor when formulating his opinion, to take into account the objectives and constraints of his client"

The third factor "involvement of the signatory auditor", which nevertheless records a strong contribution to the total variance (24,97) is the factor which influences the least the consideration of the quality of the audit (mean score 1,7661). Its items are: "good control of the file by the signatory auditor" and "The fact that the signatory auditor has a high level of knowledge of the field of activity of the audited company"

The last factor of this axis "knowledge of the file by the firm" contributes 15,15% to the total variance and records an average score of 1,8439. The following items are associated with it: "The presence of the firm as auditor of all the companies in the group of the audited company"; "The large number of years of experience of the signatory auditor on the file". This last factor revives the classic criteria such as size [12,13], reputation [15,16], and fees

[14]. It goes without saying that the presence of the firm as auditor of all the companies of the group obliges them to offer a quality service and not to compromise at the risk of tarnishing their reputation.

On the whole and especially with regard to the average scores obtained, the axis "procedure of the mission" and its indicators is the one which obtains the second rank in terms of influence and consequently, of consideration of the perceived audit quality (average total score 9,1274). This result contrasts with that of the study by [10] carried out in the French context, which ranked this factor as the first factor influencing audit quality.

Although the audit work is characterized by its unobservability, the progress of the mission is materialized by the establishment of a system for monitoring chargeable times aimed at respecting the chronogram of the mission. In this regard, [38] states that it is easy to measure attendance time, but the real effort is less observable.

#### **Results relating to factors depending on the firm axis / the audit team**

The firm/audit team axis also records four factors that have retained the consideration of the study population. For this factors group, after PCA analysis according to the Kaiser criterion, more than half of the items were not considered by the financial information users. This situation can be explained by the complacency or complicity that they denounce on a daily basis regarding audit work. Among the items not considered, we find: "Offers services other than those of the audit"; "The fact that the cabinet is large" etc. According to [22], the evocation of these criteria refers to the Enron case that involved the disappearance of the firm Arthur Andersen, hence the caution of users. It is important to specify that following these analyses, four factors comprising eight items emerged, accumulating 67,52% of total variance.

The factor that contributes more to the total variance (26,05%) and influences more the consideration of the quality of the audit (average score 3,2028) among users is the "Technical mastery of the auditor". This factor is made up of items such as: "Knowledge of accounting and auditing standards/Compliance with professional standards" and "Level of expertise and experience of auditors".

The second factor of this axis is the "Technical mastery and team values" with 17,21% contribution to the total variance and an average score of 2,8457. This factor includes the following items: "The fact that the members of the audit team have a high level of knowledge of the field of activity of the audited company" and "The fact that the members of the audit teams have developed personal and professional values". According to [7], technical mastery for users only makes sense if it is accompanied by the personal and professional values developed not only within the firm, but also within the audit team. This explains the choice of the third factor "Quality of the management of the members of the audit team" composed of the items: "the fact that the members of the audit team are systematically evaluated within their and "care taken in analyzing the time spent by the audit teams on their various files". The contribution of this factor to the explained variance is 12,29% with an average score of 2,2215. The fourth factor "absence of personal difficulties" contains items: "the fact that none of the members of the audit team encounter personal problems

during the mission" and "the fact that the signatory auditor does not encounter any difficulties personal during the mission".

Contrary to the axis "proceeding of the mission", the axis "firm / audit team" and its various indicators is the axis influencing the consideration of the perceived audit quality the most among users of financial information (mean score 10,2023). This is in line with the predictions of several authors [19,20,39]. Indeed, to consolidate their position as preparer and auditor of company accounts within the Cameroonian and Sub-Saharan economy, users recommend developing the activity of accounting firms by attracting talented, loyal and innovative young graduates from major schools. of business; contribute to the development of auditors, members of the audit team within the firm.

#### **Results relating to factors depending on the regulatory axis**

The regulation of the audit profession is a more topical issue than ever, especially in a context marked by the recurrence of large-scale financial scandals. The "regulation" axis is in line with this. Even if it did not arouse much consideration among the study population, the PCA carried out on the nine factors made it possible to retain only four factors, restoring 54,8% of total information. The first factor is structured around "limitation of financial and personal ties". It consists of three items: "Prohibition of any financial link between the audited company and the members of the audit team"; "Prohibition of any personal link between the signatory auditor and the audited company" and "Prohibition, for the signatory auditor, to collect from the audited company an excessive amount of fees in relation to all of its fees". This factor contributes 36,98% to the total variance. As for the last factor, "Strengthening of the supervisory bodies of the profession" consisting of a single item "establishment of an independent body to supervise and supervise the profession of auditors". The choice of these indicators testifies to the adherence of these users to the systems put in place by the authorities to guarantee the quality of the information disclosed and therefore to limit financial scandals. This result corroborates those of [33] who emphasize the importance of audit regulations (Green Book).

After this presentation, it is important to highlight the summary of indicators by family of factors.

The overall analysis of these factors according to their average scores shows that the "regulatory axis" is the one that least influences the consideration of the quality of the audit among users. On the other hand, this consideration is more influenced by the traditional criteria of the quality of the audit in this case the competence and the independence which one finds in the axes: "proceeding of the mission" and "firm / the team audit". On the whole, users of financial information take into account all the items proposed, even if we deplore the weak influence of items linked to the regulatory axis. These items or indicators relate to the characteristics of the teams and audited companies [40,41], management and communication between the team and the firm [21,42] without forgetting the regulations influenced by the prohibition and the attitude of the members within the audit teams. These results revive, according to several authors [33,43], the interest of research using multidimensional approaches to audit quality.

## **4.2. Presentation of the Results of the Explanatory Analyzes**

The analysis is based on the estimation of three individual models and one global model. It is important to specify that the individual models correspond to each of the explanatory variables taken in isolation, while the global model combines the effects of all these variables. The results from these estimates are summarized in Table 5.

In view of the above, it can be seen that all the estimated models are globally significant at the 1% level, with the exception of model 3, whose significance is at the 5% level.

#### **Verification of hypothesis H1**

Model 1 is used in order to measure the influence of the conduct of the mission on the consideration of the perceived audit quality among users. This factor explains 35,67% (Pseudo-R2 = 0,3567) of the consideration of the perceived audit quality; which means that more than 35% of users base their consideration on this perceived quality based on the progress of the mission.

**Table 4. Summary of indicators retained by axis after PCA**

Progress Mission Axis (Derl_Miss)						
Axes	Factors	Items	Means	Means /factors	% Variance	
Derl-Miss	Quality of audit work procedures and documentation	The quality of the documentation of the work of the audit team	3,3412	3,0013	13,27	
		The quality of the analysis of the company's internal control system by the audit team	2,6612			
	Consideration of commitments vis-à-vis the auditee	The fact that the signatory auditors does not encounter any personal difficulties during the mission	1,7912	2,5161	18,65	
		The ability of the auditor, when formulating his opinion, to take into account the objectives and constraints of his client	2,1324			
	Involvement of the signatory auditor	Good control of the file by the signatory auditor	1,3651	1,7661	24,97	
		The fact that the signatory auditor has a high level of knowledge of the field of activity of the audited company	2,1672			
	Knowledge of the file by the firm	The presence of the firm as auditor of all the companies of the group of the audited company	2,4512	1,8439	15,52	
		The large number of years of experience of the signatory auditor on file	1,2367			
			Mean score and variance per axis		9,1274	72,41

Source: autor's construction

Firm /Team axis (Cab\_Equ)



Axes	Factors	Items	Means	Means / Factors	% Variance	
Cab-Equ	Quality of the management of the members of the audit team	The fact that the members of the audit team are systematically evaluated within their firm	2,6213	2,2215	12,29	
		The care taken in analyzing the time spent by the audit teams on their various files	1,2434			
	Technical mastery of the auditor	Knowledge of accounting and auditing standards/Compliance with professional standards	4,7324	3,2028	26,05	
		Level of expertise and experience of auditors	1,6732			
	Technical mastery and values of the team	The fact that the members of the audit team have a high level of knowledge of the field of activity of the audited company	3,1243	2,8457	17,21	
		The fact that audit team members have developed personal and professional values	2,5672			
	Absence of personal difficulties	The fact that none of the team members encountered personal problems during the mission	2,6731	1,9323	11,97	
		The fact that the signatory CAC does not encounter any personal difficulties during the mission	1,7832			
	Mean score and variance per axis				10,2023	67,52

Source: author's construction

Regulation axis (Rgt)					
Axes	Factors	Items	Means	Means/factors	% Variance
Rgt	Limitation of financial and personal links	Prohibition of any financial link between the audited company and the members of the audit team	2,8972	2,1342	36,8
		Prohibition of any personal link between the signatory auditor and the audited company	1,5235		
		Prohibition for the signatory auditor, to collect from the audited company an excessive amount of fees compared to all of its fees	1,9820		
	Strengthening of the profession's control bodies	Establishment of an independent body to oversee and supervise the profession of statutory auditors	1,5623	1,5623	17,82
Mean score and variance per axis				3,6965	54,8

Source: author's construction

It is important to specify that this consideration is positive and significant at the 5% threshold if it is apprehended through the following items: quality of the analysis of the company's internal control system by the audit team (Derl\_Miss 5), presence of the firm as auditor of all the companies of the group of the audited company (Derl\_Miss 12), quality of the documentation of the work of the audit team (Derl\_Miss 3) and the fact that the signatory CAC has a high level of knowledge of the field of activity of the audited company (Derl\_Miss 11). This result suggests to audit professionals working in the context of the study, to dwell on the auditee's internal control system to better plan the progress of their mission. To achieve this, [29] recommends that they have sufficient knowledge, training and experience to carry out their mission. This result corroborates those of [4] and [33]; [19,39].

In the same vein, the consideration of users is also positive and significant at the 1% threshold if it is apprehended through the item: the fact that the signatory auditor does not encounter personal difficulties during the mission (Derl\_Miss 1). This result highlights the professionalism, persistence and scepticism of the auditors during the mission. This is in line with the results of [17] in the French context, which state that 33,7% of disciplinary decisions against auditors originate in their private life and are in no way linked to independence or jurisdictional issues.

Three items out of the eight of this explanatory variable do not have a significant effect on the consideration of audit quality. These are the items: The fact that the signatory auditor does not commit professional misconduct outside of

its mission (Cab\_Equ 6), The fact that the firm has never been the subject of liability for negligence (Cab\_Equ 8), The fact that the signatory auditor respects his personal tax obligations (Cab\_Equ 9), this because these items are focused on the personal quality of the auditor despite the fact that the audit work is carried out as a team.

This observation allows us to conclude that the factors resulting from the progress of the mission positively and significantly influence the consideration of users and to validate hypothesis 1.

### Verification of hypothesis H2

It is based on model 2 and concerns the effect of firm and team factors on users' perception of audit quality. Through Table 5 above, we see that this model is positive and significant at the 1% level and that the consideration of users is influenced up to 26,5% by the criteria of this axis (Pseudo-R2 = 0,2658). This allows us to affirm that more than 26% of users base their consideration of the perceived quality of the audit on the basis of factors from the firm and the team. In order of influence and consideration, the following items: the care taken in analyzing the time spent by the audit teams on their various files (Cab\_Equ 20), the fact that none of the team members audit does not encounter personal problems during the mission (Cab\_Equ 11), the fact that the members of the audit team have a high level of knowledge of the field of activity of the audited company (Cab\_Equ 13) has an effect positive and significant at the respective threshold of 5% and 10% on the consideration of the perceived quality of the audit. The influence of these items reinforces the technical nature of the legal audit mission

which is generally carried out as a team. Insofar as teamwork is far from being a long calm river due to collective decisions that take longer to make, the existence of conflicts, games of power, pressures and stress, users insist on the that none of the members of the audit team encounter personal problems during the mission

(Cab\_Equ 11). This result is consistent with those of [33] and [44]. Others, on the other hand, insist on the coordination of the members within the team and of the team itself within the organization even if it can be costly and difficult [45,46].

**Table 5. Explanatory variables of the consideration of the perceived quality of the audit**

Dependent variable		Consideration of the perceived quality of the audit (CONSQUAL_AUD)			
		Model 1	Model 2	Model 3	Global Model
Independent Variables					
Derl_Miss	Derl_Miss_1	0.6501*** (0.006)	-	-	1.0432*** (0.0002)
	Derl_Miss_3	0.2368** (0.037)	-	-	1.0261* 0.00816)
	Derl_Miss_5	0.0174** (0.035)	-	-	2.2123 (0.421)
	Derl_Miss_6	2.0391 (0.353)	-	-	0.0232 (0.043)
	Derl_Miss_8	1.3168 (0.276)	-	-	0.1464 (0.0872)
	Derl_Miss_9	0.0563 (0.7865)	-	-	0.4185 (0.456)
	Derl_Miss_11	0.7361 (0.012) **	-	-	1.3176** (0.0541)
	Derl_Miss_12	0.6507** (0.026)	-	-	0.2566 (0.231)
Cab_Equ	Cab_Equ_3	-	0.2216*** (0.006)	-	1.3421 (0.214)
	Cab_Equ_4	-	1.0371 (0.233)	-	0.0273*** (0.002)
	Cab_Equ_11	-	0.8210** (0.067)	-	0.2420 (0.320)
	Cab_Equ_13	-	0.6324* (0.080)	-	2.2631*** (0.004)
	Cab_Equ_14	-	0.8546 (0.382)	-	0.4325 (0.532)
	Cab_Equ_18	-	0.3146*** (0.001)	-	0.2532 (0.0123) **
	Cab_Equ_19	-	0.4648 (0.306)	-	0.2961 (0.050)
	Cab_Equ_20	-	0.5634** (0.042)	-	0.4535* (0.066)
Rgt	Rgt_2	-	-	-0.5768*** (0.000)	0.4567*** (0.000)
	Rgt_4	-	-	0.2862** (0.032)	0.3961** (0.0024)
	Rgt_6	-	-	0.3927 (0.379)	0.5921 (0.438)
	Rgt_7	-	-	0.7268 (0.496)	0.2387 (0.391)
Pseudo-R2		0.3567	0.2658	0,1264	0.2756
LR-Chi2		146.89	26.39	8.6754	173.53
Prob (Chi2)		0.000	0.000	0.043	0.000
Number of observations		69	69	69	69

**Source:** author's construction

\*\*\*, \*\*, \* designate the significance respectively at 1%, 5% and 10%

The item Knowledge of accounting and auditing standards/Compliance with the standards of the profession (Cab\_Equ 3) also has an effect on the consideration of the

perceived quality of the audit. This effect is positive and significant at the 1% level, as well as for the item "the fact that the members of the audit team are systematically

evaluated within their firm" (Cab\_Equ 18). Since Audit firms have their own work organization and hierarchical structure, they also have auditors at different hierarchical levels whose motivation is different with regard to the objective of improving quality [47], the quality of the service provided will not only depend on this internal organization, but also and above all on the quality of the effort made by their teams of auditors. This result is consistent with the predictions of [48] and [18] who insist on the evaluation of auditors within teams and therefore within the firm. Like the progress of the mission axis, the firm/team axis also records three items that have no significant effect on the consideration of the perceived quality of the audit in this case: "The fact that the signatory auditor does not encounter personal difficulties during the mission (Cab\_Equ\_4), The fact that the members of the audit teams have personal and professional values (Cab\_Equ 14), Level of expertise and experience of the auditors (Cab\_Equ 19). These are items that measure the skills of auditors and especially their behavior during the mission. As audit work is characterized by unobservability, users of financial information may not have had the opportunity to better appreciate these items. This observation allows us to affirm that the indicators resulting from the progress of the mission exert a positive and significant influence on the consideration of the perceived quality of the audit and consequently, to validate hypothesis 2.

### **Verification of hypothesis H3**

The validation of this hypothesis results from the information on model 3. Like the previous models, it makes it possible to assess the effect of the regulations on the consideration of the perceived quality of the audit among users. By reading Table 5, we see that this variable explains only 12,60% (Pseudo-R<sup>2</sup>=0,1260) of the consideration of the perceived quality of the audit. This percentage means that less than 13% of users base their consideration of the perceived quality of the audit on the basis of regulations.

Despite the fact that this variable explains less of the phenomenon studied, we note that the influence of its items is more or less significant. Indeed, this influence is negative and significant at the 1% threshold if it is apprehended by the item Prohibition of any personal link between the signatory auditor and the audited company (Rgt 2). On the other hand, this influence is rather positive and significant at the 5% threshold through the item Prohibition for the signatory auditor, to collect from the audited company an excessive amount of fees compared to the totality of its fees (Rgt 4).

The mixed response from users results not only from repeated financial scandals but also and above all from the ineffectiveness of the legal measures taken by the regulatory authorities. This is in line with the results of the work of [33] which highlights the plurality of regulations (Financial Security Law; Sarbanes-Oxley Act, Green Book) which do not however reassure the quality of published financial information. Beyond the measures enacted by these regularization bodies, it should be noted that there are self-control mechanisms within the profession, in this case peer control. While some authors [34,35] recommend this type of control as a mechanism for improving the quality of certified information, as a

factor enabling audit errors to be reduced and therefore as an indicator Consideration of the quality of the audit, our users prefer to limit the complicity between the auditors and the auditees through the prohibition of all links, whether financial or personal.

The items Prohibition of any financial link between the audited company and the members of the audit team (Rgt 6) and Establishment of an independent body to oversee and supervise the profession of statutory auditors (Rgt 7) forward through the PCA did not ultimately have a significant effect on the consideration of the perceived quality of the audit. This observation, coupled with the negative influence of certain items, leads us to reject hypothesis 3.

## **5. Conclusion and Implications**

The objective of this study was to determine the factors that influence the consideration of the perceived audit quality by external users of financial information. Based on the classic criteria for evaluating audit quality and the indicators put forward by the literature and regulations, 41 factors likely to have an influence on this consideration have been identified.

To achieve this objective, we collected data from all those interested and likely to make use of financial information using a questionnaire survey administered by email, direct interview and telephone. It is important to specify that these users, mainly located in the cities of Douala and Yaoundé, come from different hierarchical levels, work in different sectors of activity, accumulate a certain number of years of experience and all have one thing in common: namely: the frequent use of financial information.

With regard to the analysis and processing of these data, it should be noted that the SPSS 20 software allowed us to successively carry out the descriptive, factorial and explanatory analyses. Thus, at the end of the processing, the results from the descriptive analysis show overall that the reaction of the users proves that the indicators identified to characterize their consideration of the perceived quality of the audit do indeed reflect their expectations. Conversely, the factor analysis carried out on each family or axis highlights 10 important factors for external users of financial information. In order, the factors from the firm/team axis (mean score 10,2023) are more important for users, followed by the mission progress axis (mean score 9,1274). The regulatory axis which ranks third (average score 3,6965) is illustrated more in terms of prohibition, perhaps because of the suspicion of complicity highlighted in previous studies [5,7,39,44].

In order to determine the positive and significant influence of these factors in the consideration of the perceived quality of the audit with these users, we carried out an explanatory analysis based on the estimation of three models; which allowed us to validate two of our research hypotheses. Hypothesis 3, highlighting the influence of regulations on the consideration of the perceived quality of the audit among users rather exerting a negative influence, was rejected. In sum, this study reveals that the technical mastery of the CAC is the most important factor in considering the perceived quality of the audit among users of financial information, followed

by the quality of audit work procedures and of the documentation, the quality of the management of the members of the audit team. The various users paid no attention to the periodic rotation of auditors every 6 years; the establishment of an independent body to oversee and supervise the profession of statutory auditors; the Prohibition, for the firm and any entity in its network, of having provided the audited company with any consulting services in the 2 years preceding the appointment (previous professional ties).

With regard to the implications, we note:

a strong consideration of items from the classic criteria (competence and independence) recommended by [2] to the detriment of items from the regulatory axis which are illustrated more in terms of prohibition;

the firm/team axis factors are the most considered and therefore the most influential in the eyes of users;

the firm plays an undeniable role in the implementation of due diligence related to the conduct of the mission and therefore in the constitution of the audit team.

These results imply in the context of the study that auditors must express their ability to detect and reveal through not only the conduct of the mission, but also and above all through the organization of the firm and the audit team. audit. This is all the more important when we know that their organizational objective, according to [38], can be summed up mainly in two essential points, namely to maximize the number of chargeable hours likely to be billed to customers in order to increase the firm's turnover and ensure the quality of the audit in order to preserve the firm's reputation.

These results also underline that in the context of the study, the regulation of auditing professions seems to provide users with less assurance in terms of quality, implementation of due diligence and that auditors until now have to appropriate the canons of the trade. This corroborates the conclusions of a study conducted by [44] on the specificities of the liberal accounting profession market in Cameroon.

For future research, these results must however be considered taking into account a certain limit inherent both to the mode of data collection and especially to the reduced number of the sample. Insofar as it is difficult to know whether this sample is representative of the population of users, future studies could be conducted through a comparative view of users, preparers and auditors. This would highlight the consideration of all stakeholders in relation to financial information.

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## Conflict of Interest

The author declares that there is no conflict of interest

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