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**THE AUDIT EXPECTATION GAP OF PUBLIC
AUDITORS IN MALAYSIA**



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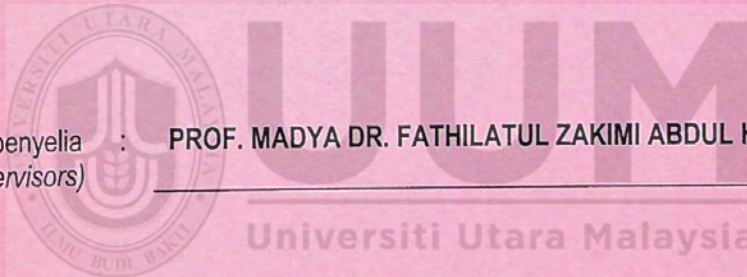
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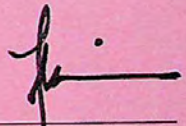
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Abstrak

Jurang jangkaan audit telah menjadi isu lama dalam profesion pengauditan dan masih berterusan sehingga kini. Kewujudan jurang jangkaan audit yang berterusan boleh memberi kesan negatif terhadap kepercayaan dan keyakinan orang ramai terhadap juruaudit dan profesion audit. Walaupun banyak penyelidikan telah dilaksanakan, namun ia lebih tertumpu kepada sektor swasta dengan sektor awam kurang mendapat perhatian terutamanya yang melibatkan penyata kewangan. Menyedari jurang ini, kajian ini meneroka jurang jangkaan audit dalam sektor awam, khususnya dalam pengauditan penyata kewangan. Objektif utama penyelidikan ini adalah untuk mengkaji perbezaan persepsi antara juruaudit dan auditinya dalam sektor awam Malaysia. Bagi mencapai objektif utama, kajian memfokuskan kepada dua (2) aspek kritikal iaitu kecekapan juruaudit dan kebebasan juruaudit.

Kajian ini menggunakan pendekatan penyelidikan kuantitatif di mana ia menggunakan data primer melalui pengedaran soal selidik melibatkan 100 responden yang terdiri daripada juruaudit daripada Jabatan Audit Negara Malaysia dan 100 responden daripada pihak yang diaudit oleh Jabatan Audit Negara Malaysia yang terlibat secara langsung dalam penyata kewangan. Skala Likert lima mata digunakan untuk mengukur jurang jangkaan audit dan data dianalisis menggunakan SPSS versi 29.

Secara teori, kajian ini meluaskan aplikasi Teori Agensi terhadap jurang jangkaan audit di Malaysia. Secara praktis, kajian ini menekankan keperluan juruaudit sektor awam untuk meningkatkan pembangunan profesional juruaudit. Hasil kajian mendedahkan perbezaan ketara dalam cara juruaudit dan pihak yang diaudit di dalam melihat kecekapan juruaudit, menonjolkan jurang dalam jangkaan. Walau bagaimanapun, keputusan adalah berbeza untuk kebebasan juruaudit, keputusan menunjukkan tiada perbezaan statistik yang ketara dalam persepsi antara juruaudit dan pihak yang diaudit.

Kata kunci: audit, jurang jangkaan audit, sektor awam, kompetensi, kebebasan

Abstract

The audit expectation gap (AEG) has been a long-standing issue in the auditing profession and continues to exist until today. The continued existence of the AEG can negatively impact the public's trust and confidence in auditors and the audit profession. While much research has been conducted, it has primarily focused on the private sector with the public sector has received less attention, especially in financial statement audits. In recognition of this gap, this study explores the AEG in the public sector, especially in financial statement audits. The main objective of this research is to examine the difference in perceptions between auditors and auditees in the Malaysian public sector. To achieve the main objective, the study focuses on two (2) critical aspects, namely auditor competence and auditor independence.

This study employs a quantitative research approach, utilizing primary data collected through a survey questionnaire administered 100 respondents from auditors of National Audit Department (NAD) of Malaysia and 100 respondents from NAD's auditees who are directly involved in financial statements. A Five-point Likert scale is used to measure the AEG and the data is analyzed using SPSS version 29.

Theoretically, this study extends the application of Agency Theory to the AEG in Malaysia. In practice, this study emphasizes the need for public sector auditors to enhance their professional development. The results of the study revealed significant differences in how auditors and auditees perceived auditor competence, highlighting a gap in expectations. However, the results were different for auditor independence, with results showing no statistically significant differences in perceptions between NAD auditors and auditees.

Keywords: audit, audit expectation gap, public sector, competence, independence

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List of Abbreviations

NAD	National Audit Department
ASEANSAI	ASEAN Supreme Audit Institution
ASOSAI	Asian Organization of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
AEG	Audit Expectation Gap
AG	Auditor General
ISSAI	International Standards of Supreme Audit Institutions
ACCA	Association of Chartered Certified Accountants
CAG	Comptroller and Auditor General
IT	Information Technology
S-W	Shapiro-Wilk
K-S	Kolmogorov-Smirnov
NAA	National Audit Academy



CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Public Auditors play an essential task in promoting and ensuring accountability, compliance, and transparency in management. Their work not only protects against fraud and mismanagement but also strengthens the integrity of governmental operations, ultimately benefiting society as a whole. Public auditors typically conduct financial audits of government accounts, performance audits to assess efficiency and effectiveness, and compliance audits to ensure adherence to laws and regulations.

In Malaysia, the Public Auditor refers to the Auditor General of Malaysia. The Auditor General of Malaysia is the head of the National Audit Department (NAD). For a century, NAD has ensured public accountability in Malaysia. The Federal Constitution and the Audit Act of 1957 allocate the responsibility of auditing to NAD (National Audit Department, 2014). NAD is tasked with the auditing of the federal government, states government, and federated statutory agency and includes consolidated funds, local authority, and Islamic religions council as subdivisions to Para 1 (a) Section 5, “Duties of Auditor General”, Audit Act 1957 which states “The Auditor General shall in such manner as he may deem fit examine, enquire into and audit the accounts of accounting officers of the Federation and of the State.” Para 1(e) Section 7: Powers of the Auditor General states, “In the performance of his functions under the Federal Constitution or this Act the Auditor General may authorize any public officer on his behalf to conduct any inquiry, examination or audit and to report thereon to him”. NAD is one of the institutions that needs to be strengthened to foster accountability and transparency in the management of public funds.

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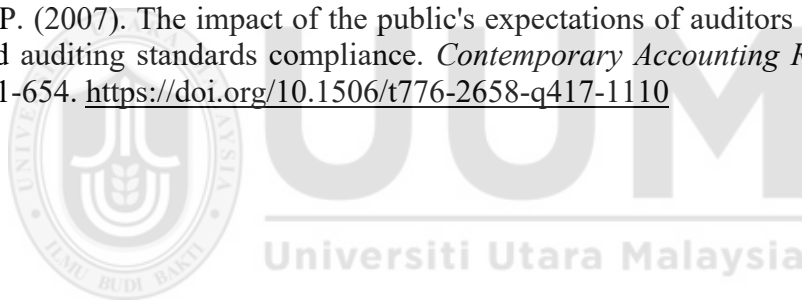
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Puan,

PERMOHONAN KEBENARAN PENGEDARAN SOAL SELIDIK UNTUK PENYEDIAAN LAPORAN TAHUN AKHIR

Dengan hormatnya saya merujuk kepada perkara di atas dan e-mel berkenaan permohonan mengedarkan borang kaji selidik bagi kajian bertajuk '**Jurang Jangkaan Audit Terhadap Juruaudit Awam di Malaysia**' pada 3 Oktober 2024 adalah berkaitan,

2. Untuk makluman pihak puan, YBhg. Datuk Ketua Audit Negara telah meluluskan permohonan bagi mengedarkan soal selidik atas tujuan penyelidikan dan pengumpulan data untuk kajian '**Jurang Jangkaan Audit Terhadap Juruaudit Awam di Malaysia**'. Sukacita dimaklumkan bahawa JAN tiada halangan untuk soal selidik ini diedarkan bagi tujuan penyelidikan dan pengumpulan data terhadap kajian tersebut. Bagaimanapun, puan hendaklah mematuhi peraturan Kerajaan yang telah berkuat kuasa mengenai penggunaan data Rasmi Kerajaan (aitu Akta Rahsia Rasmi 1972 (Akta 88) dan berasaskan kepada "*just for knowledge only*". Maklumat yang diperolehi tidak boleh didedahkan kepada umum. Selain itu, segala penerbitan yang mengandungi hasil soal selidik pegawai JAN perlu mendapat pengesahan daripada Jabatan terlebih dahulu.

3. Pihak Jabatan Audit Negara berbesar hati sekiranya pihak puan dapat mengemukakan sesalinan kajian penyelidikan tersebut kepada Jabatan Audit Negara sebagai rujukan di masa hadapan.

Sekian, terima kasih.

"MALAYSIA MADANI"
"BERKHIDMAT UNTUK NEGARA"
'Audit Berkualiti Meningkatkan Akauntabiliti'

Saya yang menjalankan amanah,

(SAIFUL ANUAR BIN MOHD JAAFAR)
Bahagian Dasar dan Hubungan Antarabangsa
b.p: Ketua Audit Negara
E-mel: saiful.anuar@audit.gov.my



BORANG SOAL SELIDIK

Saya sedang menjalankan kajian mengenai Jurang Jangkaan Audit terhadap Juruaudit Awam di Malaysia. Kajian ini bertujuan untuk mengenal pasti dan menganalisis perbezaan persepsi antara auditi dan juruaudit terhadap kompetensi serta kebebasan juruaudit dalam pengauditan penyata kewangan sektor awam di Malaysia. Maklum balas daripada tuan/puan adalah penting untuk membantu saya mendapatkan persepsi tuan/puan terhadap juruaudit sektor awam. Soal selidik boleh diakses melalui pautan berikut:

<https://shorturl.at/4xxqU>

Universiti Utara Malaysia

Kajian ini adalah bertujuan akademik untuk Sarjana Sains (Perakaunan Antarabangsa), Universiti Utara Malaysia. Segala maklumat tuan/puan adalah **SULIT**. Pandangan tuan/puan amat bernilai dalam membantu saya memahami dengan lebih mendalam faktor-faktor yang menyumbang kepada Jurang Jangkaan Audit, dan saya amat menghargai masa serta usaha tuan/puan dalam melengkapkan soal selidik ini.

Sekian.

Yang benar,

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SECTION A: DEMOGRAPHIC PROFILE

Directions: Please ticking (✓) the best option that describes your answer.

Arahan: Sila tandakan (✓) pada pilihan terbaik yang menerangkan jawapan anda.

1. Category/ Kategori

- National Audit Department (NAD) / *Jabatan Audit Negara (JAN)*
 Auditee (Other than NAD) / *Auditi (Selain JAN)*

2. Gender / Jantina

- Male / *Lelaki* Female / *Wanita*

3. Race / Kaum

- Malay / *Melayu* Indian / *India*
 Chinese / *Cina* Others / *Lain-lain*

4. Age / Umur

- 20 to 30 years old / *20 hingga 30 tahun*
 31 to 40 years old / *31 hingga 40 tahun*
 41 to 50 years old / *41 hingga 50 tahun*
 Above 50 years old / *Atas 50 tahun*

5. Position / Jawatan

- Gred 28 and below / *ke bawah* Gred JUSA
 Gred 29 to 40 Others / *lain-lain*
 Gred 41 to 54

6. Academic Qualification / Kelulusan Akademik

- Diploma in Accounting / *Diploma dalam bidang Perakaunan*
 Diploma (other than accounting) / *Diploma (selain Perakaunan)*
 Degree/Master/PhD in Accounting / *Ijazah/Master/PhD dalam bidang Perakaunan*
 Degree /Master/PhD (other than accounting) / *Ijazah/Master/PhD (selain bidang perakaunan)*
 Professional certificate in Accounting (ACCA, MICPA)

7. Working experience in government/statutory bodies / *Pengalaman bekerja dalam Kerajaan/Badan Berkanun*

- < 3 years / *kurang daripada 3 tahun*
 4 – 6 years / *4 – 6 tahun*
 7 – 9 years / *7 – 9 tahun*
 10 years and above / *10 tahun dan ke atas*

SECTION B: ASSESSMENT OF THE AUDITOR COMPETENCY AND AUDITOR INDEPENDENCE / PENILAIAN TERHADAP KOMPETENSI DAN KEBEBASAN JURUAUDIT

Based on the scale given, please tick the scale number appropriately that best describes your judgement for each statement. *Berdasarkan skala yang diberi, sila tandakan skala nombor yang paling menggambarkan penilaian anda terhadap setiap pernyataan.*

1	2	3	4	5
Strongly Disagree / Sangat Tidak Setuju	Disagree / Tidak Setuju	Neutral / Neutral	Agree / Setuju	Strongly Agree / Sangat Setuju

The auditor should acquire and maintain appropriate knowledge and skills and act carefully in accordance with established auditing standards, alert to the latest developments and changes to enhance their competence and professionalism and exercise professional due care when conducting audits and preparing audit reports to ensure the reports are accurate and undisputed by any party. / *Juruaudit hendaklah memperoleh dan mengekalkan pengetahuan serta kemahiran yang sesuai dan bertindak dengan cermat mengikut piawaian audit yang ditetapkan, peka terhadap perkembangan terkini dan perubahan untuk meningkatkan kompetensi serta profesionalisme mereka.*

No.	Factor 1: AUDITORS' COMPETENCE / KOMPETENSI JURUAUDIT	Scale / Skala				
8.	NAD auditors' competence depends on professional qualifications. / <i>Kompetensi juruaudit JAN bergantung kepada kelayakan professional yang dimiliki.</i>					
9.	NAD auditors' competence depends on multi-disciplinary audit teams. / <i>Kompetensi juruaudit JAN bergantung kepada pasukan audit yang terdiri daripada pelbagai disiplin.</i>					
10.	NAD auditors' competence depends on basic relevant educational qualification. / <i>Kompetensi juruaudit JAN bergantung kepada kelayakan pendidikan asas yang berkaitan.</i>					
11.	NAD auditors' competence depends on understanding the professional and ethical implications of actions. / <i>Kompetensi juruaudit JAN bergantung kepada pemahaman tentang implikasi profesional dan etika terhadap sesuatu Tindakan yang dibuat.</i>					
12.	NAD auditors' competence will improve through training programs they attend from time to time. / <i>Kompetensi juruaudit akan bertambah dengan program latihan yang dihadiri dari semasa ke semasa.</i>					
13.	The skills of an auditor are not as important as how much effort he/she will put into gathering audit					

No.	Factor 1: AUDITORS' COMPETENCE / KOMPETENSI JURUAUDIT	Scale / Skala				
	evidence. / <i>Kemahiran seorang juruaudit tidak sepenting usaha yang dilakukan dalam mengumpulkan bukti audit.</i>					
14.	An auditor must have strong Information Technology (IT) skills and knowledge to conduct the audit in the right way. / <i>Seorang juruaudit mesti mempunyai kemahiran dan pengetahuan IT yang baik untuk melaksanakan audit dengan cara yang betul.</i>					
15.	The time spent on a certain audit engagement would be highly affected by the auditor's skills. / <i>Masa yang digunakan untuk sesuatu tugas audit dipengaruhi oleh kemahiran juruaudit.</i>					
16.	The technical skills of the auditors are much more important than the soft skills. / <i>Kemahiran teknikal juruaudit jauh lebih penting daripada kemahiran insaniah (soft skills).</i>					
17.	An auditor must have deep knowledge of the accounting standards to have a proper audit opinion. / <i>Seorang juruaudit mesti mempunyai pengetahuan mendalam tentang piawaian perakaunan untuk memberikan pendapat audit yang betul.</i>					
18.	Audit team from NAD is competence in doing Financial Statement auditing. / <i>Pasukan Audit JAN adalah kompeten dalam melaksanakan pengauditan penyata kewangan.</i>					

Independence means being free from conditions or influences that could impair the auditor's professional judgment or be perceived as compromising it. The auditor must also act fairly and without bias in making assessments, and should not be influenced by personal interests or those of others. / *Kebebasan bermaksud bebas daripada keadaan atau pengaruh yang boleh menyebabkan terjejasnya pertimbangan profesional juruaudit atau dilihat sebagai berkompromi. Juruaudit hendaklah bertindak secara adil dan tidak berat sebelah dalam membuat penilaian serta tidak dipengaruhi oleh kepentingan peribadi atau pihak lain.*

No.	Factor 1: AUDITORS' INDEPENDENCE / KEBEBASAN JURUAUDIT	Scale / Skala				
19.	Independence means to be unbiased / <i>Kebebasan bermaksud tidak berat sebelah.</i>					
20.	Independence means independence in fact / <i>Kebebasan bermaksud kebebasan dalam fakta.</i> (Independence in fact refers to the auditor performing their work without tbeing influenced by other parties, which could affect the professional judgement. / <i>Kebebasan dalam fakta</i>					

No.	Factor 1: AUDITORS' INDEPENDENCE / <i>KEBEBASAN JURUAUDIT</i>	Scale / Skala				
	<i>merujuk kepada juruaudit yang melaksanakan tugas mereka tanpa dipengaruhi oleh pihak lain, yang boleh menjejaskan pertimbangan profesional.)</i>					
21.	Independence means independence of appearance / <i>Kebebasan bermaksud kebebasan dari segi penampilan.</i> (Independence of appearance refers to the perception of other parties towards the NAD auditor. For example, auditors are not independent if they have a relationship with the auditee that they are auditing. / <i>Kebebasan dari segi penampilan merujuk kepada persepsi pihak lain terhadap juruaudit NAD. Sebagai contoh, juruaudit tidak dianggap bebas jika mereka mempunyai hubungan dengan pihak yang diaudit.)</i>					
22.	NAD auditors are independent of auditees / <i>Juruaudit JAN adalah bebas daripada auditi.</i>					
23.	NAD auditors are independent of politicians / <i>Juruaudit JAN bebas daripada ahli politik.</i>					
24.	NAD auditors have high ethical standards and independence in doing the financial statement auditing / <i>Juruaudit JAN mempunyai standard etika yang tinggi dan bebas dari sebarang pengaruh dalam melaksanakan pengauditan penyata kewangan.</i>					

Thank you for your participation. Your participation has significantly contributed to the understanding and analysis of this important topic, and I deeply appreciate your support. / *Terima kasih atas penyertaan anda. Penyertaan anda telah menyumbang secara signifikan kepada pemahaman dan analisis topik penting ini, dan saya amat menghargai sokongan anda.*

Appendix B: Result of SPSS 29

1. DEMOGRAPHIC ANALYSIS

a. AUDITOR

i. Frequencies

		Statistics					Academic Qualification
Category		Gender	Race	Age	Position		
N	Valid	100	100	100	100	100	100
	Missing	0	0	0	0	0	0
Mean		1.00	1.72	1.22	2.65	2.33	2.71
Median		1.00	2.00	1.00	3.00	2.00	3.00
Mode		1	2	1	3	2	3
Std. Deviation		.000	.451	.645	.770	.587	1.241
Variance		.000	.204	.416	.593	.345	1.541
Minimum		1	1	1	1	1	1
Maximum		1	2	4	4	4	5
Sum		100	172	122	265	233	271

ii. Working Experience

		Working experience in government/statutory bodies
N	Valid	100
	Missing	0
Mean		3.62
Median		4.00
Mode		4
Std. Deviation		.874
Variance		.763
Minimum		1
Maximum		4
Sum		362

iii. Category

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	National Audit Department (NAD)	100	100.0	100.0	100.0

iv. Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	28	28.0	28.0	28.0
	Female	72	72.0	72.0	100.0
	Total	100	100.0	100.0	

v. **Race**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Malay	89	89.0	89.0	89.0
	Chinese	1	1.0	1.0	90.0
	Indian	9	9.0	9.0	99.0
	Other	1	1.0	1.0	100.0
	Total	100	100.0	100.0	

vi. **Age**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20 to 30 years old	5	5.0	5.0	5.0
	31 to 40 years old	38	38.0	38.0	43.0
	41 to 50 years old	44	44.0	44.0	87.0
	Above 50 years old	13	13.0	13.0	100.0
	Total	100	100.0	100.0	

vii. **Position**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Gred 28 and below	4	4.0	4.0	4.0
	Gred 29 to 40	61	61.0	61.0	65.0
	Gred 41 to 54	33	33.0	33.0	98.0
	Gred Jusa	2	2.0	2.0	100.0
	Total	100	100.0	100.0	

viii. **Academic Qualification**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Diploma in Accounting	27	27.0	27.0	27.0
	Diploma (other than accounting)	10	10.0	10.0	37.0
	Degree/Master/PhD in Accounting	32	32.0	32.0	69.0
	Degree /Master/PhD (other than accounting)	27	27.0	27.0	96.0
	Professional certificate in Accounting (ACCA, MICPA)	4	4.0	4.0	100.0
	Total	100	100.0	100.0	

ix. **Working experience in government/staturory bodies**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 3 years	7	7.0	7.0	7.0
	4 – 6 years	5	5.0	5.0	12.0
	7 – 9 years	7	7.0	7.0	19.0
	10 years and above	81	81.0	81.0	100.0
	Total	100	100.0	100.0	

b. **AUDITEE**

i. **Frequencies**

		Statistics					Academic Qualification
		Category	Gender	Race	Age	Position	
N	Valid	100	100	100	100	100	100
	Missing	0	0	0	0	0	0
Mean		2.00	1.70	1.10	2.52	2.70	3.17
Median		2.00	2.00	1.00	3.00	3.00	3.00
Mode		2	2	1	3	3	4
Std. Deviation		.000	.461	.461	.772	.882	1.025
Variance		.000	.212	.212	.596	.778	1.052
Minimum		2	1	1	1	1	1
Maximum		2	2	4	4	5	5
Sum		200	170	110	252	270	317

ii. **Working Experience**

		Working experience in government/statutory bodies
N	Valid	100
	Missing	0
Mean		3.38
Median		4.00
Mode		4
Std. Deviation		1.013
Variance		1.026
Minimum		1
Maximum		4
Sum		338

iii. **Category**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Auditee (Other than NAD)	100	100.0	100.0	100.0

iv. **Gender**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	30	30.0	30.0	30.0
	Female	70	70.0	70.0	100.0
	Total	100	100.0	100.0	

v. **Race**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Malay	95	95.0	95.0	95.0
	Chinese	1	1.0	1.0	96.0
	Indian	3	3.0	3.0	99.0
	Other	1	1.0	1.0	100.0
	Total	100	100.0	100.0	

vi. **Age**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20 to 30 years old	9	9.0	9.0	9.0
	31 to 40 years old	38	38.0	38.0	47.0
	41 to 50 years old	45	45.0	45.0	92.0
	Above 50 years old	8	8.0	8.0	100.0
	Total	100	100.0	100.0	

vii. **Position**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Gred 28 and below	10	10.0	10.0	10.0
	Gred 29 to 40	23	23.0	23.0	33.0
	Gred 41 to 54	59	59.0	59.0	92.0
	Gred Jusa	3	3.0	3.0	95.0
	Others	5	5.0	5.0	100.0
	Total	100	100.0	100.0	

viii. **Academic Qualification**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Diploma in Accounting	9	9.0	9.0	9.0
	Diploma (other than accounting)	13	13.0	13.0	22.0
	Degree/Master/PhD in Accounting	35	35.0	35.0	57.0
	Degree /Master/PhD (other than accounting)	38	38.0	38.0	95.0
	Professional certificate in Accounting (ACCA, MICPA)	5	5.0	5.0	100.0
	Total	100	100.0	100.0	

ix. **Working experience in government/staturory bodies**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 3 years	9	9.0	9.0	9.0
	4 – 6 years	12	12.0	12.0	21.0
	7 – 9 years	11	11.0	11.0	32.0
	10 years and above	68	68.0	68.0	100.0
	Total	100	100.0	100.0	

2. RELIABILITY ANALYSIS

a. **RELIABILITY STATISTICS – Cronbach’s Alpha**

i. **Competence**

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.734	.749	11

ii. **Independence**

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.770	.776	6

3. INTER ITEM CORRELATION

a. **Competencies**

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	4.036	2.565	4.625	2.060	1.803	.413	11
Inter-Item Correlations	.214	-.102	.525	.628	-5.149	.014	11

b. **Independence**

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Item Means	4.312	3.995	4.590	.595	1.149	.051	6
Inter-Item Correlations	.366	.037	.740	.703	20.117	.042	6

4. NORMALITY TEST

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Auditors Competence	.072	200	.014	.978	200	.003
Auditors Independence	.123	200	<.001	.917	200	<.001

a. Lilliefors Significance Correction

5. THE MANN-WHITNEY U-TEST

Test Statistics

	Mann-Whitney U	Wilcoxon W	Z	Asymp. Sig. (2-tailed)
NAD auditors' competence depends on professional qualifications.	3825.5	8875.5	-3.01396	0.00258
NAD auditors' competence depends on multi-disciplinary audit teams	3841.5	8891.5	-3.14547	0.00166
NAD auditors' competence depends on basic relevant educational qualification.	4959	10009	-0.10633	0.91532
NAD auditors' competence depends on understanding the professional and ethical implications of actions	3982	9032	-2.82023	0.00480
NAD auditors' competence will improve through training programs they attend from time to time.	4615.5	9665.5	-1.15741	0.24710
The skills of an auditor are not as important as how much effort he/she will put into gathering audit evidence.	4240.5	9290.5	-1.91840	0.05506
An auditor must have strong Information Technology (IT) skills and knowledge to conduct the audit in the right way.	4563.5	9613.5	-1.13745	0.25535
The time spent on a certain audit engagement would be highly affected by the auditor's skills.	4435	9485	-1.55935	0.11891
The technical skills of the auditors are	4246.5	9296.5	-1.93770	0.05266

much more important than the soft skills.				
An auditor must have deep knowledge of the accounting standards to have a proper audit opinion.	4431.5	9481.5	-1.63922	0.10117
Audit team from NAD is competence in doing Financial Statement auditing.	4771.5	9821.5	-0.61497	0.53857
Independence means to be unbiased	4091.5	9141.5	-2.60879	0.00909
Independence means independence in fact	4860.5	9910.5	-0.40828	0.68307
Independence means independence of appearance	4309	9359	-1.78797	0.07378
NAD auditors are independent of auditees	4919.5	9969.5	-0.21149	0.83250
NAD auditors are independent of politicians	4811	9861	-0.49780	0.61863
NAD auditors have high ethical standards and independence in doing the financial statement auditing	4934	9984	-0.18051	0.85675

a. Grouping Variable: Category

b. Descriptives

Category		Statistic	Std. Error
NAD auditors' competence depends on professional qualifications.	National Audit Department (NAD)	Mean	3.61
		95% Confidence Interval for Mean	.118
		Lower Bound	3.38
		Upper Bound	3.84
		5% Trimmed Mean	3.68
		Median	4.00
		Variance	1.392
		Std. Deviation	1.180
		Minimum	1

		Maximum	5	
		Range	4	
		Interquartile Range	2	
		Skewness	-.589	.241
		Kurtosis	-.641	.478
	Auditee (Other than NAD)	Mean	4.10	.097
		95% Confidence Interval for Mean	Lower Bound	3.91
			Upper Bound	4.29
		5% Trimmed Mean	4.19	
		Median	4.00	
		Variance	.939	
		Std. Deviation	.969	
		Minimum	1	
		Maximum	5	
		Range	4	
		Interquartile Range	1	
		Skewness	-1.087	.241
		Kurtosis	.930	.478
	NAD auditors' competence depends on multi-disciplinary audit teams	Mean	4.21	.081
	National Audit Department (NAD)	95% Confidence Interval for Mean	Lower Bound	4.05
			Upper Bound	4.37
		5% Trimmed Mean	4.28	
		Median	4.00	
		Variance	.652	
		Std. Deviation	.808	
		Minimum	2	
		Maximum	5	
		Range	3	
		Interquartile Range	1	
		Skewness	-.873	.241
		Kurtosis	.366	.478
	Auditee (Other than NAD)	Mean	4.54	.066
		95% Confidence Interval for Mean	Lower Bound	4.41
			Upper Bound	4.67
		5% Trimmed Mean	4.62	
		Median	5.00	
		Variance	.433	
		Std. Deviation	.658	
		Minimum	2	
		Maximum	5	
		Range	3	
		Interquartile Range	1	
		Skewness	-1.562	.241
		Kurtosis	2.967	.478
		Mean	4.04	.088

NAD auditors' competence depends on basic relevant educational qualification.	National Audit Department (NAD)	95% Confidence Interval for Mean	Lower Bound	3.87			
			Upper Bound	4.21			
		5% Trimmed Mean		4.10			
		Median		4.00			
		Variance		.766			
		Std. Deviation		.875			
		Minimum		2			
		Maximum		5			
		Range		3			
		Interquartile Range		1			
		Skewness		-.632	.241		
		Kurtosis		-.280	.478		
			Auditee (Other than NAD)	Mean		3.98	.107
				95% Confidence Interval for Mean	Lower Bound	3.77	
					Upper Bound	4.19	
				5% Trimmed Mean		4.07	
		Median		4.00			
		Variance		1.151			
		Std. Deviation		1.073			
		Minimum		1			
		Maximum		5			
		Range		4			
		Interquartile Range		2			
		Skewness		-1.011	.241		
		Kurtosis		.374	.478		
NAD auditors' competence depends on understanding the professional and ethical implications of actions	National Audit Department (NAD)	Mean		4.37	.060		
		95% Confidence Interval for Mean	Lower Bound	4.25			
			Upper Bound	4.49			
		5% Trimmed Mean		4.41			
		Median		4.00			
		Variance		.357			
		Std. Deviation		.597			
		Minimum		2			
		Maximum		5			
		Range		3			
		Interquartile Range		1			
		Skewness		-.642	.241		
		Kurtosis		1.104	.478		
			Auditee (Other than NAD)	Mean		4.56	.070
				95% Confidence Interval for Mean	Lower Bound	4.42	
					Upper Bound	4.70	
		5% Trimmed Mean		4.64			
		Median		5.00			

		Variance		.491	
		Std. Deviation		.701	
		Minimum		1	
		Maximum		5	
		Range		4	
		Interquartile Range		1	
		Skewness		-2.014	.241
		Kurtosis		5.859	.478
NAD auditors' competence will improve through training programs they attend from time to time.	National Audit Department (NAD)	Mean		4.59	.064
		95% Confidence Interval for Mean	Lower Bound	4.46	
			Upper Bound	4.72	
		5% Trimmed Mean		4.66	
		Median		5.00	
		Variance		.406	
		Std. Deviation		.637	
		Minimum		1	
		Maximum		5	
		Range		4	
		Interquartile Range		1	
		Skewness		-2.258	.241
		Kurtosis		8.934	.478
		Auditee (Other than NAD)		Mean	
95% Confidence Interval for Mean	Lower Bound			4.54	
	Upper Bound			4.78	
5% Trimmed Mean				4.74	
Median				5.00	
Variance				.388	
Std. Deviation				.623	
Minimum				2	
Maximum				5	
Range				3	
Interquartile Range				1	
Skewness				-1.911	.241
Kurtosis				3.527	.478
The skills of an auditor are not as important as how much effort he/she will put into gathering audit evidence.	National Audit Department (NAD)			Mean	
		95% Confidence Interval for Mean	Lower Bound	2.15	
			Upper Bound	2.57	
		5% Trimmed Mean		2.31	
		Median		2.00	
		Variance		1.081	
		Std. Deviation		1.040	
		Minimum		1	
		Maximum		5	
		Range		4	
		Interquartile Range		1	

		Skewness	.493	.241
		Kurtosis	-.286	.478
Auditee (Other than NAD)		Mean	2.77	.135
	95% Confidence Interval for Mean	Lower Bound	2.50	
		Upper Bound	3.04	
		5% Trimmed Mean	2.74	
		Median	2.50	
		Variance	1.835	
		Std. Deviation	1.355	
		Minimum	1	
		Maximum	5	
		Range	4	
		Interquartile Range	2	
		Skewness	.380	.241
		Kurtosis	-1.037	.478
	An auditor must have strong Information Technology (IT) skills and knowledge to conduct the audit in the right way.		Mean	3.95
95% Confidence Interval for Mean		Lower Bound	3.78	
		Upper Bound	4.12	
		5% Trimmed Mean	4.01	
		Median	4.00	
		Variance	.755	
		Std. Deviation	.869	
		Minimum	1	
		Maximum	5	
		Range	4	
		Interquartile Range	1	
		Skewness	-.845	.241
		Kurtosis	.806	.478
Auditee (Other than NAD)			Mean	4.09
	95% Confidence Interval for Mean	Lower Bound	3.92	
		Upper Bound	4.26	
		5% Trimmed Mean	4.14	
		Median	4.00	
		Variance	.770	
		Std. Deviation	.877	
		Minimum	2	
		Maximum	5	
		Range	3	
		Interquartile Range	2	
		Skewness	-.544	.241
		Kurtosis	-.663	.478
	The time spent on a certain audit engagement would	National Audit Department (NAD)	Mean	4.37
		95% Confidence Interval for Mean	Lower Bound	4.23

be highly affected by the auditor's skills.		Upper Bound	4.51		
		5% Trimmed Mean	4.44		
		Median	4.00		
		Variance	.498		
		Std. Deviation	.706		
		Minimum	2		
		Maximum	5		
		Range	3		
		Interquartile Range	1		
		Skewness	-1.196	.241	
		Kurtosis	1.969	.478	
	Auditee (Other than NAD)	Mean		4.51	.066
		95% Confidence Interval for Mean	Lower Bound	4.38	
Upper Bound			4.64		
		5% Trimmed Mean	4.59		
		Median	5.00		
		Variance	.434		
		Std. Deviation	.659		
		Minimum	2		
		Maximum	5		
		Range	3		
		Interquartile Range	1		
		Skewness	-1.442	.241	
		Kurtosis	2.645	.478	
The technical skills of the auditors are much more important than the soft skills.	National Audit Department (NAD)	Mean	3.01	.087	
		95% Confidence Interval for Mean	Lower Bound	2.84	
	Upper Bound		3.18		
		5% Trimmed Mean	2.98		
		Median	3.00		
		Variance	.757		
		Std. Deviation	.870		
		Minimum	1		
		Maximum	5		
		Range	4		
		Interquartile Range	1		
		Skewness	.449	.241	
		Kurtosis	.308	.478	
Auditee (Other than NAD)	Mean		3.31	.114	
	95% Confidence Interval for Mean	Lower Bound	3.08		
		Upper Bound	3.54		
		5% Trimmed Mean	3.33		
		Median	3.00		
		Variance	1.307		
		Std. Deviation	1.143		

		Minimum	1	
		Maximum	5	
		Range	4	
		Interquartile Range	2	
		Skewness	.025	.241
		Kurtosis	-.914	.478
An auditor must have deep knowledge of the accounting standards to have a proper audit opinion.	National Audit Department (NAD)	Mean	4.50	.064
		95% Confidence Interval for Mean	Lower Bound	4.37
			Upper Bound	4.63
		5% Trimmed Mean	4.57	
		Median	5.00	
		Variance	.414	
		Std. Deviation	.644	
		Minimum	2	
		Maximum	5	
		Range	3	
		Interquartile Range	1	
		Skewness	-1.160	.241
		Kurtosis	1.303	.478
		Auditee (Other than NAD)		Mean
95% Confidence Interval for Mean	Lower Bound			4.46
	Upper Bound			4.74
5% Trimmed Mean	4.69			
Median	5.00			
Variance	.505			
Std. Deviation	.711			
Minimum	1			
Maximum	5			
Range	4			
Interquartile Range	1			
Skewness	-2.171			.241
Kurtosis	6.099			.478
Audit team from NAD is competence in doing Financial Statement auditing.	National Audit Department (NAD)			Mean
		95% Confidence Interval for Mean	Lower Bound	4.25
			Upper Bound	4.51
		5% Trimmed Mean	4.43	
		Median	4.00	
		Variance	.440	
		Std. Deviation	.663	
		Minimum	2	
		Maximum	5	
		Range	3	
		Interquartile Range	1	
		Skewness	-.817	.241
		Kurtosis	.530	.478

Auditee (Other than NAD)	Mean		4.29	.078	
	95% Confidence Interval for Mean	Lower Bound	4.13		
		Upper Bound	4.45		
	5% Trimmed Mean		4.34		
	Median		4.00		
	Variance		.612		
	Std. Deviation		.782		
	Minimum		1		
	Maximum		5		
	Range		4		
	Interquartile Range		1		
	Skewness		-1.080	.241	
	Kurtosis		1.717	.478	
	Independence means to be unbiased	National Audit Department (NAD)	Mean	4.36	.086
95% Confidence Interval for Mean			Lower Bound	4.19	
			Upper Bound	4.53	
5% Trimmed Mean				4.46	
Median				5.00	
Variance				.738	
Std. Deviation				.859	
Minimum				2	
Maximum				5	
Range				3	
Interquartile Range				1	
Skewness				-1.359	.241
Kurtosis				1.241	.478
Auditee (Other than NAD)			Mean		4.65
	95% Confidence Interval for Mean	Lower Bound	4.53		
		Upper Bound	4.77		
	5% Trimmed Mean		4.73		
	Median		5.00		
	Variance		.391		
	Std. Deviation		.626		
	Minimum		2		
	Maximum		5		
	Range		3		
	Interquartile Range		1		
	Skewness		-1.853	.241	
	Kurtosis		3.308	.478	
	Independence means independence in fact	National Audit Department (NAD)	Mean	4.59	.059
95% Confidence Interval for Mean			Lower Bound	4.47	
			Upper Bound	4.71	
5% Trimmed Mean				4.64	

	Median		5.00	
	Variance		.345	
	Std. Deviation		.588	
	Minimum		2	
	Maximum		5	
	Range		3	
	Interquartile Range		1	
	Skewness		-1.425	.241
	Kurtosis		2.637	.478
Auditee (Other than NAD)	Mean		4.59	.068
	95% Confidence Interval for Mean	Lower Bound	4.45	
		Upper Bound	4.73	
	5% Trimmed Mean		4.68	
	Median		5.00	
	Variance		.467	
	Std. Deviation		.683	
	Minimum		1	
	Maximum		5	
	Range		4	
	Interquartile Range		1	
	Skewness		-2.176	.241
	Kurtosis		6.926	.478
Independence means National Audit independence of appearance	Mean		3.90	.104
	95% Confidence Interval for Mean	Lower Bound	3.69	
		Upper Bound	4.11	
	5% Trimmed Mean		3.96	
	Median		4.00	
	Variance		1.081	
	Std. Deviation		1.040	
	Minimum		1	
	Maximum		5	
	Range		4	
	Interquartile Range		2	
	Skewness		-.622	.241
	Kurtosis		-.535	.478
Auditee (Other than NAD)	Mean		4.09	.116
	95% Confidence Interval for Mean	Lower Bound	3.86	
		Upper Bound	4.32	
	5% Trimmed Mean		4.21	
	Median		5.00	
	Variance		1.355	
	Std. Deviation		1.164	
	Minimum		1	
	Maximum		5	
	Range		4	

		Interquartile Range	2			
		Skewness	-1.158	.241		
		Kurtosis	.484	.478		
NAD auditors are independent of auditees	National Audit Department (NAD)	Mean	4.19	.086		
		95% Confidence Interval for Mean	Lower Bound	4.02		
			Upper Bound	4.36		
		5% Trimmed Mean	4.26			
		Median	4.00			
		Variance	.741			
		Std. Deviation	.861			
		Minimum	1			
		Maximum	5			
		Range	4			
		Interquartile Range	1			
		Skewness	-.961	.241		
		Kurtosis	.856	.478		
		Auditee (Other than NAD)	National Audit Department (NAD)	Mean	4.21	.087
				95% Confidence Interval for Mean	Lower Bound	4.04
Upper Bound	4.38					
5% Trimmed Mean	4.27					
Median	4.00					
Variance	.753					
Std. Deviation	.868					
Minimum	2					
Maximum	5					
Range	3					
Interquartile Range	1					
Skewness	-.708			.241		
Kurtosis	-.582			.478		
NAD auditors are independent of politicians	National Audit Department (NAD)			Mean	4.16	.092
				95% Confidence Interval for Mean	Lower Bound	3.98
		Upper Bound	4.34			
		5% Trimmed Mean	4.23			
		Median	4.00			
		Variance	.843			
		Std. Deviation	.918			
		Minimum	1			
		Maximum	5			
		Range	4			
		Interquartile Range	1			
		Skewness	-.885	.241		
		Kurtosis	.286	.478		
		Auditee (Other than NAD)	National Audit Department (NAD)	Mean	4.19	.099
				95% Confidence Interval for Mean	Lower Bound	3.99

		Upper Bound	4.39			
		5% Trimmed Mean	4.29			
		Median	5.00			
		Variance	.984			
		Std. Deviation	.992			
		Minimum	1			
		Maximum	5			
		Range	4			
		Interquartile Range	2			
		Skewness	-1.090	.241		
		Kurtosis	.658	.478		
NAD auditors have high ethical standards and independence in doing the financial statement auditing	National Audit Department (NAD)	Mean	4.40	.075		
		95% Confidence Interval for Mean	Lower Bound	4.25		
			Upper Bound	4.55		
		5% Trimmed Mean	4.47			
		Median	5.00			
		Variance	.566			
		Std. Deviation	.752			
		Minimum	2			
		Maximum	5			
		Range	3			
		Interquartile Range	1			
		Skewness	-1.105	.241		
		Kurtosis	.685	.478		
		Auditee (Other than NAD)	National Audit Department (NAD)	Mean	4.41	.077
				95% Confidence Interval for Mean	Lower Bound	4.26
					Upper Bound	4.56
5% Trimmed Mean	4.48					
Median	5.00					
Variance	.588					
Std. Deviation	.767					
Minimum	2					
Maximum	5					
Range	3					
Interquartile Range	1					
Skewness	-1.131			.241		
Kurtosis	.591			.478		
Auditors Competence	National Audit Department (NAD)			Mean	3.9445	.04309
				95% Confidence Interval for Mean	Lower Bound	3.8591
					Upper Bound	4.0300
		5% Trimmed Mean	3.9313			
		Median	3.9545			
		Variance	.186			
		Std. Deviation	.43086			

		Minimum		3.09	
		Maximum		5.00	
		Range		1.91	
		Interquartile Range		.55	
		Skewness		.337	.241
		Kurtosis		-.022	.478
	Auditee (Other than NAD)	Mean		4.1282	.04623
		95% Confidence Interval for Mean	Lower Bound	4.0365	
			Upper Bound	4.2199	
		5% Trimmed Mean		4.1364	
		Median		4.0909	
		Variance		.214	
		Std. Deviation		.46230	
		Minimum		3.00	
		Maximum		5.00	
		Range		2.00	
		Interquartile Range		.55	
		Skewness		.043	.241
		Kurtosis		-.044	.478
Auditors Independence	National Audit Department (NAD)	Mean		4.3114	.05397
		95% Confidence Interval for Mean	Lower Bound	4.2043	
			Upper Bound	4.4185	
		5% Trimmed Mean		4.3381	
		Median		4.2857	
		Variance		.291	
		Std. Deviation		.53966	
		Minimum		2.71	
		Maximum		5.00	
		Range		2.29	
		Interquartile Range		1.00	
		Skewness		-.413	.241
		Kurtosis		-.380	.478
	Auditee (Other than NAD)	Mean		4.3886	.05793
		95% Confidence Interval for Mean	Lower Bound	4.2736	
			Upper Bound	4.5035	
		5% Trimmed Mean		4.4333	
		Median		4.5000	
		Variance		.336	
		Std. Deviation		.57934	
		Minimum		2.57	
		Maximum		5.00	
		Range		2.43	
		Interquartile Range		1.00	
		Skewness		-.826	.241
		Kurtosis		.104	.478

c. Auditor Competencies

i. Ranks

	Category	N	Mean Rank	Sum of Ranks
Auditors Competence	National Audit Department (NAD)	100	88.53	8853.00
	Auditee (Other than NAD)	100	112.47	11247.00
	Total	200		

ii. Test Statistics

	Auditors Competence
Mann-Whitney U	3803.000
Wilcoxon W	8853.000
Z	-2.932
Asymp. Sig. (2-tailed)	.003

a. Grouping Variable: Category

b. Auditor Independence

i. Ranks

	Category	N	Mean Rank	Sum of Ranks
Auditors Independence	National Audit Department (NAD)	100	95.14	9513.50
	Auditee (Other than NAD)	100	105.87	10586.50
	Total	200		

ii. Test Statistic

	Auditors Independence
Mann-Whitney U	4463.500
Wilcoxon W	9513.500
Z	-1.322
Asymp. Sig. (2-tailed)	.186

a. Grouping Variable: Category

e. Combine

i. Ranks

	Category	N	Mean Rank	Sum of Ranks
Auditors Competence	National Audit Department (NAD)	100	88.53	8853.00
	Auditee (Other than NAD)	100	112.47	11247.00
	Total	200		
Auditors Independence	National Audit Department (NAD)	100	95.14	9513.50
	Auditee (Other than NAD)	100	105.87	10586.50
	Total	200		

ii. **Test Statistics**

	Auditors Competence	Auditors Independence
Mann-Whitney U	3803.000	4463.500
Wilcoxon W	8853.000	9513.500
Z	-2.932	-1.322
Asymp. Sig. (2-tailed)	.003	.186

a. Grouping Variable: Category

