

Review of the literature related to audit quality and integrated reporting quality in Jordanian companies

 Baker Akram Falah Jarah^{1,2}, Abdul Razzak Alshehadeh³, Murad Ali Ahmad Al-Zaqeba^{4*},  Fuad A. Al-Bataineh⁵, Haneen A. Al-khawaja^{6,7,8}

¹Faculty of Business, Department of Accounting, Ajloun National University; dr.baker@aau.edu.jo (B.K.F.G.)

²Faculty of Business, Amman Arab University, Jordan.

³Faculty of Business, Al-Zaytoonah University of Jordan, Amman, 11733, Jordan.

⁴Faculty of Economics and Muamalat (FEM), Universiti Sains Islam Malaysia (USIM), Nilai, Negeri Sembilan, Malaysia; murad.ali@usim.edu.my (M.A.A.Z.).

⁵Department of Civil Engineering, Faculty of Engineering, Al-al Bayt University, Mafraq 25113, Jordan; Fuad@aabu.edu.jo (F.A.A.B.).

⁶Department of Financial Technology and Banking, Faculty of Business, Ajloun National University, Ajloun, Jordan.

⁷Jadara Research Center, Jadara University, Irbid, Jordan.

⁸Applied Science Research Center, Applied Science Private University, Amman, Jordan; h.alkhawaja@anu.edu.jo (H.A.A.K.).

Abstract: Audit quality is a key element in improving transparency and credibility in integrated reporting. Integrated reporting is of great interest to audit firms and their stakeholders worldwide. This interest stems from the key role auditors play in enhancing corporate reporting. Therefore, this study aims to fill the gap in the literature by investigating the role of audit quality and integrated reporting quality in Jordanian companies. As a result, companies bear increasing responsibility when preparing integrated reports and must undergo rigorous auditing to detect errors and fraud. Therefore, companies in Jordan rely heavily on audit quality through factors related to auditors' independence, professional experience, and adherence to international auditing standards. Good auditing enhances the effectiveness of corporate governance, which positively impacts financial stability and companies' reputation in the market. Therefore, companies that adopt these reports achieve better performance in the market, increase customer loyalty, and improve their reputation in the global regulatory environment.

Keywords: *Audit quality, Integrated reporting quality in Jordanian companies.*

1. Introduction

The auditor plays a major and important role in the business environment, especially in companies, as many parties rely on the useful services the auditor provides in making decisions (Al-Olimat & Al Shbail, 2021). Auditors who specialize in a particular field are called specialized auditors, as auditors work to improve their expertise in a particular sector by learning more about the unique features of their clients (Alazzam et al., 2024a). Therefore, the availability of experience for auditors provides excellent opportunities to conduct high-quality audits for many companies, so that auditors are better equipped to use auditing techniques to detect any fraud and improve the quality of audits (Al-Tamimi, et al., 2023) Now, the auditor's report provides more reliable financial information, which leads to more foreign investment and better economic results (Alharasis et al., 2023). Therefore, auditing plays an important role in helping companies identify, examine, and assess risks within their companies, provide guidance on financial planning, and ensure that there is a sound structure and process for identifying and managing risks (Agustina et al., 2021).

When it comes to a company's integrated reporting, the audit process is supposed to ensure the accuracy of the numbers appearing in the financial statements (Tubishat et al., 2024, El-agha, 2024). To improve the financial performance of the company, it is necessary to conduct a high-quality audit, which helps build confidence in integrated reporting (Norziaton & Muharam, 2021). Companies rely on the financial information provided by the company's management. From the investors' point of view, the auditor's independence from the board of directors is an important aspect of ensuring audit quality (Alrashdan, 2022). Therefore, the audit process requires close cooperation with the board of trustees of companies (Manes Rossi et al., 2021). Technology should be used to give auditors more independence, which enables external auditors to improve the quality of the financial accounting information they produce by using technology tools such as automated audit procedures and data analytics instead of relying on management's assurances (Qader & Cek, 2023, Al-hababseh, 2024). As auditors face increasingly sophisticated systems on the client's side, a new need has emerged to understand how to assure complex client systems with the use of increasingly advanced technologies and data analytics during the audit process (Noordin et al., 2022). Auditors play an important role in ensuring that the information reported is free of errors, and therefore a high-quality audit should contribute to the credibility of the information reported (Zalata et al., 2020).

Therefore, companies these days are distinguished by achieving the quality of their reports, and the quality of these reports has become a requirement for the parties to the audit process in general and for the opinion of the auditor in particular (Alazzam et al., 2023, Al-hawamdeh & Alhasan, 2024). The audit process must be carried out with high quality to give confidence to the financial data as well as to the beneficiaries, as they desire this to ensure the accuracy of the content of the financial data and reports (Jarrah et al., 2023, Al-asedat & Abumalik, 2023). Therefore, achieving the quality of reports depends on the quality of information that must be appropriate, which helps the auditor to have a clear and frank opinion based on credibility based on evidence-free from manipulation, fraud, and deception and can be relied upon in making the right decision (Jassim & Ahmed, 2023). The quality of auditing operations improves the company's success due to investors' perceptions, and they believe that companies audited by major auditing firms will disclose accurate, complete, and true financial statements, which enhances their confidence in these companies (Alazzam, 2024). Therefore, high audit quality may lead to lower agency costs as auditors act as measures of the legitimacy and integrity of financial reports, which has led to lower monitoring expenses and improved company performance (Alsmady, 2022). Therefore, many systems and legislations have focused on the quality of auditing because of its prominent role in the credibility of the presentation and financial statements and their freedom from material errors (Alraggad, 2024, Alnaimi & Al-omar, 2023). The quality of auditing also indicates the extent to which the auditor can discover and announce material errors and violations in the financial statements to reduce information asymmetry between management and shareholders, thus protecting the interests of all beneficiaries (Al-Olimat & Al Shbail, 2021).

Therefore, literature has indicated that traditional reporting methods tend to divide the presentation of data, whether financial or non-financial, without establishing a clear link between them, which can confuse the stakeholders using them (Mawardani & Harymawan, 2021). It has also been shown that traditional reporting tends to place a high emphasis on historical performance alone, and fails to address critical objectives or uncertainties that may affect future results (Suttipun & Bomlai, 2019). As a result, the traditional approach to reporting has failed to provide sufficient support for effective decision-making, which requires a more comprehensive and deeper concept of reporting consistent information to the stakeholders using it, called Integrated Reporting (Vitolla et al., 2020). Literature has shown that integrated reporting methods seek to bridge this gap in traditional reporting by disclosing consistent and integrated information, whether financial or non-financial, that provides stakeholders with a high ability to know the current status of companies and their strategic directions (Hichri, 2023; Rajapakshaa & Kehelwalatennaa, 2022). Therefore, the main challenge facing Jordanian companies in this context is the lack of experience and training in preparing integrated reports, in addition to the absence of some legislation that obliges companies to adopt this type of report (Al-

mayatam & Al-badawi, 2023). Despite this, integrated reports are an opportunity for Jordanian companies to improve their reputation and attract international investments, as companies that adopt integrated reports are seen as more transparent and valued for their overall performance, not just financial ones.

2. Literature Review

The auditing process is an organized and systematic part of collecting and evaluating evidence assumptions about the results of economic activities and events in an objective and neutral manner, to determine the extent of compatibility and conformity between these results and actual reality, and the extent of adherence to the standards established in their preparation, and then informing the concerned parties of the results of the audit work (Alrashdan, 2023, al-kebailat & Al nawafleh, 2023). It is clear that the auditing process is organized and depends on a set of procedures as specific standards agreed upon within a theoretical and fixed framework and function (Adewinmisi et al., 2022). The auditor needs a set of basic requirements to be able to perform his confirmatory role towards integrated reports, and rely on appropriate professional standards because the availability of appropriate standards is a requirement for performing the basic audit task (AlMutairi, 2024). Effective accounting information must also be provided that meets the requirements of measurement, disclosure, and reporting of the contents of the integrated report, and due to the great diversity of information contained in the integrated report from financial and non-financial information (Salehi et al., 2022).

Since the adoption of integrated reporting is mostly voluntary worldwide, it is questionable whether some aspects of governance, performance, and reporting may enhance management's decision to implement integrated reporting or whether the adoption of integrated reporting will improve the value of the company (Velte, 2022). Due to the increasing complexity of the business world, new reporting requirements have been added, through a range of laws, regulations, standards, rules, and guidelines, which has led to an increase in information provided in the form of longer and more complex financial reports through increased reporting on governance and remuneration (Alahmed et al., 2023, Aburumman, 2022). Companies have begun to consolidate all their reports into a single document, the integrated report, to meet the needs of stakeholders (Navarrete-Oyarce et al., 2022). Where integrated reports are considered an extension of traditional financial reports, and they are a tool that can better represent companies' ability to create value over time (Alraggad et al., 2024, Gharaibeh & Ibrahim, 2024). This report aims to provide a long-term vision, where users can understand how the company behaves in a complex and unstable environment by contributing to creating sustainable value for the company (Chouaibi et al., 2022). The quality of financial reports is essentially a description of all the company's financial and accounting activities that can be used as a reference by external and internal parties to make final decisions (Khawaja, 2023). The use of financial reports will be clearer if they meet the qualitative characteristics of reliability, understandability, relevance, and comparability (Qawqzeh et al., 2019). Integrated reports are a process by which an organization communicates information to stakeholders, as this report provides essential details about the company's size, growth, strategy, governance, compensation, achievement, risks, and prospects, in addition to the commercial, social, and environmental context in which the company operates, and it is the company's main report (Hapsari & Khairunnisa, 2023, Gharaibeh et al., 2024)).

Although integrated reporting is a relatively new area of policy and practice, public policy and regulatory practices in this area have evolved rapidly, and integrated reporting has attracted considerable attention from academics, and as a rapidly evolving accounting regulatory field (Soriya & Rastogi, 2022). The need to understand how integrated reporting is operationalized in practical accounting practice has emerged, and researchers have comprehensively analyzed the content of integrated reporting (Pigatto et al., 2022). It has also played an important role in rebuilding relationships with investors and stakeholders, as integrated reporting has become a common goal to provide a comprehensive picture of a company's performance and conflicts of interest have been mitigated by the adoption of integrated reporting because it provides managers with a means to access

more comprehensive financial and non-financial information about the company while increasing transparency and accountability for management (Hichri, 2022).

Audit services consist of expressing a clear and independent opinion on all financial and non-financial information (Jarrah et al., 2024, Alazzam et al., 2024b). Therefore, the independent performance of management's disclosure of the content of integrated reports can improve trust, credibility, and reliability, and thus improve the quality of the information in light of the availability of a high-quality audit service on integrated reports, as integrated reports enable improving trust and credibility in financial and non-financial information (khalek Yahya, 2022, Al-Ani et al., 2024). Auditors also play a major role in urging companies to take responsibility to progress towards achieving goals and objectives, by using integrated reports to gain a better understanding of potential risks, and auditors can help companies align their goals and objectives with their businesses (Jarrah et al., 2022a).

The topic of integrated reporting has recently attracted the attention of scholars, managers, professionals, organizations, auditing firms, and media from all over the world, as auditors perform work related to financial reporting processes in companies (Al-jabra et al., 2023). Both internal and external auditing have a deterrent effect on financial reporting violations, and the effects of internal auditing are similar to those of external auditing (Alzoubi, 2016). Therefore, external auditors are one of the supporters of integrated reporting, who are responsible for planning and executing audits to ensure that current financial statements are free from material misstatements, whether in terms of errors or fraud. The quality of the audit reflects the performance of external audits, which can describe how external auditors detect and report potential violations in the accounting system (Kristilestari & Andesto, 2023).

The availability of reports in companies is one of the most important basic requirements for obtaining positive confirmation of the integrated report, in which the auditor plays a major role in verifying it and its fairness and credibility (Al-Zaqeba et al., 2023). Therefore, the auditor will have a major role in the future by focusing on developing and training auditors to provide assurance services for integrated reports, because the auditor is an important source of assurance of integrated reports in the context of companies due to his ability to add confidence to accounting information (AL-Saaedi & Al-Taie, 2022). Also, awareness of the importance of professional focus on the integrated report on the part of the board of directors and the support of senior management is the basis for the success of any work carried out within the company, and for the auditor to be able to perform his role effectively, there must be awareness of the importance and quality of the integrated report that it prepares for the company and stakeholders (Setyahuni et al., 2022).

Integrated reporting has therefore become part of the new International Sustainability Standards Board (ISSB) standards, providing an understanding of the basic concepts of fully integrated reporting (Beske et al., 2020). Since the purpose of the integrated reporting framework is to establish guidelines and content elements that govern the overall content of the integrated report, the integrated report discloses information about matters that materially affect a company's ability to create value in the short, medium, and long term (Pigatto et al., 2023). Integrated reporting therefore plays an important role in enhancing the disclosure of the SDGs by providing the culture, strategy, and tools necessary to transform the SDGs into measurable activities (Hamad et al., 2023). At the same time, integrated reporting is a comprehensive reporting framework that aims to provide a comprehensive and integrated view of a company's financial performance, governance, and sustainability practices and aims to improve the quality of information available to financial capital providers by encouraging companies to adopt a comprehensive and effective approach to corporate reporting by relying on diverse reporting elements (Fayad et al., 2023).

Therefore, integrated reporting is one of the most important tools for communicating business activity from the company to the community (Badran, 2023). Since the users of integrated reports are diverse, the effectiveness of the communication process through integrated reports is subject to the degree of ease and understanding, as integrated reports mainly provide financial information and additional disclosures such as social aspects and competitive advantages (Setyahuni et al., 2022).

Therefore, the integrated report is a comprehensive and integrated representation of the company's performance, in terms of its financing and sustainability (Al-Zaqeba et al., 2022). Integrated reporting is also a new standard for external reporting by companies. Thus, such reports build the potential impact on companies that audit, to the extent that they should take into account the information risks that may be included in these reports (Goicoechea et al., 2019). Therefore, the increased accountability of organizations towards their integrated reports, which should be subject to high-quality auditing to detect errors and fraud (El Nashar, 2016).

According to a study (Hichri, 2023), a significant and positive relationship was found between the quality of auditing operations and integrated reporting. It was also found that environmental auditing has a positive and significant impact on the preparation of integrated reporting. The results of Chouaibi et al. (2022) also show that the size, independence, and diversity of the board of directors have a significant positive impact on the quality of integrated reports. It is also worth noting the fact that the appointment of an independent non-executive chairman on their boards of directors is positively associated with the quality of the relevant integrated reports. Also, the results of Chouaibi and Hichri, (2021) showed that auditor specialization and auditor ethics factors have a significant positive impact on the quality of integrated reports. It is also worth noting the fact that it was found that the size of the audit firm and auditor behavior have a positive but not statistically significant impact on the quality of integrated reports. The results by Raimo et al. (2021) showed a positive effect of the size of the audit committee, its independence, and the frequency of its meetings on the quality of integrated reports, while it showed an insignificant effect of financial expertise.

Also, Agustina et al. (2021) found that competence, independence, and audit time constraints did not affect the capacity to identify fraud. Meanwhile, the auditor's experience and professional cynicism aided fraud detection. Professional skepticism was shown to be a mediating variable in the relationship between competence, independence, knowledge, and audit time constraints on fraud detection. Auditors' competence, independence, and experience influenced professional skepticism favorably, but audit time pressure had a negative impact. Ahmed et al. (2024) discovers that companies that hire industry-specific auditors produce higher-quality integrated reports, and audit fees have a beneficial impact on integrated reporting quality. These findings are crucial to business stakeholders because they illustrate the necessity of external auditors in preserving the integrity of corporate reports, even as these reports expand to include a wide range of non-financial information. The study by Mohd Ariff et al. (2023) found that audit committee size, independence, and chair knowledge are all positively connected to integrated reporting quality. Meanwhile, audit committee meetings have been proven to have a detrimental impact on integrated report quality. According to Onyabe, (2022), the quality of integrated reports was positively impacted by the audit committee's knowledge and meetings.

According to the study by AL-Saaedi and Al-Taie, (2022), the process of confirming the integrated reports results in an evaluation of the information they contain by external auditors, who are usually qualified for such actions, are neutral and independent of the economic unit, and thus enable them to provide a clear perception of the truthfulness of the representation of the information contained therein. As a result, all parties engaging with the economic unit are reassured and more confident in the substance of the integrated reports. The findings of Jassim and Ahmed, (2023) the existence of a positive effect on the opinion of the external auditor for each of the relevance, reliability, comparability, stability, and comprehensibility of the information, as well as the fact that local organizations contribute to providing the information that users require through financial reports that aid in identifying the problems that the administration faces at work. In addition to supporting the administration in making the appropriate judgements to assess the requirement for personnel and other issues, the information acquired is returned to the decision-making centers based on their needs. Bagonza et al. (2024) found that integrated reporting partially mediates the link between audit quality and market responses. Furthermore, audit quality has a favorable and considerable influence on market reactions, namely share price. The findings were obtained in addition to a robustness test utilizing adjusted market returns as a proxy for market reactions. Dhifi and Zouari-Hadji, (2024) findings suggest that integrated reporting

quality plays a mediating function (complementary mediation) in the link between Big4 businesses, auditor competence and experience, and French company performance. However, it complements the link between auditors' experience and performance by acting as a negative mediator. Also, Toduho et al. (2024) found that board independence had a beneficial impact on audit quality. Audit costs have a detrimental impact on audit quality. Audit reputation and board size have little impact on audit quality. Integrated reporting can mitigate the impact of audit fees and board independence on audit quality. Integrated reporting cannot mitigate the impact of board size on audit quality.

Therefore, this study seeks to fill the gap in the literature by explaining audit quality and integrated reporting quality. The study seeks to provide more applied scientific explanations, which helps stakeholders gain a better understanding of the main scientific theories, and provide a comprehensive view of the contributions of audit quality and integrated reporting.

3. Methodology

The main goal of this study is to evaluate the literature on audit quality and integrated reporting quality in Jordanian companies. In addition, the main goals of the current study were to enhance the performance procedure and assess Jordan's audit state. The study carried out an extensive examination of the literature. Also, this study aims to fill the gap in the literature by investigating the role of audits in improving integrated reporting quality. Using the survey method of previous studies, this contribution to the literature can be done by stimulating thoughts on the development of audit quality in Jordanian companies. Furthermore, this study is expected to empirically contribute to the existing knowledge in the field through its analysis of the role of audit quality and integrated reporting quality in Jordanian companies.

4. Discussion

The audit process is a structured and methodical approach for gathering and analyzing hypotheses regarding economic outcomes and events in an objective and unbiased manner to establish the degree of agreement and conformance between these results and actual reality (Shakhatreh & Jadallah, 2023, Hussein, 2023). Auditors establish the fundamental criteria so that they may carry out their audit mission on the reports and disclosures that the company's management intends to submit to stakeholders while adhering to relevant professional standards (Jarrah et al., 2022b). Auditing firms and connected parties throughout the world have recently shown a strong interest in integrated reporting, which originates from auditors' involvement in enriching and upgrading company reports (Al Zobi & Jarrah, 2023, Nasser & Khateeb, 2023). External auditors, on the other hand, are one of the advocates of integrated reporting, as their role is to plan and implement audits to ensure that the data included in current integrated reports do not contain material errors and reflect their true status regarding their context, as the quality of the audit reflects external auditors' effectiveness in detecting and reporting potential violations within the accounting system (Kristilestari & Andesto, 2023). Integrated reporting is also one of the most important tools for communicating the company's business activities to the community, and the effectiveness of this communication process is dependent on the ease and understanding of these reports by a diverse range of users, as integrated reports primarily provide financial information as well as additional information such as social aspects and competitive advantages (Ababneh et al., 2024). Furthermore, the integrated report is a comprehensive and unified picture of the company's performance, including financial and sustainability aspects (Goicoechea et al., 2019), so companies' responsibility grows when preparing integrated reports, and they must undergo high-quality audits to detect errors and fraud (Alqudah et al., 2024).

5. Conclusions

Many companies audit; this type of application is designed to automate present operations while enhancing performance. As noted by the majority of studies, audit quality improves the integrated reporting quality and efficiency of operations of companies. Indeed, audit quality is among the vital

components of companies. Somehow, in the context of Jordanian companies, research on this subject is very limited. Relevantly, the outcomes obtained in this study lend support to those of past works; where the audit quality is positively linked to improved integrated reporting. Hence, in the context of Jordanian companies, audit quality usage can improve their integrated reporting. As a result, the research proposes that to increase the quality of integrated reporting, companies use highly trained and qualified experts and auditors to create financial information, as well as those with sufficient academic degrees. As a result, integrated reporting generators must adhere to the code of ethics and be able to comply with the requirements of the laws, regulations, policies, and standards that govern the preparation and presentation of accounting information related to the performance of these companies.

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