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The Role of Financial Reporting Behavior in Determining Audit Quality

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Abstract: In corporate governance, the integrity of financial reporting is fundamental to stakeholder confidence and market efficiency. The quality of audits is crucial in maintaining the integrity of financial accounts. High audit fees typically signify comprehensive audit initiatives and rigorous controls, demonstrating auditors' dedication to identifying and mitigating misstatements in financial reporting. This study examines the impact of financial reporting practices, including earnings management, financial manipulation, and accounting conservatism, on audit quality. This analysis, grounded in agency theory, investigates the impact of audit quality as a governance mechanism on firms' financial reporting strategies, as evidenced by fluctuations in audit fees that signify perceived audit risk and effort. The approach suggests that assertive financial reporting procedures could lead to enhanced audit quality, whilst accounting conservatism might indicate diminished audit risk. This research seeks to establish a theoretical framework for comprehending the relationship between financial reporting behavior and audit quality through the synthesis of existing knowledge. The proposed model offers practical insights for auditors, regulators, and policymakers seeking to reinforce audit effectiveness and enhance financial reporting integrity in an increasingly complex corporate environment. This study emphasizes the significance of audit quality in enhancing company transparency and safeguarding financial integrity.

Keywords: *Earnings Management, Financial Manipulation, Accounting Conservatism, Audit Quality, Corporate Governance*

1. Introduction

Financial information is crucial for external stakeholders to evaluate a company's performance and predict its future potential. For investors and shareholders, obtaining high-quality financial reports is essential for making informed economic decisions that can greatly influence their returns. The dependability and thoroughness of financial statements are essential for presenting a precise representation of a company's financial standing. Errors or gaps in information can result in misguided decisions, possible financial setbacks, and a decline in trust in the organization. Financial reporting that is overly assertive frequently includes upward earnings management, wherein companies intentionally enhance their profits, irrespective of whether these actions align with the actual economic situation. Earnings management, often viewed as a type of creative accounting, typically operates within the confines of Generally Accepted Accounting Principles (GAAP). However, it has the potential to obscure the genuine financial performance and standing of the company. Furthermore, certain companies partake in more egregious activities, including financial manipulation, to artificially enhance their reported profits. The topic of financial manipulation is widely examined in the current corporate landscape, where managers may distort financial information for personal or organizational benefit. Due to economic pressures and sustaining a competitive edge, organizations frequently utilize intricate accounting strategies. Although these strategies may be defended to uphold investor confidence and showcase profitability, they can undermine the clarity of financial reporting and result in suboptimal management decisions and misinterpretations by stakeholders. Grasping how earnings management and financial manipulation impact audit quality will provide policymakers with valuable insights into the early indicators of financial fraud within corporations. Consequently, it is essential to assess the extent of financial manipulation to identify potential solutions that can be applied to reduce such activities within organizations.

Moreover, the application of accounting conservatism in financial reporting continues to be a contentious and extensively discussed subject in modern accounting discussions. This concept emphasizes the careful practice of acknowledging expenses and liabilities at the earliest reasonable opportunity, whereas income and assets

are recognized only when there is certainty surrounding them. This unequal treatment is frequently defended by the rationale that it aims to safeguard stakeholders from undue optimism in financial reports. Nonetheless, detractors contend that an overly cautious approach may misrepresent a company's financial standing by downplaying its performance and the worth of its assets. The concept has garnered significant interest within scholarly circles as investigations persist regarding its influence on earnings quality, investor choices, and auditing methodologies (El-Habashy, 2019). Some individuals perceive conservatism as a protective measure against managerial opportunism, whereas others argue that it may hinder transparency by concealing a company's actual economic performance. Consequently, the impact of accounting conservatism on the quality of financial reporting remains a topic of continuous investigation.

Auditors play a crucial role in external corporate governance, tasked with identifying material irregularities in annual financial statements. This task necessitates that auditors possess both technical expertise and professional judgement, along with the essential resources to conduct comprehensive and impartial evaluations. Their duties extend past merely meeting legal obligations; auditors play a crucial role in sustaining public trust in financial reporting. Thorough audits and robust corporate governance practices are essential for reaching this objective. Through meticulous evaluation of financial records and adherence to relevant accounting standards, auditors play a crucial role in enhancing the credibility and transparency of financial information. Kamarudin et al. (2020) indicate that the effectiveness and efficiency of audit procedures directly influence the reliability of financial statements. When audits are performed meticulously and ethically, the resulting financial reports accurately reflect an organization’s financial status and performance. This reliability facilitates more accurate and confident decision-making for users like investors, lenders, and other stakeholders. In conclusion, reliable financial reporting enhances investor trust and contributes to overall economic stability by fostering transparency, accountability, and effective capital allocation.

In this context, the quality of audits is crucial for overseeing and addressing diverse financial reporting practices, such as earnings management, financial manipulation, and accounting conservatism. These methods, whether intended to exaggerate earnings, obscure inadequate performance, or mitigate risk, can substantially affect the audit process and the requisite level of assurance. Accurate and timely financial information is a crucial resource for investors, creditors, and regulators to evaluate a firm's performance and potential. Investors and shareholders rely on the integrity of financial statements to make informed decisions that can impact their capital allocation and return on investment. Although a growing number of studies have examined the relationship between managers' reporting behavior and audit quality, much of the existing literature focuses on developed markets. There remains a notable gap in understanding how these dynamics operate in emerging markets such as Malaysia, where institutional characteristics, regulatory structures, and governance practices differ significantly. The distinctive regulatory landscape in Malaysia, marked by progressive corporate governance reforms and notable financial scandals, presents a compelling setting for further examination. Despite the increasing academic attention on the individual effects of earnings management (EM), accounting conservatism (AC), and financial manipulation (FM), few studies have empirically investigated their direct relationships with audit quality in the Malaysian environment. This study fills this gap by providing a proposed conceptual framework on how these different financial reporting practices affect audit quality, thereby contributing to the broader discourse on audit governance and financial transparency in emerging markets.

2. Literature Review

Audit Quality

Financial reporting is an essential instrument for conveying a company's financial status and performance to stakeholders. In this procedure, external auditors serve as intermediates, tasked with diminishing knowledge asymmetry between management and shareholders. Auditors' responsibilities extend beyond simple compliance; they are increasingly seen as protectors of financial integrity. The Public Company Accounting Oversight Board (PCAOB) asserts that audit quality must prioritize not just adherence to auditing standards but also the integrity of the audit opinion to guarantee a dependable evaluation of a company's financial statements. According to Saleh et al. (2023), audit quality serves as a crucial control mechanism for financial reporting, enabling owners to assess management's performance with greater reliability. Consequently, superior audit quality enhances the reliability of financial statements and reconciles the disparity between

management's judgments and shareholders' interests.

In recent years, the audit landscape has undergone substantial transformation due to technological advancements, regulatory changes, and evolving stakeholder expectations. The external audit landscape has undergone substantial transformation due to heightened regulatory scrutiny and the evolution of auditing standards, especially regarding audit scope, execution time, and cost. The heightened requirements will undoubtedly result in extended engagement durations and elevated audit fees, as auditors will need to allocate additional time and resources to perform thorough audits. Grigoras-Ichim et al. (2024) highlighted the importance of allocating adequate audit resources to effectively identify financial misstatements and irregularities, particularly in complex or high-risk situations. In situations where audit firms face resource limitations or tight deadlines, the integrity of audit evidence may be jeopardized, heightening the likelihood of audit failures. In a similar vein, research conducted by Lugli and Bertacchini (2023) indicates that audit firms that prioritize specialized training, digital audit tools, and industry knowledge demonstrate enhanced capabilities in identifying discrepancies and elevating audit quality.

Furthermore, the latest technological advancements have introduced an additional layer to the audit process. Digital tools like data analytics and artificial intelligence can enhance the audit process, but their successful implementation necessitates considerable initial investment, training, and technological infrastructure (Mansour, Popoola & Znaimat, 2022). Audit firms encounter the significant challenge of navigating digital transformation while upholding the necessary rigor and thoroughness mandated by regulatory bodies. Consistent with the findings of Yaacob et al. (2024), who performed an extensive bibliometric analysis on the factors influencing audit fees, the level of regulation and the intricacy of the audit were repeatedly identified as the primary contributors to variations in audit pricing.

In conclusion, the heightened demands from regulators and the growing intricacy of financial reporting necessitate that auditors allocate additional time and resources to effectively meet their obligations. The demands exert influence on the cost structure of the audit while also highlighting the critical role of robust audit practices in upholding financial integrity. To maintain audit quality, it is essential for companies to persist in their investment in training, technology, and compliance infrastructure, thereby reinforcing the auditor's role as a vital component in the corporate responsibility framework.

The Relationship between Earnings Management and Audit Quality

Within the framework of agency theory, the division of ownership and control in corporations frequently results in an information imbalance between shareholders (principals) and managers (agents). This imbalance may prompt managers to take part in self-serving actions, like manipulating earnings, to safeguard their interests. Thorough audits serve as a crucial external control mechanism to address these risks by guaranteeing the precision and reliability of financial reporting. The significance of upholding the integrity of financial statements is further illustrated by notable corporate failures. Instances like Enron, Sunbeam, and WorldCom demonstrate that excessive manipulation of earnings can result in a company's downfall. The 1MDB scandal in Malaysia has sparked significant concerns regarding the role of auditors in misleading reporting practices. The Securities Commission of Malaysia imposed a fine of RM2.2 million on Deloitte for not reporting irregularities, highlighting the critical importance of auditors upholding their independence and professional standards.

Empirical findings highlight the significance of audit quality in curbing earnings management. Khalil and Ozkan (2016) discovered that high-quality audit reports play a crucial role in significantly curbing earnings management. In a similar vein, Alzoubi (2016) suggested that audit quality serves as a control mechanism for shareholders, restricting managers' capacity to manipulate earnings for their benefit. Recent investigations consistently validate these conclusions. For instance, Mwangi (2024) illustrated that enhanced audit quality correlates with reduced earnings management practices, resulting in improved financial reporting. Donatella et al. (2019) discovered that auditors view companies exhibiting elevated levels of earnings management as presenting greater audit risk, necessitating more comprehensive audit procedures and, as a result, increased audit fees. Alzoubi (2018) provided empirical evidence supporting this view, indicating that companies engaging in earnings management practices typically incur higher audit fees, which reflect the greater audit effort necessary to ensure the accuracy of financial statements. Furthermore, Amara et al. (2025) identified a

notable inverse correlation between audit quality and earnings management, highlighting the critical role of audit quality in enhancing the integrity of financial reporting. Therefore, this investigation proposes that:
H1: *There is a positive relationship between earnings management and audit quality.*

The Relationship between Financial Manipulation and Audit Quality
In the framework of agency theory, the division between ownership and control in corporations frequently results in an information imbalance between shareholders (principals) and managers (agents). This imbalance may result in managers participating in self-serving actions, like manipulating earnings, to safeguard their interests. Thorough audits serve as a crucial external control mechanism to address these risks by guaranteeing the precision and reliability of financial reporting. The importance of maintaining the integrity of financial statements is also demonstrated by spectacular corporate collapses. Cases such as Enron, Sunbeam, and WorldCom illustrate how excessive earnings management can lead to the collapse of a company. In Malaysia, the 1MDB scandal raised concerns.

Financial manipulation refers to the deliberate alteration or exclusion of financial data designed to mislead stakeholders, frequently to fulfil managerial goals like achieving performance benchmarks, obtaining compensation, or leading stock prices. This practice undermines the integrity of financial reporting and raises significant issues for those involved in the market. In this situation, the quality of audits serves as an essential governance mechanism to guarantee that financial statements comply with recognized accounting standards and provide a truthful and precise representation of a company's financial status. Involving reputable audit providers diminishes the chances of misreporting and bolsters the confidence of investors, regulators, and other stakeholders (Ayogu, 2023).

A positive correlation must have been observed between financial manipulation and audit quality, which may seem contradictory at first. This relationship can be analyzed by examining how companies facing heightened manipulation risks may deliberately choose to hire reputable auditors to signal reliability and shape external perceptions. Ashraf et al. (2024) indicate that organizations that adopt aggressive financial reporting often seek the services of reputable audit firms, not mainly to prevent misreporting, but to mitigate potential consequences from regulators and investors. In this way, respected auditors serve a dual role as both monitors and confirming agents, especially in situations where external validation is crucial for maintaining investor confidence.

Empirical studies indicate that companies under heightened reporting pressure often pursue the services of esteemed or well-respected audit firms. Prior investigations suggest that engaging a reputable auditor may reflect a company's strategic efforts to protect its reputation and reduce legal or regulatory risks, rather than showcasing a true commitment to transparency (Christianah Pelumi Efunniyi et al., 2024). The positive relationship between financial manipulation and audit quality underscores the complex dynamics of audit demand, reputational risk, and corporate signaling behavior in today's financial reporting landscape.
H2: *There is a positive relationship between financial manipulation and audit quality.*

The Relationship between Accounting Conservatism and Audit Quality
Accounting conservatism involves the unequal acknowledgment of economic occurrences, with expected losses being recognized more swiftly than possible gains. This principle encourages caution in financial reporting and acts as a check against excessively optimistic managerial conduct. Conservative financial statements exhibit a cautious approach and are less prone to earnings inflation, which in turn bolsters their credibility with investors and creditors. Previous studies indicate that conservatism enhances the quality of financial disclosures by curbing aggressive reporting and restricting opportunistic accounting decisions (Abdallah, 2025). Consequently, conservative accounting is often viewed as an essential tool for enhancing the reliability and informativeness of financial reports.

Based on an audit perspective, the implementation of conservative reporting practices can impact the allocation of audit resources. When firms demonstrate elevated levels of accounting conservatism, auditors might recognize a diminished level of inherent and control risk throughout the engagement. The reasoning is that conservative firms tend to be less inclined to manipulate earnings or hide financial difficulties, which in turn necessitates less rigorous audit processes. The study conducted by previous researchers reinforces this

idea, indicating that conservative accounting diminishes audit effort as it represents effective internal controls and a decreased probability of material misstatements (Elshafie, 2022). Essentially, conservatism serves as a mechanism for independence that minimizes the demands placed on external auditors.

This relationship supports the hypothesis that a negative association exists between accounting conservatism and audit quality. As companies embrace more cautious financial reporting practices, their perceived necessity for esteemed or skilled auditors might diminish. In these situations, the risk environment is perceived as fundamentally simpler, reducing the firm's incentive to use expensive audit firms. Çiftci (2023) discovered that companies exhibiting more conservative reporting practices were less inclined to transition to qualified auditors, thereby reinforcing the notion that accounting conservatism might serve as a substitute for specific elements of audit assurance. This strategic substitution holds significant importance in environments with limited resources or within organizations that maintain stable governance structures.

It is essential to recognize that this negative relationship does not inherently suggest that conservatism undermines the significance of auditing. Instead, it emphasizes how conservative accounting may diminish the additional advantages of premium audit services. Professionals in the field, acknowledging the rigor inherent in conservative accounting practices, might favor substantive analytical procedures over extensive testing, which can lead to a decrease in both audit hours and associated fees (Ndaba et al., 2021). Consequently, although conservatism and audit quality both play a role in enhancing the credibility of financial reporting, their interplay indicates a complex relationship in which conservative reporting simplifies audit processes, potentially leading to a decreased need for rigorous or significant audit services.
H3: *There is a negative relationship between accounting conservatism and audit quality.*

Therefore, as illustrated in Table 1, audit quality plays a critical role in shaping the dynamics of key financial practices such as earnings management, financial manipulation, and accounting conservatism. High-quality audits serve as a vital governance mechanism to curb opportunistic behavior by managers, ensuring the accuracy and credibility of financial reporting. In the case of earnings management and financial manipulation, a positive relationship with audit quality suggests that reputable auditors are often engaged either to enhance transparency or to signal reliability in the face of heightened risk and scrutiny. Conversely, the negative relationship between accounting conservatism and audit quality indicates that conservative reporting practices may reduce the perceived need for extensive audit assurance due to their inherent risk-reducing nature. Collectively, these findings emphasize that while audit quality is essential in enhancing financial reporting integrity, its effectiveness can vary depending on a company's risk profile, financial position, and strategic motivations. This underscores the importance for auditors to uphold independence and professional scepticism to maintain stakeholder trust and ensure robust oversight in financial reporting.

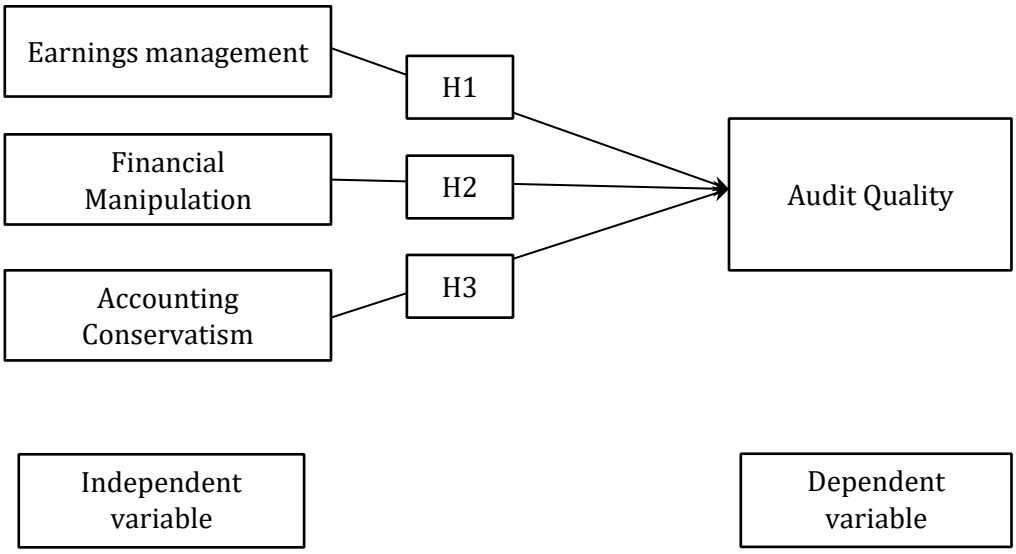
Table 1: Relationships Between Key Financial Practices and Audit Quality

Variable	Description	Nature of Relationship with Audit Quality	Justification	Hypothesis
Earnings Management	The use of accounting techniques by managers to manipulate reported earnings, often due to agency conflicts and information asymmetry.	Positive	High audit quality acts as a governance mechanism that restricts managerial opportunism. Empirical studies (e.g., Khalil & Ozkan, 2016; Alzoubi, 2016, 2018; Mwangi, 2024; Amara et al., 2025) confirm that better audit quality significantly limits earnings manipulation, improves transparency, and increases audit effort when earnings are perceived to be manipulated.	H1: Positive relationship between earnings management and audit quality

Variable	Description	Nature of Relationship with Audit Quality	Justification	Hypothesis
Financial Manipulation	Deliberate distortion of financial information to mislead stakeholders, often for managerial benefits (e.g., hitting earnings targets or stock price inflation).	Positive	Although manipulation increases audit risk, firms engaging in such practices often hire prestigious auditors to signal credibility and reduce regulatory or investor scrutiny. Studies (e.g., Ayogu, 2023; Ashraf et al., 2024; Efunniyi et al., 2024) highlight that firms use audit quality as a reputational shield, not necessarily as a tool for transparency.	H2: Positive relationship between financial manipulation and audit quality
Accounting Conservatism	A cautious approach in financial reporting where losses are recognized promptly and gains are delayed, limiting overstatement of performance.	Negative	Conservative firms signal lower risk, leading to reduced audit effort and demand for prestigious auditors. Research (e.g., Abdallah, 2025; Elshafie, 2022; Çiftci, 2023; Ndaba et al., 2021) supports that conservative reporting diminishes audit intensity and cost, as it serves as an internal check against misreporting, reducing perceived need for high-end audit services.	H3: Negative relationship between accounting conservatism and audit quality

3. Conceptual Framework

Figure 1: Conceptual Framework



The conceptual framework underlying this study, as depicted in Figure 1, is based on agency theory, which emphasizes the inherent conflicts arising from the separation of ownership and control in corporate structures. Managers acting as agents may pursue self-serving interests that are not aligned with those of shareholders (principals). In this context, audit quality serves as a key governance mechanism that aims to mitigate such

agency problems by improving the credibility and transparency of financial statements. In this study, audit quality, as measured by audit fees, is considered as a dependent variable that is influenced by three key governance practices: Earnings management, financial manipulation, and accounting conservatism. Each of these independent variables is hypothesized to have a direct impact on audit quality. Earnings management is expected to increase audit effort as auditors must assess and respond to the increased risk of earnings manipulation. Financial manipulation involving the deliberate distortion of financial information is also likely to have an impact on audit quality as it increases the complexity and risk profile of the audit engagement. In contrast, accounting conservatism, characterized by the timely recognition of losses and the deferral of gains, can reduce information asymmetry and audit risk, which could reduce audit effort and associated fees. Hence, this study aims to empirically examine these hypothesized relationships in the Malaysian context, where the evolving regulatory environment and corporate governance reforms provide an appropriate backdrop for examining the determinants of audit quality. By integrating these constructs into a cohesive model, the framework offers a theoretical foundation for comprehending the impact of financial reporting behavior on the external audit process.

4. Conclusion

This conceptual paper explored the connection between financial reporting behavior, specifically earnings management, financial manipulation, and accounting conservatism, in relation to audit quality. Drawing from agency theory, this demonstrates the role of audit quality as a governance mechanism that can both react to and shape management's financial reporting discretion. By examining audit fees as an indicator of audit effort and perceived risk, the paper establishes a conceptual framework for understanding how auditors distribute their resources in relation to varying degrees of aggressiveness or conservatism in reporting.

The practice of earnings management, frequently employed by managers to portray deceptively stable or positive financial outlooks, necessitates heightened vigilance from auditors. In these situations, auditors might enhance their oversight and evaluation processes, resulting in elevated audit fees. This indicates that the quality of audits improves in contexts where financial reporting is less transparent or more prone to manipulation. Conversely, a conservative approach to accounting, which embodies a more cautious and risk-averse stance in reporting, could indicate a lower audit risk, necessitate less auditor involvement, and lead to a decrease in audit expenses. The significance of financial manipulation, characterized by the intentional distortion of financial outcomes, is especially critical when viewed through a management lens. Although these practices are intended to enhance auditors' vigilance, prior studies indicate that manipulation may remain unnoticed if the integrity of the audit is undermined. This highlights the necessity for ongoing oversight by authorities and a strengthening of auditing standards to avert audit failures and rebuild public trust in the financial reporting framework.

This paper presents a conceptual model that emphasizes the connection between financial reporting behavior and the quality of audits. It acknowledges that external factors like the institutional framework, regulatory enforcement, audit firm capacity, and industry complexity can greatly impact this relationship. Audit quality should be regarded not merely as a passive result, but as an active management response influenced by contextual and behavioral factors. This paper offers a structured perspective that enhances the understanding of how accounting practices influence audit quality, thereby contributing to the broader conversation surrounding audit governance. Further empirical investigation is necessary to substantiate the conceptual framework and explore variations across sectors, regions, and institutions. This approach lays the foundation for stronger policy initiatives, enhancements in auditor training, and regulatory changes designed to uphold the reliability and integrity of financial reporting within the corporate sector.

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