

UNIVERSITY OF GHANA

**THE ROLE OF JUNIOR AUDITORS IN SMALL ACCOUNTING FIRMS IN THE
ACCRA METROPOLIS**

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DECLARATION

I, hereby declare that, all the work in this dissertation has been the result of my own research, except where references have been specifically acknowledged and the results obtained herein are a true reflection of the work done under the supervision of Dr. Cletus Agyenim-Boateng.

This dissertation has not been submitted in part or full for any other degree, neither has it been submitted concurrently in candidature for any other degree.

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DATE

CERTIFICATION

I hereby certify that this long essay was supervised in accordance with the procedures laid down by the University.

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DR. CLETUS AGYENIM-BOATENG

(Supervisor)

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DATE

DEDICATION

This research work is dedicated to my beloved mother with a beautiful heart, Mariama Abdulai

ACKNOWLEDGEMENT

I thank all Mighty Allah for providing me with the needed strength and wisdom to complete this thesis. I sincerely thank my lecturer Dr. Cletus Agyenim-Boateng whose supervision and contributions has been immensely vital to the success of this thesis. I also sincerely cherish the support of Mr. Paul Gyebi Addo, Richard Apau and Albert Banunle for their support and my lovely children Hanif Abdulai Anelly, Mariam Abdulai Anelly and Uways Abdulai Anelly

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ABSTRACT

The surge of importance and concern given to the role of auditors is apparent since the scandals of Enron and World Com. These scandals are not only prevalent in the United States but also in developing countries like Ghana. The main aim of the study was to examine the role of junior auditors in small accounting firms in the Accra Metropolis. The study was conducted using qualitative research design. The study adopted purposive sampling technique for the selection of interview respondents. Semi-structured interviews were used to collect data from junior auditors in small accounting firms in the Accra metropolis. Data collected was analyzed using thematic analysis.

From the findings of this study, it was discovered that junior auditors do not only perform supporting administrative roles but also technical roles as well. The findings revealed that junior auditors are involved highly in all the stages of audit assignment and their involvement significantly increase audit quality and effectiveness. Some challenges however hinder the work of junior auditors include inadequate compensations, lack of work opportunities among others. Based on the findings of the study it is concluded that junior auditors play significant roles among small accounting firms in Ghana. Through their supportive roles in administration and technical work on auditing, junior auditors have become indispensable human resources for improving the effectiveness of small accounting firms in Ghana. The study recommends accounting firms, both small and big, to harness the potential of junior auditors, supervise them and provide the necessary technical training to contribute more effectively to the quality of auditing process which is aimed at contributing significantly to policy making, practice and knowledge on the industry standard of audit professionals in order to avert future financial crisis as poor auditing could lead to financial consequences.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Over the years, the importance of auditing and the role auditors play in ensuring proper financial regulation practices have been discussed. Audit firms and auditors as well as accounting professional play important role in the demand for statement in both regulated and unregulated business environment (Bills and Stephens, 2016). According to Francis, Khurana, Martin, and Pereira (2011) the demand for auditing by both small and big firms have increased due to the general understanding of stakeholders on the relationship between financial reporting quality and audit quality. This has facilitated the constant demand of auditors at all levels (Gaynor, Kelton, Mercer, & Yohn, 2016), and the relevance of the accounting and auditing profession uplifted.

In the current global competitive environment, auditing has enjoyed the benefit of promotion as engendering technology with the capacity to promote some kind of social order (Otusanya & Lauwo, 2010). Accountants, as auditors, have cemented their status and privileges on the basis of claims that their expertise enables them to mediate uncertainty and construct independent, objective, true and fair accounts of corporate affairs (Sikka, 2009). However, there has been counter argument that, such claims are not good indicators of corporate performance, because most economies, especially those based on the capitalist are prone to crises (Sikka, 2009). This also due to the fact that, the claim of expertise are often confronted with unexpected corporate collapse, fraud, financial crime and general crises that those expertise are not able to salvage.

In Ghana, the spate of corporate failures, witnessed in the financial sector in recent times, have brought the auditors into limelight and many public commentators have questioned the role of accountants and auditors (Bley, Saad, & Samet, 2019). The closure of some banking institutions such as Capital Bank and UT Bank among others and subsequent investigation by the regulator and other stakeholders did not exonerate accountants and auditors of those banks (Amartey, Yu, & Chukwu-lobelu, 2019). With the recent banking crisis in Ghana members of the auditing profession in Ghana are once again in the limelight, as the banking crisis and the revelation of unethical practices by bank executives and board members has raised many questions about the ethical standards of the accounting profession and about the integrity of financial reports issued by professional accountants (Bley et al, 2019). Even though the Ghanaian banking sector has been exposed financial innovations and technological improvements including the implementation of cashless systems that make banking convenience (Apau, Obeng, & Akonnor, 2019), unethical financial practices have brought the banking industry under serious criticism from the public (Amartey et al., 2019). At the receiving end of these criticism are the auditing professionals.

The recent banking crisis has shifted focus on the role of accountants and auditors. Whilst big audit firms and senior auditors may face the brunt of public criticism on the auditors, there is yet another set of group, whose expertise and experience could be greatly tapped to ensure audit quality at all levels of auditing. Junior auditors, or entry level audit professionals remain potential assets in the auditing profession (Kavanagh & Drennan, 2008). Whilst many studies have focused on the role of senior auditors or big auditing firms, less attention has been paid to the role junior auditors could play in ensuring audit standards and audit qualities. This study therefore, intends to examine the varied roles that junior auditors are playing in small accounting firms in ensuring audit standards and quality. The study will be useful to the audit firms because it would provide insights to

help assess the value of potential junior auditors in the industry. The study is further aimed to identify the challenges and workloads of junior auditors in the audit firms to help map up strategies that could identify solutions aimed at building competent auditors for the financial sector.

1.2 Motivation for the Study

In recent times, many economies around the world have experienced deepening financial and banking crisis. This is as a result of subprime lending practices by banks which have often times restricted the availability of credit leading to the credit crunch (Sikka, Filling, & Liew, 2009). In many instances of financial crisis, scholars, commentators and researchers often attribute the root cause of the economic crisis to the unethical practices of corporate bank managers and the inability of auditing professional to expose such anti-social practices of previous audit (Humphrey, Loft, & Woods, 2009; Lauwo & Olatunde, 2010; Pinnuck, 2012). It could be argued that, in some cases auditors might have failed to comply with expected standards during audit. For a company to collapse, shortly after undergoing auditing, could therefore mean that, inferior audit was conducted (Sikka et al., 2009). Therefore, in most cases of financial scandals, auditors have been questioned as to whether they carried out their duties, roles and responsibilities with due care and diligence.

The surge of importance and concern given to the role of auditors is apparent since the scandals of Enron and World Com (Shih, Hsieh & Lin, 2009). These scandals are not only prevalent in the United States but also in developing countries like Ghana. In Ghana in particular, since the collapse of many banks, questions have been raised on the role of auditors and as to whether audit firms do proper auditing and give accurate information of the real situation to stakeholders (Sebe-Yeboah, G., & Mensah, 2014). Tighter regulations put pressure to the auditors in fulfilling their job responsibilities. Auditors are required to have a high level of conceptual and analytical skills in

examining the financial performance of their clients. This brings to the fore, the role junior auditor's play in auditing firms particularly small audit firms; their contribution to the audit process and challenges confuting them. This is necessary in ascertaining standard to avert future financial crisis as poor auditing could lead to financial crisis (Setyaningrum, Hermawan, & Nastiti, 2019).

Notwithstanding the importance role, junior auditors play in accounting firms, both big and small, much attention has not been given to the junior auditors. Many existing research have either focus on audit firms or senior level auditors or auditors in general, without specifically examining the significant role junior auditors play in the audit process in ensuring quality of audit. Against these backgrounds, this study intends to examine the role of junior auditors in small accounting firms.

1.3 Research Purpose

The main aim of the study is to examine the role of junior auditors in small accounting firms in the Accra Metropolis. Specifically, the study seeks to;

1. Explore the duties and workloads of Junior Auditors in Small Accounting Firms in the Accra Metropolis
2. Examine the contributions of Junior Auditors to effective auditing and audit quality in Small Accounting Firms in the Accra Metropolis
3. Examine the challenges that hinder contributions of Junior Auditors in Small Accounting Firms in the Accra Metropolis.

1.4 Research Questions

Based on the stated research objectives, the following research questions are postulated;

1. What are the duties and workloads of Junior Auditors in Small Accounting Firms in the Accra Metropolis?
2. How do Junior Auditors contribute to effective auditing and audit quality in Small Accounting Firms the Accra Metropolis?
3. What are the challenges that hinder the effective contribution of Junior Auditors in Small Accounting Firms in the Accra Metropolis?

1.5 Significance of the Study

The important role auditors' play in any organization has been discussed for over decades now. In the financial sector, the recent banking crisis in many part of the world has even broadened the discussion on the role auditors' play in providing quality audit on the activities of the banking sector. This has brought to the fore, the need to ensure the work of the auditors are probably scrutinized in order to ensure harmony within the financial sector for the purposes of bringing the entire economy into shape. Therefore, the discussion on ethical standard and professional audit services cannot be completed without paying critical attention to the role new audit professionals could play within any organization to ensure quality audit. Whilst such area has not been very much discussed, this study offers an important discussion on the subject of Junior Auditors role in auditing firms' particularly small auditing firms and how it contributes to achieving audit quality. This study is aimed at contributing significantly to policy making, practice and knowledge on the industry standard of audit professionals in order to avert future financial crisis as poor auditing could lead to financial consequences. Whilst the findings from the study is expected provide further information on the current debate on the quality audit and professional auditors in general, it is also aimed at providing empirical evidences to stakeholders on the varied role play by Junior Auditors in accounting/auditing firms.

The outcome of this study will also be useful in Academia. The findings from the study will add to the body of knowledge on the issues of audit standard, professional auditing and audit practices. The outcome of this study will be useful to other researchers who may want to explore similar topic. This study will serve as a source of literature and reference material. The expectation is also that, following the outcome of this study, further studies will be sparked in this domain to ensure that the dearth in knowledge on the roles junior auditors play in audit forms is addressed.

1.6 Scope of the Study

According to Baxter and Jack (2008), the scope of a research study refers to the parameters under which the study will be operating, specifying the parameters under the problem the research seek to address. Basically, scope can therefore be considered as the domain of the study, which helps to limit the study within certain context for project execution. In determining the scope of every study, consideration is given to the definition of the study scope in terms of geographic and contextual limitation of the study.

Geographically, the scope of this study is limited to the Accra Metropolitan Assembly (KMA) area of the Greater Accra Region. The Accra Metropolis is often described as the central business district, with a lot of audits firms due to its strategic location of serving the numerous business located within the area. Junior Auditors in small accounting/ auditing firms located in the Accra Metropolis therefore forms the scope of the study. This therefore means that, Junior Auditors whose company is located outside the Accra Metropolis do form part of this study. Contextually, the study is limited to exploring the role of junior auditors in small auditing firms. This includes determining the duties and workloads of Junior Auditors in Small Accounting Firms, assessing the

contribution of Junior Auditors to effective auditing and audit quality in Small Accounting Firms and the challenges that hinder the contributions of Junior Auditors in Small Accounting Firms.

According to Punch (2005), it is important to delimit a study in order to ensure proper management of the subject under investigation. This study is therefore limited to junior Auditors in small accounting firms. Questionnaires will only be answered by Junior Auditors, and Auditors who are at the senior level of the professions will not be allowed to answer. Firms located in the Accra Metropolis, who do not fall in the category of small firms as stipulated by the Company's act will also not form part of the study.

1.7 Organization of the Study

The entire study will be divided into five main chapters. The chapter of the study will cover the introduction, including the study background, problem statement, objectives and research questions. The chapter will however covers the literature review. The review of the study will include the theoretical review, empirical review and conceptual review. Chapter three will provide the detail methodology employed for the study. This includes the research design, study population, sampling size and sampling techniques, as well as the method of data analysis. The chapter four will provide results and discussion of the study findings whereas chapter five will be summary of findings, conclusions and recommendations.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

The important role junior auditors' play in both big and small accounting firms has been well articulated. Junior auditors are said to possess skills that are necessary for the day to day audit process of firms in ensuring quality and standard audit procedures. The chapter delved into the review of existing literature on junior auditors' role accounting firms. This chapter reviewed researches and works published in peer review journals and books locally and internationally. The review also included government reports, institutional reports, public lectures and conferences, students' thesis as well as newspaper publications and articles on the subject of junior auditors' role in accounting/auditing firms. The chapter starts by providing a conceptual review of the study. The concepts include the auditing, junior auditors, role of auditors as well as small accounting/auditing firms. The meaning of these concepts shape the foundation of this study. Also, the theoretical framework upon which the study hinges are review, followed by the empirical review of relevant and related studies on the subject of the study. Finally, the study ends by providing conceptual framework to explain the relationships of the study constructs.

2.2 Conceptual Review

The concepts are the basic understanding of the constructs that forms the foundation of the study. In this study, the relevant concepts underpinning the study are the concept of auditing, understanding the role auditors' play in accounting firms, the meaning of small accounting firms as well as the meaning of junior auditors in the audit setting or environment. These are the

preliminary definitions that will guide the review of theoretical and empirical literature on the broader scope of the study. Detail explanation of the concepts are provided below.

2.2.1 The Concept of Auditing

An audit is a systematic and independent examination of books, accounts, statutory records, documents and vouchers of an organization to ascertain how far the financial statements as well as non-financial disclosures present a true and fair view of the concern (Penini, and Carmeli, 2010). Auditing is therefore defined as the process of tracking, reporting and conducting analysis of financial transactions in an organization to ensure due diligence in financial records (Rezaee, Sharbatoghlie, Elam, & McMickle, 2002) The process of auditing is therefore consider as important element for the successful financial worthiness of every organization. In a nut shell, auditing could be said to be an examination of the accounting books of an entity or the physical inspection of the assets of the entity. Penini, and Carmeli (2010) argued that, auditing in an organization plays a very important role and mechanism for developing better corporate processes and knowledge. In this regards, it could be argued that, the organizational processes and the successful performance of many corporate organization could be achieved, if quality audit standard are maintained in all aspect of the organization process.

In developing a mature financial capital market and viable banking sector, financial statement quality remains an indispensable component of building such resilient within the capital market of every country. Auditors therefore play a key role in ensuring adequate internal controls in business organizations as well as ensuring the quality and reliability of financial statement reported by organizations (Okike, 2009). From the forgoing, whilst the importance of auditing and audit quality have been underscored, the role auditors play in ensuring such audit quality cannot be

overemphasized. Auditors are therefore considered as the engines for which financial statements quality are achieved in the capital market. Due the huge role auditors' play, junior auditors in accounting firms also constitute huge potential in achieving the organization goal of quality audit.

2.2.2 Junior Auditors

In the field of accounting and auditing, the term junior auditor has often being used to describe an entry-level work that is under the supervision of a senior level accountant or auditor (Chia, 2003). Junior auditors carry out various set of tasks within the auditing firm. Junior auditors have also been consider by other researchers as accounting professional who are freshly graduate from the university and seek to pursue a long term career in the field of accounting and auditing (Cassidy, 2006). Such entry level accounting professional are considered to possess a set of skills that are relevant for the organization success in ensuring quality audit services for clients. Employers expect accounting graduates to have knowledge of auditing process, financial reporting standards, and accounting information systems (Dillon & Kruck, 2008; Jones, Vedd & Sung, 2009). These knowledge are expected to make them contribute significant to the auditing processes in ensuring quality standard audit. In addition to skills gained in the accounting education, junior auditors are expected to possess skills such as managerial, organizational and communication skills, which turn to make them an asset to the growth of the accounting firm that employs them.

Junior auditors are thought to possess some essential qualities that are considered paramount to overall audit quality. Most auditing firms expect junior auditors to possess the knowledge of technical aspect of auditing which will enable them contribute significant to the auditing process. According to Kavanagh and Drennan (2008), the competence and the knowledge level of junior auditors make them asset to any accounting firm. Junior auditors therefore play important role and

contribute to improving the audit standard of all type of accounting firm, whether small or big. Even though, they contribute significantly to the audit quality and standard of accounting firms, much studies have not focus on the role such junior auditors play in accounting firms. In this study however, a detail explanation of the role of junior auditors in small accounting firms are outlined.

2.2.3 Small Accounting/Auditing Firms

All over the world, the categorization of firms into small and big and medium depends on the country business rules and regulations. What is commonly accepted across the globe is the designation of what is popularly referred to as big 4 accounting firms. The big four accounting firms are considered worldwide as the largest accounting firms in the public accounting industry (Boone, Khurana, & Raman, 2010). The big 4 as they are known in the industry are Deloitte and Touche, PricewaterhouseCoopers, KPMG and Ernst & Young. Whilst there are other big players in the public accounting industry, these four are referred to as the big four accounting firms, and have enjoyed monopoly of the auditing services in most countries across the globe. Whether big four, intermediate, or small accounting firms, as described by country's rules and regulations, both of these firms perform accounting services and are expected to provide audit quality.

In Ghana, the Companies Code governs the requirement of corporate accounting, reporting and auditing in Ghana (Appiah, Awunyo-Vitor, Mireku, & Ahiagbah, 2016). The companies makes it compulsory for companies listed on the Ghana Stock Exchange to provide annual audit of the operations and publish for the all stakeholders including the general public. Appiah et al. (2016) further indicate that, for purposes of tax payment and other registration compliance, Limited Liability Companies are required to appoint auditors in their registration processes and ensure their books are regularly audited. The Companies Act defines small accounting firms as accounting

firms with average number of employees not more than 50 and has annual turnover not exceeding £6.5 million or balance sheet total of not more than £3.26 million (Aboagye-Otchere, Bedi, & Ossei Kwakye, 2012). Due to regulatory obligation, and the fact that, most companies cannot afford the services of the big four accounting due to huge audit fees, small accounting firms have become the most preferred for most companies. Small accounting firms therefore play huge role.

2.2.4 Role of Auditors

The role of auditor in accounting firms are paramount whether small or big accounting firms. Among many other roles and responsibilities of auditors in accounting firms, the basic roles play by auditors on the daily basis include ensuring the compliance of established internal control procedures (Francis, Maydew, & Sparks, 1999). This includes, examining records, reports, documentation and operating procedures (Krishnan & Visvanathan, 2007). Auditors also completes audits by documenting audit test and findings. In addition to these, auditors have a special duties and responsibility to provide independent opinion on the true and accurate financial position of the corporate organization audited (Francis et al, 1999). They are also to ensure that, the financial statement is free of material misstatement, fraud and error. At the completion of the audit, the auditor may also offer objective advice for improving financial reporting and internal controls to maximize a company's performance and efficiency (Lauwo & Olatunde, 2010).

Traditionally, investors and regulators have relied upon corporate financial statements audited by auditors for to make meaning of liabilities, risk and economic exposures (Stiglitz, 2003). This is because, accountants and audit professionals were considered o provide the necessary assurances and the guarantee for fairness in the conduct of financial and business transactions (Neu, Rahaman, Everett, & Akindayomi, 2010). However, despite the confidence reposed in accountants and

auditing professional as watchdogs, there have been several financial irregularities that have resulted in severe financial crisis in which auditors were implicated (Niskanen, Karjalainen, & Niskanen, 2010). These have therefore brought to the fore, the discussion of the role of auditors in all the financial crisis experienced in many countries across the globe and as to whether auditors did their duties professionally and independently. Whilst the discussion is still unfolding, junior auditors have been identified as potential knowledge base to ensure compliance to audit quality.

2.3 Theoretical Framework

Theories are very vital for the development and completion of any academic research, because it forms the foundation upon which the research hinges. In this regard, thorough reviews of relevant and vital theories that underpin the subject or topic under study were done. Over the years, a good number of concerns, views and opinions have been expressed by experts and scholars on the need to rely on the knowledge and expertise of accountants and auditing professional for audit quality. These opinions have been validated by models and theories on audit quality as well as service quality by audit professionals. This study therefore provides a review of the audit quality model as the theoretical lens from which this study explores the role junior auditor play in small audit.

Whilst many theories including the agency theory could be used to explain the importance of auditing in corporate organizations and therefore the important role of auditors both senior level auditor and junior level auditor, the audit quality model proposed by Duff (2004) is considered an important model in examining the valid contribution of junior auditors in accounting firms. The audit quality model is a synthesis of both service quality and audit quality literature. The model explores the identification of discrepancies that could arise between client expectation and the expectation of stakeholders in order to identify key where audit failure may occur. The model

specifically identifies eight possible discrepancies or gaps that may result in audit failure in audit failure in accounting firms. The detail pictorial representation of all identified gaps in the audit quality model is shown in figure 2.1. From the figure, the gaps labeled 1 to 4 represent discrepancies that may occur at the auditing or accounting firm level. The gap labeled 5 also demonstrates the discrepancies between the client expectation and the perceived audit quality and the audit quality received by the client. The gaps labeled 6 to 8 demonstrate the audit quality discrepancies between the stakeholders' expectation and perception of audit quality.

According to Duff (2004), the gaps 1 to 4 arise out of the service quality factors within the accounting firm. Whilst gap 1 represents client expectation and audit firms perception of client expectation, gap 2 represents discrepancies between client expectations and audit firms standard. Similarly, whereas gap 3 is the difference between the audit quality standards and the observed quality of the audit, gap 4 is the difference between promises made about audit quality in the firm external communications and the quality of the audit.

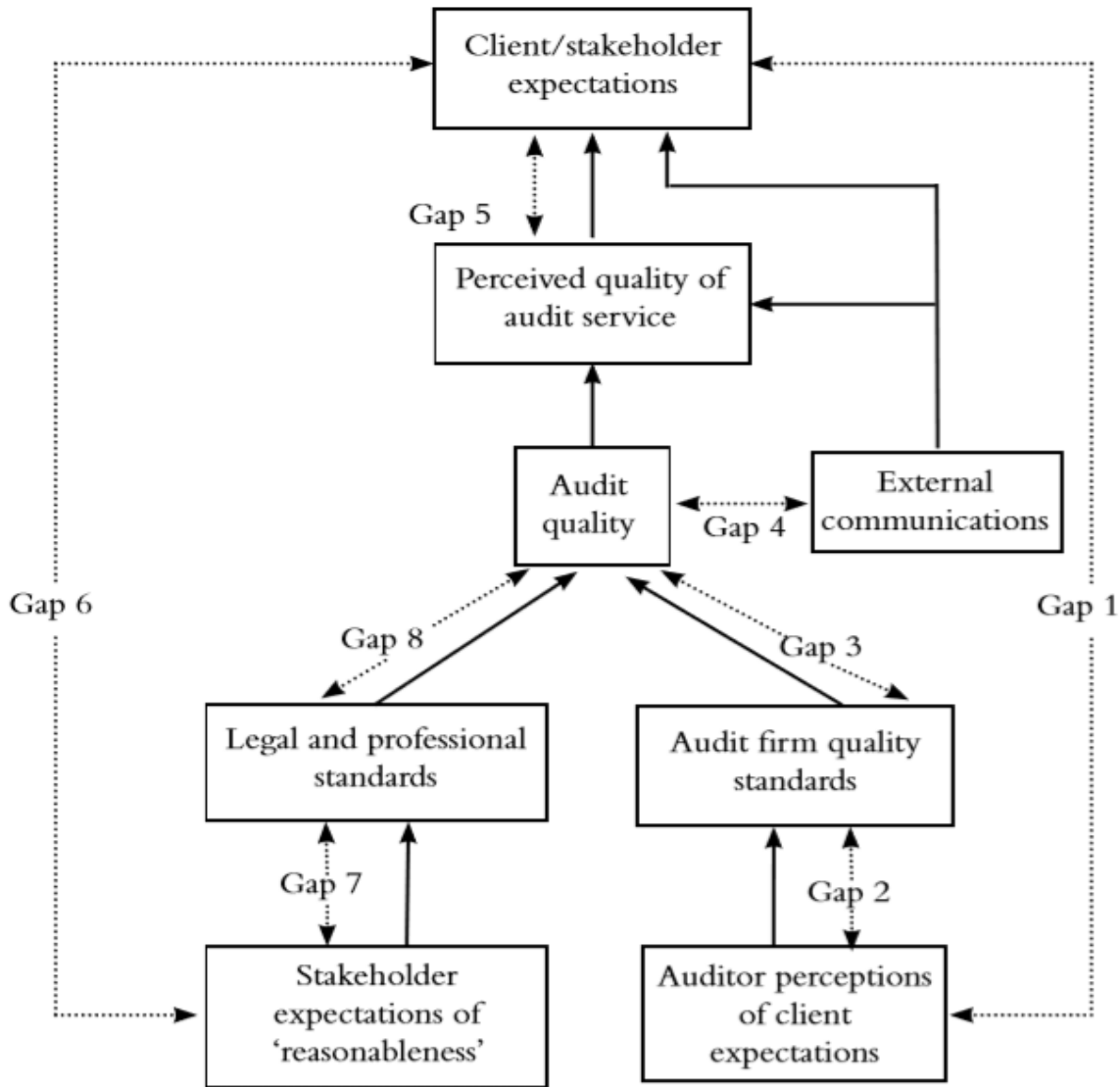


Figure 2.1: Audit Quality Model, Source: Adopted from Duff (2004)

The applicability of the model to the study is that, junior auditors are expected play some important role geared towards audit quality in the accounting firms. In doing so, they may have to identify all factors that may contribute to audit failures as well as identifying key factors that may bring the reputation of their audit process into disrepute. This therefore means that, junior auditors may have to be aware of all organizations factors that could contribute their performance output and

put in place measures to mitigate such factors. In audit firms, junior auditors are going to assist the auditing firm provide services that meets the client expectation, so as to not create discrepancies and gaps identified in the model. It is important for the junior auditors to anticipate the expectation of the clients and contribute significantly in meeting those expectations. This study intends to rely on the audit quality model in examining the valid role play by junior auditors particularly in small accounting firms in order to ensure quality audit. The model will also help identify challenges that may confront junior auditors in the execution of their role as well as their work load in the accounting firms. The model therefore perfectly fits the study orientation and scope.

2.4 Empirical Review

The review of empirical studies takes a critical look at the existing literature and provides a comprehensive analysis of current situation warranting the study. The empirical review covers duties and workloads of Junior Auditors, contribution of junior auditors to effective auditing, challenges of junior auditors in accounting firms and finally, a review of similar studies in existence is carried out. The empirical review section aims to provide concrete information of all studies that have been carried out that relates to the study aim and objectives. It provides the author the opportunity to understand the current knowledge that exists, the gaps in the current knowledge that needs to be filled including methodological approaches. The empirical review is also to help map all literature both within and outside the study scope that have examine the study subject.

2.4.1 Duties and Workloads of Junior Auditors

In accounting firms, whether big or small, duties, responsibilities and roles are assigned to workers to accomplish in other to contribute to the overall objectives of the company. Therefore, workloads are assigned to staff of accounting firms on daily basis, as various part of the auditing process

always have to be done by different people at all times within the firm. Bliese and Castro (2000) defined work overload as an interaction between the actual work demand and the psychological strain generated from the effort to meet that demand. It has however, been noted that, the role of junior auditors in small accounting firms and big accounting firms differ. Whereas big accounting firms give roles that turns to allow the junior auditor learn, in small accounting firms junior auditors play role that is similar to senior auditors (Lokatt, 2018).

The duties and workloads of junior auditors in the audit industry cannot be over emphasized. According to Chia (2003), junior auditors play many roles, majority of which include administrative and technical duties. Duties such as account verification which involve checking expenditures, revenue and other financial records for compliance; participating in audit meetings, helping in preparation and discussion draft of the audit report, administrative work, plan audits and review internal controls, putting together status reports and internal communications as well as organizing appraisal with financial records and control managements (Rani, Heang, & Rahman, 2018; Shih et al., 2009; Chia, 2003). It has however been noted that, these roles play by junior auditors depends on the size of firm, whether big accounting firm or small accounting firm. Chia (2003) have stated that, due to the fact that junior auditors are expected to be mentees in auditing firm to enable them properly learn the audit processes culminating into audit quality output, role that could eventually put the junior audit in advantage position of learning should be encouraged. However, in a lot of cases, especially in small accounting firms, junior auditors entails a lot.

Although junior auditors are supposed to be under learning process in the audit career, most junior auditors assume role in small accounting firms that can be assumed as a preserve for senior level auditors (Chia, 2003). In such case, junior auditors do not limit themselves to the administrative and technical level duties, but engage in the entire process of planning to reporting as well as

giving audit opinion. According to Lokatt (2018), the financial crisis that have bedeviled the global financial markets in recent times, and the accusation auditors have received have brought to the fore, the roles both junior auditors and senior auditors play in ensuring audit quality outputs. This therefore may explain the reasons why in big accounting firms, junior auditors are assigned limited roles. This is because, the big accounting firms consider it as a big risks in assigning senior level audit duties and roles to junior level auditors (Prada, 2007).

Many have also argued that, junior auditors should always be put under the supervision of senior auditors in their execution of duties, roles and responsibilities (Messier Jr, Eilifsen, & Austen, 2004; Lee, 2002). Supervision for junior auditors are always necessary because, in accounting firms, junior auditors are considered to be under training, hence expected to learn from senior auditors in ensuring audit quality output. Even in situations, where junior auditors carry out works that are preserved for the senior level auditors, strict supervision by the senior level auditors could results in quality audit output. It must be noted that, the main aim of auditing is to provide true and accurate interpretation of the financial position of firms, to avoid collapse and financial irregularities. This therefore means that, the quality of audit that is carried out is very important to the survival firms. According to Mohammad *et al.* (2018), the audit quality output of small accounting firms are considered low owing to the fact that, junior level auditors are allowed to carry out roles that are preserved for senior auditors without proper supervision. Although small accounting firms do carry out quality audit, supervision of junior auditors cold improve output.

2.4.2 Challenges of Junior Auditors in Accounting Firms

Several evidences have been provided on the contribution of junior auditors in auditing or accounting firms to ensure effective auditing (Carrera, & Trombetta, 2018; Suryandari, & Yuesti;

2017). The contribution of junior auditors is not only limited to small accounting firms, but also big accounting firms both public and private. Notwithstanding the contribution of junior auditors toward achieving audit effectiveness and audit qualities, there are several challenges that confront and hinder the work of junior auditors in the auditing firms (Suryandari, & Yuesti; 2017). These challenges have hampered the smooth role play by junior auditors in accounting firms.

Several challenges have been identified by literate as confronting the effective contribution of junior auditors. Key among the challenges are inadequate financial compensation, limited opportunity to work, staff turnover, workload fatigue, lack of require skills, monotony of task required by audit, lack of support or assistance and complexity of task required by audit (Lim et al., 2016; Suryandari, & Yuesti; 2017). These challenges are considered the key difficulties that confront junior auditors in the daily performance of their duties. According to Hoopes *et al* (2018), the issues of inadequate financial compensation is a major issue that confront auditors in small accounting firms. This is attributed to the low financial capacity of such firms to properly compensate staff, not only junior auditors.

Lack of required and technical skill to carry out the assigned task is major challenge to most entry level professionals. Auditing requires a set of technical knowledge and competence, which could be obtained both from accounting education and practice, junior auditors will have to be on the job for some time to learn most skills that require them to perform effectively (Persellinet *al.* (2014). This lack of skills also make the required task looks complex for most junior auditors. As entry level professionals, they are sometimes overwhelmed with the workload they are confronted with.

2.4.3 Review of Related Works

The auditor profession is obviously considered the determinant factor for increasing the society's trust on the auditors' services. Thus, the auditors' attitude is crucial. Such auditor's attitude is assumed to be related to the three factors such as experience, competency, and independency. The important role auditors play in the survival of business has made the auditing profession crucial and a necessary aspect of business growth and success. Since the financial crisis that caused the collapse of many financial institutions worldwide, the internal corporate governance structure, in which audit forms major part has been under intense discussion. The role of auditors and the need to ensure quality audit have featured prominently. Researchers, policy makers, investment analysts, investment advisors as well as managers of corporations have conducted several studies on the role of auditors in the business environment. Although, not much research and attention have focused on the specific role junior auditors play in the audit process, some attempt have been made to recognize the existence of junior auditors both in big and small accounting firms. While majority of the study examined the role of auditors in general, others considered the workload and turnover intention of junior auditors. This study reviewed such related literature relevant to the subject matter under discussion and further points out the gaps giving the need for this research.

Chia (2003) conducted a study in Hong Kong to ascertain the factors that drives Junior Auditors. The study respondents were selected from public accounting firms, comprising of junior auditors and entry-level auditing professionals. The study results found that, the major factors that drives the career of junior auditors were reward, search for meaning, influence, security of job tenure and recognition for contribution to the audit process. This study therefore brings to the fore, the fact that junior auditors considers their contribution to effective and quality audit output as drivers to their career. This therefore means that, the role of junior auditors in accountings firms is important.

Pradana and Salehudin (2015) also conducted an empirical study to examine the workload and turn over intention of junior auditors in Indonesia. The study employed purposive sampling techniques and recruited over 140 junior level auditors in the Greater Jakarta region of Indonesia. The study was conducted on the assumption that firms often required their junior auditors to fulfill increasing work demand during the peak season, maintaining the quantity and quality of their work while still meeting all the deadlines. This therefore leads to job dissatisfaction and eventual resignation by new-entry level accountants. The study outcome revealed that work overload have significant effects of turnover intention and work related stress. The results therefore means that, junior auditors are loaded with a lot of work in their accounting firms which bring out the issue of job satisfaction and it related issues. Whilst this study reveals the effect of work overload of junior auditors in accounting firms, it also demonstrates the numerous and enormous role play such junior auditors in accounting firms irrespective of the size.

Lim, Lee, Yap, and Ling (2016) conducted a study on the employability skills, personal qualities, and early employment problems of entry-level auditors from the perspectives from employers, lecturers, auditors, and students. The study revealed that, whilst employers prefer junior level auditors with positive work attitude, the most frequently encountered early employment problems include lack of technical knowledge, difficulty in applying knowledge, and lack of English skills. Entry level accountants or junior auditors are often times fresh graduate from the university. It is therefore not surprising that, employers consider their lack of technical knowledge and their ability to apply their technical knowledge the required audit functions. This therefore requires proper supervisor at the work place to ensure they obtain such competency.

Brown, Gissel, and Gordon Neely (2016) also conducted an empirical study to examine the perception of junior auditor on audit quality indicators. Much as this study, does not directly talk about the role of junior auditors or the challenges they face in audit firms, it helps this study to understand what junior auditors consider as the most auditor quality indicators. This is even more crucial, owing to the fact that junior auditors do a lot of work in small accounting firms, hence their understanding and appreciation of audit quality is important for this study. The study found that, junior audits consider effective auditing that meets the true and financial statement of the audited company as an indicator for audit quality. This perception of junior auditors is key in offering audit opinion that reflects the needs of stakeholders in the financial industry.

Rani, Heang, and Rahman (2018), also conducted an empirical study similar to the one conducted by Pradana and Salehudin (2015). The study was targeted at junior auditors working in accounting firms. A total of 150 respondents were conveniently sampled. The study results revealed that supervisory relationship and money have significant impact on the job satisfaction of junior auditors. Contrary to what was found in Pradana and Salehudin (2015), respondents in Rani et al. (2018) perceives the relationship between them and their supervisors as crucial for job satisfaction. This findings is also very important to the survival and knowledge gaining of junior auditors. As junior auditors, they need to have cordial relationship with their supervisors in order to be given the needed and necessary training and guidance for career growth.

The review of related literature has identified a lot of gaps in the existing studies. It is evident from the literature search and apparent review that, there is paucity of studies that focuses primarily on the role play by junior auditors in accounting firms. The available literature, that also considers the elements of junior auditors failed to examine it from the perspective of small accounting firms.

In fact, throughout the literature search and review, there was no work in existence that attempts to look at the role play by junior auditors in small accounting firms. This study is therefore crucial in filling the identified gap and bridge the knowledge gap.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter presents the methodology employed in conducting the study. The chapter outlines the philosophical paradigm underpinning the research, the research design, the interview respondents and sampling approach, the data collection methods, data analysis technique and ethical considerations of the research.

3.1 Philosophical Paradigm

A research methodology, which answers the “how of the research” causes a research paradigm, which is about the “why of the research” (Holden & Lynch, 2004). All research is based on a philosophical assumption, these are the research paradigm. Saunders, Lewis and Thornhill (2007) explained research paradigm to be concerned with the nature of knowledge and methods of advancement. According to Jonker & Pennink (2010) research paradigm is a set of fundamental assumptions and beliefs as to how the world is perceived, which then serves as a thinking framework that guides the behaviour of the researcher. This presumes that assumptions about a person’s view of the world decides the adoption of a particular research paradigm and determines the strategy to be adopted and research approach. Saunders *et al.* (2007) explain that three major ways of thinking about a researcher’s research paradigm are ontology, epistemology and axiology. Saunders *et al.* (2007) describes ontology as the way the researcher views reality and how society operates. The ontological view of the researcher can be described as subjectivism or objectivism. This study would take to the subjectivism ontological view and there would be made up of

acceptable knowledge in that field of study (epistemology) and would most likely be an interpretivism stance where data would be obtained through interviews and observation. The justification of the choice of these would be due to the fact that the study seeks to examine the role of junior auditors in small accounting firms in the Accra Metropolis. It is appropriate because junior auditors have different perceptions on their roles and understanding these multiple views of different people would be very useful. Saunders, Lewis and Thornhill (2009) advocate for interpretivism for the fact that it is paramount for the researcher to understand the differences among humans in our role as social actors and this places emphasis on the difference between conducting research among people rather than objects. Human views therefore are subjective and may have different perspectives.

3.2 Research Design

For the purpose of this research, the qualitative method will be adopted. Qualitative research relates to understanding some aspects of social life and its methods, which generate words, meanings, descriptions, pictures, and so on, rather than numbers as data of analysis (Madrigal & McClain, 2012). It is also a scientific method of observation to gather non-numeric data. Drawing from this same view, this approach will be adopted mainly because, it is quite difficult and almost impossible to personally develop a concretized view or opinion about the role of junior auditors in small accounting firms in the Accra Metropolis, hence it has been adopted in order to obtain a wider stream of knowledge based on the views of the junior auditors. That is to say, using methods such as focus groups, interviews, to mention but a few, a multitude of opinions regarding their choices will be discussed in varieties. Here are some further justifications why this approach will be selected as against the quantitative approach.

As qualitative study stresses on data that are non-numeric in nature, quantitative research highlights numeric data solely. Mixed research is combination of both the qualitative and quantitative approaches, that is, it employs both numerical and non-numerical data. An advantage for using the Qualitative approach is that unlike the Quantitative, Qualitative provides an in-depth understanding of student's behavior, attitude or reactions towards studying accounting. The latter as mentioned earlier, only focuses on numeric data, such as standard deviation, mean, mode, and several others through questionnaires. (Madrigal & McClain, 2012)

Qualitative Research often asks *Why*, *What* and *how* questions to arrive at the suitable and most appropriate answers to the research questions. Contrary to this, quantitative research asks *how many* and *how much* questions in order to derive facts (Barnham, 2015). The sole aim of Qualitative Research is to arrive at an understanding of people's perceptions regarding prominent issues, in this case, the role of junior auditors.

One prominent problem of quantitative research is that, it is more often than not, not always possible to conduct as opposed to the qualitative. (Madrigal & McClain, 2012). This is to say, qualitative is more flexible and easy to carry out. In gathering or collecting data from a group of students in order to obtain facts, we may never understand why these people came up with such responses or why they responded the way they did, i.e. the rationale behind it. Qualitative focuses on the attitudes and behaviors of respondents, so more often than not, it is clear to see their reactions when talking about studying accounting and their reasons for giving particular feedbacks or responses. These non-verbal cues from respondents will be recorded in writing and for analysis. The Qualitative approach is more concerned with a subjective assessment of attitudes, opinions and behavior (Kothari, 2004).

Qualitative gives respondents the opportunity to give unrestricted responses on issues (Madrigal & McClain, 2012). Respondents can freely let out their thoughts and/or understanding of their roles as junior auditors. Quantitative research is in direct contrast to this. The respondents here are restricted. For example, respondents may be required to give out their thoughts on issues on a scale of one to ten, or state a yes or no answer, true or false, etc. For this study, much more is required than a simple yes or no response. More information is needed to fully the role of junior auditors in small accounting firms in the Accra Metropolis. The above stated reasons significantly explain why the qualitative method has been selected for this study.

3.3 Interview Respondents and Sampling Technique

The study with focused on Junior Auditors in small accounting firms in the Accra Metropolis of Ghana. A purposeful sampling technique was used to select the respondents since their background fit the context of the study. Also, since the respondents are performing the roles the study seeks to explore into, they will be in the position to answer the research questions appropriately. At the beginning of the research, no sample size was selected but by the end of the research six junior auditors were interviewed due to theoretical saturation, a point where no new data emerged from the data (Braun & Clarke, 2006).

3.4 Data Collection Process

The study relied on primary data. The primary data was collected with the use of semi-structured interviews. The nonverbal cues or body expressions from participants were taken into record. Apart from taking records by jotting down responses in a book, an audio recorder was also employed for efficiency and future reference. This was used only by the permission of respondents.

It was not imposed on any of them. Interviews were conducted on different dates at different times. Since the semi-structured form was employed, new questions were generated from previous questions asked from the responses obtained from previous respondents or participants, that is to say, the order of the questions changed. These questions were then presented to subsequent respondents in a very orderly manner. The interviews did not restrict the respondents from voicing out their concerns regarding their roles as junior auditors. The respondents were also encouraged to ask questions as well.

3.5 Data Analysis

Analysis of the data took place simultaneously as the data collection was going on. For the purpose of this study, the thematic analysis of data was employed. The reason for its incorporation into this work is that it is mostly used for data analysis in most qualitative researches. This approach is also considered to be very flexible in capturing the views of respondents (Braun & Clarke, 2006). Also, as per the question of this study, which is to examine the roles of junior auditors in small accounting firms in the Accra Metropolis (focusing mainly on students as respondents), the thematic approach was most appropriate.

Thematic analysis of data, as the name implies, simply means analyzing themes in a given set of data. It focused on the entire data that was to be collected and went on to further identify the common issues that kept occurring and subsequently identified the major themes in the data and made a summary of it. As stated earlier, the responses from the interviewees were recorded in writing (non-verbal cues) and in audio form. The first and most basic step in carrying out this analysis was to transcribe the recorded responses as they were played over and over to capture the major

concerns. These transcriptions were carefully done so as not to change what the respondents gave out. It was done verbatim and with consistency.

The next step was to code the responses in order to categorize them into themes. Coding is simply assigning codes to the data for easy referencing and/or identification. Coding also improves the organization of the data being analyzed. Themes were developed from the data gathered in the coding process and in-depth interpretation. The various themes or patterns that were identified made it easy to identify the relationships in the data. Further analysis of these patterns aided in knowing the degree to which particular sets of data were interrelated. The process of analyzing interviews in themes is known as thematic analysis.

The data findings were analyzed in a manner that followed a certain pattern. This writing pattern used is the setup, quote and comment (SQC) pattern to ensure data analysis consistency. In the analysis, the themes were first setup by using general knowledge or existing literature, after which the quote from the collected data were used as the evidence and later explain in a manner of commentary. This approach was used in the data analysis following its wide application in qualitative research.

3.6 Ethical Considerations

For this study, some ethical considerations were established before the interviews took place. They are listed below:

- The respondents were informed about the nature and purpose of the study, that it is strictly academic and nothing else.
- Also, respondents were interviewed if only they agreed to it. This was not imposed on anyone.

- The willing respondents were given the liberty of refusing to go on with the interview at any point, during or before the session. They will also be given the liberty to refuse participation and also refuse to answer questions they are not willing to give answers to.
- The willing respondents will be informed that their names, personal information and all other sensitive information would not be recorded without their approval.

CHAPTER FOUR

DATA ANALYSIS AND DISCUSSIONS

4.1 Introduction

This chapter presents the results and discussions from analysis of the data collected for the study. Specifically, the chapter discusses the themes that emerged out of the data collected such as, the roles of junior auditors in small accounting firms, contributions of junior auditors to effective auditing and the challenges faced by junior auditors in small accounting firms.

4.2 Roles of Junior Auditors in Small Accounting Firms

Junior auditors in small accounting firms have myriad of roles and duties they perform. In this section, the researcher examines the roles and duties of junior auditors in the small accounting firms studied. From the responds of the junior auditors it can be observed that the main duties of junior auditors from the small accounting firms included both administrative and technical duties. The study also found out that the junior auditors were also involved in account verification which involve checking expenditures, revenue and other financial records for compliance; participating in audit meetings, helping in preparation and discussion draft of the audit report, administrative work, plan audits and review internal controls, putting together status reports and internal communications as well as organizing appraisal with financial records and control managements. These were evidenced by the following responds from the junior auditors:

Respondent 2 stated:

“...as part of my roles I attend meetings with the client and senior auditor in “ order to gain an understanding of the client’s entity and other relevant information needed for the audit”

Respondent 5 also emphasized:

“My main role as a junior auditor involves planning audits and reviewing internal controls of the clients”

Respondent 1 claimed:

“Although I mostly find myself engaging in a lot of administrative work such as putting together status reports and internal communications and preparing the discussion draft of the audit report, I also check expenditure, revenue and other financial records for compliance”

Respondent 3 added that:

“Organizing appraisal with financial records and control managements are my main roles which is a bit technical as compared to other duties I perform as a junior auditor”

As the responds from the junior auditors show, the duty play by most the respondents were checking expenditures, revenue and other financial records for compliance at their firms. Again, the respondents were engaged in attending meetings with the client and senior auditor, helping in preparation of the discussion draft of the audit report, administrative work and planning audits and

review internal controls. Finally, putting together status reports and internal communications and organizing appraisal with financial records and control managements were also some roles mentioned.

According to Ming Chia (2003) although junior auditors are seen as mentees, in small accounting firms where staff size is limited, junior auditors assume roles that can be seen as the preserve of senior auditors. The results above confirm the above assertion by Ming Chia (2003) as junior auditors were engaged in the entire process from planning to reporting on audit observation. As Lokatt (2018) have noted, junior auditors should be engaged in roles that are geared towards learning rather than performing. Allowing junior auditors to carry sensitive aspects of auditing is quite risky since many of them do not have the requisite experience needed to single handedly carry out audit activities. Thus, in big auditing firms limited roles are assigned to junior auditors. Clearly from the results of this study however, it can be seen that junior auditors play all stages round activities at small accounting firms.

4.3 Contribution of Junior Auditors to Effective Auditing and Audit Quality

The study also examined how junior auditors contribute to effective auditing and audit quality among small accounting firms in the Accra Metropolis. The study found out that junior auditors contribute to effective auditing and audit quality in four main ways. These include engaging in audit performance activities, audit planning and preparation activities, audit follow-up and closure and lastly audit reporting.

Respondent 6 claimed that:

“My way of contributing to effective auditing is by engaging in audit performance activities such as performing substantive audit procedures and testing of controls”

Respondent 3 also stated that:

“Audit follow up and closure is what I do that contributes to effective auditing within this firm. It involves preparing the discussion draft of the audit report and reviewing most of the audit procedures conducted”

Respondent 5 also asserted:

“I engage in audit planning and preparation activities. This is a very crucial part of the audit without which the audit can be misguided. Therefore, this is how I contribute to audit effectiveness in the firm”

Respondent 1 claimed:

“Due to the level of experience I have, I mostly contribute to effective auditing and audit quality by engaging in audit reporting since I put together status reports and internal communications and prepare the discussion draft of the audit report”

Audit performance activities refer to independent examinations of programs, functions, operations or management systems and procedures of a governmental or non-profit entity to assess whether the entity is achieving economy, efficiency and effectiveness in the employment of available resource (Bemelmans-Videc, 2017). Auditing performance activities are the most painstaking aspect of the audit process (Put, 2018) and as such requires more hands. Based on the above assertion, it is therefore not surprising that junior auditors in small accounting firms most contribute to performance audit process. Audit planning and preparation activities are also quite laborious and may therefore warrant the hands of junior auditors especially in small accounting firms where staff is deficit. Alsmairat *et al.* (2019) observe that small accounting firms are much more effective and produce quality audit work in order to maintain and attract new clients. Bills *et al.* (2015) have also noted that quality of audit and effectiveness of small auditing firms is related to the extent to which they have access to the needed expertise to conduct quality audit. This means the quality and effectiveness of audit firms is not just dependent on the size but the quality of human resources at their disposal, in this case, junior auditors. According to Lim *et al.* (2016), competent junior and entry level auditors are important human resources for effective and quality performance of accounting and auditing firms. The results of the above study show that accounting and auditing firms in recent years prefer entry level and junior auditors with related-accounting experience over professional certification and no related-accounting experience and they are willing to pay a higher wage. The inference from the above assertion is that junior auditors make significant contribution towards effective audit among small accounting firms. Thus, by employing and encouraging the use of junior auditors, firm's effectiveness is improved rather than comprised as indicated by Niskanen *et al.* (2010).

4.4 Challenges That Hinder Contributions of Junior Auditors

The study examined the challenges that hinder the contribution of Junior Auditors in small accounting firms in the Accra Metropolis. From the results obtained, the challenges include workload fatigue, inadequate financial compensation, high staff turnover, monotony of task and the complexity of task required by the audit managers and partners with little support or assistance from them.

Respondent 4 stated that:

“The major challenge I face that hinders my contribution to the firm is workload fatigue. During certain specified periods, such as year-end and at the end of the first and second quarters of the year, there is a lot of demand for audit services since those are the end of their reporting periods. Due to the size of the firm, the workload per person far outnumbers the capabilities of the individual and also since we are put on tight deadlines, we are forced to work overtime. Thus, we ending up leaving as late as 11pm and yet report as early as 6 am the next morning just to make sure we meet our deadlines. To make matters worse, our salaries do not reflect the level of work we are being made to do, we are not even paid overtime as an incentive for work done in excess of standard work hours. This really has a negative toll on us the junior auditors.”

Respondent 2 also claimed that:

“Due to the mundane nature of the task we perform as junior auditors and the limited industries we audit, it leaves little room for us to develop and grow our

career. Hence, most junior auditors leave after the first 2-3 years to seek better learning and development in other audit firms such as the big 4. This has therefore contributed to high staff turnover.”

Respondent 3 also added:

“Sometimes the tasks given to us by the audit manager and audit partner are too complex and very technical. However, we have little support or assistance from them since they are also busy trying to bid for audit engagements from new clients. At the end of the day, we get reprimanded for a lot of mistakes made on some tasks which were given to us beyond our competence.”

Junior auditors by their roles and qualification are exposed to several challenges. These challenges also get exacerbated in small accounting firms that also present new challenges to them. Due to low financial capacity of small accounting firms, compensation of staff is often do not commensurate with that of big accounting firms (Hoopeset *al.*, 2018). In the light of this one of the challenges that junior auditors face in small accounting firms is low financial compensation as found in this study. Other challenges facing junior auditors as identified in study especially staff turnover, workload fatigue and lack of require skills are tandem with observation from previous studies such as that of Pradana and Salehudin (2015), Persellinet *al.* (2014) and Kennedy (2013).

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents the summary of the main findings of the study, conclusions and recommendations.

5.2 Summary of Main Findings

The study examines the role of junior auditors in small accounting firms. Summaries of the results based on the specific objectives are presented as follows;

5.2.1 Roles of Junior Auditors in Small Accounting Firms

The findings revealed that junior auditors in small accounting firms have myriad of roles and duties they perform that include both administrative and technical duties. The findings show that the main roles play by junior auditors in the selected firms include account verification (checking expenditures, revenue and other financial records for compliance); participating in audit meetings, helping in preparation and discussion draft of the audit report, administrative work, plan audits and review internal controls, putting together status reports and internal communications as well as organizing appraisal with financial records and control managements. Overall all junior auditors were involved in one or two of both administrative and technical roles in their firms.

5.2.2 Contribution of Junior Auditors to Effective Auditing and Audit Quality

The study findings also reveal that junior auditors make enormous contributions toward effective auditing and audit quality among small accounting firms in the Accra Metropolis. The findings revealed that junior auditors were involved in all stages of audit assignment from audit planning and preparation activities to audit follow-up and closure. The results reveal that junior auditors

were more involved in performance audit activities than all other stages of the audit process. The findings further revealed that the junior auditors generally judge their firms to be effective with auditing. The participation of junior auditors in performance audit resulted in effectiveness of auditing and audit quality indicating that junior auditors' contributions were important for the small accounting firms.

5.2.3 Challenges That Hinder Contributions of Junior Auditors

The study examined the challenges that hinder the contribution of Junior Auditors in small accounting firms in the Accra Metropolis. From the responds obtained via the interviews, the challenges include workload fatigue, inadequate financial compensation, high staff turnover, monotony of tasks and the complexity of task required by the audit managers and partners with little support or assistance from them.

5.3 Conclusions

Junior auditors' involvement in auditing is an important matter regarding their mentorship and professional growth but also present significant risk concern regarding the quality of audit output. For small accounting firms with low staff numbers, junior auditors are seen as supplementary staff in the accounting process. Thus, junior auditors' roles in small accounting firms is important. From the findings of this study, it was discovered that junior auditors do not only perform supporting administrative roles but also technical roles as well. The findings revealed that junior auditors are involved highly in all the stages of audit assignment and their involvement increase audit quality and effectiveness. Some challenges however hinder the work of junior auditors include workload

fatigue, inadequate financial compensation, high staff turnover, monotony of task required by audit and the complexity of task required by the audit managers and partners with little support or assistance from them.

Based on the findings of the study it is concluded that junior auditors play important roles among small accounting firms in Ghana. Through their supportive roles in administration and technical work on auditing, junior auditors have become indispensable human resources for improving the effectiveness of small accounting firms in Ghana. Thus, is important for firms including both small and large accounting firms to take advantage of the additional support and competencies that junior auditors bring to improve the conduct of audit assignments.

5.4 Recommendations

Based on the findings of the study, the following recommendations have been made;

First of all, since junior auditors present great potential in small accounting firms, small accounting firms should harness the potential of junior auditors in order to meet their staff need with no compromise on work quality and effectiveness. Training and development programmes aim at sharpening their competencies may also result in a win-win outcome for the small accounting firms and the junior auditors themselves. Also, partners can improve compensation and conduciveness of work environment at accounting firms in order to serve as an incentive to motivate junior auditors to contribute their best. Finally, adequate and continuous supervision should be enforced in working with junior auditors. This is particularly important as some of the junior auditors are not certified public auditors nor have the requisite experience to conduct independent audit assignments and complex tasks.

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APPENDIX
INTERVIEW GUIDE

Dear Sir/Madam,

You have been purposefully selected to participate in this study because of your role as a Junior Auditor in small accounting firm in the Accra Metropolis. The response you provide to this questionnaire will enable me conduct a study on “**The role of junior auditors in small accounting firms in the Accra Metropolis**” in partial requirement for a Master’s degree I am studying for at the University of Ghana, Legon. The responses that you will provide will be used for academic purpose only. Be assured that your response will be held confidentially and not disclosed to any other person. Thank you in advance for your assistance.

1. What position do you hold in your firm?
2. What are your main duties as Junior Auditor in your firm?
3. What are the main job activities for you in a typical day as Junior Auditor in your firm?
4. Do you work under supervision of a Senior Auditor?
5. How do you contribute towards effective auditing and audit quality?
6. What are the challenges you face as a Junior Auditor that affect your contribution to work output?

INTERVIEW SCHEDULE

S.No	RESPONDENTS	CODE	DATE	TIME DURATION
1	Junior Auditor 1	JA1	21/02/2019	12:27 mins
2	Junior Auditor 2	JA2	18/03/2019	14:52 mins
3	Junior Auditor 3	JA3	09/04/2019	11:28 mins
4	Junior Auditor 4	JA4	26/04/2019	10:09 mins
5	Junior Auditor 5	JA5	14/05/2019	13:21 mins
6	Junior Auditor 6	JA6	21/05/2019	09:43 mins