

## QUALIFIED AUDIT REPORTS AND COSTLY CONTRACTING

Yoke-Kai Chan and Terry S. Walter\*

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*This paper investigates the financial characteristics of the population of listed Singaporean companies receiving first-time qualified audit reports. It develops and tests hypotheses which take into account the costly contracting implications of a qualification for both the auditor and client. A matched pair design is used as a control. Results show that firms receiving qualified reports are significantly less profitable and liquid and have significantly more debt than the control in the year of qualification. Profitability and liquidity are shown to have declined in the four-year period up to the qualification, while debt levels have increased. These results may partially explain why the general (overreac-) no-effect result from share market announcement date studies exists; the qualification per se is a dated signal of financial deterioration that has existed for at least the previous four years. Qualification is also significantly associated with auditor type and ownership of the firm, and is also dependent upon whether or not the firm has revalued its assets or changed accounting methods. It is more likely that a qualified report will be issued by a "non Big 8" auditor in Singapore to a firm which has a higher proportion of the equity owned by the management. Qualified firms are more likely to have revalued assets and changed accounting methods to increase income than the control group. The strength of the results is also shown to depend on the nature of the qualification. Companies receiving "severe" qualifications (i.e. going concern, not true and fair, and unable to form an opinion) have far more significant differences than their pairs compared with those firms receiving "moderate" or "other" qualifications.*

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### 1. INTRODUCTION

This paper investigates the financial characteristics and other relevant attributes of the population of first-time audit qualifications<sup>1</sup> issued to Singapore-listed companies. A

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\* The authors are Senior Lecturer, School of Accountancy and Business, Nanyang Technological University and Professor, Department of Accounting, University of Sydney, respectively. All correspondence should be addressed to Yoke-Kai Chan, School of Accountancy and Business, Nanyang Technological University, Nanyang Avenue, Singapore 639798.

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1 A first-time audit qualification is defined as a qualification where the previous report was clean, or a qualification which is different from that of the previous year.

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