

QUALIFIED AUDIT REPORTS AND COSTLY CONTRACTING

Yoke-Kai Chan and Terry S. Walter*

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 (overreous) 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.

1. INTRODUCTION

This paper investigates the financial characteristics and other relevant attributes of the population of first-time audit qualifications¹ issued to Singapore-listed companies. A

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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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Table of Contents Sample Qualified Audit Report

1. Understanding the eBook Sample Qualified Audit Report
 - The Rise of Digital Reading Sample Qualified Audit Report
 - Advantages of eBooks Over Traditional Books
2. Identifying Sample Qualified Audit Report
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Sample Qualified Audit Report
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Qualified Audit Report
 - Personalized Recommendations
 - Sample Qualified Audit Report User Reviews and Ratings
 - Sample Qualified Audit Report and Bestseller Lists
5. Accessing Sample Qualified Audit Report Free and Paid eBooks
 - Sample Qualified Audit Report Public Domain eBooks
 - Sample Qualified Audit Report eBook Subscription Services
 - Sample Qualified Audit Report Budget-Friendly Options
6. Navigating Sample Qualified Audit Report eBook Formats
 - ePub, PDF, MOBI, and More
 - Sample Qualified Audit Report Compatibility with Devices
 - Sample Qualified Audit Report Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sample Qualified Audit Report
 - Highlighting and Note-Taking Sample Qualified Audit Report
 - Interactive Elements Sample Qualified Audit Report
8. Staying Engaged with Sample Qualified Audit Report

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Sample Qualified Audit Report
- 9. Balancing eBooks and Physical Books Sample Qualified Audit Report
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sample Qualified Audit Report
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Sample Qualified Audit Report
 - Setting Reading Goals Sample Qualified Audit Report
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Sample Qualified Audit Report
 - Fact-Checking eBook Content of Sample Qualified Audit Report
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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