A review on the use of regression analysis in studies of audit quality

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Abstrak

This study aimed to review how regression analysis has been used in studies of abstract phenomenon, such as audit quality, an importance concept in the auditing practice (Schroeder et al,. 1986), yet is not well defined. The articles reviewed were the research articles that include audit quality as research variable, either as dependent or independent variables. The articles were purposefully selected to represent balance combination between audit specific and more general accounting journals and between Anglo Saxon and Anglo American journals. The articles were published between 1983-2011 and from the A/A class journal based on ERA 2010's classifications. The study found that most of articles reviewed used multiple regression analysis and treated audit quality as dependent variable and measured it by using a proxy. This study also highlights the size of data sample used and the lack of discussions about the assumptions of the statistical analysis used in most of the articles reviewed. This study concluded that the effectiveness and validity of multiple regressions do not only depends on its application by the researchers but also on how the researchers communicate their findings to the audience.