AN EMPIRICAL INVESTIGATION OF THE RELATIONSHIP BETWEEN AUDIT COMMITTEE EFFECTIVENESS AND INTERNAL AUDITORS' PROFESSIONAL OBJECTIVITY

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# TABLE OF CONTENTS

## CHAPTER 1: OVERVIEW
- 1.1 Introduction ........................................... 1
- 1.2 Background ............................................. 1
- 1.3 Problem Statement ...................................... 3
- 1.4 Objective ............................................... 3
- 1.5 Justification ........................................... 3
- 1.6 Chapter Layout ......................................... 5
- 1.7 Conclusion ............................................... 5

## CHAPTER 2 LITERATURE REVIEW
- 2.1 Introduction ............................................ 6
- 2.2 Professional Objectivity ................................. 6
  - 2.2.1 Importance of Professional Objectivity .......... 7
  - 2.2.2 Impairment of Professional Objectivity .......... 8
  - 2.2.3 Enhancement of Professional Objectivity .......... 9
- 2.3 Audit Committee Effectiveness ......................... 10
  - 2.3.1 Audit Committee Charter .......................... 12
  - 2.3.2 Size and Composition ................................ 12
  - 2.3.3 Direct Communication ............................... 14
  - 2.3.4 Financial Statement Review ........................ 15
- 2.4 Audit Committees Relationship with Internal Auditors 17
  - 2.4.1 Internal Audit Charter ............................. 18
  - 2.4.2 Hiring and Firing of the Internal Auditor .......... 20
  - 2.4.3 Direct Channel of Communication .................. 21
  - 2.4.4 Reviewing Internal Audit Work and Programme .... 23
- 2.5 conclusion .............................................. 24

## CHAPTER 3 METHODOLOGY
- 3.1 Introduction ............................................ 25
- 3.2 Theoretical Framework .................................. 25
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.3 Hypotheses Development</td>
<td>30</td>
</tr>
<tr>
<td>3.3.1 Audit Committee Charter</td>
<td>30</td>
</tr>
<tr>
<td>3.3.2 Size and Composition</td>
<td>30</td>
</tr>
<tr>
<td>3.3.3 Direct Communication</td>
<td>31</td>
</tr>
<tr>
<td>3.3.4 Financial Statement Review</td>
<td>32</td>
</tr>
<tr>
<td>3.3.5 Internal Audit Charter</td>
<td>32</td>
</tr>
<tr>
<td>3.3.6 Hiring and Firing of the Internal Auditor</td>
<td>33</td>
</tr>
<tr>
<td>3.3.7 Direct Channel of Communication</td>
<td>33</td>
</tr>
<tr>
<td>3.3.8 Reviewing Internal Audit Work and Programme</td>
<td>34</td>
</tr>
<tr>
<td>3.4 Method and Research Design</td>
<td>35</td>
</tr>
<tr>
<td>3.4.1 Questionnaire Design</td>
<td>35</td>
</tr>
<tr>
<td>3.4.2 Population and Sample Size</td>
<td>37</td>
</tr>
<tr>
<td>3.4.3 Data Collection Method</td>
<td>37</td>
</tr>
<tr>
<td>3.4.4 Statistical Testing</td>
<td>38</td>
</tr>
<tr>
<td>3.5 Conclusion</td>
<td>38</td>
</tr>
</tbody>
</table>

CHAPTER 4 FINDINGS

4.1 Introduction                                                        | 39   |
4.2 Background of Respondents                                           | 39   |
4.3 Descriptive Analysis                                                | 40   |
  4.3.1 Audit Committee Effectiveness                                   | 41   |
    4.3.1.1 Audit Committee Charter                                      | 41   |
    4.3.1.2 Size and Composition                                         | 42   |
    4.3.1.3 Direct Communication                                         | 44   |
    4.3.1.4 Financial Statement Review                                   | 45   |
4.3.2 Audit Committees Relationship with Internal Auditors             | 47   |
  4.3.2.1 Internal audit Charter                                        | 48   |
  4.3.2.2 Hiring and Firing of Internal Auditor                         | 50   |
  4.3.2.3 Direct Channel of Communication                               | 50   |
  4.3.2.4 Reviewing Internal Audit Work and Programmes                  | 52   |
4.5 Conclusion                                                          | 54   |
# CHAPTER 5 CONCLUSION

## 5.1 Introduction

## 5.2 Summary

## 5.3 Implications

## 5.4 Recommendations for Future Research

## 5.5 Scope Limitation

## 5.6 Conclusion

# BIBLIOGRAPHY

# APPENDIX

# TABLES

| 4.1 Mean Responses To Part 3 of Questionnaire |
| 4.2 Mean Responses to Part 4 of the Questionnaire |
| 4.3 Paired Sample Test for Audit Committee Effectiveness |
| 4.3 Paired Sample Test for Internal Auditors Prof. Objectivity |
| 5.1 Violations of KLSE Listing Requirements |

# FIGURES

| 3.1 Variables for AC’s Effectiveness |
| 3.2 Variables for AC’s Enhancement of IA’s Prof. Objectivity |
| 3.3 Link Between Figure 3.2 and 3.2 |
ABSTRACT

The objective of this study is to empirically investigate the relationship between audit committees' effectiveness and internal auditors' professional objectivity. The study attempts to determine whether or not audit committees' effectiveness enhances the professional objectivity and independence of internal auditors. A mail questionnaire, which was used to collect data, was sent to internal auditors as well as audit committee chairmen. The data collected had been analysed using a parametric t-test. The findings of the study showed that there is a positive relationship between audit committee effectiveness and internal auditors' professional objectivity. This study adds to existing local literature on audit committees and internal auditors.