

## AUDITORS' CHARACTERISTICS AND QUALITY OF FINANCIAL INFORMATION

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### **ABSTRACT**

Auditors' characteristics have effects on the quality of financial information which is fundamental to users' decision-making. This study was done in order to evaluate the auditors' characteristics and quality of financial information provided. The main problem studied is that management prepares financial statements that contain financial information, in order to be useful for decision making by different stakeholders and management services, a proper examination of such information in today's business environment and legal framework requires the assurance, credibility, and confidence from a third party that will certify what managers have reported. Thus, auditors are required to demonstrate certain qualities in conducting such work. This study followed exploratory research design. Findings demonstrated that auditors should possess technical and functional qualities (ethical skills, technical and competence skills, independent mind and in appearance, objectivity and other human skills for communication and relationships) which all help them to be effective examiners and assessors of financial information quality in terms of relevance, reliability, comparability, and understandability for clear decision making. The empirical studies demonstrated the negative effects of bad auditors' behaviors on violation of audit and professional standards and the study concluded and recommended that audit services are considered as financial, medical services to different beneficiaries and that auditors should protect their profession and stakeholders' interests.

**KEYWORDS:** *Quality, Auditors, Financial Information, Ethics, Competence, Independence, Objectivity, Reliability, Relevance, Comparability and Understandability*