

## THE IMPACT OF AUDIT QUALITY ON ORGANIZATIONAL EFFECTIVENESS OF LISTED BANKS IN NIGERIA

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### ABSTRACT

*The objective of this study is to examine impact of audit quality on the organizational effectiveness of listed banks in Nigeria. Regression analysis was used to test the impact of audit quality on the organizational effectiveness of listed banks in Nigeria . The findings of this study reveal that all exemplary variables (Auditor Independence (AID), Audit Report (ADR) and Joint Audit (JOA)) have positive impacts on organizational effectiveness (OE) but are insignificant due to some reasons in Nigerian financial institutions. On these premises the study recommended that auditors should be monitored and there should be adequate regulatory provision to encourage the independence of the audit firms. The management and the regulatory agencies should emphasize on the audit report as this appears to be positive insignificant in improving organizational effectiveness. Regulatory agencies around the world should emphasize on joint audit as it appears positive insignificance in providing organizational effectiveness in the listed banks in Nigeria.*

**KEYWORDS:** Auditor Independence; Audit Report; Joint Audit; Organizational Effectiveness

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