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REVIEWER'S REPORT

Manuscript No.: IJAR-59293

Title: Les déterminants de la qualité de l'audit légal dans les cabinets d'expertise comptable au Togo : une lecture critique des acteurs.

**Recommendation: Major Revision
Required**

Rating	Excel.	Good	Fair	Poor
Originality		Good		
Techn. Quality			Good	
Clarity		Good		
Significance		Good		

Reviewer Name: Dr. Indrila Deb

Justification of Recommendation:

The manuscript examines perceived determinants of statutory audit quality in Togo through 22 semi-structured interviews with eight partners, nine audit managers and five senior auditors drawn from 20 accounting/audit firms. Its focus on the OHADA context and the interaction of professional competence, digital tools, organisational support and auditor independence is relevant. The use of interviews and thematic analysis is appropriate for an exploratory study of professional perceptions.

Nevertheless, major revisions are needed to establish the trustworthiness of the qualitative findings and align the conclusions with the evidence presented. The manuscript provides limited information about the interview guide, recruitment and saturation process, coding procedures, and the derivation of its NVivo-based percentages and visualisations. Some conclusions—particularly that digitalisation strengthens auditor independence or that particular practices significantly improve audit quality—are stronger than the interview evidence presented. The scope of the participants, consistency of the theoretical framework, and presentation of results also require attention.

Detailed Reviewer Report

With Respect to Originality — Rating: Good

The Togolese statutory-audit setting and the inclusion of professionals at three organisational levels provide useful contextual material. The determinants identified are, however, well

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established in the audit-quality literature. The authors should explain more precisely what the interview evidence adds to existing research, especially which interactions or context-specific mechanisms distinguish firms operating in Togo and the OHADA environment.

With Respect to Technical Quality — Rating: Fair

- Research design and scope (pp. 2–6): The introduction proposes a comparison of auditors, accounting staff, financial managers and business leaders, and the literature review again refers to clients and company executives. In fact, all 22 interviewees are audit-firm professionals (eight partners, nine managers and five senior auditors). Reframe the research question and claims around these participants' perceptions; do not imply that client or regulator perspectives were collected.
- Sampling and saturation (pp. 5–6): The paper describes purposive selection, maximum variation and saturation at interview 22, but gives no recruitment procedure, refusal information, interview sequence or documented basis for determining that no new themes emerged. Explain how firms and participants were approached, how variation was assessed, and how saturation was monitored. Distinguish purposive sampling from saturation, which is a stopping criterion rather than a sampling method.
- Confidentiality (Table 1, pp. 6–7): Although respondents are coded E1–E22, the table identifies the employing firms alongside exact age, gender, job title and experience. This combination may permit re-identification, particularly in small firms. State the ethics/consent arrangements and consider anonymising firm names or aggregating potentially identifying characteristics.
- Interview and coding transparency (p. 7): Provide the interview guide or representative questions, interview language, data-collection period, transcription and translation arrangements, and a description of how deductive and inductive codes were developed. Clarify whether more than one researcher coded the transcripts, how disagreements were resolved (if applicable), and how reflexivity or other credibility checks were addressed. NVivo 12 supports analysis but does not itself establish reliability or validity.
- Theoretical alignment (pp. 3–5): The resource-based perspective is developed in section 1.1, followed directly by section 1.3, with no section 1.2. The DeAngelo definition and the resource-based perspective are both used, but the analytical connection between theory, interview questions, codes and resulting themes remains unclear. Correct the numbering and show explicitly how the theoretical framework informed the analysis and how emergent themes extended it.

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- Percentage results (Table 3, p. 8): The table reports 67% for “audit quality”, 58% for tools/technologies, 54% for virtual meetings and other percentages. Define the denominator and calculation: percentage of respondents mentioning a theme, percentage of coded references, document coverage, or another NVivo measure. Explain coding units, overlapping categories and any normalisation. Without this information, the percentages cannot be independently interpreted or treated as relative importance.
- Word cloud and conceptual visualisations (Figures 1–3, pp. 8–9): Specify the NVivo query settings, source transcripts, stop-word list, stemming/synonym treatment and criteria for including terms and links. The word tree and concept diagram illustrate associations but do not independently demonstrate causal relationships or the strength of determinants. Their interpretation should remain descriptive.
- Evidence supporting themes (pp. 7–11): The results provide a few quotations (including E4, E12, E20 and E16), but the later discussion makes broader claims about organisational culture, digital practices and independence. Include a theme/subtheme table with definitions, representative quotations from different respondent categories, and evidence of agreement or disagreement. Report negative or contradictory cases where present, rather than relying predominantly on confirming statements.
- Digitalisation and independence (pp. 10–11): The assertion that digital tools separate audit from consulting and thereby protect independence is not established by the quotations or analysis presented. Digital tools may improve documentation and traceability, but economic dependence and conflicts of interest require distinct safeguards. Either provide direct interview evidence for the proposed mechanism or qualify/remove the causal claim.
- Interpretation and generalisability (pp. 10–12): As the study records perceptions rather than observed audit outcomes, replace expressions implying demonstrated or statistically significant improvements in audit quality with appropriately qualified language (e.g., “participants perceived” or “respondents reported”). The findings should not be generalised to all Togolese firms or the entire OHADA region.

Clarity of Presentation — Rating: Fair

The manuscript has a recognisable introduction–literature–methodology–results–discussion–conclusion structure, but the results and discussion repeat several assertions. Separate empirical observations from interpretations and practical implications. Correct section numbering (1.1 to 1.3; repeated 2.2), standardise table numbering (Table 1 followed by Table 3), and improve figure

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labels and readability. The article is written primarily in French with an English abstract; the journal's language requirements should be followed consistently. Remove bare website text embedded in the prose (e.g., "iaasb.org" and "inseed.tg"), verify the institutional statistics and standards cited, and standardise in-text citations and references.

Significance / Contribution — Rating: Good

The study has potential value for audit-quality research and practitioners in Togo because it draws attention to resource constraints, time pressure, supervision, digital competence and economic dependence in a relatively under-researched setting. Its contribution will be clearer if it identifies mechanisms specific to this setting and distinguishes evidence obtained from interviews from conclusions already established in the literature. The small qualitative sample is appropriate for exploratory insight, but it does not permit estimates of the prevalence or magnitude of the determinants.

Specific Recommendations for Revision

- Align the stated research objectives, respondent groups and conclusions with the actual sample of 22 audit-firm professionals.
- Document participant recruitment, selection criteria, firm coverage, interview dates, ethical safeguards and the evidence supporting thematic saturation.
- Provide the interview guide, coding framework, examples of deductive and inductive codes, and a transparent account of how themes were derived and checked.
- Define precisely the denominators and NVivo procedures used to generate Table 3 percentages and Figures 1–3; avoid equating word frequency with causal importance.
- Present a consolidated themes-and-evidence table with illustrative quotations, differences between partners/managers/senior auditors, and any disconfirming responses.
- Reconsider the unsupported assertion that digitalisation itself protects auditor independence and moderate all causal or statistically significant language.
- Clarify the relationship between the resource-based perspective, DeAngelo's audit-quality framework and the empirical themes.
- Address re-identification risks in Table 1, correct numbering and formatting, verify references and institutional statistics, and edit the French text for consistency.

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- Expand the limitations to address professional self-reporting, social-desirability bias, absence of client/regulator perspectives and lack of objective audit-quality measures.

Final Recommendation: Major Revision Required

The paper addresses a relevant issue and contains potentially useful qualitative evidence from audit professionals in Togo. However, the analytical procedures and reporting are not yet sufficiently transparent, and several conclusions exceed what the presented interview material supports. A substantial revision is required to strengthen the audit trail, substantiate the reported themes and frequencies, and calibrate the interpretation to the exploratory design before publication can be reconsidered.

Summary Rating

Criterion	Rating
Originality	Good
Technical Quality	Fair
Clarity of Presentation	Fair
Significance / Contribution	Good

Reviewer Name: Dr. Indrila Deb