

REVIEWER'S REPORT

Manuscript No.: IJAR-59293

Title: Les determinants de la qualite de l audit legal dans les cabinets d expertise comptable au Togo : une lecture critique des acteurs

Recommendation:

Accept as it is

Accept after minor revision.....

Accept after major revision

Do not accept (*Reasons below*)

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

Reviewer's ID: JPR-002

Detailed Reviewer's Report

- Originality and Research Relevance**

The manuscript addresses an important issue concerning the determinants of statutory audit quality in accounting firms in Togo. Its focus on the perceptions of audit partners, managers, and senior auditors provides useful contextual evidence from an under-researched African/OHADA setting. The integration of technical, organizational, technological, and independence-related factors is relevant. However, the authors should articulate more explicitly what is novel compared with previous studies on audit quality.

- Research Problem and Objectives**

The research problem is clearly identified, and the central research question is consistent with the stated objective of exploring the factors that strengthen or weaken audit quality in Togo. The introduction provides an appropriate background and identifies the limited empirical evidence from the OHADA context. However, the authors could sharpen the research gap and explain more clearly how the study extends existing audit-quality literature.

- Theoretical Framework**

The use of the Resource-Based View/Resource and Competence Theory is appropriate for explaining the role of professional knowledge, experience, technology, training, supervision, and organizational resources. The manuscript also connects the theory to differences between larger and smaller audit firms. However, the theoretical framework could be strengthened by explicitly showing how the theory informs the interview questions, coding categories, and interpretation of findings.

- Research Design and Sampling**

The qualitative exploratory design is appropriate for understanding professional perceptions of audit quality. The study uses 22 professionals from 20 firms, comprising eight partners, nine managers, and five senior auditors, with participants having at least five years of experience. The use of semantic/thematic saturation is also explained. Nevertheless, the authors should provide more detail on how firms and participants were initially identified and recruited and explain why 22 interviews were considered sufficient beyond the statement that saturation was reached.

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- **Data Collection and Interview Procedure**

The semi-structured interview approach is suitable for the research objectives. The interview guide covers competence, independence, ethics, professional skepticism, supervision, fees, client relationships, time constraints, digital technologies, and the regulatory environment. Interviews lasted 45–69 minutes and were recorded and transcribed with participant consent. The paper would benefit from including the main interview questions or an appendix containing the interview guide to improve reproducibility.

- **Data Analysis and Use of NVivo**

The use of NVivo 12 and thematic content analysis is appropriate. The manuscript explains that both deductive codes derived from the theoretical framework and inductive codes emerging from participant responses were used. However, the analysis procedure needs greater methodological detail. The authors should explain the coding stages, whether coding was performed by one or multiple researchers, how coding consistency was assessed, and how themes were finalized.

- **Presentation of Results**

The findings identify technical and digital competencies, organizational culture, supervision, continuing education, workload, independence, and client pressure as important dimensions of audit quality. The qualitative quotations provide useful evidence from participants. However, the presentation should distinguish more clearly between **frequency of a theme**, **importance of a theme**, and **interpretation by the researchers**. The reported percentages in the keyword-frequency table should also be explained carefully, including how the percentages were calculated.

- **Discussion and Link with Previous Research**

The discussion generally connects the findings with established audit-quality literature and provides useful comparisons concerning professional competence, digital technologies, organizational culture, workload, and independence. The discussion is particularly useful where it avoids treating technology as automatically improving audit quality. However, several claims should be framed explicitly as **participants' perceptions** rather than objective evidence of improved audit quality. For example, the study should avoid implying that digitalization itself proves better audit quality without independent audit-quality indicators.

- **Limitations, Generalizability and Ethical Considerations**

The manuscript appropriately acknowledges that the sample consists of only 22 professionals and that the findings cannot be statistically generalized. It also recognizes the absence of company directors, regulators, and users of financial statements. The authors should additionally provide clearer information about research ethics, informed consent, confidentiality procedures, and whether institutional ethical approval was obtained or was not required.

- **Language, Structure and Overall Presentation**

The manuscript contains substantial and relevant literature and a logical progression from theoretical background to methodology, findings, discussion, and conclusion. However, it requires careful language editing, particularly because the manuscript is written in French while several technical terms and portions of the presentation use English terminology. Some formatting, spacing, numbering, and typographical issues should also be corrected. The tables and figures should be consistently numbered and their analytical contribution explained in the text. The reference list should be checked carefully for consistency and completeness.