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CORPORATE GOVERNANCE ATTRIBUTES AND AUDIT QUALITY AMONG PUBLIC LISTED COMPANIES IN MALAYSIA

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ABSTRACT

The recent dispute between a Malaysian Listed Company, Serba Dinamik Holdings Berhad and its former external auditor KPMG has triggered a negative perspective towards the quality of auditors' performance in a publicly listed company. The role of external auditors is very vital in producing reliable financial statements for investors to make an informed investment decision. Auditors should be able to exercise their duties within a good corporate governance ecosystem and render their independent opinion without fear or favour. Hence, this study is performed to examine the relationship between the corporate governance attributes and the audit quality of the publicly listed companies in Malaysia. Corporate governance attributes used in this study include institutional ownership, management ownership, board independence, non-executive directors, and audit committees. Correspondingly, there are four control variables included in this study such as company size, business complexity, industry type and leverage. The selected sample of population for this study is the 100 listed companies from 2017 to 2020. This study will be conducted using a panel data analysis taken from the company's website and Bursa Malaysia's website. The expected findings of the study, there is a relationship between corporate governance attributes and audit quality among public listed companies in Malaysia

Keywords: corporate governance, audit, public listed