



EFFECTS OF AUDIT COMMITTEE ACTIVITY ON EARNINGS QUALITY OF LISTED NIGERIAN FIRMS USING INFORMATION AND COMMUNICATIONS TECHNOLOGY (ICT)

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ABSTRACT

The study was conducted to examine the effects of audit committee activity on earnings quality with particular focus on the listed ICT firms in Nigeria. The secondary sources of data were employed and the panel data collected was analysed using multiple regression model. The findings revealed that the some of the variables of the audit committee activity have significant and positive association with earnings quality for the selected listed firms. The study recommends that the regulatory authorities like Nigerian stock exchange (NSE) and security and exchange commission (SEC) should consider encouraging ICT firms to have in addition to the three non-executive directors in their audit committee at least one independent director. This will further improve the financial reporting quality of ICT firms in Nigeria as revealed by this study, among others.

Keywords: Audit Committee Activity, Audit Committee Diligence, Audit Committee Independence, Audit Committee Size, Earnings Quality.