

Influence of corporate governance characteristics on audit tenure of listed firms in Nigeria

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ABSTRACT: This study examined the influence of corporate governance characteristics on audit tenure among listed Nigerian firms, focusing on factors such as board gender diversity, institutional ownership, audit firm type (Big 4 vs. non-Big 4), and firm size. A sample of 680 firm-year observations from 2015 to 2024 was analysed using linear regression to explore the relationship between these governance factors and audit tenure. The findings revealed that board gender diversity and firm size had a significant negative relationship with audit tenure, indicating that gender-diverse boards and larger firms tend to engage auditors for shorter durations. On the other hand, institutional ownership and audit firm type showed no meaningful effect on audit tenure. The study's conclusion underscores the importance of corporate governance in shaping auditor engagement durations, emphasising the need for strong audit committees and regular auditor rotation to preserve audit quality and independence. It recommends promoting institutional ownership, enhancing board gender diversity, and factoring in firm size when designing audit-related policies to improve financial reporting practices in Nigeria. This research contributes to a deeper understanding of audit tenure dynamics, especially in developing business climates like Nigeria.

Keywords: Audit tenure, Big 4 auditors, board gender diversity, corporate governance, firm size, institutional ownership.

INTRODUCTION

Corporate governance, audit market structure, and internal monitoring mechanisms play critical roles in shaping the tenure of audit firms, particularly within emerging markets where institutional frameworks are still evolving. Audit tenure (duration of the auditor-client relationship) is a crucial determinant of audit quality, financial transparency, and stakeholder confidence (Junaidi *et al.*, 2015; Okoye *et al.*, 2022). A longer tenure may enhance auditor competence through improved understanding of the client's operations, but may also lead to compromised independence, primarily due to familiarity threats and close ties development (Liu *et al.*, 2021; Nwaeze, 2025). Audit tenure can be categorised into voluntary and involuntary forms. Voluntary changes often result from perceived audit failures, low-quality service, or disagreements over financial reporting (Kristianto and Pangaribuan, 2022). In contrast, involuntary auditor switches arise from mandatory audit firm rotation (MAFR)

requirements, imposed by regulatory frameworks to preserve auditor objectivity (Alhazmi *et al.*, 2024). Statutory mandates requiring periodic rotation, commonly every three to five years, are aimed at strengthening auditor independence by breaking prolonged relationships that could impair professional skepticism (Temitope *et al.*, 2023).

Proponents of long audit tenure argue that extended auditor-client relationships allow auditors to gain deeper knowledge of a firm's operations, thus improving audit efficiency and quality (Okoye *et al.*, 2022). However, critics suggest that prolonged tenures may lead to compromised independence, as auditors become overly familiar with clients and less objective in their evaluations (Junaidi *et al.*, 2015; Oyedokun *et al.*, 2018). Mandatory audit firm rotation (MAFR) has been introduced in several jurisdictions to address concerns over auditor independence. Rotation aims to disrupt entrenched relationships and

encourage objectivity (Alhazmi *et al.*, 2024; Abdulai *et al.*, 2021). However, Kristianto *et al.* (2022) note that MAFR may also incur significant switching costs and disrupt audit continuity. Corporate governance mechanisms, such as board independence and institutional ownership, have also been shown to influence audit tenure by enhancing oversight and reducing managerial influence over auditor selection (Yayangida *et al.*, 2023; Khan *et al.*, 2025). Thus, the interplay between governance structures and audit tenure remains a key area of empirical investigation.

Corporate governance plays a significant role in shaping auditor tenure, influencing both the length and quality of auditor-client relationships. Governance structures such as board independence, audit committee effectiveness, ownership structure, and auditor choice significantly impact auditor retention (Hwang *et al.*, 2022; Sulaiman *et al.*, 2023; Bataineh *et al.*, 2025). Alhazmi *et al.* (2024) and Okoye *et al.* (2022) observed that prolonged audit tenure, often resulting from weak board oversight, may impair auditor independence, thereby reducing audit quality. Islam *et al.* (2023) and Susanti and Meilani (2024) emphasised that effective internal audit functions and audit committee quality mediate the relationship between firm characteristics and audit reporting quality, influencing auditor retention. In Nigeria, the dominance of large audit firms limits competition and affects tenure dynamics (Egbunike *et al.*, 2023; Yangida *et al.*, 2023; Okoye *et al.*, 2023). Oktaviana *et al.* (2021) explored how corporate governance mechanisms and firm characteristics affect financial statement integrity among manufacturing firms on the Indonesia Stock Exchange.

Hwang *et al.* (2022) and Alhazmi *et al.* (2024) emphasise that effective board structures, including gender diversity, improve auditor independence and oversight, thereby influencing audit tenure. In Nigeria, Sinebe (2025a) and Sulaiman *et al.* (2023) argue that diverse boards are better equipped to oversee audit processes, enhancing trust and audit continuity. Additionally, board dynamics such as director tenure and ownership structure, which intersect with gender diversity, play a role in shaping auditor relationships (Bataineh *et al.*, 2025; Sinebe, 2025b). In the Nigerian context, Okoye and Ogbodo (2023) report a positive association between firm size and audit tenure, reflecting strategic preferences for stability. However, some scholars argue that larger firms face increased public scrutiny and may periodically rotate auditors to uphold transparency and regulatory compliance (Oktaviana and Paramitha, 2021; Odin *et al.*, 2022).

Factors influencing independence include: audit firm size, audit fees, industry specialisation, and the presence of effective audit committees (Oyedokun *et al.*, 2017; Yangida *et al.*, 2023). Larger firms are typically seen as more capable of resisting client pressure and delivering high-quality audits due to their expertise, resources, and established methodologies (Junaidi *et al.*, 2015; Okoye *et al.*, 2023). The existing literature on audit tenure predominantly focuses on factors such as auditor rotation, audit firm size, and firm characteristics. However, there is

a limited exploration of how corporate governance elements, like board gender diversity, institutional ownership, and audit firm type, specifically influence audit tenure in the context of emerging markets like Nigeria. Against this backdrop, this study seeks to investigate the dynamics of audit tenure in relation to corporate governance structures and auditor independence, drawing on empirical evidence from listed firms in Nigeria. It explores how board characteristics, ownership structures, and regulatory frameworks influence auditor retention decisions, thereby contributing to the broader discourse on audit quality and financial accountability. These hypotheses were used for this study:

H₀₁: Board gender diversity has no significant effect on the audit tenure of listed firms.

H₀₂: Institutional ownership has no significant effect on the audit tenure of listed firms.

H₀₃: Audit firm type (Big 4 vs. non-Big 4) has no significant effect on the audit tenure of listed firms.

H₀₄: Firm size does not significantly affect the audit tenure of listed firms.

METHODOLOGY

The study made use of secondary data and employed the stratified sampling technique to select sixty-eight (68) non-financial firms for a period of ten (10) years, within the period of 2015-2024, while the panel technique was adopted for the data analysis. The study employed a multiple linear regression model to examine the determinants of auditor tenure. The independent variables include board gender diversity, institutional ownership, Big 4 audit and firm size. This combination of variables was chosen to balance internal governance, external monitoring, audit-specific characteristics, and firm-level structural controls.

Model specifications

The model for this study is stated in econometrics terms below as;

Model I Audit Tenure = *f*(corporate governance, audit market structure)

$$\text{Audit Tenure}_{it} = f(\text{BOGD} + \text{INSTOWN} + \text{BIG4AUDIT} + \text{FSIZE}) \text{----- eq.1}$$

$$\text{Audit Tenure}_{it} = \alpha_0 + \beta_1\text{BOGD}_{it} + \beta_2\text{INSTOWN}_{it} + \beta_3\text{BIG4AUDIT}_{it} + \beta_4\text{FSIZE}_{it} + \varepsilon_t \text{----- eq.2}$$

Where: *f* = Stochastic error term capturing other unexplained variables, *i* = firm identifier (68 firms), *t* = time variable (10 Years), ε_t = error term, α_0 = the intercept of the regression, β_1 β_2 , β_3 and β_4 = the coefficients of the regression equation.

Table 1. Summary of descriptive statistics for AUDITORTENURE, BOGD, INSTOWN, BIG4AUDITOR and FSIZE.

Variables	Observation	Mean	Std. Dev	MIN	MAX
AUDITORTE	680	0.7559	0.429	0	1.00
BOGD	680	12.554	12.222	0	100.00
INSTOWN	680	47.600	25.885	0	95.00
BIG4AUDIT	680	0.525	0.499	0	1.00
FSIZE	680	7.197	0.861	5.21	9.48

Table 2. Shapiro-Wilk W test for normal data for AUDITORTENURE, BOGD, INSTOWN, BIG4AUDITOR and FSIZE.

Variables	Observation	W	V	Z	PROB>Z
AUDITORTE	680	0.99551	1.995	1.683	0.04618
BOGD	680	0.95419	20.350	7.342	0.00000
INSTOWN	680	0.96219	16.794	6.874	0.00000
BIG4AUDIT	680	0.99991	0.041	-7.768	1.00000
FSIZE	680	0.98882	4.966	3.905	0.00005

The Apriori expectation: β_1 , β_2 , β_3 and β_4 are less than or greater than 0.

RESULTS AND DISCUSSION

Descriptive statistics

Table 1 presents the descriptive statistics for the variables AUDITORTENURE, BOGD, INSTOWN, BIG4AUDITOR, and FSIZE, based on 680 observations. The mean of AUDITORTENURE is 0.756, indicating that approximately 76% of the firms in the sample maintained the same auditor throughout the study period. This high proportion suggests a preference for auditor continuity, which may reflect stable and established audit-client relationships. However, extended auditor tenure may raise concerns about auditor independence and potential familiarity threats over time. The mean of BOGD is 12.55, with a wide standard deviation of 12.22 and a maximum value of 100, showing significant variation in gender diversity across boards. While some firms have highly gender-diverse boards, others may have little or no female representation (min = 0), which could limit diverse perspectives in decision-making processes. INSTOWN, with a mean of 47.6%, suggests that institutional investors hold nearly half of the shares in the sampled firms, providing strong external oversight and contributing to better corporate governance and reduced agency costs. The variable BIG4AUDITOR has a mean of 0.525, indicating that 52.5% of the firms engage Big 4 audit firms, reflecting a balanced distribution of audit firm selection. FSIZE, with a mean of 7.197, indicates that the firms in the sample are moderately large, with log-transformed values ranging from 5.21 to 9.48.

Normality test

Table 2 presents the results of the Shapiro-Wilk test, assessing the normality of variables. A p-value less than 0.05 indicates a significant deviation from normality. AUDITORTENURE has a W value of 0.9955 and a p-value of 0.0462, suggesting a marginal deviation from normality, though it remains close enough to be acceptable for regression analysis. BOGD and INSTOWN show substantial non-normality, with W values of 0.9542 and 0.9622 and p-values of 0.0000, likely due to outliers or skewed distributions. FSIZE also deviates significantly from normality (W = 0.9888, p = 0.00005). In contrast, BIG4AUDITOR has a W value of 0.9999 and a p-value of 1.000, indicating near-perfect normality, which is unusual for a binary variable. Given the non-normality of most variables, the study may use non-parametric techniques or data transformations (e.g., Spearman Correlation) to meet parametric test assumptions.

Correlation analysis

Table 3 presents Spearman's rank correlation results, a non-parametric measure for non-normally distributed data, as confirmed by the Shapiro-Wilk test. AUDITORTENURE shows weak, negative correlations with BOGD ($r = -0.0965$, $p = 0.0118$) and FSIZE ($r = -0.0914$, $p = 0.0171$), both statistically significant. This suggests that longer auditor tenure is associated with lower board gender diversity and smaller firm sizes. The negative correlation with FSIZE is unexpected, as larger firms are typically expected to retain auditors longer due to organisational complexity. This may indicate that smaller Nigerian firms prefer long-standing auditor relationships for cost-saving

Table 3. Spearman correlation matrix values.

	AUDITORTE	BOGD	INSTOWN	BIG4AUDIT	FSIZE
AUDITORTE	1.0000				
BOGD	-0.0965*	1.0000			
INSTOWN	-0.0180	0.6399	1.0000		
BIG4AUDIT	-0.0264	0.4920	0.1958*	1.0000	
FSIZE	-0.0914*	0.0171	0.1759*	0.0000	1.0000

Table 4. VIF test values.

Variables	VIF	1/VIF
BIG4AUDIT	1.35	0.740166
FSIZE	1.34	0.744911
INSTOWN	1.27	0.789702
BOGD	1.06	0.947072
MEAN VIF	1.25	

Source: Regression Output, 2025.

Table 5. Diagnostic tests fitted values of AUDITOR TENURE.

Breusch-Pagan/Cook-Weisberg test for heteroskedasticity	
Decision rule	If the p-value is statistically significant, then reject Ho and accept HA
Result	chi2(1) = 8.63; Prob>chi2= = 0.0033

or familiarity reasons. BOGD positively correlates with BIG4AUDITOR ($r = 0.1958$, $p = 0.0000$) and FSIZE ($r = 0.1759$, $p = 0.0000$), indicating that gender-diverse boards are more common in larger firms and those using Big 4 auditors. INSTOWN also shows positive correlations with BIG4AUDITOR ($r = 0.3547$) and FSIZE ($r = 0.4037$), suggesting that institutional investors favour larger firms and those audited by reputable firms.

Variance Inflation Factor (VIF) test

Table 4 shows the results of the VIF test. VIF is a diagnostic tool used to detect multicollinearity among explanatory variables. A VIF value above 10 typically signals problematic multicollinearity. In this analysis, all variables exhibit VIF values well below the threshold, with the highest being 1.35 (BIG4AUDIT) and the lowest 1.06 (BOGD). The mean VIF is 1.25, indicating a very low degree of multicollinearity among the variables. This suggests that the predictors are sufficiently independent of one another. Since multicollinearity is not a concern, the regression results can be interpreted with greater confidence.

Breusch-Pagan/Cook-Weisberg test for heteroskedasticity

Table 5 presents the result of the Breusch-Pagan/Cook-

Weisberg test for heteroskedasticity on the fitted values of AUDITOR TENURE. The test checks whether the variance of the residuals is constant (homoskedasticity) — a key assumption in ordinary least squares (OLS) regression. The result yields a chi-square value of 8.63 with a *p-value* of 0.0033, which is statistically significant at the 1% level. Based on the decision rule, we reject the null hypothesis of constant variance and accept the alternative hypothesis that heteroskedasticity is present in the model. This violation of the homoskedasticity assumption indicates that the standard errors of the regression coefficients may be biased, leading to unreliable hypothesis tests and confidence intervals. To correct for heteroskedasticity, the study would use robust standard errors (e.g., PCSC errors) in regression analysis. This adjustment ensures more reliable statistical inference and improves the overall robustness and credibility of the model's results.

Hadri LM test Unit Root Test

Table 6 presents the diagnostic test results for the study variables, with all variables showing statistically significant test statistics (p -value = 0.0000), indicating the rejection of the null hypothesis. This suggests the presence of model irregularities, such as non-linearity, heteroskedasticity, or violations of normality assumptions. FSIZE and BIG4AUDITOR exhibit the highest test statistics, pointing

Table 6. Diagnostic test results for all the variables.

Variables	Statistics	P-value
AUDITOR TENURE	12.3984	0.0000
BOGD	17.5843	0.0000
INSTOWN	19.2121	0.0000
BIG 4 AUDITOR	25.9729	0.0000
FSIZE	32.1295	0.0000

Table 7. Summary of AUDITORTENURE, BOGD, INSTOWN, BIG4AUDITOR and FSIZE linear regression analysis.

Auditor tenure	COEF.	STD. ERR.	z	P> z
BOGD	-.004093	.001287	-3.18	0.001
INSTOWN	.0001346	.0005416	0.25	0.804
BIG 4 AUDITOR	.0312503	.0335463	0.93	0.352
FSIZE	-.0520237	.013616	-3.82	0.000
_CONS	1.158868	.0915828	12.65	0.000
N				680
R-squared				0.0238
Wald chi2(4)				46.56
Prob > chi2				0.0000

Key: COEF. ~ Coefficient, STD. ERR.~ standard error

to potential issues due to outliers or skewed distributions. Although AUDITORTENURE has a lower statistic, it still indicates significant deviation from ideal assumptions. These findings are consistent with earlier diagnostic tests (e.g., Shapiro-Wilk and Breusch-Pagan). To address these issues, the study would consider using the panel-corrected standard error (PCSE) test to enhance the robustness of the findings and ensure valid statistical inference.

Hypotheses testing

Table 7 presents the results of a linear regression analysis conducted on 680 firm-year observations. The R-squared value of 0.0238 indicates that the explanatory variables account for only 2.38% of the variance in audit tenure. While this R-squared value is low, the model is statistically significant overall (Wald $\chi^2 = 46.56$; $p = 0.000$), suggesting that at least one predictor has a meaningful relationship with audit tenure. The coefficient for board gender diversity (BOGD) is negative and statistically significant (coef. = -0.004093 ; $p = 0.001$), implying that greater female representation on the board is associated with shorter auditor tenures. This suggests that gender-diverse boards may be more proactive in rotating auditors to maintain independence and avoid complacency. Firm size (FSIZE) also has a significant negative relationship with audit tenure (coef. = -0.0520 ; $p = 0.000$), indicating that larger firms tend to engage auditors for shorter periods, possibly driven by regulatory expectations or

corporate governance practices. However, institutional ownership (INSTOWN) and the use of Big 4 auditors (BIG4AUDITOR) do not show significant effects, with p-values of 0.804 and 0.352, respectively. These findings suggest that corporate governance factors, especially board gender diversity and firm size, are key determinants of auditor tenure decisions.

DISCUSSION

The regression analysis in this study provides valuable insights into the impact of corporate governance variables on auditor tenure among listed firms. It reveals that board gender diversity (BOGD) and firm size (FSIZE) significantly and negatively influence auditor tenure, while institutional ownership (INSTOWN) and affiliation with Big 4 auditors do not show meaningful effects. The negative relationship between BOGD and auditor tenure aligns with prior research, such as Pathak *et al.* (2021), which argued that gender-diverse boards enhance vigilance, leading to timely auditor rotation to maintain independence. This supports the idea that female representation on boards strengthens oversight and mitigates the risks of prolonged auditor-client relationships, thus preserving audit quality (Farcane *et al.*, 2023; Yayangida *et al.*, 2023). Furthermore, Liu *et al.* (2021) highlighted the risks of long auditor-client ties, reinforcing the role of gender-diverse boards in ensuring audit independence.

Firm size (FSIZE) also negatively correlates with auditor

tenure, suggesting that larger firms, under more regulatory and public scrutiny, may adopt stronger governance practices like periodic auditor rotation to maintain financial credibility (Kalbuana *et al.*, 2022; Islam *et al.*, 2023). This finding mirrors studies by Kristianto *et al.* (2022) and Alhazmi *et al.* (2024), which found firm size to influence auditor tenure and selection decisions. In contrast, the insignificance of institutional ownership and Big 4 auditors in predicting auditor tenure aligns with previous studies, suggesting that these factors may have less impact in certain markets (Khan *et al.*, 2025; Al-Ateeq *et al.*, 2022). These findings suggest that corporate boards, especially in emerging markets like Nigeria, should focus on promoting diversity and strengthening governance mechanisms to enhance audit independence and financial reporting credibility.

Conclusion

This study enhances the understanding of factors influencing audit tenure among listed Nigerian firms, emphasising the role of corporate governance characteristics. The findings highlight that while board gender diversity and institutional ownership do not significantly impact audit tenure, audit firm type (Big 4 vs. non-Big 4) and firm size are crucial determinants. Firms audited by Big 4 firms tend to have longer audit tenures, indicating that these firms maintain more stable auditor relationships due to their expertise and resources. Additionally, larger firms, with more complex operations and reporting requirements, often experience longer audit tenures, reflecting the need for consistent and specialised audits. The study underscores the importance of examining the relationship between corporate governance and audit practices in emerging markets like Nigeria, where regulatory frameworks and corporate structures may differ from those in developed economies. Policymakers and regulators should consider these factors when crafting policies on auditor independence, tenure, and rotation, aiming to enhance financial reporting quality and corporate governance in Nigeria. This study makes several significant contributions to knowledge in the fields of corporate governance, audit practices, and financial reporting, particularly in the context of Nigerian listed firms. This study contributes to the body of literature on audit tenure by exploring the Nigerian context, filling a gap in research focused on emerging markets. It broadens the understanding of audit tenure dynamics in non-Western corporate environments, offering valuable perspectives for scholars and practitioners in the field.

Based on the findings of this study, several recommendations are proposed to enhance audit practices and corporate governance in Nigeria:

1. Since audit committees play a crucial role in influencing audit tenure, companies should focus on enhancing the effectiveness of their audit committees.

This includes ensuring adequate training, empowering them with the authority to enforce auditor rotation policies, and enhancing their oversight functions to promote audit independence.

2. To further safeguard auditor independence and prevent potential audit fatigue, firms, especially those with longer audit tenures, should implement and enforce regular auditor rotation policies. This will promote objectivity and reduce the risk of compromised audit quality.
3. Although gender diversity did not have a significant effect on audit tenure in this study, fostering diverse boards is crucial for enhancing decision-making, corporate governance, and overall organizational performance. Policymakers should encourage more female representation on boards through regulatory incentives.
4. Since firm size plays a critical role in audit tenure, regulators should consider firm-specific characteristics when drafting policies for auditor engagement. Larger firms should be subject to more stringent audit quality controls to account for their complex operations and financial reporting needs.

CONFLICT OF INTEREST

The author declares no conflict of interest.

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