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Auditors' Reputation and Quality of Information Disclosure by the Local Government Councils in Taraba State

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Abstract

This study examined the impact of Auditors Reputation and Quality of Information Disclosure by Local Government Councils in Taraba State. The time-frame of the study covered a period of Four (4) years (from 2011-2014). Data was generated secondary sources where the Annual reports and Accounts of Nine (9) local government councils in Taraba State were examined. The technique used for analyses and interpretation of the data was descriptive statistics and multiple regressions (Ordinary Least Square Method). This research made findings that Auditors Reputation does not influence the Quality of Information Disclosure at the local government level in Taraba State. This may perhaps, be due to the fact that the level of accountability is poor due absence of attributes like accessibility, accuracy, comprehensiveness and poor disclosure of income & expenditures in financial reports of local governments councils which results from poor adherence to auditing framework in the Nigerian public sector. This study recommends that in order to enhance Auditors Reputation, policy makers and legislators should provide laws and policies that will stipulate the profile of Audit firms to include a minimum number of at least three (3) qualified partners in an Audit firm, including the Principal Partner or an Audit Manager who should act on his behalf for the audit of the annual reports and accounts of local government councils not only in Taraba State, but in Nigeria as a whole. In addition, the Office of the Auditor-General for Local Governments should always engage the services of Owner Manager Audit firms who are perceived to be more reputable, who will bring their reputation to bear on the Quality of Information Disclosure of local government councils by ensuring full disclosure.

Keywords: *Auditors Reputation, Information Disclosure, Financial Reports, Local Government Councils, Taraba State*

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Background to the Study

Auditors play a critical role in any financial system, particularly; external auditors play a prominent role in enhancing the quality of financial information disclosure by attesting as to whether the financial statements prepared by management gives a true and fair view of the financial position of a reporting entity in compliance with accepted statutory and regulatory requirements (Ishaya and Adamu, 2007). Nigeria is today operating in an environment where there is growing concern for transparency, accountability and good governance, so the critical role of auditors in the financial system cannot be undermined. Since this role of auditors is influenced by their reputation, the ultimate expectation gap of users of accounting information is that auditors' reputation should enhance quality of financial information disclosure.

In Nigeria, the local government as a segment of the public sector is the third tier of government (Dambatta, 2004). They are expected to prepare and publish their reports and accounts annually. In preparing the accounts, external auditors are expected to attest as to whether the financial statements give a true and fair view of the financial position of the reporting entity and whether it is also prepared in compliance with the applicable statutory and regulatory standards.

The legal framework which relates to financial reporting at the local government level is the financial memoranda and the local government edict 1988 (Dambatta, 2004). The financial memoranda are the instrument which prescribes the procedures relating to record keeping, internal control, financial management and preparation of final accounts at the local government level. It serves as a guide for the preparation of financial reports which assist users in making sound economic, political, social, legal and financial decisions.

Objective of the Study

It is against this background that this study seeks to examine the impact of auditor's reputation on quality of information disclosure at the local government level in Taraba State.

Hypothesis of the Study

Within the framework of the research objective, the hypothesis of the study was developed; which states that auditor's reputation does not significantly influence quality of information disclosure at the local government level in Taraba State.

Scope of the Study

This research analyzed the effect of auditor's reputation on quality of information disclosure of local governments' financial reports in Taraba State. The study is premised within the sixteen (16) local government councils in Taraba State. The choice of local government councils among the various public sector entities is because local government councils are the most neglected in terms of research and with the on-going reforms and tentative passage of the bill to guarantee local government autonomy, all tiers of government are supposed to be accorded adequate research attention. Relatively, the sixteen local government councils in Taraba State constitute the study population, which was stratified into three (3) and nine (9) local government councils were selected (three (3) from each stratum) as the sample size of the study. The time-frame of the study covers a period of four (4) years (2011-2014).

Conceptual Issues

This section reviewed related concepts like the concept of auditors' reputation and financial information disclosure of local governments. It covers the conceptual framework, which centered on review of relevant concepts related to the study.

Concept of Auditing

According to Dandago (2002), the concept of auditing was derived from a Latin word "Audire" meaning "to hear." This seems to the universal understanding of the origin of auditing as it also conforms to the opinion of Adeniji (2004). The audit profession being a utilitarian discipline originated from as a response to give third-party credibility to the stewardship and accountability functions of financial reporting (Oshisami and Dean, 1985 cited in Sundem (2003); Izedonmi, 2009).

According to Dandago (2002) & Adeniji (2004), auditing is the independent examination of, and expression of opinion on, the financial statements of an enterprise or organization (profit and non-profit) by an appointed auditor in pursuance of terms of engagements of that appointment and in compliance with relevant statutory obligations. Another inclusive definition of auditing given by a report of the Committee on Basic Auditing Association (CBAS. 2009) is that auditing as a systematic process of objectively obtaining and evaluating evidence regarding assertion about economic actions and events to ascertain the degree of correspondence. Dandago (2002) and Adeniji (2004), stressed that auditing does not concentrate on fraud detection, but rather to look at the financial and non-financial activities of an entity in terms of management, procedure, systems and statutory requirements and to test the compliance level in term of compliance with relevant statutory obligations.

Millichamp (2002), Dandago (2002) and Adeniji (2004) went further to look at the primary objectives of auditing and stated that it is primarily aimed to produce a report by the auditor showing his opinion on the truth and fairness of financial statements so that any person reading and using them can believe in them". By extension, this study agrees with the definitions of Sundem (2003); Izedonmi, 2009); Dandago (2002) and Adeniji (2004). In addition, this study views auditing as an evaluation carried out by a member (or members) of any recognized accounting body(ies) (in case of Nigeria; the Institute of Chartered Accountants of Nigeria and the Association of National Accountants of Nigeria) for the purpose of reporting on the "True and Fair view" of their clients' financial statements.

Concept of auditors' reputation

The quality of information provided in financial reports are in addition to other factors determined by auditors' reputation. Loss of auditors' reputation therefore undermines the usefulness and reliance by users to make informed business and investment decisions on the financial reports (Izedonmi, 2008). Izedonmi (2008), posits that auditors' reputation is the image and respect that audit firms possess as a result of experience in rendering assurance services over the years. In the words of Levinthal (1991), reputation is a corporate culture that determines the behavior of organization and individuals within it. Similarly, Balmer and Greyser (2003) perceived that the concept of reputation is built over time, based on what the organization did and how members of the public see and perceive the work of the organization. Auditors' reputation refers to a psychological commitment of the audit staff compounded into a common belief that in the end will reflect on the quality of financial statements being audited have been behaving. While Herbig and Milewicz (1995) states that since auditing adds to the informational value of financial statements, auditors' reputation will impliedly reflect on the quality of financial statements being audited and this makes it extremely important that the opinion of auditors reflect as much information as possible and this is why the auditor must exercise due professional skills, diligence and care in the course of his work.

Arrunada (2000) posits that auditors' reputation is simply the professional judgment exercised by the auditor, which is a vital feature of audit quality. This definition could be interpreted to mean that auditors' reputation is an objective and independent examination and expression of professional opinion on the financial statements of an enterprise, all within the confinement of the terms of engagement, statutory and professional requirements. Consequently, this reputation has to be built over a period of time.

Audit firm reputation refers to the corporate image built over time by auditing firms. It may be as a result of the array of auditors the firm possesses, the brand name, the perceived audit quality resulting from little or no litigations, the fees charged, etc. Sucher, Moizer and Zarova (1999) argued that reputation is founded upon the technical and functional quality of audit firms and this reputation will only come over time. According to Gregory and Jeanes (2007), for one to measure reputation itself, it has to be based on an assumption of quality, which is difficult to evaluate. However, this research wants to deduce that it from the audit methods used by audit firms, the brand name, the perceived quality of work done; resulting into high quality financial reports.

From the foregoing, it follows that audit quality may be inferred from the type of audit firm. Audit firms may be broadly grouped into two (reputable and non-reputable), however; according to Fuerman and Kraten (2008), audit firm reputation have succeeded in grouping audit firms into four distinct size levels viz- Big-wigs, Medium CPA firms, Small CPA firms and Single CPA firms in the United States. The first grouping is the largest of all as Compustat Research Insight indices indicates that 496 of the fortune 500 companies in US are audited by this group. The second group consists of two firms; BDO Seidman and Grant Thornton (Cheng & Reichelt 2007). The third group is composed of audit firms (excluding the prior groups) with two or more partners, and the least group is made up of sole practitioners or single partner firms (Fuerman & Kraten, 2008).

Auditors Reputation and Information Disclosure

Bevis (2009) believes that auditors' reputation has a critical role in enhancing income disclosure in the financial reports. Hence, the exercise of judgment by the auditor in expression his independent opinion is a better way of resolving accounting matters that will achieve income disclosure in the process of financial reporting. However, since the quality of information provided in financial reports is in addition to other factors determined by auditors' reputation. Loss of auditors' reputation therefore undermines income disclosure thereby leading to loss of capacity of users to make informed business and investment decisions on the financial reports (Izedonmi, 2008).

Similarly, Balmer and Greyser (2003) perceived that the concept of reputation is a psychological commitment of the audit staff compounded into a common belief that in the end will reflect on the quality of financial statements being audited have been behaving. While Herbig and Milewicz (1995) state that since auditing adds to the informational value of financial statements, auditors' reputation will impliedly reflect on the quality of financial statements being audited and this makes it more useful for interested users for decision making purposes.

Methodology

The research design used for this study is mixed research design, i.e: both ex-post factor and survey design. By ex-post factor design, it involves qualitative research method where data were collected and analyzed from secondary sources (annual reports and accounts of the local government councils in Taraba State), with the view of determining the financial reporting qualities of information disclosure in the financial reports of Taraba State local governments.

Population of the Study

The population of this study consists of twenty-two (22) external auditors or professional accountants engaged in public practice, who are registered with the Office of the Auditor-General for Local Governments to audit the annual reports and accounts of the local government councils in Taraba State.

Sample Size of the Study

A sample of size of eight (8) audit firms out of the twenty-two (22) registered firms was selected as the sample size of the study. For the purpose of sample selection, the population was grouped into two (2) strata, on the basis of whether they are CAs (ICAN Members) or CNAs (ANAN Members) and from each stratum; four (4) audit firms were selected using two (2) criteria. Thus: (i) the Audit firm must have audited the annual reports of at least one of the ten selected L.G.As and (ii) the Audit firm must have an Office outfit located in Jalingo, the Taraba State capital.

Using the afore-listed criteria, a sample of Eight (8) Audit firms were selected. Table 1 below shows the sample size of the study.

Table 1: Showing Sample Size of the Study

S/NO	External Auditors in Public Practice	Category
1.	Rebo Usman & Co.	C.As (ICAN Members)
2.	Victor Falack & Co.	‘’ ‘’
3.	Jibrin, Jibrin & Co.	‘’ ‘’
4.	Ahmed Bawa & Co.	‘’ ‘’
5.	Kassim, A. Kassim & Co.	C.NAs (ANAN Members)
6.	Ibrahim Suleiman & Co.	‘’ ‘’
7.	A.A. Hina & Co.	‘’ ‘’
8.	I.M. Umar & Co.	‘’ ‘’

Source: Generated by the Researcher from Population of the Study (2017)

Sampling Technique

Stratified and purposive sampling techniques were used in the selection of the sample size. Firstly, a stratified sampling technique was used in classifying the total population of the study into two (2) strata; as CAs (ICAN Members) and CNAs (ANAN Members). Secondly, purposive or judgmental sampling technique was applied in each stratum, using two different selection criteria to arrive at the sample size (thus: (i) the Audit firm must have audited the annual reports of at least one of the ten selected L.G.As and (ii) the Audit firm must have an Office outfit located in Jalingo, the Taraba State Capital), four (4) audit firms were selected purposively making up a sample of eight (8).

Variables of the Study and Their Measurement

The variables of this study consisted of dependent, independent and control variables. The dependent variable is the quality of information disclosure of local governments in Taraba State. To determine the quality of information disclosure, the qualitative characteristics of disclosure was used as proxy for the dependent variable, whereas the control variable is Auditors Experience. This was in consonance with the use of qualitative characteristics by Beest, Braam, & Boelens (2009).

Note That: Disclosure is measured in terms of income & expenditure disclosure. **See:** Appendix Two for details of Criteria used to measure the dependent variables. The independent variable is the auditors' reputation. This study measured auditors' reputation by assigning a scale of 1 to 5. A score of 5 for Owner-Manager Audit Firm and a score of 2.5 for Non-Owner Manager Audit Firm. This is because the Owner-Manager Audit Firm are acknowledged to possess good knowledge of both local and international standards and therefore strives to maintain higher reputation of the firms since they are their sole owners. Table 2 below presents a summary of how the independent variable was measured.

Table 2: Summary of Measurement Scale for Auditors Reputation

S/NO:	Audit Firm	Criteria for Measurement	Score
1.	Owner-Manager Audit Firm	An Audit Firm where the Owner is the Principal Partner and is based in Jalingo	5
2.	Non-Owner Manager Audit Firm	An Audit Firm where the Owner may or may not be the Principal Partner and is not based in Jalingo	2.5

Source: Adopted and Modified from Fuerman & Kraten (2008)

Analysis and Interpretation

This section analyses the data collected from the annual report and accounts of selected local. The data generated from the annual report and accounts relates to the qualitative measurement of the financial reporting quality of information disclosure. This quality of information disclosure was measured in line with qualitative measurement model of Beest, Braam & Boelens (2009).

Description of Data on Quality of Information Disclosure

The results of the measurement were used to compute the Mean, Maximum, Minimum and Standard Deviation of the quality of information disclosure which were further regressed with the data collected on auditor's reputation. These data were important in determining the effect of auditor's reputation on local governments' quality of information disclosure in Taraba State. Table 3 below presents the data. The analysis provides insight into the quality of information disclosure of L.G.Cs in Taraba State.

Table 3: Descriptive Statistics on the Quality of Information Disclosure

Local Government's Quality of Information Disclosure	2011	2012	2013	2014	Mean	Max.	Min.	Std. Dev.
Information Disclosure	3.35	3.35	3.35	3.35	3.35	3.35	3.35	0.00

Note: This table shows the Quality of Information Disclosure. A 5-point scale was adopted and a benchmark of 3 is applied. The benchmarked mean score of 3 and above indicate presence of financial reporting quality, otherwise the financial reports are considered not to possess the quality. The table is developed from Appendix Four using Microsoft Excel 2012.

Table 3 indicates that information disclosure on financial reports of the local governments possess this quality as the mean score is 3.35, being slightly higher than the benchmark of 3. The maximum and minimum score for the quality of disclosure is 3.35 recorded in all the years from 2009 to 2013. The associated standard deviation of 0.00 indicates that there is no dispersion around the mean score of the quality of disclosure in terms of income and expenditure during the study period.

On the aggregate, the results of information disclosure of 3.35 is greater than the benchmark of 3. This conclusion contradicts the position of Iyoha (2012) which asserted concerns about inadequacies in financial reporting quality of local governments in Nigeria.

Description of Data on Auditors Reputation

This section analyses the data collected through the structured questionnaires administered to the selected Audit firms. The data generated from them was used in scoring the auditors reputation of the related audit firms. This study measured auditors' reputation by assigning a scale of 1 to 5, as adopted from Fuerman and Kraten (2008), who measured audit firm reputation by grouping audit firms into four distinct size levels viz- Big-wigs, Medium CPA firms, Small CPA firms and Single CPA firms in the United States.

A score of 5 for owner-manager audit firm and a score of 2.5 for non-owner manager audit firm. As mentioned earlier in chapter three, this is because the owner-manager audit firm are acknowledged to possess good knowledge of both local and international standards and therefore strives to maintain higher reputation of the firms since they are their sole owners.

The results of the measurement were used to compute the mean, maximum, minimum and standard deviation of the qualities of accuracy, completeness and disclosure which were further regressed with the data collected on auditor's reputation and auditors experience. This data is important in determining the effect of auditor's reputation on local governments' financial reporting quality in Taraba State. Table 4 below presents the data.

Table 4: Description of Data Generated on Auditors Reputation

S/NO	External Auditors	2011	2012	2013	2014
	Category A: C.As				
1.	Rebo Usman & Co.	2.5	2.5	2.5	2.5
2.	Victor Falack & Co.	2.5	2.5	2.5	2.5
3.	Jibrin, Jibrin & Co.	2.5	2.5	2.5	2.5
4.	Ahmed Bawa & Co.	5	5	5	5
	Category B: CNAs				
5.	Kassim, A. Kassim & Co.	5	5	5	5
6.	Ibrahim Suleiman & Co.	5	5	5	5
7.	A.A. Hina & Co.	2.5	2.5	2.5	2.5
8.	I.M. Umar & Co.	5	5	5	5
	Maximum	5	5	5	5
	Minimum	2.5	2.5	2.5	2.5
	Mean	3.75	3.75	3.75	3.75
	Standard Deviation	0.67	0.67	0.67	0.67

Source: Generated by the Researcher from Response to Structured Questionnaires (2017)

Table 4 indicates that the mean score for all the Audit firms for all the years within the study period (from 2009 to 2013) is 3.75, which is lower than the benchmark of 5; with a maximum of 5 recorded by three (3) CNA Audit firms and two (2) CA Audit firms and a minimum of 2.5 recorded by three (3) CA Audit firms and two (2) CNA Audit firms. The standard deviation is 0.67; implying a minimal variation in the scores of the auditor's reputation of the Audit firms that audited the annual reports and accounts of the ten (10) selected local government councils in Taraba State within the study period. The conclusion is that, the Audit firms that audited the annual reports and accounts of the selected local government councils are not highly reputable but partially reputable. On the aggregate, since the mean score of 3.75 is less than the benchmark of 5; one would conclude with respect to auditors' reputation that the Audit firms engaged for the purpose of auditing the annual reports and accounts of local government councils in Taraba State are not highly reputable.

Hypothesis Testing Using Multiple Regression (OLS)

The hypotheses formulated in section was tested multiple regressions (OLS), however, a correlation was made between the dependent, independent and control variables of the study to determine the strength of relationship between them.

Table 5: Summary Correlation Matrix: Dependent, Independent and Control Variables

Variables:	AUD.REP	Information Disclosure	AUD,EXP
AUD.REP	1		
Information Disclosure	.944**	1	
AUD,EXP	.739*	.763*	1

*, **: Correlation is significant at 0.05 and 0.01 percent level (2-tailed) respectively.
Source: Generated from Results of Regression Analysis (2017).

Table 5 shows that the quality of information disclosure of Local Government Councils in Taraba State (dependent variable) is positively and strongly correlated with Auditors Reputation. In particular, local government financial reporting qualities of information disclosure is correlated with Auditors Reputation at 0.01 level of significance and with Auditors Experience at the 0.05 level. This results show that the more there is enhanced Auditors Reputation, the higher the local governments' financial reporting quality of information disclosure.

A consideration of the association between financial reporting qualities of information disclosure and the control variables indicates that it is positively correlated with dependent the variable at 0.01 levels. The variables shown diagonally on the table 5 each has a correlation co-efficient of 1 because of the positive linear relationship with itself. All the independent and control variables have positive association with each other, though the statistical significance varies.

By and large, Table 5 shows that all the variables (auditors reputation and auditors experience) selected by the study has capacity to promote the quality of information disclosure of local governments in Taraba State.

Effect of Auditors Reputation on Information Disclosure

The hypothesis of the study states that: Auditor's reputation does not influence information disclosure of local governments' financial reports in Taraba State. The data to test this hypothesis was generated by qualitative measurement of the financial reporting quality (FRQ) of disclosure in terms of income & expenditure, auditors' reputation and auditors' experience. Multiple regressions were utilized to test the hypothesis. The regression model as defined in chapter three is:

Where:

$$ID_j = \beta_0 + \beta_1 A.R_j + \beta_2 A.E_j + \alpha_j \text{ .... (ii)}$$

Where: ID = Information Disclosure

A.R = Auditors reputation

A.E = Auditors experience

β_0= Regression Intercept;

Table 6: Regression Results of Effect of Auditors Reputation on Information Disclosure

ID_j =	– 0.993 +	0.018A.R. –	0.123A.E
SE =	(0.524)	(0.012)	(0.157)
t* =	(–1.894)	(1.457)	(0.782)
P-Value =	(0.117)	(0.205)	(0.469)
R = 0.970 R^2 = 0.942		DW = 2.505	F*-Statistic = 20.156

Source: Generated from Results of Regression Analysis (2017)

Note: The summary regression result of the Effect of Auditors Reputation on the Disclosure and Auditor Experience was introduced in the model as control variable. The table is generated from Annual Report and Accounts of Selected Local Government Councils in Taraba State (2011-2014) using SPSS.

The Table 6 above reveals that a positive and strong relationship exists between the dependent variable (disclosure of income & expenditure) and the independent variables of the study. This is inferred from the R of 0.970 (97.0%). Furthermore, the adjusted R-square (R^2) valueof 0.942 indicates that about 94.2% proportion of the dependent variable is explained by the independent variables. This means that the variables are properly selected since only an insignificant of 5.8% variations in the dependent variable is accounted for by other factors. The Durbin Watson (DW) Statistics of 2.505 reveals that there is no serial correlation among the independent variables.

The coefficients in the Table 6 indicates that Auditors Reputation (β_1) has positive correlation with local government financial reporting quality of disclosure, while Auditors Experience (β_2) has negative association. In particular, it implies that one percent increase in Auditors Reputation (β_1) will lead to about 1.8% increase in financial reporting quality of local governments. The negative sign of the Auditors Experience (β_2) signifies that a one percent increase in Auditors Experience (β_2) result in a 12.3% decrease in local governments' financial reporting quality of disclosure.

A perusal of the P-value in Table 6 shows that the independent variable entered in the model is not statistically significant at the 0.05 level of significance. In fact, the t-statistics of 1.457 and the P-value of 0.205 which is more than the selected 0.05 level of significance provides a basis to conclude with respect to research hypothesis three (Ho3) that Auditor's reputation does not influence disclosure of local governments' financial reports in Taraba State.

Conclusions

This study concludes on the basis of its tested hypothesis that Auditor's reputation does not significantly influence information disclosure of local governments' financial reports in Taraba State. This may perhaps, be due to the fact that the level of accountability is poor due absence of attributes like accessibility, accuracy, comprehensiveness and poor disclosure of income & expenditures in financial reports of local governments councils which results from poor adherence with auditing framework in the Nigerian public sector.

Recommendations

Based on the findings and conclusions of the study, recommendations are that legislators and policy makers should provide an enabling legislation that will provide for a comprehensive audit work to be carried out in the audit assignment, which should include monthly analysis of income & expenditure, cash book, bank statement, payment voucher, etc.; and this should be clearly reflected in the engagement letter issued by the Office of the Auditor-General for Local Governments.

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Appendix One: Measures used to Operationalize the Quality of Information Disclosure

Question no.	**Question**	**Operationalization**
Information Disclosure D1	To what extent does the L.G.A disclose all information about monthly income?	1 = Information Not available 2=. Information available but Sketchy 3 = Information Fairly available 4 = Information Partially available 5 = Information Extensively available
D2	To what extent does the L.G.A disclose all information about monthly expenditure?	1 = Information Not available 2=. Information available but Sketchy 3 = Information Fairly available 4 = Information Partially available 5 = Information Extensively available

Source: Adopted & Modified from: Beest, Braam & Boelens (2009)

Appendix Two: Measurement of Qualitative Characteristics of Information Disclosure

		Disclosure				**Disclosure**	
Year	**L.G.As**	**D1**	**D2**	**Year**	**L.G.As**	**D1**	**D2**
2011	Sardauna	3	4	2012	Sardauna	3	4
	Gashaka	3	4		Gashaka	3	4
	Bali	3	4		Bali	3	4
	Donga	3	4		Donga	3	4
	Takum	3	4		Takum	3	4
	Wukari	3	4		Wukari	3	4
	Jalingo	3	4		Jalingo	3	4
	Lau	2	4		Lau	2	4
	Yorro	2	4		Yorro	2	4
	Total	27	40		**Total**	27	40
	Average	**2.7**	**4.0**		**Average**	**2.7**	**4.0**
2013	Sardauna	3	4	2014	Sardauna	3	4
	Gashaka	3	4		Gashaka	3	4
	Bali	3	4		Bali	3	4
	Donga	3	4		Donga	3	4
	Takum	3	4		Takum	3	4
	Wukari	3	4		Wukari	3	4
	Jalingo	3	4		Jalingo	3	4
	Lau	2	4		Lau	2	4
	Yorro	2	4		Yorro	2	4
	Total	27	40		**Total**	27	40
	Average	**2.7**	**4.0**		**Average**	**2.7**	**4.0**

Source: Generated by the Researcher from Annual Reports & Accounts of the Selected L.G.As

Appendix Three: Summary of Average Scores of Quality of Disclosure of L.G.As

		Information Disclosure			
Year	**L.G.As**	D1	D2	Summation of D1 – D2	Mean of D
2011	Average of 9	2.7	4.0	6.7	**3.35**
2012	Average of 9	2.7	4.0	6.7	**3.35**
2013	Average of 9	2.7	4.0	6.7	**3.35**
2014	Average of 9	2.7	4.0	6.7	**3.35**

Source: Generated by the Researcher from Appendix Two