

*Dedicated to Papa.*

*"Nothing in life is to be feared, it is only to be understood. Now is the time  
to understand more, so that we may fear less."*

**- Marie Curie**

## DECLARATION

I, Ms Niva Kalita, Research Scholar, Department of Commerce, Tezpur University hereby declare that the thesis titled "Audit Quality, Board Diversity and Firm Performance: Empirical Evidence from SAARC Nations" is a bonafide work carried out by me under the guidance of Dr Reshma Kumari Tiwari. I hereby declare that the thesis contains no materials previously published or written by any other person, except where due acknowledgement is made in the Reference or Bibliography section and the work has not been submitted earlier (either in whole or in substantial part) for attainment of any degree at this or any other academic or professional institution.

Date: 13/9/24

Place: Tezpur

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## Certificate from the Supervisor

This is to certify that the thesis entitled "AUDIT QUALITY, BOARD DIVERSITY AND FIRM PERFORMANCE: EMPIRICAL EVIDENCE FROM SAARC NATIONS" submitted to the School of Management Sciences, Tezpur University in partial fulfilment for the award of the degree of Doctor of Philosophy in Commerce is a record of research work carried out by Ms. Niva Kalita under my supervision and guidance.

All help received by him/her from various sources have been duly acknowledged.

No part of this thesis has been submitted elsewhere for award of any other degree.

Date: 13/9/24

Place: Tezpur

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## LIST OF ABBREVIATIONS

ABBREVIATION	FULL FORM
ACI	Audit Committee Independence
ACM	Audit Committee Meeting
ACS	Audit Committee Strength
AF	Audit Fee
AQ	Audit Quality
AR (1)	Arellano – Bond Test for First Order Autocorrelation
AR (2)	Arellano – Bond Test for Second Order Autocorrelation
BD	Board Diversity
BIG4	Auditor Size
BS	Board Size
CG	Corporate Governance
COR	Corruption
FA	Firm Age
FP	Firm Performance
FS	Firm Size
GA	Group Affiliation
GDP	Gross Domestic Product
GEE	Generalised Estimating Equations
ID	Individualism
LEV	Leverage
PD	Power Distance
ROA	Return on Assets
SGMM	System Generalised Method of Moment
TQ	Tobin's Q