

Determination QAD in Audited and Unaudited Companies

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Abstract: Based on QAD (quality of accounting data) information it is possible to determine how the company is able to manage its economic activities. The basic element is the level of QAD perceived by users of accounting information. This article describes using the analytic hierarchy process (AHP) to get an overview to the quality of accounting information. Then there is used statistical methods T-test and Kolmogorov-Smirnov test to set the differences between QAD in audited and unaudited companies. The first step is to define the various criteria which adversely affect the quality of accounting data and then their assignment to groups according to the context. Subsequently, on the basis of Saaty's method determine the weights of the criteria in each group and then by using the AHP method determine their importance. Then the quality of accounting data in 71 companies is determined and the differences between accounting data quality of audited companies and accounting data quality of unaudited companies are detected.

Key words: Analytic Hierarchy Process · Saaty's Method · Criteria Quality of Accounting Data · Audited and Unaudited Companies

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