

The Impact of Information Technology on External Audit Fees - A Field Study in the Hashemite Kingdom of Jordan

Dr Reem okab al-kasswnal
Al,Balqa Applied University, Jordan, al-huson college
B.O (676) al-huson Tell- 0799933220- E-mail : medoheart2000@yahoo.com

Abstract

This paper aims to study and analyze the information as a factor that affect audit fee, and the measurement and analysis of these factors based on the viewpoints of auditors in order to identify their importance in determining the level of fees in the IT environment.

To achieve the objectives of the study, the researcher uses the descriptive analytical approach with review of the relevant studies and literature on determination of audit fees and the preparation of questionnaires that distributed to auditors.

The study has found that IT level in the customer's facility subject of audit highly affects on determining the fees of the audit process in the Hashemite Kingdom of Jordan concerning the level of use and application of information technology in the facility, the risks of information technology, operating systems, the nature and extent of internal controls and the use of the business electronic commerce transactions, in addition to the use of websites to exchange operations and to disclose the data. The audit committee also plays a significant role in support of the external audit to determine audit fees. There are factors associated with the auditor and audit office that affect in determining the fees of the external audit in IT environment in the Kingdom of Jordan. While the factors that are related to organizational requirements of audit process affects in determining the fees of the external audit in IT environment. The research shows that lack of legislation governing online financial transactions and the lack of identification of the responsibilities and duties of the auditor in the IT environment in professional legislations are key factors in determining audit fees in the IT environment.

Key words: audit fees, information technology, audit

1-Introduction

The determination of the audit fees is a complex task that the auditor and the auditing organizations face in Jordan. The complexity increases as business entities use information technology in financial operations and the preparation of financial statements. The use and application of information technology has affected the nature of the accounting system and led to the disappearance of paper documents for registration, which affected the audit process and the nature of the evidence needed by the auditor. In addition that new services of auditing such as confirmation of validity of web sites and many electronic systems risks.

Whilst the audit process is an economic service affected by the nature and quality of service provided, so the audit fees should reflect service cost, especially in the IT environment that may increase the cost of audit service in case that the auditor uses experts to evaluate electronic systems, electronic programs in completing the tasks of the audit .

Hence it is necessary to study information technology as a significant factor in determining audit fees by examining the impact of the level and nature of information technology in the facility, and its impact in determining audit fees, in addition to the study of information technology as an influential factor requires a level of knowledge and skill in information technology in the auditor and its impact on the organization of the audit office and audit fees.

2-The Problem of the Study:

This study seeks to answer the following questions:

- Does the level of information technology in the customer facility subject of audit affect in determining the audit fees in Jordan?
- Are there any factors associated with the auditor and audit office that affect in determining the external audit fees in IT environment in Jordan?
- Are there any factors associated with organizational requirements for the process of auditing in IT environment influence in determining the external audit fees in Jordan

3-The Significance of the Study:

This research significance is due to:

- Changes significantly occurred by the digital economy in businesses, and information communication as an increasing number of organizations carry out works and publish reports directly via the internet, which requires that the audit process should keep pace with this development through the performance of services in a manner different from traditional methods in addition to the increase of scientific knowledge and the auditor expertise in audit requirements in information technology environment and this increases the cost of the audit process.
- There are factors that affect in determining audit fees in the IT environment and related to scientific and practical qualifications of the auditor in information technology environment, and factors concerning the organization of the audit office in IT environment.
- There are factors that affect in determining the audit fees in IT environment as organizational requirements of audit process, including publications and professional guidelines governing the audit process in the IT environment, which contribute to the implementation of the audit efficiently and to avoid the potential risks from the use of information technology

4-The Study Objectives:

The study aims to achieve the following objectives:

- To show the factors that affect in determining audit fees in IT environment and related to the level of information technology used in the customer facility subject of audit.
 - To show the factors that affect in determining audit fees in IT environment and related to the level of scientific and practical qualifications of the auditor to carry out auditing in IT environment, and factors relating to the organization of audit office.
 - To show the factors that affect in determining audit fees in IT environment relate to the organizational requirements of the audit process and dealing with publications and professional guidelines governing the audit process in IT environment, which contribute to the implementation of the audit efficiently and avoid potential risks from the use of information technology.

The study hypotheses

This paper seeks to test the following hypotheses:

- The level of information technology the customer facility subject of audit in determining the audit fees in Jordan
- There are factors associated with the auditor and audit office in determining the external audit fees in IT environment in the Hashemite Kingdom of Jordan
- There are factors associated with organizational requirements of the audit process in determining the external audit fees in IT environment in the Hashemite Kingdom of Jordan.

5-The Theoretical Frame and Previous Studies

5-1previous Studies

Several studies have been conducted on determining audit fees and identifying influential factors in determining audit fee in different countries. The results have shown that the factors that determine audit fees are similar in these countries, in other words, there are common factors that influence the determination of audit fees, I will review these studies:

(Hamoud, Ibrahim, 1996) Study: It aims to show the factors that determine audit fees in the State of Qatar. The research has included a sample consisting of 15 audit offices, and 15 public shareholding companies. The study has found that the most important factors that determine audit fees are: the efficiency of the professional services provided by the audit office, scientific and practical experience of the personnel in the audit office, and the efficiency of the internal control system applicable in the facility. The less important factors are the audit office location, and the customer facility location and the age of the audit office. The results have showed an agreement between the audit firms and companies about the importance of the factors that determine audit fees, except two factors have showed significant differences between the two groups: the legal form of the customer facility, and the efficiency of the internal control system applicable in the customer facility.

(Radi, 1998) study: It analyzes the influential factors that determine audit fees and measurement and analysis of the relative importance of these factors from the point of view of both auditors and managers of companies subject to audit. This research has been conducted in the Arab Republic of Egypt using the standard and the practical approach and the pre-analysis method. The studies have been applied on random 30-item sample from each category (auditors and customers). The research has found that the most important and influential factors in determining audit fees from the viewpoint of the auditors and the customers is the facility size, and time required for planning and implementation of the audit process, and how difficult the process of auditing and the degree of complexity associated with it.

(Abu-Nassar, 1999) study: The study aims to identify the main factors that contribute in determining audit fees in Jordan, and assess the level of the auditor fees and consistency with the effort. The study sample includes 62 licensed external auditors and 95 public shareholding companies listed in Amman Stock Market. The study

has showed that the facility size subject of audit, number of branches and the time required to complete the audit process are the most important factors that influence in determining the fees charged by the external auditor. The research has found that the level of fees from the standpoint of auditors is very low and not consistent with the efforts exerted to perform the audit process.

- (Fargher2001) study: it uses a simultaneous equations model to test the supply and demand for audit services in 20 countries. The results have showed that a correlation between the presence of a great deal of disclosure requirements and selection of the major audit firms, the results have showed that increasing rates of litigation and regulations are associated with higher audit fees as well.

(Menon, k, and Williams, D, 2001) study: both researchers have conducted a study on audit fees whether it increases, decreases, or stabilizes. The study period has extended from 1980 to 1997, about 249 facilities have disclosed voluntarily audit fees, and audit process has been carried out by big eight audit firms, after controlling the facility size, the degree of complexity, risks, the audit fees rate, and changes in the price levels. It has concluded that the audit fees during the 1983-1989 are higher morally than those prevailing in 1980, but the fees during the nineties do not differ significantly from their general levels in 1980. The paper has also shed light on the impact of professional standards and the combination of companies on audit fees. It has also indicated that the audit fees in 1988 have changed after American Institute of Certified Public Accountants (AICPA) issued auditing standards that reduce expectations gap and those standards expanded the scope of the audit work, and increased the number of working hours,. This study has also showed that after major audit companies merged in 1989, such combination has not had an impact on audit fees.

-(Felix, JR, and Gramling, A, 2001) study: This study aims to examine the relationship between assistance that can be provided by the internal audit to external audit, and their impact on audit fees. The study has based on public data published by a sample of major six audit firms, and companies subject of audit operate in 29 industries, using the regression model, the results indicate that the contribution of internal audit in auditing financial statements is a moral determinant in determining the fees of external audit, the more the contribution of internal audit, the less of amount of external audit fees. The results indicate that the facilities subject of audit can influence the extent of internal audit contribution by investing in support of internal audit quality.

-(Niemi 2002) study: It has indicated in a study conducted in the frame of the Environment of Finland that in the case that business risk of the company subject of audit increases higher than medium, or in the case that the company subject of audit is one of the companies registered in stock exchange, the audit fees include a premium for risk . in addition, new customers pay higher audit fees. However, there is not any evidence that support the existence of a premium for risk under which the clients may face difficulties.

-(Hillis, 2003) study: The study aims to identify factors that affect the level of audit fees in Palestine, and measurement and analyze of the relative importance of these factors from the viewpoint of auditors in order to stand on the importance of these factors in determining audit fees. The researcher has identified fifteen variables in determining audit fees in Palestine. The relative importance of these factors has been classified, as per the audit. The study has shown that the most important of these factors: the facility size subject to audit and the time required by the auditor in the implementation of the audit process.

-(Mattews, D, and Peel, MJ, 2003) study: This study is one of the oldest studies in terms of data that has been relied upon in the study. It has used data of companies, and the audit market for almost 100 years, i.e. in 1900. It has used a sample of 121 companies in 1900, which disclosed audit fees in their published financial statements, and a model of determining audit fees has been developed. The results indicate the importance of the facility size, complexity, and industry. It has shown that the profitability of the audit process and the costs of the audit in the first year of the contract of the audit process is similar to the results of the studies used contemporary data. The main difference from the current studies is that the leading audit firms in 1900 had not taken a bonus for audit (an increase in fees), as did the four major audit firms now, and this is due to that the major audit firms at present time offer a greater range of audit services at international level and perhaps with a higher value compared to the major audit firms that existed in 1900.

-(2004. Basioudis and Fifi) study: the study aims to examine the determinants of audit fees in Indonesia. It has found that there is a similarity between the results of model in Indonesia and the previous studies results that audit fees has been affected by factors related to the customer and the audit office. While the determinant, audit office size, has not been significantly proved , which is likely that there is no difference in audit fees between big and small offices. Therefore, the major audit firms associated with the major global audit offices do not have extra numerations for audit fees.

-(. BOO and KOH2004) study: both researchers have used questionnaires to study aspects surrounding audit fees in Singapore. The answers of various companies officials have shown that the reputation of the audit office are linked in ascending order with audit fees amount and the fact that the major audit firms have extra fees due to the distinction of audit services provided.

-(Qutb, and Khater, 2004) study: This paper aims to define the influential factors in determining audit fees in Qatar. The researchers have used several methods in their studies through an examination and analysis of the

previous studies and researches in this area, in order to define the influential factors in determining those fees. The researchers have prepared a questionnaire that distributed to the audit offices to identify the point of view of auditors working under these factors and their impact in determining audit fees. An applied study has also been conducted using Qatari private shareholding companies data, their audit fees, and audit firms data that audit these companies' financial statements, using both Pearson correlation and multiple regressions for statistical analysis of these data. This study has found that there are many influential factors in determining audit fees, including: the value of the client sales or revenues, number of the company branches, the industry nature, the subordination and reputation of audit firms, and internal audit, as well as several other factors.

What Makes This Study Different from Previous Studies?

This study complements previous studies and in the general frame, but it is characterized as the first study – to the best knowledge of researcher - which dealt with determining audit fees in IT environment. The use of IT in accounting processes, transition to electronic systems and even use of e-commerce impose a new fact that audit firms should develop skills and general knowledge of the auditors to keep up with progress in the use and application of information technology. In addition that the methods of auditing have been developed through the use of electronic means in the audit. The auditor needs to review the process of determining audit fees, and take into account the client facility use of IT, risks and the auditor ability to obtain reliable evidences.

5-2 Information Technology and Audit

Information technology has become a reality that should be recognized due to rapid changes and developments in these days at all levels. Before I study and analyze IT in details, firstly, I will define the general concept of information technology, that confused with many mysteries and ambiguities, but it can be said that giving a precise definition of information technology seem difficult issue due to the various definitions that are affected by researchers' ideologies, directions and views. For example, I provide some definitions of information technology.

It is such systems and devices that rely on modern technology for conveying and presenting information to beneficiaries with less effort and time and easier ways (Siam, Walid, 2001).

It is s that all sophisticated techniques that are used to convert data in various forms of information into information of various kinds, which are used by beneficiaries in all areas of life (Asamala, Ala 1997).

The researcher believes that information technology is a group of tools that help to receive, process, retrieve, print and transfer information in electronic form, whether in the form of text, audio or video, using the computer. These tools include printer, computers, disks, networks, and many other tools that vary between businesses. There is a need for auditing, particularly in IT environment and this is supported by the scientific and professional associations and councils at international level and most recently International Federation of Accountants (IFAC) through the Council of Auditing Standards as indicated ISA (International Standards of Auditing) No. 401, in paragraph 12 as follows:

“The auditor’s specific audit objectives do not change whether accounting data is processed manually or by computer. However, the methods of applying audit procedures to gather evidence may be influenced by the methods of computer processing. The auditor can use either manual audit procedures, computer-assisted audit techniques, or a combination of both to obtain sufficient evidential matter. “

Based on previous studies and the concept of information, the influential factors that determine audit fees in IT environment into the following groups:

The first group: the factors which are associated with the level of information technology in the client's facility subject of audit.

The use and application of information technology vary from facility to another according to the nature of the activity or business sector as IT level differs between the various economic sectors. In Jordan, the banking sector is the most that uses and applies information technology, where banks use websites to carry out banking transactions. in addition, the level of information technology and the degree of complexity vary between businesses in the same sector, according to the facility vision, mission and competition in the use of information technology. This leads to the different nature of the risks associated with information technology and the importance of providing controls, security and protection of data and information, and the efficiency of the internal control system in the IT environment.

The second group: the factors associated with scientific and practical qualifications of the auditor in IT environment and the organizational nature of audit office:

These factors include the factors related to the level of skills and knowledge of the auditor to carry out audits in IT environment, the organizational nature of audit office and use of electronic means in the implementation of audit that can be summarized as follows:

- The size and reputation of the audit office in IT environment
- The audit office provides audit services using electronic means, and electronic documentation of the audit process.
- The existence of a specialized section (professional team of electronic audit) in the audit office
- The risks that the audit office faces a lawsuit related to electronic systems

- The adoption of the audit office auditing standards issued by IT- Information Sharing Analysis Center ISAC
- The development of an effective system for learning and continuous training for the audit office staff in electronic systems
- The level of scientific knowledge of the auditor in IT environment and the impact on the process of auditing and accounting system
- The level of practical knowledge of the auditor in IT environment and the impact on the process of auditing and accounting system
- The auditor understanding and knowledge of responsibilities and duties in IT environment
- The level of practical knowledge of the auditor in planning and collecting evidence in IT environment
- The ability of the auditor to use computer technology in the electronic audit
- The ability of the auditor to obtain evidence in support of opinion in IT environment

The third group: The factors associated with the organizational and professional requirements of auditing process in IT environment

all the factors related to the organizational and professional requirements for the process of auditing in IT environment include:

- The lack of legislation governing electronic financial transactions
- There is no identification of the responsibilities and duties of the auditor in IT environment in the professional legislations
- Lack of clarity of the responsibilities and duties of the auditor in IT environment in the professional publications
 - There is no clear guidance and professional help the auditor to plan and complete an audit in IT environment
 - The lack of professional guidance help auditors to assess the risks of the audit in IT environment
 - Competition between audit offices in the use and application of information technology in audit process
 - The development in the profession of auditing in IT environment
 - The level of fees prevailing in the use and application of information technology

6-Methodology of the Study

Methods of data collection:

In order to achieve the objectives of the study, the researcher has used inductive approach which is based on collecting, analyzing and interpreting information on the study key elements in order to build the theoretical framework, depending on the accounting and audit literature addressed the issue of audit fees and the deductive approach which is based on designing a questionnaire about the factors that influence in determining the fees auditing in IT environment. To test the hypotheses, the researcher has used the Likert scale to answer the questions of the questionnaire, as (5) Strongly agree, (4) agree, (3) neither agree nor disagree, (2) disagree, and (1) strongly disagree. To interpret the results, the range of (1-1.79) is not an important element, (2.59-1.8) is an important element of low-degree, (2.60-3.39) is an important element of medium degree (3.40-4.19) is an important element of high degree, and (4.20-5) is an important element of a very high degree, with regard to influential factors in determining audit fees. spss Statistical Product and Service Solutions has been used to analyze data using the calculation of percentages and the means.

6-1 The Study Population and Sample:

The study population consists of the audit offices in the Hashemite Kingdom of Jordan, the sample of 60 offices has been randomly chosen and questionnaires have been distributed. 55 questionnaires were recovered, 5 questionnaires were excluded from the analysis due to the lack of seriousness in answers, and thus the number of questionnaires that are subject to analysis is 50 questionnaires.

The study stability:

To ensure the study stability, the coefficient of internal consistency, Cronbach's alpha has been calculated ranging (0.77-0.92) and Table (1) shows these coefficients, these percentages are considered appropriate for the purposes of this study.

6-2 The Study Sample Characteristics

To define the study sample characteristics, the questionnaire includes a set of queries that represent general information about the study sample. The first section is about general information about audit offices, and the second section dealt with information about respondents of the questionnaire, and the results of statistical analysis are as follows:

Section I: - General Information

A) Data on the audit office, the table shows data on the study sample audit firms.

The table (2) shows that 16% of the audit offices sample of the study has less than a year experience, while 64% of the offices under consideration more than six years of professional practice, which means that they have a long experience in practicing audit profession that enables them to acquire experience and knowledge in deter-

mining the audit fees..

- The table shows that 70% of the Jordanian audit firms have a staff of less than five, which suggests that there is no time for the auditors to gain new experiences in auditing in IT environment

The Respondents Data: -

The table(3) shows data on the respondents the study sample.

-Experience: The table above shows that 34% of the sample subject of study, their experience is than a year, while 36% of the study sample ranges between (1-5) year- experience and 30% of the study sample is more than 5 years of experience, which contributes to answer objectively questions of the questionnaire.

- Education: It indicates that 70% of the study sample is Jordanian professional certificate holders and 30% of the study sample is foreign professional certificate holders

- Classification: It indicates that 80% of the study sample has classification (a), which means university degree and they can provide audit services for all types of companies, especially public shareholding limited companies such as banks and insurance companies, which are expected to practice their activities through the use of developed electronic means.

- Training courses

*Training courses related to information technology, it indicates that 70% of the study sample attended training courses relating to information technology, while 30% of the study sample does not attend training courses relating to information technology, which contributes to objectively answer questions of the questionnaire.

* Training courses related to auditing in IT environment, It indicates that 80% of the study sample attended training courses relating to audit in information technology, while 20% of the study sample does not attend training courses relating to audit in IT environment which contributes to objectively answer questions of the questionnaire.

6-3 The Hypotheses Test:

The first hypothesis which states that "The level of use and application of information technology in the client's facility under audit affect in determining the audit fees in Jordan"

To check the validity of this hypothesis, means and standard deviations have been calculated for the answers of the paragraphs of the study sample, which dealt with the factors related to the level of use and application of information technology in the client's facility in determining the audit fees in Jordan

The table (3) shows that

-The auditors the study sample confirm that the impact of factors associated with the level of use and application of information technology in the client's facility under audit where mean of paragraphs is 4.31 i.e. these factors affect at very important degree in determining the audit fees.

- The table shows that the following factors affect at a very high degree when determining audit fees where mean of the paragraphs between 4.20 -4.56 as follows:

1 - The level of use and application of information technology in the client's facility

2 - IT risk

3 - Operating systems used

4 - Internal controls

5 - E-commerce transactions

6 - The use of the websites for electronic information interchange and to disclose the data, and the role of the audit committee to support external audit functions

-the nature of the sector in which client's facility subject of audit and its relationship with affect IT in determining audit fees as the mean of paragraph is 4.10

-The mean of the paragraphs that make up the first hypothesis is compared with the standard mark (3) - the standard of hypothesis acceptance - using the "T" test as shown in Table (4).shows that and there is statistically significant differences ($\alpha = 0.05$) between the mean and standard mark (3) as the T value is 22.883 with a statistically significant difference 0.000, indicating the acceptance of this hypothesis, which states that the level of use and application of information technology in the client's facility subject of audit affect in determining the audit fees in the Hashemite Kingdom of Jordan. "

Testing the second hypothesis: The Hypothesis states that "there are factors associated with the auditor and audit office in IT environment affect in determining external audit fees in Jordan"

To validate this hypothesis, means and standard deviations have been calculated and Table (5) shows means and standard deviations of the paragraphs that make up the second hypothesis, the means range between (4.08-4.78), as the paragraph (7) which states that the good reputation of the audit office in the electronic systems influence in determining the audit fees "in the first place with mean (4.78) and at very high degree, while paragraph (6) which states," The audit office size and the services provided by the auditor is in last with mean (4.08) and at high degree. The mean of paragraphs of professional and organizational factors related to the audi-

tor and influential in determining audit fees in IT environment is (4.37) and at very important degree.

The mean of the paragraphs that make up the first hypothesis is compared with the standard mark (3) - the standard of hypothesis acceptance- using "T" test as shown in Table (6). shows that there are statistically significant differences ($\alpha = 0.05$) between the mean and standard mark (3) the T value is 24.488 with a statistically significant difference 0.000, indicating the acceptance of this hypothesis, which states that there are factors associated with the auditor and audit office in IT environment affect in determining external audit fees in Jordan.

The Test the third hypothesis:

The Hypothesis states that there are factors associated with organizational requirements for the audit process affect in determining the external audit fees in IT environment in the Hashemite Kingdom of Jordan

To check the validity of this hypothesis, means and standard deviations are calculated for the performance of a sample study on the paragraphs relating to the first hypothesis, The table (7) shows means and standard deviations of the paragraphs that make up the third hypothesis, means range between (4.14-4.58), as the paragraph (1) which states that "the lack of legislation governing the electronic financial transactions influence in determining audit fees in IT environment is in the first place with a mean (4.58) and at very high degree, while the paragraph (6) which states that "the competition between the audit offices in the use and application of information technology in audit affect in determining audit fees in the IT environment is in the last, with a mean (4.14). The mean of professional and organizational requirements and its impact on auditing in IT environment is (4.32). The mean of the paragraphs that make up the third hypothesis with the standard mark (3) - the standard of hypothesis acceptance - using T test as shown in The table (9) that there are statistically significant differences ($\alpha = 0.05$) between the mean and standard mark (3) as T value is 26.883 in statistical significance .000, which indicates acceptance of this hypothesis

7-Results and Recommendations:

7-1 Results:

- The level of information technology in the customer facility subject of audit in determining the audit fees in Jordan, as the level of use and application of information technology in the client facility, the risks of information technology, operating systems used and the nature and extent of internal controls and the use of the business of e-commerce transactions, in addition to the use of websites to exchange operations and to disclose the data, and the role of the audit committee in support external audit tasks at a high degree in determining audit fees.

- There are factors associated with the auditor and audit office affect in determining the external audit fees in IT environment in Jordan. The study has found that the level of scientific and practical training for the auditor in information technology, the use of electronic programs in auditing and the auditor understanding of the responsibilities and duties in IT environment and the presence of a specialized section of information technology and ongoing education programs and special training in IT affect at a very high degree in determining audit fees in IT environment.

- There are factors associated with organizational requirements for auditing impact in determining the external audit fees in IT environment in Jordan. The study shows that lack of legislation governing online financial transactions, and the lack of identification of the responsibilities and duties of the auditor in the IT environment in the professional legislations, the lack of clarity of the responsibilities and duties of the auditor in IT environment in professional publications, the lack of professional guidance that help the auditor in carrying out audit process in IT environment, and competition between the audit offices in the use and application of information technology in audit are very important factors affect in determining audit fees.

7-2 Recommendations:

- The researcher recommends that the need for the Association of Certified Public Accounts in reference to the fees in IT environment when determining the minimum audit fees.

- The need for the licensing authority to classify professional audit offices and granting classification according to the size of the audit office, the office's ability to use and apply information technology in audit.

- The information technology is influential factor in the nature of the accounting system and audit process, this change may impact on audit fees, which requires further study, and here an invitation for researchers to study in depth specialized sectors such as audit fees in the commercial banks in IT environment.

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Table (1)
 The coefficient of internal consistency, Cronbach's alpha

range	internal consistency
The level of IT in the client's facility and its impact in determining audit fees	0.74
The organizational and professional factors related to the auditor and influence in determining audit fees in IT environment	0.80
The organizational and professional requirements and the impact in determining audit fees in IT environment	0.79

Table (2)
 Frequencies and percentages according to the study variables

	Categories	Percentage	Frecuency
Audit office experience	Less than a year	16%	8
	1-5 years	20%	10
	6-10 years	6%	3
	11 years and more	58%	29
	Total	100%	50
Audit office personnel	Less than 5	70%	35
	5-10	8%	4
	11-20	8%	4
	More than 20	14%	7
	Total	100%	50

Table (3)
 Frequencies, percentages according to the study variables

	Categories	Frequency	Percentage
Experience	Less than a year	17	36%
	1-5	18	36%
	More than 5 years	15	30%
	Total	50	100%
Education	Jordanian Profession certificate	35	70%
	Foreign profession certificate	15	30%
	Total	50	100%
Calssfication	A	40	80%
	B	7	14%
	C	3	6%
	Total	50	100%
Training courses	IT courses	35	70%
	Without IT courses	15	30%
	Audit in IT environment	40	80%
	Without audit in IT environment	10	70%

Table (4)

Means, standard deviations and "T" test of the paragraphs that make up the first hypothesis compared to the standard (3)

The level of IT and its effect in determining the audit fees	Number	Mean	Standard Deviation	T value	Freedom degrees	Statistical significance
	50	4.31	.40	22.883	49	.000

Table (5)

Means and standard deviations to test the second hypothesis and related factors associated with the auditor and audit office and affect in determining audit fees in IT environment

No.	Paragraphs	Mean	Standard deviation	Degree
1	The level of scientific knowledge of the auditor and IT effect on audit and accounting systems affect in determining audit fees	4.70	.54	Important
2	The auditor knowledge of responsibilities and duties in IT environment affect in determining the audit fees	4.24	.74	v. important
3	The level of the auditor scientific knowledge in planning and evidences in IT environment affect in determining audit fees	4.64	.56	v. important
4	The audit office goodwill in electronic systems affect in determining the audit fees	4.10	.91	v. important
5	The ability of the auditor to collect evidences that support opinion in IT environment affect in determining the audit fees	4.64	.56	v. important
6	The audit office size and range of the auditor services affect in determining the audit fees	4.08	.94	v. important
7	The auditor ability to use computer applications in auditing affect in determining audit fees	4.78	.42	v. important
8	The efficient system of ongoing training for the audit office staff in e-systems affect in determining the audit fees	4.36	.78	v. important
9	The audit office electronic programs used in auditing affect in determining the audit fees	4.34	.56	v. important
10	The high level of scientific and practical qualifications of the auditors in IT environment affect in determining the audit fees	4.16	.93	v. important
11	The specialized section (e-audit team) in the audit office affect in determining the audit fees	4.38	.57	v. important
12	The risk that the audit office face a lawsuit related to electronic systems in IT environment affect in determining the audit fees	4.22	.91	v. important
13	The audit office adoption of auditing standards issued by ISAC affect in determining the audit fees	4.30	.71	v. important
14	The accuracy of e-auditing documents in IT environment affect in determining the audit fees	4.30	.93	v. important
	The mean of paragraphs factors related of auditor and audit office affect in determining the audit fees	4.37	.40	

Table (6)

Means, standard deviations and "T" test of the paragraphs that make up the second hypothesis compared to the standard (3)

The organizational and professional factors related to the auditor affect in determining audit fees in IT environment	Number	Mean	Standard Deviation	T value	Freedom degrees	Statistical significance
	50	4.37	.40	24.488	49	.000

Table (7)

Means and standard deviations for the sample answers of the paragraphs relating to the third hypothesis

No.	Paragraphs	Mean	Standard deviation	Degree
1	The lack of legislations that regulate e-financial transactions affect in determining audit fees in IT environment	4.58	.67	v. important
2	The lack of determination of responsibilities and duties of the auditor in IT environment in professional legislations affect in determining audit fees in IT environment	4.16	.78	important
3	The lack of clarity of responsibilities and duties of the auditor in IT environment in professional publications affect in determining audit fees	4.42	.67	v. important
4	The lack of clear professional legislations that help the auditor in assessing auditing risks in IT environment affect in determining the audit fees	4.22	.65	v. important
5	The lack of professional legislations that help the auditor in planning and performing auditing in IT environment affect in determining the audit fees	4.54	.68	v. important
6	The competition between the audit offices in the use and application of IT in audit affect in determining the audit fees in IT environment	4.14	.71	important
7	The audit development in IT environment affect in determining the audit fees	4.46	.68	v. important
8	The prevailing audit fees in auditing market under the application of IT affect in determining the audit fees	4.24	.66	v. important
9	The audit timing and evaluation affect in determining the audit fees	4.16	.84	v. important
	The professional and organizational requirements that affect in determining audit fees in IT environment	4.32	.35	

Table (9)

Means, standard deviations and T test of the paragraphs that make up the third hypothesis compared to the standard (3)

The organizational and professional impact in determining the audit fees in IT environment	Number	Mean	Standard Deviation	T value	Freedom degrees	Statistical significance
	50	4.32	.35	26.883	49	.000