

# The Effect of using Analytical Procedures by External Auditors on the Quality of External Auditing from the Perspective of Jordanian External Auditors

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## Abstract

This study aimed at identifying the effect of using analytical procedures by external auditors on the quality of external auditing from the perspective of Jordanian external auditors. The population of the study was specified as the Jordanian external auditors, whose number is 484 auditors, while the sample of the study included 130 auditors. 130 questionnaires were distributed to the subjects, and 115 questionnaires were returned, with a return percentage of (88%), which is a good percentage for the purposes of data analysis and generalizing the results of the study, SPSS software was used for the analysis of data and testing the hypotheses of the study. The study found that a significant relation exists between the application of analytical procedures by external auditors in one hand and improving the quality of the external auditing on the other hand. The most important recommendation of this paper concerns the necessity of external auditors using all mathematical, statistical and financial methods in order to achieve the most proximal level of efficiency in the auditing process.

**Keywords:** analytical auditory procedures, quality of external auditing, external auditors, Jordan.

## Introduction

The discipline and profession of financial auditing is considered as one of the most important disciplines and professions in finance and business today, because it is a societal profession concerned with the interests of several parties within the local and international community. Additionally, this profession seeks to preserve the interests of shareholders, investors and the concerned parties through performing the auditing procedures appropriately so that auditing is considered trustworthy by the financial community.

For the auditing profession to be in its best state, and to be capable of providing the best possible services, it is important to propose ideas for reforming and activating the auditing process, so in this paper we proposed examining the effect of analytical procedures on improving the quality of auditing.

## Problem of the study

Attention to the quality of the auditing procedure had become among the external auditor's priorities; and for the purposes of improving the profession of external auditing, it is important to examine the scope of the effect of using the analytical procedures by the external audit on improving the quality of external auditing. The problem of the study can be stated in the following questions:

1-Is there a significant relation between the analytical procedures used by external auditors and improving the quality of external auditing?

2- Are there significant differences between the responses of the subjects of the study sample related to the applied analytical procedures due to the demographic variables (academic qualification, specialization, and job experience)?

## Purposes of the study

The problem of the study can be stated as follows:

This study aims at determining the analytical procedures applied by Jordanian certified auditors, through examining the sample of 130 audits, and more specifically, this study aims at:

1-determining whether a significant relation exists between the analytical procedures applied by external auditors and improving the quality of external auditing?

2-identifying the significant differences in the responses of the subjects of the study sample related to the applied analytical procedures due to the demographic variables (academic qualification, specialization, and job experience)?

## Significance of the study

The significance of this study is related to the importance of the necessity that auditing be in its best state, and in its attempt at improving the quality of external auditing through the dependence of the external audit on analytical procedures in auditing, so that the process of auditing is improved through increasing the accuracy and efficiency of the auditing process, and it is hoped that investors, debtors, management and relevant governmental agencies will benefit from the study results.

## Hypotheses of the study

This study is based on the following hypotheses:

- 1- There is no significant relation between the analytical procedures applied by external auditors and improvement of external auditing.
- 2- No significant differences exist between the responses of the subjects of the sample of the study related to the analytical procedures used due to the demographic variables (academic qualification, specialization and job experience).

**Previous literature:**

- 1- The study of (al-qadi, 2013)"contribution of analytical procedures to the audit of inventory-an empirical study

This study aims to determine the most important of analytical procedures which are used by auditors for auditing the inventory and increasing the efficiency of auditors at understanding and using these analytical procedures. To achieve this aim the researcher has made an empirical study on the Accivet Company Ltd. By analyzing its data related to the inventory, whether Finished Goods, Work –In Process, or Raw Materials, the researcher has compared between production dates for items at the list of finished goods, with its turnover in days that was for 2010 year (54 days). As a result there were productions has stayed into warehouse more than (54 days) and the management has produced more quantities of these goods. After the studying procedures of internal control of Accivet Ltd,the researcher has found a weakness of internal control. Besides, this process will be making non-moved items while those items have an expired date. Therefore, the researcher has chosen a sample of items and found some of these items are nearing their expiry dates. The financial statements don't contain a provision against potential losses,. Turnover of Raw Materials in days was (230 days),and after comparison of this turnover with age of materials in warehouses, the conclusion is the company has purchased new quantities of these materials, regardless the quantity of old items, that might be obsolete, this study provides some recommendations upon its results, Researcher recommended that the company researched the development of a more assertive measures for each of the purchases, sales, production and warehouse describes the powers of each section, and how to coordinate among themselves, with the need to staff the company's commitment to these policies.

- 2-Analytical Procedures Applications in Audit Conduct (Deddy,2011):

This study aimed at introducing the importance of analytical procedures for audits in planning and in the final stage of auditing. The efficient revision procedures are used to achieve the purposes of auditing process. The method of this study provides an insight into applying analytical procedures by external audits, with a sample of (154) external audits, as well as financial managers, partners and departments' heads working in accounting departments at companies in Bandung city in Indonesia, and in order to check for the consistency of using analytical procedures by auditors in auditing. The study results were as follows: the analytical revision is used in the final stage and the planning stage for the auditing process. Additionally, the analytical revision is used by managers and partners in the companies examined.

Analytical revision was used in comparing the planned data to the actual data. The most important recommendation of the study is related to the necessity of applying analytical procedures in achieving more flexibility and quality for the auditing process.

- 3-"The Efficiency of Using Analytical Revision in Reviewing the Accounts of Pharmaceutical Industrial Companies : a Field Study from Syria" by Abd –Al-Wahhab(2009):

This study aimed at identifying the level of using the procedures of analytical revision by the legal accountants in Syria, and the obstacles to their usage and the importance of the their usage from the perspective of legal accountants, eventually arriving at identifying the efficiency of using the procedures of analytical revision in auditing the accounts of pharmaceutical industrial companies , and determining the differences between legal accountants according to the sector in which the customers of auditing are and based on the general standards of the population of the study and their use of analytical procedures.

In order to achieve the purposes of the study, a questionnaire was developed and distributed to 200 Syrian legal accountants, from which 119 questionnaires were returned .and upon analysis of the data statistically; the researcher arrived at the following set of conclusions:

-the legal accountants in Syria use the simple procedures of analytical revision in auditing financial statements, and they don't use advanced analytical procedures although they recognize the importance of using them.

- 4- The study of (Tatiana and Ovidiu, 2009) "Analytical Procedures Used in Financial Audit for the Valuation of Portfolio Case of Financial Investment Companies":

Conducting financial audit engagement for financial investment companies is based in a significant measure on the conception and performance of analytical procedures that assist the auditor in the process of elaborating general conclusions regarding the performances of them an aged portfolios. In connection with the issue of constructing a system of indicators for assessing the portfolio performance, we remark the approach from the perspective of portfolio managers, though it is not explored their usefulness as analytical procedures used in financial audit engagement conducted in investment companies. The approach to scientific research has considered, mainly, the analysis of financial statements published by the five investment companies in the period

2006-2008, the comparison of portfolio performances in correlation with the reported net asset value, as well as the inspection of trading reports by the market operator Bucharest Stock Exchange and analysis reports issued by the Romanian Association of Fund Managers.

5- The Study of (Al-Nawaiseh, 2008) "The Scope of Analytical Procedures' Application in Auditing Accounts: A Field Study from the Perspective of External Auditors in Jordan":

This study aimed at determining the scope of applying the analytical procedures in auditing accounts from the perspective of Jordanian external auditors, it aimed also at identifying the level of recognition of the importance and obstacles related to the application of those procedures, as well as examining the effect of job status and the auditing fees and the experience of auditor in applying the procedures. In order to achieve the purposes of the study and testing its hypotheses, a questionnaire, in two sections, was designed, and the final sample chosen consisted of (80) auditors chosen randomly from among 350 auditors practicing the profession in the kingdom at certified auditing offices before the end of 2004. Various statistical measures were used in order to determine the importance of each variable within the questionnaire, and to test the hypotheses of the study and explain the results, such as: the mean, standard deviation, coefficient of difference, t-test and One Way ANOVA. The results showed that auditors recognize the importance of auditing quality (74%), and that non-quantitative analytical procedures are used (73%) as well as simple quantitative analytical procedures (61.4%) and advanced quantitative analytical procedures (49%), the study was concluded with some recommendations aiming at improving the performance of the profession.

6- The Study of Al-Hajery (2008) "The Scope of Applying Analytical Revision Procedures in Making and Executing the Auditing Plan : A Field Study from Kuwait":

This study aimed at determining the scope of attention and usage of the method of analytical revision among the legal accountants in Kuwait in their job and daily practice within the profession, as well as identifying the level of their work on the restrictions and obstacles facing their usage of this analytical method in auditing, and the effects of these restrictions and obstacles on their application of this method.

In order to achieve the purposes of the study, a questionnaire was designed based on the variables contained within the hypotheses of the study, and distributed into the subjects of the study sample which included the legal accountants in Kuwait, and the results were :

The study showed that a large percentage of legal accountants in Kuwait use the analytical revision and its different methods, and that a large percentage recognizes its importance in auditing.

The study showed that (89%) of auditing offices working in Kuwait provide a guide for the procedures of analytical revision, and that legal accountants practice the correct scientific methods and apply the international standards which contribute to improving the auditing profession and increase the efficiency and effectiveness of the professional performance in addition to handling the relevant obstacles and limitations.

## **Methodology of the study**

### **Population and sample of the study**

The population of the study consists of all Jordanian certified external auditors registered at the Society of Jordanian Legal Accountants, whose number is (484) auditor (the records of the Society of Jordanian Legal Accountants, 2014), and the sample, which is a random sample, consisted of (130) auditors, with a percentage of (26.8%) of the population of the study, based on similar studies that took a similar percentage. (130) questionnaires were distributed (100%) among the sample of the study, and (122) questionnaires were returned, and (7) were excluded because they were unsuitable for analysis. So, the number of questionnaires analyzed was 115 with a return percentage of (88.4%).

### **Sources of Data Collection**

This study applies the analytical descriptive method through collecting data from primary and secondary sources; the secondary sources consist of reviewing the relevant books, periodicals, research papers and MA and PhD theses, and the international standards of auditing. This study can be described also as a field study in that a questionnaire was developed for the purposes of the study.

### **Analysis of Data Related to the Demographic Characteristics of the Sample**

The results of the analysis of the descriptive factors of the study in terms of the academic qualification, academic specialization and job experience.

Table (1) the demographic characteristics of the sample of the study:

The variable	Level	Frequency	Percentage	Accumulated percentage
Academic qualification	Diploma			
	BA	63	63%	63%
	MA	34	34%	97%
	PHD	3	3%	100%
	Total	100	100%	
Academic specialization	Accounting	84	84%	84%
	Business	4	4%	88%
	Banking and finance	12	12%	100%
	Total	100	100%	
Experience in years	Less than 5 years	7	7%	7%
	From 5 to less than 10 years	33	33%	40%
	From 10 to less than 15	30	30%	70%
	15 and above	30	30%	100%
	Total	100	100%	

#### Academic Qualification

Table (1) above shows that the highest percentage of the subjects of the study in terms of academic qualification is BA (63%), followed by MA degree (34%), and finally PhD (3%). This suggests that the sample of the study is highly educated, and third of the sample hold a higher education degree, which enhances the reliability of the results of the study.

#### Academic Specialization

Table (1) shows that the highest percentage of the subjects in the sample in terms of academic specialization is accounting (84%), while the percentage for the second specialization, which is related to the discipline of business (12%), and the lowest percentage was for law (4%). Most of the subjects in the sample of the study are specialized in accounting, and they are the most able to assess the effect of using the analytical procedures on the quality of auditing.

#### Years of Experience

Table(1) above shows that the highest percentage among the sample of the study had less than 5 years of experience (33%), followed by the category of 10 to less than 15 years and the category including those with 15 years and more of experience, with a percentage of (30%), and the lowest percentage in terms of years of experience was those subjects with job experience of 5 years or less (7%). Most of the subjects in the sample have an experience of more than 10 years, which makes the results more reliable.

#### Tests of the tool of the study

##### Reliability of the tool

Reliability was tested through cronbach alpha test, in order to check the possibility of gaining the same results on using the same tool on the same subjects in similar conditions, the result was (82%), which suggests internal consistence in the items of the questionnaire, because it is above the acceptance threshold (60%) (Al-Najjar, 2013, 203-224), and the analysis of data showed that the reliability of the items is very high.

##### Credibility:

Credibility is concerned with the items of the domain being related to their domain, and it was ensured that the domain used in this study is represented accurately through the relevant items (sekaran, 2013, 87), and correlations above (30%) were used with a significance at the level of (5%) (Mulhtra, 2004, 268).

Table (2) The results of Pearson Correlation test for the effect of using analytical procedures on the quality of external auditing:

Pearson coefficient	Item	Pearson coefficient	item
**0.545	10	**0.521	1
**0.531	11	**0.497	2
**0.570	12	**0.566	3
**0.665	13	**0.472	4
**0.619	14	**0.436	5
**0.663	15	**0.633	6
**0.661	16	**0.424	7
**0.667	17	**0.505	8
**0.666	18	**0.536	9

\*\*correlation coefficient is statistically significant at the level of ( $\alpha \leq 0.01$ ).

The table above shows that in all the items measuring the correlation level between using analytical procedures and the quality of external auditing, the correlations were higher than (30%) with a significance at the level

( $\alpha \leq 0.05$ ).

**The natural distribution of data test (1-Sample K-S):**

(1-Sample K-S) test was used in order to determine whether the data follow a natural distribution, which is an important test for testing the hypotheses, because most scientific tests ought to have natural distribution of data. Results of statistical analysis showed that the level of significance was higher than ( $\alpha \leq 0.05$ ), according to the responses of the subjects in the sample (115), which suggests that the data follow a natural distribution.

**Analysis and discussion of results and testing the hypotheses:**

Hypothesis 1 : " There is no significant relation between the analytical procedures applied by external auditors and improvement of external auditing".

The following table shows the means and the standard deviations for the effect of using analytical procedures by external auditors on the quality of external auditing, ordered according to their importance based on the means.

Table 3 The trends of the sample about the effect of using analytical procedures by external auditors on the quality of external auditing:

	The item	mean	Standard deviation
1	The external auditor uses analytical procedures in comparing consecutive financial data until arriving at certain conclusions, which enhances the quality of auditing.	3.85	1.02
2	Comparison is carried out between the data of the agent and the standards of the industry in which he operates, in order to check his operational status and the accuracy of the auditing process.	3.01	0.96
3	There are differences between the financial rates of the agent and the rates of the industry, which indicates that something illogical exists, so auditors ought to focus on auditing the relevant operations, which enhances the quality of auditing.	3.25	0.66
4	The auditor applies the method of time series in comparing the customer's data with the same data from the items above, in order to ensure the quality of auditing.	2.32	1.23
5	The auditor applies the method of correlation analysis between the financial data, in order to audit the related accounts.	3.21	0.88
6	Applying the method of frequencies' tables stimulates the auditor, so that he focuses auditing on the most frequent accounts which alleviates the chances of incorrect data.	3.66	.63
7	Regression analysis is used by auditors during the auditing process because it shows the relation between the accounts and indicates the points of incorrect data in diagrams	2.62	0.69
8	Means are used during the auditing process, to ensure the lack of diversion in the values of some accounts.	3.99	0.84
9	Auditors use statistical methods and software during the auditing process, such as SPSS, which provides quality to the results of auditing.	3.19	0.95
10	The statistical calculations help auditors in organizing their work, and highlighting the doubtful accounts.	3.41	0.49
11	Profitability rates are used in comparing the essential changes on the rates, and eventually focusing auditing on the relevant accounts, in order to check against indicators that decrease the quality of auditing.	3.35	0.83
12	Exchange rates are important as an indicator for raising the auditors' awareness about the efficiency of the company in committing to its short term obligations, and focusing on exchanged assets and refunds exchanged.	2.67	0.80
13	Percentages of activity are used in comparing the essential changes that occur, and eventually focusing auditing process on the relevant accounts.	3.28	0.76
14	Eligibility percentage is an important indicator through which the auditor gets aware about the efficiency of the company in paying its long term obligations; otherwise, there is a need for focusing more on debts and assets.	2.58	0.87
15	Market rates are used in comparing the essential changes on the rates , and eventually focusing on the relevant accounts.	3.24	0.59
16	The auditor uses the processes of horizontal analysis in comparing the movement of the account from one year to the next, in order to show the volume of change in the accounts and evaluating their logicity.	3.88	0.77
17	The auditor uses the method of vertical analysis as an aid in auditing.	3.54	1.07
18	The auditor calculates the change between the base year and the year of examination, and if there are significant differences he ought to have care, in order to ensure quality in the auditing process.	3.46	0.78
	Total	3.51	0.89

\*significant at the level ( $\alpha \leq 0.05$ )

Upon analyzing the items in table (3) , we can notice that most of the items had means above (3) degrees, which



is the acceptance level, so we can notice that the means of 14 items out of 18 , were above the acceptance level. This means that (77.7%) of the items of the study had acceptable means, which is an important indicator on the effect of using analytical procedures by the auditor on the improvement of the external auditing, from the perspective of the external auditors in the study sample, and the analysis of the responses of the subjects reveals the following:

The most acceptable item was item (8) which states that" Means are used during the auditing process, to ensure the lack of diversion in the values of some accounts.", this item had a mean of (3.99) and a standard deviation of (0.84), which suggests that the sample of the study thinks that there is an important effect for using the analytical procedures by auditors , through statistical indicators such as means because they provide indicators that reveal the logicity of some accounts , which enhances the quality of auditing.

In the second order in terms of means came the item number (16) which says" The auditor uses the processes of horizontal analysis in comparing the movement of the account from one year to the next, in order to show the volume of change in the accounts and evaluating their logicity.", with its mean being (3.88)and its standard deviation is (0.77), which supports the auditor's ability at predicting the risk indicators in the company's accounts in case the change in the relevant account very high, which increases the level of the quality of his professional performance. Item (6) came third, this item states that" There are differences between the financial rates of the agent and the rates of the industry, which indicates that something illogical exists, so auditors ought to focus on auditing the relevant operations, which enhances the quality of auditing." Whose mean is (3.66) and its standard deviation is (0.63), so the sample of the study thinks that preparing tables of frequencies about the most frequent accounts enhances the quality of auditing. The least acceptable item is (4)" The auditor applies the method of time series in comparing the customer's data with the same data from the items above, in order to ensure the quality of auditing.' Whose mean was (2.32) and its standard deviation is (1.23) , with a significance level at (0.081) , which is a value insignificant statistically, at the level ( $\alpha \leq 0.05$ ) , and the subjects think that external auditors do not apply time series' method in comparing the customer's data from different time periods, which means that external auditors do not use all the tools of analytical procedures during their performance of the auditing process.

**The result of hypothesis 1 test:**

For the purposes of testing the first hypothesis," There is no significant relation between the analytical procedures applied by external auditors and improvement of external auditing.", One Sample T-Test was used for the domain of the effect of the level of correlation between using the external auditor of the analytical procedures on improving the quality of external auditing.

The domain	mean	Standard deviation	Calculated (t) value	Table (t) value	Level of independence	Significance level
The effect of using the analytical procedures by external auditors on the quality of external auditing	3.51	0.89	10.09	1.98	114	*0.001

\*statistical significance at the level ( $\alpha \leq 0.05$ )

The results show that the calculated value of (t) was (10.09) with a significance level at (0.001), which is less than ( $\alpha \leq 0.05$ ), which means that the subjects of the study confirm the effect of using analytical procedures on the quality of external auditing, which increases the reliability of the published financial statements, and complies with the international auditing standards (520)which is related to the analytical procedures, and (570) related to the sustainability of the company's operations. The hypothesis had a mean at (3.51) , and it is significant at the level ( $\alpha \leq 0.05$ ), while the standard deviation was (0.89) which reveals the positivity of the responses to the variables of the study, so, the first hypothesis was rejected and the alternative hypothesis accepted that" There is a significant relation at the level( $\alpha \leq 0.05$ ) between the analytical procedures applied by external auditors and improvement of external auditing".

- 1- **The second hypothesis:** "No significant differences exist between the responses of the subjects of the sample of the study related to the analytical procedures used due to the demographic variables (academic qualification, specialization and job experience)".

To test this hypothesis, the means and standard deviations were calculated for the effect of the level of using the analytical procedures by external auditors based on the demographic variables, and table 5 shows that.

**Table 5** The means and standard deviations for the domain of the effect of using the analytical procedures by external auditors based on the demographic variables:

The variable	Level	Level of using analytical procedures by external auditors	
		mean	Standard deviation
Academic qualification	Diploma	3.22	0.75
	BA	3.65	0.64
	MA.	3.71	0.89
	PhD	3.92	0.67
Academic specialization	Accounting	3.88	0.71
	Business	3.45	0.72
	Banking and finance	3.47	0.70
Job experience	Less than 5 years	3.12	0.75
	5-less than 10 years	3.44	0.89
	10-less than 15 years	3.58	0.78
	15-above	3.74	0.76

The table above shows the means and standard deviations for using the analytical procedures by external auditors on improving the quality of external auditing as an introduction to conducting MANOVA test. Table (6) below shows the results of MANOVA test for using the analytical procedures in improving the quality of external auditing from the perspective of external auditors based on the demographic variables.

**Table (6)** The results of MANOVA test for using the analytical procedures in improving the quality of external auditing from the perspective of external auditors based on the demographic variables:

The variable	Total of squares	Mean of squares	F value	Statistical significance
Academic specialization	0.683	0.442	1.909	0.096
Academic qualification	0.244	0.069	0.44	0.844
Job experience	2.333	0.780	4.332	*0.000
Mistake	15221	0.163		
total	18.890			

- Statistically significant at the level ( $\alpha \leq 0.05$ )
- -level of independence (114)

Table (6) shows:

- 1- The lack of significant differences among the responses of the auditors about the effect of analytical procedures on improving the quality of external auditing are due to the "academic specialization " variable, F value (1.909) was not significant, and with a level of significance at (0.096) for the academic specialization, while the level was at (0.44) for the academic qualification with a level at (0.844).
- 2- The presence of significant differences among the responses of the subjects of the study about the effect of analytical procedures on improving the quality of external auditing based on the demographic variables , ascribed to the job experience variable, F value was (4.332) , which is statistically significant, and in order to identify the sources of these differences (Scheffe) method was used as it is illustrated in table (7) below:

The results of (Scheffe) method on the domain of the effect of analytical procedures on the quality of external auditing based on the job experience variable:

**Table (7)**

Experience in years	Average	Less than 5 years	5-less than 10 years	10-less than 15 years	15 years - above
Less than 5 years	3.44				
5 -less than 10 years	3.22				*0.299
10-less than 15 years	3.43				
15 years or more	3.32				

- Significant at the level ( $\alpha \leq 0.05$ )

Table (7) shows that the resources of differences were between the categories of experience (5- less than 10 years) and (15 years or more, in behalf of the second category, ), the reason of these differences is ascribed to the fact that accountants with long practical experience prefer using the analytical procedures in auditing because they provide important indicators about the accounts and their logicity, and eventually focusing more on doubtful accounts or those which show unusual performance in the previous periods.

## Results of the study

The study arrived at the following results:

- 1- The external auditors in Jordan use analytical procedures in auditing , these procedures include (statistical and mathematical procedures, financial percentages methods, and the method of horizontal and vertical comparisons), so they comply with the international standard number (520) related to the analytical procedures in auditing , and the standard number (570), which is related to the sustainability of the project.
- 2- There is a positive and significant relation that suggests that using the analytical procedures by external auditors, especially the statistical and financial ratios, leads to improving the quality of external auditing through increasing the professional attention and expanding the scope of chosen samples and increasing the tests applied to the published financial statements of firms, which eventually lead to increasing the quality of auditing and enhancing thereof the reliability of the audited financial data.
- 3- There are significant differences among the responses of the subjects to the questions of the study based on the practical experience variable, and there is variable effects of the level of job experience on the responses of the subjects of the study, and the increase in the experience of the employee is related to an increase in the strength and accuracy of his responses and confidence in the analytical procedures as a means for improving the quality of external auditing.
- 4- No significant differences were found between the responses of the subjects of the study, ascribed to the variables of academic qualification and specialization, this is because most of the subjects in the sample are specialized in accounting and their academic degrees are similar.

## Recommendations of the Study

- 1- The necessity of using all the mathematical, statistical and financial methods in order to achieve the best possible level of efficiency in auditing.
- 2- Attempting to apply this study on internal auditors, in order to improve internal auditing.
- 3- The relevant organizations in Jordan ought to enforce the external auditors into developing the procedures and tools they use in auditing, so that they provide more quality to auditing process.

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