

The extent to which the principles of corporate governance in narrowing the expectations gap in Jordan: An analytical study of the views of the external auditors Jordanians

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Abstract

He has two researchers study entitled the contribution of commitment to the principles of Corporate Governance Manual of Jordan to narrow the expectations gap in Jordan from the viewpoint of the external auditors Jordanians, The study aimed to identify the extent to which the application of the principles of Corporate Governance Manual Jordan to narrow the expectations gap between the external auditors and the community financial in Jordan has been designed questionnaire by (26) question answer hypotheses of the study and number three, where it was distributed questionnaires to the external auditors and random sampling have been distributed 135 questionnaire was recovered 120 of them are valid for statistical analysis, has been using software packages statistical SPSS for analysis data and test hypotheses. The study concluded that there is a positive and significant impact through the application of the principles of corporate governance Jordanian guide in narrowing the gap in expectations Jordan. It was the most important principle affects the expectations gap is narrowing the application of the principle functions of internal audit committees has been the most important recommendations of the study must be activating the guide governance in non-listed companies in the Amman Financial Market, too .

Keywords : the principles of corporate governance , the expectations gap, external auditors, Jordan .

Introduction of the study :

Suffer the accounting profession of the problem of ethics, is the problem of what is most important irks aware of accounting and auditing in the modern era of what caused the problems in the reluctance of investors to invest in companies due to uncertainty in the credibility of the financial statements and in the credibility of the auditor's report, so there is a gap of expectations between auditors and the financial community, and the study attempts to identify the extent to which corporate governance Jordanian guide to narrow the expectations gap in Jordan .

The study problem: I've been chosen three most important principles of corporate governance principles global (OECD, 2004). Of the Organization for Economic Cooperation and Development, in order to test the extent of its contribution to narrowing the gap in expectations in the Jordan, from the point of view of the external auditors in Jordan .

The problem of the study to answer the following question and its branches :

1. Do you contribute to the process of applying the principles of corporate governance Jordanian guide in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians ?

This is the main problem can be derived sub-problems, namely :

A - Is the application of the principle of commitment to contribute to the functions and responsibilities of the Board of Directors in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians ?

B - Do you contribute to the application of the principle of commitment to the requirements of the functions of audit committees in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians ?

C - Do you contribute to the application of the principle of compliance with the requirements of disclosure and transparency in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians ?

Objectives of the study: This study aims at the following :

1. To identify the general principles of corporate governance rules of evidence by the Jordanian governance and compliance with its principles from the point of the external auditors Jordanians .
2. Understand the concept of the audit expectations gap between the financial community and the external auditors in Jordan .

3. the extent of the contribution of adherence to the principles of corporate governance in the Jordanian narrow the expectations gap in Jordan .

Importance of the study :

The importance of this study stems from the importance of recognizing the principles of corporate governance in Jordan, and the concept of the expectations gap, and the extent of the impact and contribution of the Corporate Governance Manual Jordan to narrow the expectations gap in Jordan, and stressed that the international organizations interested in the subject to narrow the expectations gap will Athsalon without a doubt the information The results reinforce how they have dealt with the theme of the expectations gap and to find appropriate solutions .

Hypotheses: hypotheses were formulated following, depending on the problem of the study .

The main hypothesis HO1: do not contribute to the process of applying the principles of corporate governance Jordanian guide in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians .

This is the main hypothesis was formulated following sub-hypotheses :

HO1A: does not contribute to the application of the principle of commitment to the functions and responsibilities of the Board of Directors in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians .

HO1B: does not contribute to the application of the principle of commitment to the requirements of the functions of audit committees in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians .

HO1C: does not contribute to the application of the principle of compliance with the requirements of disclosure and transparency in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians ?

Methodology of the study :

follow the researchers in this study descriptive analytical approach to reach the objectives and results of this study illustrated that by following the following two aspects :

Secondary sources

: The researcher has to collect information from sources in books, magazines and online articles and lectures and papers published and unpublished theses and doctoral dissertations completed until the full picture of the themes and objectives to be searched for and draw conclusions from them .

Primary sources :

The primary sources for the study in the preparation of a questionnaire Questionnaire contained questions precise and clear terms of the questionnaire consists of 18 questions measuring hypotheses and five axes so as to indicate its impact in reducing the expectations gap in Jordan .

To find out the extent of the relative importance in the application of the principles of corporate governance and its impact on narrowing the expectations gap in Jordan by the study sample was relying on the central premise 3 (60%), which compares the media in light of calculations for each part of the test questions with the central premise hypotheses. It also relied on a scale (Likert) quintet who identified him following weights: (Strongly Agree 5, agree 4, neutral 3, disagree 2, strongly disagree 1). (nagger,2013, p120)

Has been allocated (18) to answer a question about the field of the study (3), then the extent of its contribution to narrowing the expectations gap .

Community and a sample of the study:

The study population consists of the external auditors and the Jordanians numbering about 500 Checker until the date of writing research (07.01.2014), were distributed (135) The identification of the study sample was recovered (120) questionnaire valid for statistical analysis has has been the use of statistical software packages spss to reach the goals of the study .

Statistical methods used in the analysis of the data :

I have been using statistical methods convenient to analyze the data collected through the questionnaire, and using a statistical program (SPSS), and relying on statistical methods the following:

Measures of central tendency Measure of central tendency and measures of dispersion Variation Measure of through the expense of averages and standard deviations from the average in order to know the answers for each question individually and collectively all the questions for each hypothesis. The T-Test test test per sample .

Previous studies :

1. Study (Bashaireh 0.2014) entitled "The gap between the expectations of users of financial information and the external auditors in Jordan ".

The study aimed to identify the reasons for the expectations gap and ways of narrowing in the environment of the Jordanian economy, from the standpoint of accounting departments in Jordanian companies and between external auditors Jordanians, have been distributed (115) The identification of the departments of accounting and (107) Assapanat external auditors, has been using test T-TEST and test Man wateny to test hypotheses of the study, the study found that the most important reasons for the gap in Jordan are questioning the independence of the external auditors in the most important ways to narrow the gap is to activate the role of internal audit in the protection of the property of the company, has been the most important recommendations that are establishing a higher council for the audit profession in Jordan obliges auditors to work within the international Standards on Auditing .

2. Study (Bani Nasr 0.2013) entitled: "The extent to which the obligation evidenced by the Jordanian corporate governance in improving the effectiveness of internal control systems in industrial companies listed on the Amman Stock Exchange ".

This study aimed to identify the impact of the commitment evidenced by the corporate governance of Jordan in improving the effectiveness of internal control systems in the Jordanian Industrial Companies listed on the Amman Stock Exchange, has been designed questionnaire prepared for the collection and analysis of data and extract the results, were distributed (70) questionnaires to a sample study in industrial companies Jordan, were represented in the study sample accountants and financial managers and internal auditors, were used statistical software packages (spss) to analyze the data and test hypotheses and reach conclusions of the study .

The most important findings of the study and the presence of a statistically significant relationship at the level of confidence ($\geq \alpha 0.05$) between the obligation evidenced by the Jordanian Corporate Governance in the first four areas, and improve the effectiveness of internal control systems in industrial companies listed on the Amman Stock Exchange. This is due to the most important results, including the sub-that there is a statistically significant relationship at the level of confidence ($\geq \alpha 0.05$) between commitment to the functions and responsibilities of the board and improve the effectiveness of internal control systems in industrial companies listed on the Amman Stock Exchange .

3. Study (Jamal, 2012) entitled "The role of corporate governance in raising the competitiveness of Kuwaiti companies ".

This study aimed to identify the role of corporate governance in raising the competitiveness of Kuwaiti companies, and to achieve the goal of the study and testing of hypotheses, the researcher dealing with two types of data, namely: secondary data and primary data, the study sample consisted of (280) out of (360) questionnaires were distributed to the study sample consisting of members of the board of directors and financial managers in Kuwaiti companies listed on the Kuwait Stock Exchange. Has been found averages and standard deviations and frequency distribution and percentages, in order to identify evaluations of the study sample of each of the statements contained identifying the study, has also been tested hypotheses using linear regression analysis (Multiple, Regression), and simple regression.

The main results of this study and having the effect of (manual of corporate governance, and the preservation of the rights of all shareholders, and equal treatment of all shareholders, and the role of stakeholders in the methods of the exercise of the company's management, and disclosure and transparency, and the responsibilities of the Board of Directors) to raise the competitiveness of Kuwaiti companies listed on the market Kuwait Stock Exchange .

4. Study (2012, Abed et. Al) entitled : " Corporate Governance and Earnings Management: Jordanian Evidence "

The aim of this study was to investigate the relationship between earnings management and corporate governance characteristics of a sample of non-financial companies of Jordan during the period 2006-2009. The researchers measured the earnings management by Jones models where some of the properties were measured, including: the independence of members in the Board of Directors, and the size of the Board of Directors, and dual role (CEO / Chairman of the Board), and the percentage of Maalikis from within the company. In addition, the employment of two variables controlled in this study: the size of the company and financial benefit .

The results of this study :

- The size of the board of directors is the only variable that has a great relationship with earnings management .
- earnings management that have important political effects of the application of the principles of corporate governance in order to control the actions of the Board of Directors that lead to the strengthening of trust and transparency in the financial statements disclosed .

5. Study (Bashiti & Rabadi, 2009) Assessing Corporate Governance in Jordan

This study aimed to assess the corporate governance in Jordan, indicated that Jordan has strides in the design and application control policies institutional, of the organization of a sophisticated capital market, and the development and function of the Controller of Companies, and the issuance of the Investment Promotion Law, and all the issues of the theory has not been applied strictly on the ground . The study was conducted on 44 companies and this number represents 46 percent of companies traded shares in the financial market, which have been selected on the basis of the volume of transactions carried out by, and tested the sample to evaluate the transparency and speed of disclosure and provide information that does not rely on the center to the Securities Depository. The results of the study to the following :

- That the Jordanian capital market is becoming increasingly complex, which requires the establishment of companies that are contributing to high levels, and is expected to raise the level of management and the preparation of periodic reports and contacts about their strategies .

- The results proved that the institutional control is implemented fully, which investors are looking for to make informed decisions about their investments .

- That many companies do not have the mechanics and mechanisms of institutional control .

6. study (Ronen, Joshua,2009) A proposed corporate governance reform: Financial statements insurance

The study aimed to provide a framework proposal for corporate governance reform, and this is a field study, study relied on a questionnaire to gather information has been confirmed by the results of this study on several points including the following :

- Is the inherent conflict of interest between the auditor and the client is a major problem in the light of corporate governance .

- A proposed reform of corporate governance is to secure the work of disinformation against the investor can get the amount of insurance, as a result of decisions taken in error because of misinformation .

- Establishment of companies in various industries insurance on their lists, through an insurance contract with an insurance company, against payment of sums of money to the insurance company (as well), and ensures that the investor who makes investment decisions based on the wrong things, misleading on the amount of compensation .

- Should be announced for each of the limits of the protection and the premium for the investor .

Data analysis and hypothesis testing :

Been relying on statistical software packages spss to reach the results of the study were the use of the following statistical methods :

Validity and reliability of the questionnaire :

To ascertain the veracity of the study tool has the researchers by reflecting vocabulary resolution and make sure link questions hypothesis appropriate, and to ensure the veracity of the questionnaire have lost arbitration in more than a specialist in the science of accounting and auditing in Jordanian universities public and private, and to measure the strength and consistency of the paragraphs of the resolution find a coefficient of internal consistency Cronbach's alpha was found (84%) of all the paragraphs of the questionnaire as a whole, where the strong internal consistency if the ratio of the test (60%) and more .

Analysis and discussion of the hypotheses of the study :

The main hypothesis: Is the process of applying the principles of contributing to guide corporate governance in Jordan narrow the expectations gap in Jordan from the viewpoint of the external auditors Jordanians.

Analysis and discussion of the first sub-hypothesis

The first hypothesis: HO1A: does not contribute to the application of the principle of commitment to the functions and responsibilities of the Board of Directors in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians.

Table (1)
 The extent to which the application of the principle of commitment to the functions and responsibilities of the board to narrow the expectations gap in Jordan

	The item	Test value = 3 grades			
		The mean	The standard deviation	The difference mean	Sig
1-	Interest in the process of adopting a policy of disclosure and transparency of the company and continue to apply in accordance with the requirements of regulators and the legislation in force.	3.88	0.62	0.88	0.001
2-	The importance of the Board of Directors establish procedures designed to prevent persons knowledgeable in the company from taking advantage of inside information to gain confidential material or moral.	3.78	0.61	0.61	0.001
3-	The need to develop a clear policy mandate in the company determines which authorized persons and the limits of the powers delegated to them.	3.67	0.60	0.67	0.004
4-	The importance of identifying the functions and powers of the executive management of the company.	3.65	0.58	0.65	0.00
5-	The importance of reviewing and evaluating the performance of the executive management of the company and the extent of application of strategies, policies, plans and procedures.	3.64	0.55	0.64	0.000
6-	The adoption of the foundations of incentives, bonuses and benefits for members of the Board of Directors and executive management, helps to achieve the interests of the company and its goals and objectives.	3.61	0.54	0.61	0.000
	Total	3.68	0.57	0.68	0.000

) *Statistically significant at the level of statistical significance ($\alpha = 0.05^*$)

An analysis of the Table (1) above, which measures the extent to adhere to the principle responsibilities of the Board of Directors in narrowing the gap in expectations Jordan, from the viewpoint of the external auditors Jordanians.

-The first principle, which is talking about the contribution of the commitment to the principle responsibilities of the Board of Directors to narrow the expectations gap in Jordan was the arithmetic mean of the paragraphs of the principle (3.68), the largest of the center hypothesis (3.00) and standard deviation (0.57) and the t value calculated is greater than the value of tabular and evidence the level of significance that was (0.000), a value of less than (0.05) and therefore there is a significant and clear premise by which we reject the hypothesis nihilism and accept the hypothesis sub correct which contributes to the application of the principle of commitment to the functions and responsibilities of the board to narrow the expectations gap in Jordan.

The more paragraphs approval adhere to the principle responsibilities of the Board of Directors in narrowing the expectations gap in Jordan are: the paragraph that states that the interest and the process of adopting a policy of disclosure and transparency of the company and continue to apply in accordance with the requirements of regulators and the legislation in force. Where it came from was a mean (3.88) degrees and a standard deviation (0.62) and the level of significance (0.000) and thus this paragraph contribute to narrowing the gap in expectations Jordan.

The second hypothesis :

HO1B: does not contribute to the application of the principle of commitment to the requirements of the functions of audit committees in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians .

Table (2)

The extent to which the application of the principle of attention to the responsibilities of audit committees of corporate governance guide by Jordan in narrowing the gap in expectations Jordan.

	The item	Test value = 3 grades			
		The mean	The standard deviation	The difference mean	Sig
1-	the establishment of audit committees to discuss matters relating to the nomination of the external auditor and to ensure that it satisfies the conditions set forth in the legislation in force, and the lack of what affects the independence .	4.06	0.92	1.06	0.000
2-	work for audit committees to support the work of the external auditor, including his observations and suggestions and reservations and follow the response of the management of the company have and make recommendations thereon to the Board of Directors .	3.94	1.05	0.94	0.000
3-	on the audit committees review the company's correspondence with the external auditor and evaluating their contents and comments and recommendations thereon to the Board of Directors .	3.83	0.88	0.83	0.005
4-	on the audit committees follow the compliance of the company and its commitment to implement the provisions of the legislation in force and the requirements of regulatory authorities	3.63	0.98	0.63	0.010
5-	on the audit committees study the periodic reports before submission to the Board of Directors and make recommendations thereon with a focus on any changes in accounting policies adopted .	3.39	0.96	0.39	0.000
6-	on the audit committees study a plan of action of the external auditor and to make sure that the company provides the auditor with all the necessary facilities to do his job .	3.37	1.03	0.37	0.000
7-	on the audit committees examine and evaluate control procedures and internal audit.	3.35	0.95	0.35	0.000
	Total	3.70	0.59	0.70	0.000

*Statistically significant at the level of statistical significance ($\alpha = 0.05$)

An analysis of the Table (2) above, which measures the extent to which the commitment to the functions and responsibilities of audit committees in narrowing the gap in expectations Jordan .

-It was the arithmetic mean of the vertebrae principle (3.70), the largest of the center hypothesis (3.00) and standard deviation (0.59) and the t value calculated is greater than the value of the tabular and evidence the level of significance that was (0.000), a value of less than (0.05) and therefore there is a moral clear hypothesis by which we reject the hypothesis nihilism and accept the hypothesis correct sub-process which contributes to the application of the principle of commitment to the tasks and responsibilities of audit committees in narrowing the gap in expectations from the point of Jordan's external auditors Jordanians .

It was more paragraphs of commitment to the principle of the responsibilities and functions of audit committees and their role in narrowing the expectations gap in Jordan are :

Paragraph which states that "the establishment of audit committees to discuss matters relating to the nomination of the external auditor and to ensure that it satisfies the conditions set forth in the legislation in force, and the lack of what affects the independence", which came with a mean total (4.06) degrees and a standard deviation (0.92) and the level of significance (0.000), and thus this paragraph contribute to narrowing the gap in expectations Jordan.

The third assumption :

HO1C: does not contribute to the application of the principle of compliance with the requirements of disclosure and transparency in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians .

Table (3)

The extent to which the application of the principle of interest disclosure requirements and transparency in narrowing the gap in expectations Jordan.

	The item	Test value = 3 grades			
		The mean	The standard deviation	The difference mean	Sig
1-	The need to put the company written work procedures according to the disclosure policy approved by the Board of Directors to regulate the affairs of the disclosure of information and follow-up applied in accordance with the requirements of regulators and the legislation in force.	4.20	0.65	1.20	0.000
2-	the company that provides information for shareholders and investors accurate, clear and not misleading at the prescribed times, according to regulatory requirements and legislation in force, enabling them to make their decisions .	4.15	0.64	1.15	0.000
3-	to organize the company accounts and the preparation of its financial statements according to international standards for the preparation of financial reports .	4.12	0.66	1.12	0.000
4-	the company's use of its website on the Internet to enhance disclosure and transparency and provide information .	4.10	0.59	1.10	0.000
5-	5 - The company should disclose its policies and programs towards the local community and the environment.	4.08	0.58	1.08	0.000
	Total	4.13	0.57	1.13	0.000

*Statistically significant at the level of statistical significance ($\alpha = 0.05$).

An analysis of the table (3) above, which measures the extent to which compliance with the requirements of disclosure and transparency in narrowing the gap in expectations Jordan, from the viewpoint of the external auditors Jordanians .

-It was the arithmetic mean of the vertebrae principle (4.13), the largest of the center hypothesis (3.00) and standard deviation (0.57) and the t value calculated is greater than the value of the tabular and evidence the level of significance that was (0.000), a value of less than (0.05) and therefore there is a moral clear hypothesis by which we reject the hypothesis nihilism and accept the hypothesis correct a subsidiary contributes commitment to apply the principle of transparency and disclosure requirements in narrowing the expectations gap in Jordan from the point of the external auditors Jordanians.

It was more paragraphs of commitment to the principle of disclosure and transparency and its role in narrowing the gap expectations in Jordan: the paragraph which states that "the need to put the company's written work procedures in accordance with the disclosure policy approved by the Board of Directors to regulate the affairs of the disclosure of information and follow-up applied in accordance with the requirements of regulators and legislation the window. ", Where it came from my account amounted to an average of 4.20 degrees and a standard deviation (0.65) and the level of significance (0.000) and thus this paragraph contribute to narrowing the gap in expectations Jordan.

Result of the main test the hypothesis :

To test the hypothesis that the President and states that "the main hypothesis

H01: do not contribute to the process of applying the principles of corporate governance Jordanian guide in narrowing the expectations gap in Jordan from the viewpoint of the external auditors of Jordanians ".

It has been used t-test for single sample (One Sample T-Test), are shown in Table No. (4) the results of this test .

Table (4)

Test (One Sample-T. Test) of the sample to the field of single-commitment to the principles of corporate governance and narrow the gap between the expectations in Jordan.

The domain	mean	Standard deviation	Calculated (t) value	Table (t) value	DF.	Significance level
The extent to which the obligation evidenced by the Jordanian Corporate Governance in narrowing the gap in expectations Jordan.	3.76	0.56	12.04	1.98	119	0.000

($\geq \alpha 0.05$). **Statistically significant

The table shows the number (4) the results of the test (T) of the sub-main hypothesis, as results indicate that the value (V = 12.04) the level of statistical significance (0.000) which is less than the level of statistical significance ($\geq \alpha 0.05$).

This means that the sample of the study acknowledge and Adconn that the application of principles of Corporate Governance Manual Jordanian companies working to narrow the expectations gap in the audit in Jordan, due to the fact that there is a broad consensus among the sample of the study on the importance of the application of the most important principles of corporate governance that have been studied, to narrow the expectations gap in Jordan, and this would improve the reliability of the financial statements and enhances the confidence of the financial community .

The hypothesis has reached a mean (3.76). And a standard deviation (0.56) is the hypothesis statistically significant at the level (5%), and this shows the positive answers about the study variables and it is rejected hypothesis nihilism, and accept the alternative hypothesis, which states that "contribute to the process of applying the principles of Corporate Governance Manual Jordan to narrow the expectations gap in Jordan, from the viewpoint of the external auditors of Jordanians" .

Results of the study: Through the analysis of the data has been reached following results.

The main conclusion:

- The commitment of the Jordanian companies apply the principles of corporate governance contribute to narrowing the gap between the expectations of the financial community and the external auditors in Jordan and

this is due to the external auditors have to realize that the finance team at the company is interested in applying the principles of corporate governance and that there is the conviction that it diminished expectations gap .

Results Sub :

A - contributes to the application of the principle of compliance with the requirements of disclosure and transparency in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians, this area was the highest areas of study acceptable in terms of its contribution to narrowing the gap in expectations in Jordan .

B - contributes to the application of the principle of commitment to the requirements of the functions of audit committees in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians .

C - contributes to the application of the principle of commitment to the functions and responsibilities of the Board of Directors in narrowing the expectations gap in Jordan from the viewpoint of the external auditors Jordanians .

Recommendations of the study: The study recommends the following

- there will be a commitment to apply the principles of more corporate governance in Jordanian companies more than what is currently applied .
- that the external auditor to add a paragraph in the report illustrate the company's commitment to apply the principles of governance, and this serves the process of reducing the expectations gap .
- that the administration is working to increase the level of staff awareness of the role of corporate governance in reducing the expectations gap.

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