Research Journal of Finance and Accounting
ISSN 2222-1697 (Paper) ISSN 2222-2847 (Online)
Vol.7, No.22, 2016

The Barriers Which Face Auditing Profession and Their Impact on the Quality of the Jordanian Auditor's Report

Dr. Mousa Mohammad Abdullah Saleh
Department of Financial and Administrative Sciences, ALBalqa' Applied University/Aqaba Branch

Al Qa'qa'a Khalaf Ali Al Zu'bi
Lecturer – Accounting *Balqa Applied University / Jordan*

Abstract
The study aimed to identify the barriers which face the auditing profession through showing the impact of regulations, and laws, consulting services, and electronic auditing, which was divided into initial auditing by using computer, auditing through using computers, and knowledge and ability of auditor in using computer on the quality of the Jordanian certified public accountant report. The questionnaire was used as a study tool, and statistical sample was taken from the Jordanians Certified Accountants which amount to (150) certified accountants, retrieved (130) of those questionnaires, and (120) of them were analyze. The most important thing the two researchers arrived to is the finding of an impact for the independent variables on the quality of Jordanians certified public accountants report which means there is an importance of regulations, and laws, consulting services, and electronic auditing too. The two researchers give advices for several recommendations and the most important of them are: requiring auditors to follow laws and regulations, especially regarding the fees of the auditor, the commitment to independence and impartiality, and the separation of office work which practice auditing from the offices that practice accounting duties to provide greater autonomy to the auditor.
Keywords: Auditing, Electronic auditing, Jordanian Auditor's report (JCPA).

1- Introduction:

The barriers which face the auditing profession consider one of the issues that have been talking about lately, as a result of the economical and social nature for the accounts audit profession.

The concept of quality has become the focus of concepts, so as to improve the work of different type, and as related to the audit profession; the call increase to improve the quality of accounts auditor report due to the large errors and the financial discrepancy which harm increasing number of firms, and this showed clearly through focusing on qualified staffs scientifically and practically, and also by the focus on achieving the required criteria in the job of auditor. This study came to deal with and represent several variables which the two researchers sees them to have an impact on the quality of report of accounts auditor, and depend on that the study went on surveying many of the auditing offices and Jordanians accounts auditors through the distribution of questionnaire to solicit their opinions about those factors that can impact the quality of their reports (Jawabreh,2012).

2- Research problem:

The problem of the study exist in the report of the Jordanian certified accountant, where it faces many barriers that have an impact on the quality of the report; in one form or another; which is prepared by the Jordanian certified accountant, and at the end will impact the decisions of outside parties that benefit from this report, and also it is impact on management and on firm operation. The difficulties increase also with departments or management units when hiding losses and accelerated technological development which requires the auditor to be familiar with this development, and so the problem of the research center within the following main questions:

1st main question: Is there an impact of regulations and rules on the quality of the Jordanian Auditor's report

2nd main question: Is there an impact of consulting services on the quality of the Jordanian Auditor's report

3rd main question: Is there an impact of electronic auditing on the quality of the report of the Jordanian Auditor's report

This third question can be divided into the following secondary questions:

1st secondary question: Is there an impact of initial auditing by using computer on the quality of the Jordanian Auditor's report

2nd secondary question: Is there an impact of auditing through using computer on the quality of the Jordanian Auditor's report

3rd secondary question: Is there an impact of knowledge and ability of auditor in using computer on the quality of the Jordanian Auditor's report

3-Methodology of Research

Data analyses In this research, the Statistical Package for the Social Sciences (SPSS) was used for data entry as

well as for examining the data later. Data preparation was the initial step, which aimed to convert raw data into a more structured format that is more appropriate for analysis. Tasks in this stage included data editing, data coding and data entry. Descriptive statistics were used to summarize respondent's characteristics, including demographic information. Furthermore, inferential statistics were used to test hypotheses to determine the relationship between variables. In particular, Pearson Correlation was used to verify the association of interval level to the construct, whilst Chi-square was used to validate the association between nominal variables and the construct. Moreover, the Cronbach coefficient alpha was used for reliability tests. Lastly, the variable analysis tool, analysis of variance (ANOVA), was used.

4-The research hypotheses:

This study contains the following three main hypotheses:

1st main hypothesis $H^{01:}$

There's no sign of impact for the regulations and rules on the quality of the Jordanian Auditor's report **2ndmain hypothesis $H^{02:}$**

There's no sign of impact for the consulting services on the quality of the Jordanian Auditor's report **3rdmain hypothesis $H^{03:}$**

There's no sign of impact for the electronic auditing on the quality of the Jordanian Auditor's report

This third main hypothesis will be studied through the following secondary hypotheses:

1st secondary hypothesis:

There's no sign of impact for the initial auditing by using computer on the quality of the Jordanian Auditor's report

2nd secondary hypothesis:

There's no sign of impact for the auditing through using computer on the quality of the Jordanian Auditor's report

3rd secondary hypothesis:

There's no sign of impact for the knowledge and ability of auditor in using computer on the quality of the Jordanian Auditor's report.

5- Research objectives:

This study aimed to identify the barriers which face the auditing profession, and their impact on the quality of the Jordanian Auditor's report:

1st main goal: Show the impact of laws and regulations on the quality of the Jordanian Auditor's report

2nd main goal: Show the impact of consulting services on the quality of the Jordanian Auditor's report

3rd main goal: Show the impact of electronic auditing on the quality of the Jordanian Auditor's report

This third main goal will be divided into the following secondary goals:

1st secondary goal: Show the impact for the initial auditing by using computer on the quality of the Jordanian Auditor's report.

2nd secondary goal: Show the impact for the auditing through using computer on the quality of the Jordanian Auditor's report.

3rdsecondary goal: Show the impact for the knowledge and ability of auditor in using computer on the quality of the Jordanian Auditor's report.

6-The importance of the research

The importance of this research emerge from the subject it addressed, which is "the quality of the Jordanian Auditor's report." From the point view of the accounts auditors in Jordan, and because they are the one who practice this profession, they consider the most capable people to judge those accounts, knows their secrets, and the barriers that have an impact on them. Despite the broad interest in the topic of quality in general, and the quality of Jordanian accountant's report in particular, but this topic has not been given his share of researches and studies at the local level, and this also emphasizes the need to follow quality control for audit jobs, and especially after the specifying of the most important factors in audit quality, and also the concern for quality control and constraints or barriers facing the auditing profession which can lead to the upgrade of the level of profession and increase the level of disclosure and credibility in financial reporting. The importance of this study, without any doubt, represent an important source and reference for people who have concerns about this profession and the ways to develop it, and especially professional associations and establishments that regulated the profession of auditing and have the desire to upgrade it, as well as audit offices which want to improve their performance.

7- Previous studies

1- The study of (Marie, 2015) addressed: "The impact of electronic auditing on the quality of Jordanian Auditor's report"

This study aimed to deduct the impact of implementing electronic auditing on the quality of auditing at the

operating auditing offices and companies in Jordan, and to achieve this goal, this study followed a descriptive analytical study to fit within the nature of the study, where the questionnaires was designed as a tool for data collection, and distributed (140) questionnaires, retrieve (108), and analysis (92) of them, which form a percentage of (85%) from the returned questionnaires, and researcher used some appropriate statistical methods such as arithmetic mean, standard deviation, and T-test.

One of the most important results of this study, the use of electronic auditing has an impact on the auditing process, and also that operating auditing companies and offices in Jordan do apply electronic auditing to a high degree. One of the most important recommendations of this study, that operating auditing companies and offices in Jordan to continue using electronic auditing, work to develop methods of implementing it, and reviewing the traditional methods of external auditing to stay in pace with the technological development.

2- The study of (Al-Sharari, *Al-Zu'bi*, 2015) addressed: "Factors influencing the quality of the report of the Jordanian certified accountant (Auditor)".

This study aimed to identify the factors influencing the quality of the report of the Jordanian certified accountant (Auditor), a questionnaire had been designed to deal with the practical aspect and distributed on the Jordanian certified accountants who practice the auditing profession. The researchers distributed (148) questionnaires for this study, and (143) of those went under analysis, which is a percentage of (96.6%) from the distributed questionnaires. Multiple regression has been used in hypothesis testing, and the most important results of the study, the finding of an effect of statistical significant for the independent variable related to internal control system on the quality of the report of the Jordanian certified accountant (Auditor), and this effect achieved the first degree.

The most important recommendation of this study is the necessity for Jordanian certified accountant to understand the internal control system because it help auditor to reduce the auditing risks and reduce the time and effort involved in the audit process which helps in issuing quality report.

3- The study of (Adam, 2014) addressed: "The evaluation of consulting services reflections on the independency of external references at the Sudanese business environment".

The purpose of this study is to know how effective the consulting services reflections provided to customers by the external references on the impartiality and independence of the Auditor. The study population consists of reviewers and users of accounting information and academic experts. The study sample was selected from the population of the study where the target was to distribute (70) questionnaires, response (65) of them, and that a response rate of (92.86%). This study depends also on statistical program of social science (SPSS) method in the statistical analysis.

The most important results of this study, the positive impact for the existence of a specialized departments inside the offices for checking consulting services performance, but the most distinguish recommendation of this study is the need to formulate criteria for other services which are provided by external reference for customers in Sudan in order to ensure the independency and impartiality of the external reference (auditor) in the performance of auditing process.

4- The study of (Al-Joher & others, 2010) addressed:" The impact of risks for using technology in the quality of the external auditor work- a field study in some Jordanian auditing offices".

This study aimed to expose the impact of risks for using technology in the quality of the external auditor work through focusing on the dimensions of information technology impact in auditing, the types of risks that may be encountered, and how those risks impact the criteria of auditor business quality. The results of the study showed that the more risks that may be encountered is the risk of exposure as a result of inadequate regulatory procedures associated with the use of technology, and that the most influential profession quality metrics or criteria about technology risks is the criteria of efficiency and merit.

The study arrived to several recommendations, in which the most important of it is the need to increase the auditor concern about the assessment tests which he (she) perform under the modern technical environment for the purpose of verifying protection methods, which give the procedures for executing transactions, authentication power, the protection of integrity and validity of the data used, the storing of them, and the accuracy of the master files. It is necessary for management and external auditor to know the risks associated with the use of technology such as; information security risks, unauthorized access to data files, and the changing of their contents, diverting, converting, or intercepting them before the removal or deactivation of all systems and the developing of control procedures which can reduce those risks.

5- The study of (Qurait, 2008) addressed: "The consulting services and their impact on auditor neutrality in Jordan".

This study aimed for trying to find the range of the external auditor independency, whenever he (she) introduces the consulting services to business firms. The study population was represented in auditing firms practicing the auditing profession in the Hashemite Kingdom of Jordan.

The researcher took the study sample by choosing (15) offices practicing the auditing profession, and providing their services in Amman, using statistical methods, such as the survey list method (questionnaire)

and the descriptive data analysis method by focusing on the use of duplicates and fractions.
The most important results of this study that the auditing offices doesn't only provide their services to clients firms in the field of reviewing, but in the field of consulting services too, in parallel or correlative way for a long time ago, and since the establishment of auditing offices.
The most highlight recommendations of this study are the subjecting of auditor in Jordan to training courses in sustainable form, especially in the field of providing consulting services.

6- The study of (Robertson, Stefaniak, Houston, 2014) addressed: "**Do PCAOB Inspection Reports Influence Corporate Executives' Perceptions of Audit Quality and the Likelihood of Switching Auditors"**. The PCAOB conducts inspections of public company auditors to improve audit quality and build investors' confidence in the quality of financial reporting (PCAOB 2010f). While there is some evidence that the inspection reports could be improving actual audit quality (e.g., Gramling et al. 2011; Carcello et al. 2011), their impact on perceptions of audit quality remains largely unexplored. We investigate the effects of inspection reports, which consistently disseminate negative information in the form of audit deficiencies (and in some cases, quality control criticisms) on perceived audit quality and potential auditor switching. We report the results of an experiment in which 90 corporate executives considered one of three response patterns that firms typically offer across multiple inspection reports: consistently provide concessions, consistently provide denials, or provide mixed responses that consist of both concessions and denials. We find that PCAOB inspection reports generally decrease perceived audit quality, regardless of response pattern, which, in turn, is generally associated with an increased likelihood that executives will consider switching auditors. We offer implications for audit policy and research, including the possibility that, while PCAOB inspections could be improving actual audit quality, the reports could be imposing costs by reducing perceived audit quality and, in turn, increasing the likelihood of auditor changes.

7- The study of (Deumes, Schelleman, Bauwhede, Vanstraelen, 2012) addressed: "**Auditing firm's governance: Do transparency reports reveal auditing quality**". As a result of certified and regulatory requirements, audit firms in certain jurisdictions have recently started issuing transparency reports containing information on audit firm governance. In this study we investigate whether audit firm governance disclosure is associated with actual audit quality. Based on a sample of transparency reports of 103 audit firms in a number of EU countries, we find that there is variation in the extent and type of governance disclosures across audit firms. We, however, do not find an association with actual audit quality, apart from a weak association with an audit firm's statement on the effectiveness of its internal quality control system.

8- Field study and statistical analysis

8-1-1 Introduction:

Through reviewing the literatures of the study, we here talked about characterizing the study population and sample, as well as the statistical methods used in the analysis, and the followed procedures for data processing of the study tool (questionnaire).

8-1-2 Study population and sample:

A. Study population:

The study population consists of the Jordanian certified accountant (auditor).

B. Study sample:

A random sample study had been selected from the Jordanian certified accountant, and had distribute (150) questionnaire. The following table shows the statistic for the study sample:

Table number (1):
Study sample

Study sample	The overall or the total	
	The number	% from distributed
Distributed questionnaires	150	100%
Returned questionnaires	130	86.6%
Unreturned questionnaires	10	6%
Analyzed questionnaires	120	80%

The table (1) above show the percentage of the returned questionnaires to be (86.6%), the percentage of unreturned questionnaires (invalid for analysis) to be only (6%), and the proportion of questionnaires which are acceptable (suitable for analysis) came to (80%).The researchers see this percentage to be high, and so it is suitable to perform the statistical analysis and end up with substantial results for this type of studies.

8-1-3 the resources and methods of data collections:

1- Data collection resources:

W3W32A- Primary sources: They represented by the questionnaire that was used as a major source for gathering information on the constraints or barriers facing the auditing profession and its impact on the quality of Auditors (Jordanian certified accountant) report.

B- Secondary sources: The theoretical framework for the study was prepared by relying on the Arabic and English references and books that addressed the study variables, plus the letters and periodicals that touched on the subject.

2- Data collection methods:

The field study aimed to look into the barriers that face the auditing profession and their impact on the quality of Auditors (Jordanian certified accountant) report. For this purpose the researchers prepared a questionnaire for the study in a form suitable with this goal, and each one of them composite from three sections, as the following:

1- 1st section: Included an illustrative introduction for the general objective from the instrument (questionnaire).

2- 2nd section: reserved for data collection related to the personal characteristics of individuals as part of the study sample (questionnaire).

3- 3rd section: devoted to survey (questionnaire) questions.

This questionnaire has been prepared where respondent put a flag in front of each of the paragraphs on the axis, as there are columns in front of each paragraph reflect five levels of answering or consenting, and each level represent a certain weight in ascending order from 1 to 5 according to the Fifth Likert Scale, and the following table shows the answers and their weights:

Table number (2)
the answer weights for survey questions

Answer (opinion)	Article Weight
Strongly Disagree	1
Disagree	2
Neutral	3
Agree	4
Strongly Agree	5

8-1-4 the statistical methods used:

To test the study hypotheses, statistical analysis have been executed on the data that emerge from the survey questions using the statistical software called Statistical Package for Social Science (SPSS) and which is known as the statistical package for the social sciences, and has adopted the following statistical methods:

1-Testing the degree of credibility and reliability for the data of the study tool (Reliability Analysis):

The Credibility test was used, known as Cronbach Alpha Coefficient to measure the degree of credibility for the survey questions, and to analyze internal consistency for data of the study tool. Alpha explain the internal consistency coefficient between answers, and so the statistical acceptable value for this coefficient is (60%) or more, but if it was less, the credibility consider weak, and alpha value range between zero and one.

2- Measures of Central Tendency:

Through the measures of the central tendency, we can specify the location of the point which centered around it all values, and it is heading for a particular value in the center or close to it, depending on the studied scale, to give certain indication about a population, through calculated sample data from it, and by using the arithmetic mean and it is proportion as one of these criteria.

3- The Arithmetic Mean:

The Arithmetic Mean was used for the answers of the study sample population on the questionnaire to test the study hypotheses, and depend on a default medium value to (3) according to Fifth Likert Scale (5 + 4 + 3 + 2 + 1)/5 = 3, which is equivalent to (60%), in which the mathematical mediums compares for each paragraph with this medium in order to accept or reject the hypothesis.

The levels had been specified according to the statistical formula:

((5-1)/3= 1, 33), and the levels are:

1- (from 1 to 2, 33) is low

2- (From 2, 34 to 3, 67) is medium

3- (from 3, 68 to 5) is high

4- Measures of Dispersion:

The measures of dispersion show the extent of statistical data spreading in a quantitative form, or the amount of their distance from the center, where it measure deviations and differences of the vocabularies about one of the levels or criteria, which is usually one of the mediums, and therefore the most important of those criteria had been used, and they are:

4-1 Standard Deviation:

These criteria used to indicate the amount of values dispersion from their medium or average. The standard deviation had been used to measure and show the amount of dispersion of answers for the populations of the study sample around the medium, the more standard deviation values are relativity large, the more indication on the dispersion of answers from the medium, and the opposite are true.

4-2 Percentages:

This scale had been used to divide the data by a certain percentage, as it used to summarize data related to the

personal aspects of the sample population.

4-3 Frequencies:

A value indicating the sample duplication, or how many cases achieved this value?

5- Test of credibility amount for the data contained in the questionnaire according to Cronbach Alpha Coefficient:

To verify the consistency and credibility of the data contained in the designed questionnaire, which in light of it, rejection or acceptance of the questionnaire is determined, Cronbach Coefficient (Alpha) had been used. As previously mentioned, the value of Alpha Coefficient range (between 0and 1), and the lowest acceptable limit statistically is (60%), and in this type of studies, the closer the value of Cronbach alpha to one, the larger the degree of reliability and internal consistency for answers would be, and upon it the credibility of the questionnaire would be good, and it is also possible to generalize the results.

The following table shows the results of this test for the study variables articles individually, and also as a whole:

Table number (3)

The results of Cronbach alpha coefficient test to verify the degree of credibility and reliability of the data contained in the questionnaire:

Study variable	# of articles	Cronbach alpha %	Results
Laws & regulations (Independent variable)	8	88.25	Acceptable
Consulting services (Independent variable)	8	91.83	Acceptable
Initial auditing by using computer (Independent variable)	8	93.96	Acceptable
Auditing through using computer (Independent variable)	8	85.76	Acceptable
Knowledge and ability of auditor in using computer(Independent variable)	8	84.52	Acceptable
The quality of Jordanian certified accountant report (Dependent variable)	8	86.12	Acceptable
Overall variables	48	91.43	Acceptable

Source: The preparation of researchers

It shows from table (3) that the value of Cronbach Alpha Coefficient for the answers of the sample population on the articles of the questionnaire for each part separately, and dedicated for each hypotheses of the study hypotheses, were greater than the acceptable lowest limit for Alpha Coefficient which is (60%), and the coefficient value for all the articles of the questionnaire were also greater than (60%), and this refer to existence of a large degree of creditability with the answers, and also refer to the finding of internal consistency between the articles of the questionnaire, and accordingly, this questionnaire had been adopted as a primary source for the field study data, and so it is possible to generalize the results on the study population.

8-1-5 Personal characteristics for population of the study sample:

This part will display a detail description for the characteristics of the study sample depending on their answers to the incoming questions in the questionnaire within the article of general and personal data, and according to the following form:

Table number (4)
The distribution of the study sample population

Variables	Variable categories	numbers	percentages
Age			
	25 years or less	0	
	From 26 to 35 years	23	19.2%
	From 36 to 45 years	30	25%
	From 46 to 55 years	38	31.6%
	56 years or more	29	24.2%
Qualifications			
	Bachelor degree	98	81.6%
	Master degree	14	11.7%
	PhDs holder	8	6.7%
Major of study			
	Accounting	118	98.3%
	banking and financial sciences	2	1.7%
Vocational certificates			
	JCPA	102	85%
	ACPA	1	0. 4%
	CPA	17	14.6%
Years of experience			
	5 years or less	2	1.6%
	From 6 to 10 years	21	17.5%
	From 11 to 15 years	40	33.4%
	From 16 to 20 years	20	16.6%
	From 21 to 25 years	22	18.4%
	26 years or more	15	12.5%
Job title			
	Auditor	15	12.5%
	Auditing office manager	25	20.9%
	Auditing office owner or partner	80	66.6%

8-1-6 Personal factors analysis:

1- Age:

Table number (4) show the ages from 46 to 55 years got the first level of the sample at a percentage of (31.6%), the age category of 36 to 45 years got the second level at a percentage of (25%), where the ages 56 and more got the third place at a percentage of (24.2%), and the ages 26 to 35 years on the fourth place at a percentage of (19.2%), while the age category of 25 years or less wasn't part of the sample study.

2- Educational Qualification:

Table number (4) shows that bachelor degree got the highest percentage (81.6%) from the sample population, master degree came second and got a percentage of (11.7%), and PhD came last with a percentage of (6.7%).

3- Major of study:

Table number (4) shows that accounting major got a percentage of (98.3%), but the major of banking and financial science got only a percentage of (1.7%).

4- Vocational Certificates:

Table number (4) shows the vocational certificate of Jordanian certified public accountant (JCPA) got the highest percentage of (85.0%) from the vocational certificates to practice the profession, while the certificate of certified accountant authorize by united states of America (CPA) got a percentage of (14.6%), and lastly the certificate of certified accountant authorize by Arabs (ACPA) got only a percentage of (0.4%) from the sample population.

5- Years of Experience:

Table number (4) shows that years of experience (from 11 to 15 years) came in the first place with a percentage of (33.4%), years of experience (from 21 to 25 years) got the second place with a percentage of (18.4%), years of experience (from 06 to 10 years) came in the third place with a percentage of (17.5%), but years of experience (26 years or more) came in the fourth place with a percentage of (12.5%), and finally the category (5 years or less) got in the last place with only a percentage of (1.6%).

6- Job Title:

Table number (4) shows the Job title of (auditing office owner or partner) to get in the first place with a percentage of (66.6%), while the auditing office manager came second with a percentage of (20.9%), but the

auditor got only the remaining percentage of (12.5%).

8-1-7 Data view & Data analysis:

The researcher adopted the arithmetic mean for data processing as a measure for the answers of the sample population, and also the standard deviation to measure and demonstrate the range of dispersion for the answers of the study sample population about the arithmetic mean.

Data Analysis: for the purpose of analyzing the results of the answers on the variables that where addressed in the questionnaire from the sample population, those answers had been analyzed, and the following shows an illustration for that:

8-1-7-1 Description for the variable of laws and regulations:

It notice from table number (5) that arithmetic mean for the variable of laws and regulations amount to (4.3042) from the total measurement area of **the** fifth Likert scale, and a standard deviation of (0.6159), and this refer to laws and regulations to have a high mean compare with the average deviation of (3), according to the point view of study sample population, and by analyzing the opinion of sample on the level of each article, it shows the following:

Table number (5)
Laws and regulations

Number	Article	Arithmetic Mean	Standard deviation	The Level
1	Ensure compliance with accounting criteria and known auditing criteria.	4.3250	0.65031	High
2	Confirm compliance with the rules of professional conduct and behavior.	4.2667	0.68272	High
3	Do not allow the practice of the profession except through professional certificate.	4.3000	0.68108	High
4	Auditor is not allowed to advertise for himself in any advertising media.	4.3333	0.61266	High
5	Do not allow speculation or unfair competition.	4.2750	0.70963	High
6	Commitment to training the person who gain the professional certificate for the first time, and according to educational qualification.	4.1833	0.86950	High
7	Don't allow account's auditor to the trade or industry professions or work in any other profession.	4.3417	0.58691	High
8	Apply punishments for any auditor who validate regulations and instructions.	4.2833	0.71224	High
	General average	4.3042	0.6159	High

It shows for us through the table (5) above, that article (7); stated: "Don't allow account's auditor to the trade or industry professions or to work in any other profession", achieved the highest arithmetic mean of (4.3417) with a standard deviation amount to (0.58691), where article (6); stated: "Commitment to training the person who gain the professional certificate for the first time, and according to educational qualification", got the lowest arithmetic mean of (4.1833) with a standard deviation amount to (0.86950).

8-1-7-2 Description for the variable of consulting services:

It noticed from table number (6) that arithmetic mean for the variable consulting services reached (4.3625) from the overall measurement area of the fifth Likert scale, and a standard deviation of (0.5382), and this refer to consulting services to have a high mean compare with the average deviation of (3), according to the point view of study sample population, and by analyzing the opinion of sample on the level of each article, it shows the following:

Table number (6)
Consulting services

Number	Article	Arithmetic mean	Standard deviation	Level
9	Auditor committed when providing consulting services to take into account the size and complexity of the operations of the firm.	4.3250	0.65031	High
10	Auditor committed to credibility when providing consulting services.	4.3167	0.68579	High
11	The auditor adopts independency when providing consulting services.	4.2583	0.65460	High
12	Auditor contributes to reduce the fundamental mistakes in firm's records through providing consulting services to these firms.	4.3083	0.65844	High
13	There is a limitation for the extent of the required documentations that provided for the advice's results provided by the auditor.	4.3083	0.64555	High
14	Consulting documents are saved for the purpose of adopting it as a reference when needed.	4.3167	0.68579	High
15	Auditor is subject to a number of criteria when providing consulting services.	4.3250	0.72370	High
16	Auditor provides consulting services about income tax for the firm.	4.4000	0.49195	High
	General average	4.3625	0.5382	High

It shows for us through the table (6) above, that article (16); stated: "Auditor provide consulting services about income tax for the firm", achieved the highest arithmetic mean of (4.4000) with a standard deviation amount to (0.49195), where article (11); stated: " The auditor adopt independency when providing consulting services ", got the lowest arithmetic mean of (4.2583) with a standard deviation amount to (0.65460).

8-1-7-3 Description for the variable of initial auditing by using computer:

It noticed from table number (7) that arithmetic mean for the variable "initial auditing by using computer" reached (4.3458) from the overall measurement area of the fifth Likert scale, and a standard deviation of (0.5454), and this refer to "initial auditing by using computer" to have a high mean compare with the average deviation of (3), according to the point view of study sample population, and by analyzing the opinion of sample on the level of each article, it shows the following:

Table number (7)
Initial auditing by using computer

Number	Article	Arithmetic mean	Standard deviation	Level
17	The impact of using computer on the quality of (JCPA) or auditor report.	4.3667	0.57880	High
18	Account's auditor in companies which used electronic accounting takes into consideration the objectivity and accuracy in the initial auditing.	4.3583	0.61897	High
19	Whenever the electronic system dependability increased, the truthfulness increased in the initial auditing for the displayed data.	4.4000	0.49195	High
20	Whenever the electronic initial auditing was within credibility and accuracy, the report of the (JCPA) was more appropriate.	4.2583	0.83511	High
21	Whenever the electronic initial auditing was quick and efficient, it was through the appropriate timing.	4.3333	0.59878	High
22	The displaying of data through electronic initial auditing with transparency gives data benefits after auditing.	4.4000	0.49195	High
23	There is impact of the electronic initial auditing on auditor's performance.	4.2917	0.62706	High
24	When using electronic auditing, take into consideration developing auditor's skills in information technology.	4.3250	0.62393	High
	General average	4.3458	0.5454	High

It shows for us through the table (7) above, that article (19); stated: " Whenever the electronic

system dependability increased, the truthfulness increased in the initial auditing for the displayed data", and the article (22); stated: "The displaying of data through electronic initial auditing with transparency gives data benefits after auditing" achieved the highest arithmetic mean of (4.4000) with a standard deviation amount to (0.49195), where article (20); stated: " Whenever the electronic initial auditing was within credibility and accuracy, the report of the (JCPA) was more appropriate", got the lowest arithmetic mean of (4.2583) with a standard deviation amount to (0.83511).

8-1-7-4 Description for the variable of auditing through using computer:

It noticed from table number (8) that arithmetic mean for the variable:

"auditing through using computer" reached (4.3208) from the overall measurement area of the fifth Likert scale, and a standard deviation of (0.5717), and this refer to " auditing through using computer " to have a high mean compare with the average deviation of (3), according to the point view of study sample population, and by analyzing the opinion of sample on the level of each article, it shows the following:

Table number (8)
Auditing through using computer

Number	Article	Arithmetic mean	Standard deviation	Level
25	Auditor committed during using computer to monitor activities and review documentation.	4.3250	0.65031	High
26	The account's auditor provides an action plan and planning during using computer for auditing.	4.3500	0.61699	High
27	Auditor checks the integrity of financial information during using computer for auditing.	4.3417	0.65460	High
28	Auditor verifies the company procedures and programs when using a computerized system for auditing.	4.1583	0.99575	High
29	Auditor study company resources and efficiency during using computer for auditing.	4.2167	0.88102	High
30	Auditor verifies files and records in an accurate form during using computers for auditing and put protection programs to protect information.	4.2333	0.85733	High
31	Auditor dedicated to total security when dealing with firm special data during using computer for auditing.	4.1917	0.80226	High
32	Auditor evaluates evidences through materiality concept during using computer for auditing.	4.3167	0.64799	High
	General average	4.3208	0.5717	High

It shows for us through table (8) above, that article (26); stated: "The account's auditor provides an action plan and planning during using computer for auditing", achieved the highest arithmetic mean of (4.3500) with a standard deviation amount to (0.61699), where article (28); stated: "Auditor verify the company procedures and programs when using a computerized system for auditing", got the lowest arithmetic mean of (4.2583) with a standard deviation amount to (0.99575).

8-1-7-5 Description for the variable of knowledge and ability of auditor in using computer:

It noticed from table number (9) that arithmetic mean for the variable:

"knowledge and ability of auditor in using computer" reached (4.1542) from the overall measurement area of the fifth Likert scale, and a standard deviation of (0.6142), and this refer to "knowledge and ability of auditor in using computer" to have a high mean compare with the average deviation of (3), according to the point view of study sample population, and by analyzing the opinion of sample on the level of each article, it shows the following:

Table number (9)
Knowledge and ability of auditor in using computer

Number	Article	Arithmetic mean	Standard deviation	Level
33	The account's auditor provides an action plan and planning about using computer for auditing.	3.9750	0.98273	High
34	Auditor committed to protect firm's asset about using computer for auditing.	4.2833	0.67592	High
35	Auditor committed not to reveal the databases to others about using computer for auditing.	4.3083	0.64555	High
36	Auditor makes sure that all reports endorsed and certified about using computer for auditing.	4.2333	0.73030	High
37	Computer used in the auditing process to achieve it in better and faster way.	4.3250	0.63725	High
38	Raise reports for management about using computer facilitate the increase in final auditing report efficiency.	4.3333	0.67778	High
39	The use of computer about the auditing process helps in estimating future risk in a better way.	4.3500	0.55986	High
40	The withholding of backup copies of reports about using computer in auditing.	4.3500	0.55986	High
	General average	4.1542	0.6142	High

It shows for us through table (9) above, that article (39); stated: "The use of computer about the auditing process helps in estimating future risk in a better way", and the article (40); stated: "The withholding of backup copies of reports about using computer in auditing", achieved the highest arithmetic mean of (4.3500) with a standard deviation amount to (0.55986), where article (33); stated: "The account's auditor provides an action plan and planning about using computer for auditing", got the lowest arithmetic mean of (3.9750) with a standard deviation amount to (0.98273).

8-1-7-6 Description for the variable of: "Quality of the Jordanian certified public accounting (JCPA) report":

It noticed from table number (10) that arithmetic mean for the variable:
"Quality of the Jordanian certified public accounting (JCPA) report" reached (4.1083) from the overall measurement area of the fifth Likert scale, and a standard deviation of (0.5804), and this refer to "Quality of the Jordanian certified public accounting (JCPA) report" to have a high mean compare with the average deviation of (3), according to the point view of study sample population, and by analyzing the opinion of sample on the level of each article, it shows the following:

Table number (10)
Quality of the Jordanian certified public accounting (JCPA) report

Number	Article	Arithmetic mean	Standard deviation	Level
41	There is a personal relationship between the auditor and the company management which negatively effects his independence, and thus has a negative impact on the quality of the report.	4.2500	0.81220	High
42	The high degree of competition between auditing offices, especially in assessing fees negatively impact the quality of the report.	4.3000	0.77351	High
43	The sufficient knowledge of accounting criteria has a positive impact on the quality of the report.	4.5583	0.71943	High
44	The Jordanian certified public accountant (JCPA) cares about performing some requirements to meet the needs of users.	4.2167	0.62421	High
45	The Jordanian certified public accountant (JCPA) cares about explaining procedures and steps which he willing to perform in the work plan.	4.3500	0.79547	High
46	Studying the evidences objectively during the auditing process, gives credibility to the report.	4.0833	0.88482	High
47	Auditing steps arrangement increases the quality of the report.	4.0583	0.82295	High
48	Ability or experience of the auditor improves the quality of the report.	4.3042	0.61595	High
	General average	4.1083	0.5804	High

It shows for us through table (10) above, that article (43); stated: "The sufficient knowledge of accounting criteria has a positive impact on the quality of the report", achieved the highest arithmetic mean of (4.5583) with a standard deviation amount to (0.71943), where article (47); stated: "Auditing steps arrangement increases the quality of the report", got the lowest arithmetic mean of (4.0583) with a standard deviation amount to (0.82295).

9- Statistical treatment and testing hypotheses of the study:

The purpose of hypothesis testing process is to answer the study questions.

Multiple regression coefficients:

Coefficient B had been used, where if B was greater value for the independent variable, which Indicates the presence of an impact on the dependent variable with a significance level of $\alpha \geq 5\%$, and the result was as the following:

Table number (11)

The impact of independent variables on the dependent variable

	B-value	Beta-value	T-value	Significance level
Fixed	1.193		3.887	0.001
Laws and regulations	0.442	0.343	2.432	0.01
Consulting services	0.393	0.330	2.547	0.02
Initial auditing by using computer	0.393	0.334	2.861	0.02
Auditing through using computer	0.162	0.159	1.989	0.04
Knowledge and ability of auditor in using computer	0.279	0.260	2.131	0.03
F-value	Calculated F		Significance level	
	31.970		0.0000	

Table number (11) refer to the variable of "laws and regulations" to have the highest impact in the dependent variable, where B-value was (0.442), in the second place came both variables of "consulting services" and "initial auditing by using computer", with a value of B to be (0.393), and in the third place got the variable of "Knowledge and ability of auditor in using computer" a B-value amount to (0.279), but in the fourth place the variable of "auditing through using computer" got a B-value of (0.162), and the calculated F-value amount to (31.970) which is greater than the indexed value at abstract level of ≥ 0.05, and this indicate the existence of a statistical significance for the study variables.

10- Results of the study:

By referring back to data analysis of the study, and testing their hypothesis, it possible to produce the following results:

1st main result: There is an impact for "laws and regulations" on the quality of Jordanian Auditor's report report, where it achieved a significance level of (0.01).

2nd main result: There is an impact for "consulting services" on the quality of Jordanian Auditor's report) report, where it achieved a significance level of (0.02).

3rd main result: There is an impact for "electronic auditing" on the quality of Jordanian certified public accountant report, according to the secondary results for this hypothesis which are represented below:

1st secondary result: There is an impact for 'Initial auditing by using computer" on the quality of Jordanian certified public accountant (JCPA) report, where it achieved a significance level of (0.02).

2nd secondary result: There is an impact for "auditing through using computer" on the quality of Jordanian Auditor's report (JCPA) report, where it achieved a significance level of (0.04).

3rd secondary result: There is an impact for "Knowledge and ability of auditor in using computer" on the quality of Jordanian Auditor's report, where it achieved a significance level of (0.03).

11- Recommendation:

Based on the results that arrived to in this study, the researchers recommend the following:

1- Force auditors to comply with laws and regulations, especially regarding the fees of the auditor, and also in regards to the abidance of independence and impartiality.

2- Separate the work of offices which practice auditing from the offices that practice accounting duties to provide greater autonomy to the auditor.

3- Develop and improve the methods of electronic auditing and take into account the technological developments.

4- Provide obligated training courses for employees within the audit offices regarding the use of computer and programs that can work on it, for more understanding of the computerized work environment.

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