

THE EFFECT OF THE QUALITY OF EXTERNAL AUDITING ON THE RELATIONSHIP BETWEEN THE RULES OF PROFESSIONAL CONDUCT AND THE QUALITY OF FINANCIAL REPORTING

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Abstract

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This study aimed to identify the effect of the quality of external auditing on the relationship between the rules of professional conduct and the quality of financial reporting by Jordanian industrial shareholding companies (Abu Afifa, Alsufy, & Abdallah, 2020; Haloush, Alshurafat, & Alhusban, 2021). The research data that composed this study originated from legal auditors and practitioners in the audit profession in Jordan (according to the Jordanian Association of Certified Public Accountants, JACPA, <https://jacpa.org.jo/>, there was a total of 402 auditors in Jordan at that time). After identifying the study community, a random sample was executed. An online questionnaire was carried out. The study relied upon both descriptive and inferential approaches. In addition to using statistical methods in the descriptive approach, other methods included; frequencies, percentages, arithmetic mean, and standard deviation, while in the inferential approach, simple linear regression and hierarchical regression were implemented. The results of the study showed a strong relationship between the application of the rules of professional conduct and the quality of external auditing from the point of view of external auditors in Jordanian industrial shareholding companies.

Keywords: Quality of External Auditing, Rules of Professional Conduct, Quality of Financial Reporting, Jordanian Industrial Shareholding Companies

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1. INTRODUCTION

At present, the world has witnessed wide-ranging developments at all levels and in all fields of economics and finance. These developments have been accompanied by both an increase in the number of economic institutions and in the volume of accompanying financial activities. In dealing with their finances, many people wish to ascertain and understand the financial health of financial institutions. This can be obtained and evidenced by their financial statements (Dahmash, Al Salamat, Masadeh, & Alshurafat, 2021). When compared to the end of the last century, there have been many examples of the collapse of long-established economic institutions that possess a large volume of capital, for example, Enron Energy, Inc. WorldCom followed the collapse of the world's largest auditing company, Arthur Anderson. The main reason for this was to provide a "wrong reversal" of the situation regarding such financial institutions. In addition, the manipulation of the accounts of economic institutions led to increased interest in the emergence of another field that helps to ensure the accuracy of company's accounting results and processes whilst using qualified people to make judgments and express opinions regarding the reversal of the realistic and accurate image of these companies. This illustrates the importance of auditing and the use of internal and external legal accountants to enhance the confidence of users, the quality of financial reports, and access to the required level of quality (Najaf & Najaf, 2021).

Many standards governing the audit profession, such as the International Financial Reporting Standards, have been issued to confirm its commitment to the most important principles and rules that must be met as well as to provide the best possible information to help in the decision-making process of those who use financial reports. As a result, the audit profession requires that all establishments have a neutral person who performs an impartial and critical examination of all accounting books and records. Their aim is to build a correct and impartial professional opinion regarding the fairness and reasonableness of accounts and financial reports within a certain period. Under a contract that charges his fees according to the type of examination and report required of him, and through the issuance of high-quality financial statements, the accountant, or auditor, in particular, must comply with all the professional ethics that focus on the work and the public interest in terms of the surrounding community, thus ensuring that there is compliance with the professional ethics of the profession. This is required to instill confidence in the services provided by the auditor so that all those who are interested in the lists and financial reports issued by him can rely on their accuracy (Al-Nasan, 2018; Raimo, Vitolla, Marrone, & Rubino, 2021; Wang & Wang, 2022).

Based on the foregoing, the study aims to show the effect of the quality of external auditing on the relationship between the rules of professional conduct and the quality of financial reports in

Jordanian industrial shareholding companies. It will also show the extent of the auditor's commitment to the ethics of the audit profession, and reflect this commitment in the quality of the financial reports and expression of opinions that the external chartered accountant produces. In addition, environmental external audit factors are working to modify the relationship between the study variables (Al-Nasan, 2018).

In light of the rapid development and strong competition between industrial companies, as well as the increasing need for quality in financial reports through which effective discrimination can be achieved in future decisions (this, in turn, depends on the accuracy and quality of the work undertaken by chartered accountants) (Alhusban et al., 2020; Ananzeh, Alshurafat, Bugshan, & Hussainey, 2022; Ananzeh, Alshurafat, & Hussainey, 2021; Dahmash et al., 2021; Haloush et al., 2021), it is important to consider the significant factors that may affect the opinion of certified accountants. These factors are important to improve the audit profession and achieve the highest levels of quality. This includes whether the compliance of certified accountants with the rules of professional conduct positively or negatively affects the quality of the profession and the reports compiled (Raimo et al., 2021). Therefore, the questions that the study seeks to answer are:

Q1: Do the rules of professional conduct affect the quality of the financial reports carried out on behalf of Jordanian industrial shareholding companies?

Q2: Is the external audit quality affected by a modified role in the relationship between the rules of professional conduct and the presence of financial reports in Jordanian industrial shareholding companies?

The study aims to identify the effect of the rules of professional conduct on the quality of financial reports compiled on behalf of Jordanian industrial shareholding companies as well as identify the effect of the quality of external audit as a modified variable in the relationship between the rules of professional conduct and the quality of financial reports in Jordanian industrial shareholding companies.

The importance of the study lies in knowing the effect of external audit quality on the relationship between the rules of professional conduct and the quality of financial reports compiled on behalf of Jordanian industrial shareholding companies as well as the subsequent development of the skills of certified public accountants to ensure that they reach the highest degree of quality through the application of the code of professional conduct. There is also a modified variable which is the quality of the external audit and its role in increasing the positive relationship between the rules of professional conduct and the quality of the financial reports compiled on behalf of Jordanian industrial shareholding companies.

The rest of the paper is structured as follows. Section 2 reviews the previous literature. Section 3 presents the study method, study sample, and data analysis. The results of this research are provided in Section 4. Section 5 concludes the paper.

2. LITERATURE REVIEW

Pham and Tran (2020) show that financial reports are provided based on knowledge and skills relating to the ethics of the accounting profession, and that weak commitment to professional ethics leads to weak outputs of accounting systems. While Nwanyanwu (2017) showed a strong and positive relationship between audit quality measures (auditor independence, technical training and efficiency, and task performance) and the financial report (measured in terms of the reliability of financial reports), the independence of the auditor has the highest explanatory power for changes to the reliability of financial statements at 47.9%. Azzam, Alrabba, AlQudah, and Mansur (2020) believe that Jordanian chartered accountants have recognized that the positive relationship of cooperation between internal and external auditors improves the quality of financial reports. Kertarajasa, Marwa, and Wahyudi (2019) recognize that the variables of competence, professional care, and integrity significantly and positively affect the quality of an audit. This is in addition to the auditor's experience, independence, and integrity, all of which have a significant impact on the quality of financial reporting. Haloush et al. (2021) concluded that the auditor's efficiency and accountability had a positive impact and were important to the quality of an audit. From the point of view of Hannon (2020), the characteristics of the audit team are positively and significantly related to the quality of the audit. In addition, environmental external audit factors are working to modify the relationship between the study variables. A study by Ananzeh et al. (2021) revealed that the size of the auditor has a negative influence on the quality of the audit, the industry specialization, and the auditor tenure and that these factors positively and significantly affect the quality of the audit. Regarding the effect of mediation, the results indicated that the relationship between the auditor's effectiveness and the quality of financial reporting is partially mediated by the quality of the audit (fees).

2.1. External audit quality

Audit quality is defined as "compliance with professional auditing standards, professional rules, and ethics, audit guidelines, as well as rules and procedures issued by professional bodies to regulate the audit profession and to maintain the independence and integrity of the auditor" (Lois, Drogalas, Karagiorgos, & Tsikalakis, 2020, p. 5).

The American Accounting Association defined audit quality as an organized process of obtaining clues relating to the elements indicative of financial events and subsequently evaluating them objectively to ensure a degree of compliance with the set standards, thereafter communicating the results to interested parties (Orazalin & Akhmetzhanov, 2019).

The quality of external audit includes the policies and procedures that the auditor must implement, whether relevant to private audit firms or audit firms in general so that all audit firms adopt appropriate auditing standards (Oroud, Islam, Ahmad, & Ghazalat, 2019). The nature and extent of audit quality policies and procedures may vary

according to the size of the auditing office, the nature of the work undertaken, the geographical location, the extent of the business branching, and the expected costs and benefits. In the researchers' opinion, audit quality can be divided into two parts (Saadullah & Elsayed, 2020), namely, the extent of the perception and awareness of the auditor, and the auditor's ability to detect any error, fraud, or forgery; these parts include the following elements.

Independence, objectivity, and honesty: this must be available to all individuals who conduct the audit, with real and clear independence and impartiality to be used when undertaking audit work; the auditor must perform all responsibilities with objectivity and integrity as their suitability is confirmed by the auditor, or any member of the audit process, answering to the annual survey list. This list includes several questions, including enquiries regarding the auditor's ownership of any shares in an audited company, or whether he is a member of the company's board of directors (Haloush et al., 2021).

Manage human resources: these are the procedures and policies to be established by the management to ensure that each auditor has the appropriate qualifications to perform their work to the required standard and to allocate the work to individuals who have the appropriate technical skill and training. They must therefore involve all individuals in ongoing educational programs and professional development activities that enable them to effectively carry out the work assigned to them as well as promote individuals based on their qualifications and their competence to complete their work. This is because auditors are evaluated through the evaluation report for each audit (Raimo et al., 2021).

Conducting the audit process in audit offices as well as developing policies and procedures to ensure that the work performed by the auditors conforms to professional standards, regulatory requirements, and quality standards in audit offices. In addition, following up and developing policies and procedures to ensure the application of all elements of audit quality.

2.2. Determinants of external audit quality

Many obstacles and variables affect the quality of an external audit. The selection of the external auditor or the office to which that auditor belongs and upon which the quality of the external audit depends are among the most important of these determinants.

The size of the audit office: the size of the office is one of the factors affecting the quality of the external audit as there is a difference between the major auditing offices and smaller offices. The major auditing offices have the capability to attract the most experienced and skilled personnel who possess greater competency and skill than those working in smaller audit offices. This difference is positively reflected in the quality of the external audits carried out (Al-Nasan, 2018).

Fees of the auditor: some studies show that the fees of certified accountants are one of the most important factors in determining the quality of the audit. Most studies have concluded that there is a direct relationship between the fees of certified

accountants and the quality of the external audit (Samaha, Khlif, & Hussainey, 2015).

Academic qualification of the auditor: this means that the auditor must have an appropriate academic qualification in the field of accounting or auditing to achieve a high-quality level of auditing. Therefore, providing a high degree of scientific competence to achieve the required audit quality is linked to academic qualifications (Muttakin, Khan, & Mihret, 2017).

The professional qualification of the auditor: academic qualification alone is not sufficient to obtain a high-quality auditor. In addition to the appropriate qualification, the auditor is required to have professional experience which, in turn, enhances the position of the auditor in terms of his relationship to the quality that he will bring to the work.

2.3. Code of professional conduct

The Code of Ethics issued by the International Ethics Standards Board for Accountants (IESBA) clarifies that a professional accountant should adhere to the following basic principles (Alshurafat, 2022; Alshurafat, Al Shbail, & Mansour, 2021a; Haloush et al., 2021):

Integrity: to be honest and truthful in all professional and commercial relations.

Objectivity: not to allow bias, conflicts of interest, or the excessive influence of others to override professional or commercial provisions.

Professional competence and due diligence: to maintain professional knowledge and skills at the required level by ensuring that the client or the business owner receives efficient professional services based on current developments in practices, legislation, and methods and that he performs his duties with diligence and care and in accordance with the technical and professional standards in force.

Confidentiality: to respect the confidentiality of information obtained as a result of professional and commercial relations. A professional accountant should not disclose any of this information to third parties without valid and specific authorization unless there is a legal or professional right or duty to disclose it. He must also not use any information he receives in his professional capacity for his own personal benefit or the benefit of any third parties.

2.4. Quality of financial reporting

The meaning of quality can be determined according to different scientific fields derived from management science. For example, quality can mean that something has reached a high degree of good value and good quality and that it is free from any defects that could attract criticism. Financial reports are affected by the judgment or opinion of the external auditor. Therefore, to ensure quality in financial reporting it is necessary to rely on major factors that affect that quality (Barghathi, 2019). These are relevance, reliability, relative importance, and predictability (Adeosun & Owolabi, 2021).

Suitability: it is defined linguistically as what is appropriate (appropriate, consistent). Therefore, the advantage of this factor is that the information is linked and reliable when compared to the decision

that is reached. The presence of information must be of correct and intrinsic value as it will affect future decision-making.

Reliability: the meaning of reliability comes from the term trust. Trust is a measure of honesty in a particular thing and the validity of the information provided to reach a correct and approved result. There should be honesty and no bias in the expression used in the report. This means that there is an agreement on the accounting information provided and that it is not biased toward any particular party. This ensures that the information will not affect any decision taken by the users of the financial reports.

Relative importance: it means that the information must be of high importance to benefit the user(s) of the reports. Therefore, in most cases, important information is always placed at the forefront. This is because reports may contain information that is not relevant or beneficial to some users.

Predictability: it is one of the important factors adopted in financial reports. This is because it helps those who are using the report to reach correct decisions due to their ability to predict future expectations; this information is extremely useful.

3. METHODOLOGY

3.1. Data and the structure of the survey

The primary source of data was a questionnaire, which was developed to suit the nature of the study. Its implications were crystallized by extrapolating the scientific dimensions that included its variables and were based on what was theoretically presented in previous studies (Barghathi, 2019; Haloush et al., 2021; Hannon, 2020; Omoteso & Obalola, 2014; Rennie, Kopp, & Lemon, 2014).

A model was proposed which comprises the effect of the quality of external auditing on the relationship between the rules of professional conduct and the quality of financial reporting. A questionnaire was prepared and used to gather data from legal auditors and practitioners in the audit profession in Jordan (as per Jordanian Association of Certified Public Accountants, JACPA, <https://jacpa.org.jo/>, there was a total of 402 auditors in Jordan at that time) following the model. After identifying the study community, a random sample was executed. An online questionnaire was carried out. The study relied upon both descriptive and inferential approaches. In addition to using statistical methods in the descriptive approach, other methods included frequencies, percentages, arithmetic mean, and standard deviation, while in the inferential approach, simple linear regression and hierarchical regression were implemented (Al Shbail, Alshurafat, Ananzeh, & Al-Msiedeen, 2021a; Al Shbail, Al-Trad, Alshurafat, Ananzeh, & Al Kurdi, 2021b; Alhusban et al., 2020; Alshurafat, Al Shbail, & Almuqiet, 2021c; Alshurafat, Al Shbail, Masadeh, Dahmash, & Al-Msiedeen, 2021b; Jaradat, Al-Dmour, Alshurafat, Al-Hazaima, & Al Shbail, 2022).

Before the data were gathered, the questionnaire was developed in Arabic, the official language for Jordanian auditors. The study team contained individuals fluent in Arabic languages, eliminating

needing a panel of experts. As accounting lecturers, the research team held deep insight into the audit profession. There was no need to differentiate the participants based on their firms. As an initial phase, the authors distributed the questionnaire to 15 accounting professors interested in the audit profession, and a pilot test was performed with 30 participants to define instrument issues in terms of wording, content, and ambiguity. The feedback was used to make insignificant changes to the survey. The final questionnaire had three sections: an introduction, demographic information, and construct measures. The constructs in the third section were measured using a 7-point Likert scale.

3.2. Study population and sample

The study population consisted of 402 Jordanian legal accountants practicing within the auditing profession according to the Jordanian Certified

Public Accountants Association. After defining the study population, a simple random sample was taken. Thereafter the researchers published an electronic questionnaire (Online Questionnaire) via the Google Drive website, and 300 questionnaires were distributed electronically. The total number of respondents who answered the questionnaires was 236 (78.7%) out of the total number of questionnaires sent electronically; this sample is representative of the study population (Al-Hazaima, Al Shbail, Alshurafat, Ananzeh, & Al Shbeil, 2022; Al Shbail et al., 2021a; Al Shbail et al., 2021b; Alshurafat et al., 2021c; Alshurafat et al., 2021b).

3.3. Variables measurements

The study has tested three variables that were measured using items from previous studies as shown in Table 1.

Table 1. Variables measurements

Study variables	Measurements	References
Code of professional conduct	Code of professional conduct (3 items)	Al Shbail (2018b), Alshurafat (2022)
Financial report quality	Financial report quality (3 items)	Al Shbail (2018a, 2018b), Sl Shbail, Salleh, and Mohd Nor (2018)
External audit quality	External audit quality (3 items)	Al Shbail (2018a, 2018b), Sl Shbail et al. (2018)

4. RESULTS AND DISCUSSION

4.1. The stability of the study tool

The stability of the study tool is measured by Cronbach's alpha coefficient. The result is considered statistically acceptable if it is greater than 0.70. The value of Cronbach's alpha is 94% and this is considered a good percentage of stability.

4.2. Normal distribution test

The collected data was subject to a normal distribution test (where the Skewness coefficient

values were extracted) to ascertain whether or not it fell under the normal distribution. Where the Skewness coefficient values are less than 1, it means that the data was normally distributed. The Kolmogorov-Smirnov test was conducted; this is used to test the normal distribution of the data if the number of cases is greater than 50 observations (Al Shbail et al., 2021a; Al Shbail et al., 2021b). The Sig. value of the data should be greater than 0.05 (Hair, Black, Babin, & Anderson, 2018) and the results were as shown in Table 2.

Table 2. Normal distribution test

Study variables	Arithmetic mean	Standard deviation	Skew modulus	K-S	Sig.
Code of professional conduct	3.86	0.594	-0.353	1.054	0.217
Financial report quality	3.93	0.560	-0.528	1.024	0.245
External audit quality	4.07	0.531	-0.496	1.240	0.092

Based on the test data referred to in the above table, it can be seen that the data distribution was normal. The value of the skew coefficient for all study variables was valued at less than 1 and the value of Sig for all dimensions was greater than 5%.

4.3. Hypotheses testing

In this part of the study, we review the hypothesis testing, where the first null hypothesis was subjected to simple linear regression analysis, and the second was subjected to a hierarchical regression.

4.3.1. The results of the first null hypothesis test

The first null hypothesis (H_{10}): From the point of view of certified public accountants in Jordan, the rules of professional conduct have no statistically significant effect at the significance level ($\alpha \leq 0.05$) on the quality of financial reports in Jordanian industrial shareholding companies.

This hypothesis was analyzed using the simple linear regression test. The results of the simple regression model upon the impact of professional conduct rules on the quality of financial reports are shown in Table 3.

Table 3. The results of the first null hypothesis test

Dependent variable	Model summary		Variance analysis ANOVA			Coefficient					
	R correlation coefficient	R ² coefficient of determination	F	Sig. F	DF	Statement	Dependent B	Std. error	Beta	T	Sig. T
Financial report quality	0.680	0.463	201.427	0.00*	1	Code of professional conduct	0.641	0.045	0.680	14.192	0.00*

Note: * significant at the level $\alpha \leq 0.05$. Tabular T-value = 1.96.

The above table represents the results of the statistical test for this hypothesis model; these are represented by the presence of one independent variable (the rules of professional conduct) and one dependent variable (the quality of financial reports). The table indicates that the rules of professional conduct have a statistically significant impact on the quality of financial reports compiled on behalf of Jordanian industrial shareholding companies. This is illustrated through the value of *T* being equal to 14.192 which is greater than its tabular value and equal to 1.96. Morale is at the level of significance ($\alpha \leq 0.05$), which also represents the significance of this model at one degree of freedom.

The value of R^2 , equal to 0.463, indicates that the rules of professional conduct have explained (46.3%) the discrepancy in the quality of financial reports. The correlation coefficient, $R = 68\%$, indicates that there is a strong relationship between the rules of professional conduct and the quality of financial reports. Based on the results of Table 3, we reject H_{10} and accept the alternative hypothesis (H_a) which says: "From the point of view of certified public

accountants in Jordan, the rules of professional conduct have a statistically significant effect at the significance level ($\alpha \leq 0.05$) on the quality of financial reports in Jordanian industrial shareholding companies".

4.3.2. The results of the second null hypothesis test

The second null hypothesis (H_{20}): From the point of view of certified public accountants in Jordan, there is no statistically significant effect at the level of significance ($\alpha \leq 0.05$) of the quality of external auditing as a modified role, in the relationship between the rules of professional conduct and the presence of financial reports in Jordanian industrial shareholding companies.

This hypothesis was tested using the hierarchical regression test, and the results of testing the impact of external audit quality on the relationship between the rules of professional conduct and the quality of financial reports can be seen in Table 4.

Table 4. The results of the second null hypothesis test

Dependent variable	Statement	Model 1			Model 2			Model 3		
		T	Beta	Sig.	T	Beta	Sig.	T	Beta	Sig.
Financial report quality	Code of professional conduct	14.192	0.68	0.00*	10.452	0.516	0.00*	3.912	1.113	0.00*
	External audit quality				7.082	0.350	0.00*	3.512	0.862	0.001*
	Code of professional conduct × External audit quality							2.131	0.957	0.034*
	R-value		0.680			0.747			0.753	
	R Δ value					0.067			0.073	
	R ² value		0.463			0.558			0.566	
	R ² Δ value					0.095			0.103	
	F-value		201.427			146.945			100.966	
	Significance level F		0.00*			0.00*			0.00*	

Note: * significant at the level $\alpha \leq 0.05$.

The previous table indicates that, in the first model, the impact of the rules of professional conduct on the quality of financial reports in Jordanian industrial shareholding companies was studied. It was proven that the rules of professional conduct have a significant effect on the quality of financial reports through the value of *F* of 201.427; this is a significant value at the level of significance ($\alpha \leq 0.05$). This result is supported by the value of *Beta* and equal to 0.680, with the value of *T* being equal to 14.192; this is a significant value at the level of significance ($\alpha \leq 0.05$). It appears from the first model that the rules of professional conduct have explained (46.3%) the variance in the quality of the financial reports, based on the value of R^2 .

In the second model, the external audit quality variable was introduced to study its impact on the quality of financial reports. It was found that external audit quality had a significant effect on the quality of financial reports through the *F*-value of 146.945; this is a significant value at the level of

significance ($\alpha \leq 0.05$). This result is supported by the value of *Beta* and equal to 0.350, with the value of *T* being equal to 7.082; this is a significant value at the level of significance ($\alpha \leq 0.05$). It appears from the second model that entering the external audit quality variable led to an increase in the value of R^2 by 9.5% when comparing the first model with the second.

In the third model, the formula of the bilateral interaction between the rules of professional conduct and the quality of external audits was introduced. It was found that the bilateral interaction formula had a significant effect on the quality of financial reports in Jordanian industrial shareholding companies. The *F*-value of the binary interaction formula reached 100.966, the *Beta*-value equal to 0.957, and the *T*-value equal to 2.131; these had a significance level ($\alpha \leq 0.05$). The interpretation coefficient R^2 was recorded as an increase of 10.3% when comparing the third model with the first.

Accordingly, it can be said that the external audit quality variable has modified the relationship between professional conduct rules and the quality of financial reports. Accordingly, we reject H_2_0 and accept the alternative hypothesis (H_a) which says: "From the point of view of certified accountants in Jordan, there is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) of the quality of the external audit as a modified role in the relationship between the rules of professional conduct and the existence of financial reports in Jordanian industrial shareholding companies".

5. CONCLUSION

From the point of view of certified accountants in Jordan, the level of professional conduct rules came within the high level; this dimension achieved the arithmetic mean (3.86) whereas the arithmetic mean of quality of financial reports came within the high level by mean (3.93). We can see that the quality of the external audit dimension achieved an arithmetic mean of 4.07.

The study showed the effect of the rules of professional conduct on the quality of financial reports compiled on behalf of Jordanian industrial shareholding companies from the point of view of certified accountants and legal practitioners in Jordan. The study recommended that chartered accountants should not accept financial or other benefits, other than their fees, from clients, as it may affect their objectivity during the performance of their task. Attention should instead be given to developing the skills of external, certified accountants through training courses and programs that ensure the achievement of professional services

in the best way possible for the client. In addition, the financial information must contain the ability to provide predictive help in preparing plans for decision-makers.

This study could assist managers of insurance companies in understanding the effect of the quality of external auditing on the relationship between the rules of professional conduct and the quality of financial reporting. There is a lack of studies that empirical evidence and theoretical frameworks in the field of quality of external auditing. Thus, this study also contributes to the theoretical portion of the subject examined. The use of both theories on the quality of external auditing in the context of developing nations regularly involves the use of a large volume of heterogeneous financial data and bridges the gap in the literature. The study also recommends that more emphasis should be placed on improving the expertise of external auditors through training courses and programs that ensure the achievement of a high standard of professional service that best serves the customer.

This study can assist future researchers in understanding the relationship between a set of important variables in the auditing context including the quality of external auditing, the rules of professional conduct, and the quality of financial reporting. A future researcher can examine more relevant variables to widen the current understanding of the auditing profession. However, as any research, this study is associated with a limitation that the data collection process was narrowed to the Jordanian auditor context, cautions should be exercised in generalizing the findings as the perceptions gathered may not reflect views outside this research context.

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