

Factors Affecting Audit Quality: Evidence from Jordan

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ABSTRACT

This study aims to recognize the factors that affecting the quality of audit from the perception of external auditors in Jordan, namely (professional competence and auditor qualification, auditor availability and independence, auditor professional experience, auditor aware of the importance of audit quality, audit fees), by analyzing the study variables and showing their impact on the audit quality and making recommendations on raising the level of performance of the profession. To achieve the objectives of the study and test its hypotheses a questionnaire will be designed after reference to previous studies, International Auditing Standards, and legal accounting regulatory Law No. 73 of 2003.

Keywords: audit quality, professionalism, availability, professional experience, audit fees.