



INTERNATIONAL JOURNAL OF RESEARCH IN COMPUTER APPLICATION AND MANAGEMENT

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THE AUDIT EXPECTATION GAP: AN EMPIRICAL STUDY IN JORDAN

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ABSTRACT

This study aims at measuring The Independent Accountant's Responsibility in the Response to the Expectations of Financial Statements Users. This is performed by showing the effect of independence; it aims at discovering the extent of existence of material differences that have significant statistical relation among certified public accountants, financial statements' users regarding the importance of factors which lead to the Expectations gap, the factors that lead to bridging the gap. Study found the following: The main reason behind the existence of the expectation gap in Jordan was the issue of independence and lack of it. Differences are statistically significant among groups of the study sample regarding factors leading to the existence of the expectations gap, and factors leading bridging that gap. Adopting and applying international auditing standards (240,570) helps achieving a positive responsive to the expectations of the users. There was an increasing tendency by financial statements users and accountants for expanding the responsibility of public accountants towards third parties.

KEYWORDS

Auditing; International auditing standards; Independence in auditing, Audit expectation gap.

INTRODUCTION

Increased in recent years, financial crises and banking at the global and Arabic, which led to increased concern of users of financial statements of investors, shareholders and public opinion and thus the lack of confidence in the ability of accounting and auditing firms to protect their rights in the event of such crises.

Financial community is expected to auditor to include in his technical competence, impartiality, neutrality and independence, as expected from the discovery of fundamental errors affecting the accounts, and to prevent the issuance of misleading financial statements (Jarbou Y, 2004, p369).

The contrast between the duties and responsibilities expected by the public (users of financial statements) of the auditor, and what can the performance reasonably led to the existence of what is expressed by the term expectations gap (the gap between what the community expects of auditors and what is understood by the community of their performance) (Ghali, G,2001,p9). Which has been recognized by the profession in most countries of the developed world, one of the most important issues facing the auditing profession at the moment, and significantly affect the users' confidence in the performance of the financial statements and reports of Chartered Accountants.

The authors explain the existence of this gap to widen and volatility of the main reasons are (Porter, Brenda.,1993, p48):

1. That the public's expectations of auditors is a reasonable amount of the checker, which makes the performance even if it was reasonable and within the limits of his duties determined in accordance with auditing standards generally accepted, for a minor access to the ambitions and aspirations of the public. In this case, the auditor cannot load the responsibility for this gap, but it requires a reduction of the ceiling of the public expectations.
2. That the public's expectations of auditors are reasonable and in the limits of what is required of the auditor in accordance with standards generally accepted, but the actual performance of the auditor low what is required of it, for various reasons such as lack of familiarity with duties imposed on it under those standards or because of an imbalance in the efficiency of the professional or both.

Have varied views on the factors affecting the increase or decrease the gap but the majority agrees that the great responsibility borne by the auditing profession with all its components (organizations, standards, auditors, etc.) So drew widespread criticism for audit firms from many interested concentrated mainly in the inability to respond effectively to the needs and expectations of users of financial statements of the information expected to be obtained as a result of checking the lists, which is reflected in the practice of the profession and in different forms, including:

- Increase the number of lawsuits filed against the auditor and paying all of the burdens to the Audit Institutions (Al-Shuraim. O & Barakat. L, 2005, p26).
- Download the auditor greater responsibilities on many of the most important issues need to provide early warning of the entity's ability to continue the activity, and detect fraud and illegal acts and reporting, and provide an absolute guarantee for the validity and accuracy of financial statements that are reportable (Arens, 2003, p354).

Based on the above and from the importance of the topic in the field of audit this study is targeted to stand on the auditor's responsibility in responding to the expectations of users of financial statements from the perspective of auditors and users of financial statements and producers have been selected these categories to the importance of their views in achieving the objectives of the study.

PROBLEM OF STUDY

1. What are the reasons and factors that led to the existence of the audit expectations gap, and what factors help narrow?
2. Will the independence and impartiality of the auditor to achieve a reasonable expectation of users of financial statements?
3. Does the discovery of the fraud and the auditor reported to achieve a reasonable expectation of users of financial statements?
4. Does the auditor's assessment of the extent of the entity's ability to continue to replace the audit and report to achieve a reasonable expectation of users of financial statements?
5. Does the clarity of the legal responsibility of the auditor to achieve a reasonable expectation of users of financial statements?

IMPORTANCE OF STUDY

Resulted in the expectations gap growing criticism of the auditing profession from different segments of society, as well as the increasing lawsuits filed against the auditor for the failure of the audit, which resulted in the undermining of confidence in the profession, which is the most important thing to

maintain it. Therefore, it is necessary to direct efforts to study ways to narrow the expectations gap, so that the audit profession to continue to function in society, and have to respect them. More precisely, the importance of the study is reflected in the following matters:

1. The study represents an attempt to identify the auditor's responsibility in responding to the expectations of users of financial statements and the solutions proposed to contribute to and help reduce the exposure of the auditor of the legal accountability to the users of financial statements, and to find ways of bridging and narrowing the expectations gap in the audit between the auditors and users of financial statements.
2. This study is important because it is looking at a subject of great importance in the field of auditing, namely, the expectations gap in the audit as an important determinant of the role of the audit function and its relationship to society, especially after the emergence of the issue of research in many research and studies in developed countries such as Britain, Australia and the United States of America and Spain and a number of Arab countries.
3. This study contributes to efforts seeking to enhance the confidence of the community audit and the emphasis on the importance and essential role in providing credibility and fairness of information and to meet the needs of users of financial statements in the various decision-making with the greatest reliability.

OBJECTIVES OF STUDY

1. Identify the causes and the factors that led to the existence of the expectations gap in the audit, and make recommendations contribute to bridging this gap narrowed.
2. Identify the impact of the independence and impartiality of the auditor in achieving a reasonable expectation of users of financial statements from the perspective of auditors and users of financial statements and producers.
3. The extent of the impact of the discovery of the fraud and the auditor reported to the achievement of a reasonable expectation of users of financial statements from the perspective of auditors and users of financial statements and producers.
4. To determine the effect of the auditor's report for the continuity established in the achievement of a reasonable expectation of users of financial statements from the perspective of auditors and users of financial statements and producers.
5. Highlight the impact and clarity of the legal responsibility of the auditor in achieving a reasonable expectation of users of financial statements from the perspective of auditors, preparers and users of financial statements.

HYPOTHESES OF STUDY

1. No significant differences were statistically significant between the views of auditors and users and preparers of financial statements regarding the importance of the factors that lead to a gap of expectations.
2. No significant differences were statistically significant between the views of auditors and users and preparers of financial statements regarding the importance of the factors that lead to narrowing the expectations gap.
3. Does not lead auditor independence and impartiality to achieve a reasonable expectation of users of financial statements from the perspective of auditors and users of financial statements and producers.
4. Checker does not detect the fraud and report it to achieve a reasonable expectation of users of financial statements from the perspective of auditors and users of financial statements and producers.
5. Does not result in the auditor's report on the extent of the entity's ability to continue in the activity to achieve a reasonable expectation of users of financial statements from the perspective of auditors and users of financial statements and producers.
6. Does not clear the legal responsibility of the auditor to achieve a reasonable expectation of users of financial statements from the perspective of auditors and users of financial statements and producers.

LITERATURE REVIEW

Ashit Saha., (2008) "Audit Expectations Gap in India: An Empirical Survey" The study aimed to referendum survey of brokers and financial analysts, bankers and auditors and to differentiate levels of difference between their views on the expectations gap between the respondent groups.

The study found that users of financial statements of financial analysts, bankers and financial intermediaries expect a greater role for the performance of the auditor, the study showed that there is a tendency of these categories to download the auditor responsibilities and duties of a wider than those seen by accountants legal study also showed that there is a tendency to sue the auditors in the case of non-disclosure in their reports of the ability of established continuity.

Lee, et al., (2007) "audit expectation gap: an empirical study in Malaysia" The study aimed to detect the presence of expectation gap in Malaysia and analyze the nature of this gap, using the framework of the study (Porter, 1993) through examination of the views of auditors and users of the report of the auditor.

The study found a gap expected in auditing in Malaysia, where the beneficiaries of the auditor's report expected the auditor's duties and responsibilities of higher than by the study pointed out that there are unreasonable expectations for the part of users of financial statements and the researchers attribute to the failure and the inability of the criteria to meet their needs and aspirations There is also less of the performance by the auditors in Malaysia.

Jun & Feng, (2004) "An Empirical Study of Audit Expectation Gap' in The People's Republic of China" The study aimed to survey the work and a referendum in the Republic of China (PRC) for the widening expectation gap in auditing and auditing issues related to the work in the environment under the Chinese.

The study to provide evidence for the existence of a gap expectation and there is a widening of the gap in China there is also an expansion in increasing the responsibility of the auditor showed that the auditor is responsible for achieving the objectives of the audit process as he is responsible for the discovery of fraud and preserve the independence and it is also responsible for third party and recommended the need to modernize and develop the auditing profession.

Peter et al., (2001) "Evidence of the audit expectation gap in Singapore" The study aimed to measure the level and nature of the expectations gap in the nineties as compared to the results of the study results Chelucc The study was conducted to measure the expectation gap in Singapore.

The study found that there is a gap expected range in Singapore and expanded to increase the auditor's responsibility for fraud prevention and fraud for the maintenance of accounting records, and supports the adoption of the auditor's report prolonged strongly in Singapore, and proved that the auditors are worthy of narrowing the gap of expectation to serve the decisions of users of financial statements.

Monroe et al., (1994) "An Empirical Investigation of the Audit Expectation Gap: Australian Evidence". This study aimed primarily to test the existence and nature of expectation gap in Australia, and whether the changes made in the form of audit report affect the gap.

Concluded that, regarding the factor of responsibility, the changes in the form of audit report had the effect of changing the auditor's responsibility for the views to download less than it was in the old format of the report.

With respect to the reliability factor of the new wording of the report does not fully reflect the idea of the Auditor of the reliability of the financial statements, and that the differences remained constant as long as no changes were made to the formulation of a paragraph in the opinion of the new reports, compared with old reports.

The factor of predictions, the gap still exists, although modifications in the wording had improved in part this gap.

Overall, the recent changes in the formulation of the audit report has narrowed the gap in some locations, but had the opposite effect in other locations.

Humphrey et al.,(1993) "The Audit Expectations Gap in Britain: An Empirical Investigation" The study aimed to present the results of the questionnaire mailing to verify the opinions of the individuals on the issues of expectations of the audit in Britain, include: the role of the auditor and should be, and taboos and arrangements that must be placed on auditing firms, and the resolutions and provisions of the Chartered Accountants are expected to take in certain cases.

The study found many results, including:

- There are large differences between the views of Chartered Accountants and other groups are statistically significant and actually enhance it clear that the audit expectations gap exists, it exists in diverse aspects of nature and audit functions and understand the performance of Chartered Accountants.
 - There is little evidence to suggest that the gap is the outcome of the general decline towards the professions, and it appears that groups of users to have unrealistic views of the scope of audit work.
 - The survey results reinforce that the most dangerous components of the expectations gap on the outskirts of the nineties include:
 - The role of auditors for detection of fraud.
 - The scope of responsibilities of auditors to the third party.
 - Assess the nature of the balance sheet.
 - The severity and continuity of the threats to the independence of the auditor.
 - Aspects of the management audit work (for example; the auditor's responsibility to overcome the risk and uncertainty).
- Porter, (1993) "An Empirical Study of the Audit Expectation-Performance Gap" Aimed to provide a new idea of the structure and the gap of expectation and components in the audit, as well as access to a comprehensive understanding and correct to the goal of narrowing the gap by trying to bring the community's expectations of Chartered Accountants and the performance of their auditors, thereby reducing the criticism faced by the profession today.
- Researcher provided a definition of the expectation gap and divided into two main components: a gap of reasonableness and the performance gap and the latter is divided into two parts: a lack of standards and a lack of performance. At the side of the field results showed that all of the tasks listed in the questionnaire, thirty-five of them except contributing to the audit expectations gap is broken down as follows:
- Seven tasks related to deficiencies in performance and contribute to the expectation gap by 16%.
 - Eight tasks related to deficiencies in standards and contribute to the expectation gap by 50%.
 - Ten functions reflect the reasonable expectations and contribute to the expectation gap by 34%.

THE CONTRIBUTION OF THIS STUDY

Can be limited to the most important characteristic of this study for previous studies in the following:

1. Given the previous studies, we find that most have focused on the study of the extent of the expectations gap in the scrutiny of the environment in which the government, while this study is under discussion, analysis and testing of the auditor's responsibility and its impact in responding to the expectations of users of financial statements through the study of causes and factors that led to the existence of the expectations gap and the relative importance of these factors, and proposals to limit the scope of this gap as found in the environment of Jordan.
2. This paper discusses the auditor's responsibility and its impact in responding to the expectations of users of financial statements, as different aspects of the test views of the various parties associated with the auditing profession (auditors, investors, preparers of financial statements in public shareholding companies listed on the Amman Stock Exchange).
3. This study attempts to identify the places of the widening gap and the most important factors in narrowing the gap between the auditor and the parties benefiting from the financial reports and that from the perspective of the various parties associated with the auditing profession, gathered around the following issues (factors in the presence of the gap, and narrowed, the legal responsibility, independence, fraud, continuity).
4. The study comes as a step in moving toward completion of those studies are started and try to address issues that did not address her also taken into account the developments and developments in the international auditing standards, and the audit profession, and privacy of the Jordanian environment.

RESEARCH METHODOLOGY AND ANALYSIS OF RESULTS

METHODOLOGY OF THE STUDY

To achieve objectives of this study, the researcher did a theoretical study through books, periodicals, electronic bulletins and sites, legal enactments and the relevant international auditing Standards As to applied part, it was covered a questionnaire distributed to three groups: public accountants, investors, and those accountants responsible for preparing the financial statements. A total of 360 questionnaires forms were distributed at an average of 120 for each group; 281 questionnaires were received, i.e. 78% and 270 questionnaires analyzed, i.e.75%.

POPULATION AND SAMPLE OF THE STUDY

The study population consists of the auditor's (487), preparers of financial statements in public shareholding companies of Jordan's (264) company, and investors in the Amman Financial Market, where he was to distribute the questionnaires as follows:

1 - Auditors: The distribution of model resolution on a sample of Chartered Accountants practicing and working in the offices of the audit and that audit the accounts of public shareholding companies listed on the Amman Financial Market was the study sample was chartered accountants licensed and who meet the following conditions:

- A. Be a chartered accountant in the audit process in March one of audit firms.
- B. That the Audit Office where he worked from within the office checked the accounts of public companies.
- C. Audit Office to be among the offices which audit the accounts of public companies the study sample.

Based on the foundations of the former have been identified the study sample in the (120) Chartered Accountant working in (40) Audit Bureau, analyzed 98% identification rate of 82% of questionnaires distributed and this is a sample survey because it was taking all the chartered accountants who meet the conditions above.

2 - investors: the field was down to the Amman Stock Exchange-resolution models for the distribution to investors who are in the trading floor on the stock exchange (whether individuals or businesses) during field visits. Questionnaires were distributed and received by hand have been identified in the study sample (120) investor in the Amman Stock Exchange in order to match the sample auditors analyzed 89 to identify 74% of questionnaires distributed.

3- Preparers of financial statements: the random sample was selected from the authors of the financial statements in the Jordanian public shareholding companies that are trading shares on the Amman Stock Exchange, the distribution of questionnaires and received by hand have been identified the study sample in the (120) AI target through which financial managers and heads of accounts in the companies as involved in the preparation of financial statements, in order to match the samples auditors and investors, analyzed 83 to identify and represent a gain of 69% of questionnaires distributed.

STATISTICAL METHODS USED IN THE STUDY

The researcher generally uses the descriptive statistical methods to obtain the features of the study sample structure and to distribute it; and to analyze the responses of the study sample. These descriptive statistical methods include the utilization of: Percentages, means, standard deviations, T-test for hypothesis test, The One Way ANOVA analysis and testing Schaffe.

RELIABILITY OF THE STUDY

To verify the reliability of the survey (questionnaire), reliability coefficient was made for the field study through using (Cronbach's Alpha). The value of stability coefficient was (0.911), which indicates that the instrument of study has a high reliability which justifies its use because it is in statistical standard a good percentage as it is higher than the accepted 60%. All this has been analyzed through the statistical package (SPSS).

ANALYSIS OF RESULTS AND HYPOTHESES TEST

TABLE (1.1): ARITHMETIC MEANS AND STANDARD DEVIATIONS OF THE VIEWS OF RESPONDENTS ON THE FACTORS THAT LEAD TO THE EXISTENCE OF THE AUDIT EXPECTATIONS GAP

S.No	Statement	Auditors		Investors		Preparers of financial statements	
		Mean	St. Deviation	Mean	St. Deviation	Mean	St. Deviation
1	Execute the clarity of the role and responsibilities of the auditor to the financial community.	4.36	0.664	3.87	0.944	4.17	0.762
2	The auditor does not possess full independence.	4.56	0.593	3.88	0.939	4.48	0.705
3	Twice the capacity of scientific and practical completion of the auditor when auditing tasks.	4.03	0.843	3.91	0.973	4.42	0.767
4	Low quality of performance in audit.	4.11	0.716	3.94	0.969	4.32	0.646
5	Lack of professionalism of the auditor.	4.08	0.904	3.86	1.024	4.28	0.724
6	Inadequate system of self-censorship in the auditing profession.	4.95	0.772	3.98	0.989	4.18	0.798
7	The auditor not detecting fraud.	3.81	0.877	4.15	0.948	4.26	0.797
8	The existence of contracts and informal links.	3.44	0.886	3.74	0.9111	3.84	0.930
9	Lack of accounting reports to keep pace with changes in society	3.68	0.903	3.57	1.054	3.97	0.811
10	Lack of awareness of the financial community and the nature of the audit function and limitations	4.22	0.879	3.65	1.129	3.81	0.952
11	Shortcomings in the standards and laws governing the audit profession and the specific responsibilities and duties of the auditor.	4.14	0.963	3.88	1.038	4.10	0.738
12	Auditor's Report to the lack of precision and clarity in terminology.	3.32	1.021	3.80	1.021	4.03	0.968
13	Not determine the scope of liability of the auditor carefully, especially about the third party.	3.56	1.131	3.80	1.096	3.94	0.811
General Mean		4.02	0.858	3.85	1.00	4.14	0.80

TABLE (1.2): RESULT OF ANOVA TEST OF THE FIRST HYPOTHESIS

S. No Hypothesis	Mean	St. Deviation	The Calculated Value of (F)	Indexed Value of (F)	SIG	Result
Hypothesis 1	3.979	0.5224	7.997	3.00	0.000	Rejection

Test was used ANOVA to test the first hypothesis, and given to the table No. (1.2) it is clear that the value of F calculated was 7.997, the highest of Tabulated value, and since the decision rule is: accept the premise of nihilism if the calculated value is less than the tabular and rejected if the calculated value is greater than value is indexed, it was rejected the hypothesis of nihilism (Ho) and accept the alternative hypothesis (Ha) this means that: "There are significant differences statistically significant between the views of auditors and users of financial statements and producers regarding the importance of the factors that lead to the existence of the expectations gap between auditors and users of financial statements".

To strengthen the previous result and to find out the differences between the three groups (auditors, investors and preparers of financial statements) has been used Researcher Test (Scheffe) for a posteriori comparisons, the following table shows the results of this test.

TABLE (1.3): TEST RESULT "SCHEFFE" TO LOCATE THE DIFFERENCES IN THE FIRST HYPOTHESIS

Hypothesis 1	Auditors	Investors	Preparers of financial statements	Mean
Auditors			*	3.945
Investors			*	3.853
Preparers of financial statements				4.156

(*) When significant statistical level of significance (0.05)

The results indicate that there are significant differences statistically significant and has received a class preparers of financial statements at the highest arithmetic mean (4.156) and by the support and approval of (83.12%), the highest level of support among the clauses that the hypothesis implies that the category of the authors of the financial statements most agree on the factors contained in the table (1.1), which indicates that the differences in favor of the category of the authors of the financial statements. This means that there are significant differences statistically significant between the views of auditors and users and preparers of financial statements regarding the importance of the factors that lead to the existence of the expectations gap between auditors and users of financial statements.

TABLE (1.4): ARITHMETIC MEANS AND STANDARD DEVIATIONS OF THE VIEWS OF RESPONDENTS ON THE FACTORS THAT LEAD TO NARROWING THE EXPECTATIONS GAP IN AUDITING

S.No	Statement	Auditors		Investors		Preparers of financial statements	
		Mean	St. Deviation	Mean	St. Deviation	Mean	St. Deviation
1	Strengthening the independence of the auditor.	4.57	0.658	4.19	0.810	4.61	0.580
2	Strengthen the role of professional organizations and its dominance on the profession of accounting and auditing.	4.40	0.665	3.89	0.977	4.01	0.818
3	Outlook Study for users of financial statements are reasonable and meet those expectations.	4.04	0.895	3.92	0.991	3.80	0.787
4	Expand the responsibilities of the auditor regarding the discovery of fraud.	3.77	1.040	4.09	0.949	4.20	0.808
5	Increase the effectiveness of communication and information about the role of the auditor.	4.26	0.805	4.04	0.975	3.82	0.938
6	External evaluation of the financial statements and the views of auditors by a third party neutral.	3.41	1.064	4.08	0.984	3.86	1.145
7	The auditor to improve communications with users of financial statements.	3.89	0.979	3.97	0.999	3.98	0.756
8	Activation of social responsibility and ethical scrutiny	4.19	0.807	3.95	1.010	4.16	0.867
9	The organizations and professional bodies and the development of legal standards and laws to keep pace with the changes surrounding the auditing profession.	4.39	0.699	4.07	1.036	4.30	0.693
General Mean		4.102	0.846	4.022	0.970	4.082	0.821

TABLE (1.5): RESULT OF ANOVA TEST OF THE SECOND HYPOTHESIS

S. No Hypothesis	Mean	St. Deviation	The Calculated Value of (F)	Indexed Value of (F)	SIG	Result
Hypothesis 2	4.074	0.5562	0.512	3.00	0.600	Acceptance

View table No. (1.5) it is clear that the value of F calculated was 0.512 which is less than Tabulated value, and since the decision rule is: accept the premise of nihilism if the calculated value is less than the tabular and rejected if the value is calculated larger than the value indexed, and therefore we accept hypothesis nihilism (Ho) and reject the alternative hypothesis (Ha) This means that: "There are no significant differences statistically significant between the views of auditors and users of financial statements and producers regarding the importance of the factors that lead to narrowing the expectations gap between auditors and users of financial statements."

TABLE (1.6): ARITHMETIC MEANS AND STANDARD DEVIATIONS OF THE VIEWS OF RESPONDENTS ABOUT THE IMPACT OF INDEPENDENCE AND NEUTRALITY ON THE EXPECTATIONS OF USERS OF FINANCIAL STATEMENTS

S.No	Statement	Auditors		Investors		Preparers of financial statements	
		Mean	St. Deviation	Mean	St. Deviation	Mean	St. Deviation
1	Enjoy the full independence of the auditor in the preparation of the audit program.	4.51	0.692	4.37	0.728	4.59	0.585
2	Non-interference in the management identify areas and items and documents that are subject to examination, or attempt to accept the auditor for some vocabulary and documents without the scrutiny and examination.	4.36	0.679	3.96	1.060	4.45	0.785
3	The auditor's assessment of relations between him and the circumstances (including the branches and members of the audit team) and between the client and the facility that may result from the threat of independence.	4.12	0.721	4.13	0.919	3.98	0.788
4	Veering away from the auditor any relationships and circumstances that may result from the threat of independence are essential.	3.96	0.913	4.01	0.923	4.34	0.771
5	The appointment of the auditor of the auditors by the Association of Jordanian and non-interference in the appointment of the auditor management and sequestration.	3.75	1.227	3.99	1.005	3.83	1.257
6	The failure of the auditor to provide consulting services other than audit to the facility.	3.38	1.061	3.82	1.239	3.55	1.050
7	Determine the minimum and higher fees to the auditor of the auditors by the Association for Jordanians.	3.59	1.023	4.03	1.070	3.63	1.215
8	Reduce competition among audit firms.	3.68	0.926	3.85	1.143	3.27	1.118
9	Enjoy the full independence of the auditor in preparing audit report.	4.14	0.941	4.29	0.882	4.56	0.684
10	Auditor's commitment to the rules of professional conduct and professional standards and laws.	4.41	0.731	4.24	0.920	4.57	0.607
11	Lack of financial interest of the auditor with the client or in its activities.	4.48	0.789	4.30	0.871	4.60	0.714
General Mean		4.035	0.882	4.090	0.978	4.125	0.870

TABLE (1.7): RESULT OF T- TEST OF THE THIRD HYPOTHESIS

S. No Hypothesis	Mean	St. Deviation	The Calculated Value of (T)	Indexed Value of (T)	SIG	Result
Hypothesis 3	4.085	0.4524	39.414	1.96	0.600	Rejection

View table No. (1.7) it is clear that the value of T calculated amounted to 39.414 which is greater than the value of indexed, and since the decision rule is: accept the premise of nihilism if the calculated value is less than the tabular and rejected if the value is calculated larger than the value indexed, and therefore we reject nihilistic hypothesis (Ho) and accept the alternative hypothesis (Ha) This means that: lead auditor's independence and impartiality to achieve a reasonable expectation of users of financial statements from the perspective of auditors and users of financial statements and producers.

TABLE (1.8): ARITHMETIC MEANS AND STANDARD DEVIATIONS OF THE VIEWS OF RESPONDENTS ABOUT THE IMPACT OF THE DISCOVERY OF THE AUDITOR TO DEFRAUD THE EXPECTATIONS OF USERS OF FINANCIAL STATEMENTS

S.No	Statement	Auditors		Investors		Preparers of financial statements	
		Mean	St. Deviation	Mean	St. Deviation	Mean	St. Deviation
1	Exercise professional skepticism when planning the audit process and implementation.	3.90	0.974	3.98	0.971	3.74	1.155
2	Organize meetings between the team members to discuss the process and understand the possibility of material misstatements of the financial statements resulting from fraud or error.	4.45	0.594	3.87	0.927	4.14	0.646
3	Assign auditors with sufficient experience and knowledge of the audited accounts of high risk.	4.36	0.646	4.05	0.928	4.20	1.079
4	Auditing accounting estimates that may result in material misstatements.	4.32	0.667	4.10	0.917	4.27	0.649
5	Assess the potential risks for the existence of fraud or error leads to substantial distortions.	4.32	0.670	4.14	0.911	4.32	0.682
6	Surprise visit to sites belonging to the unit subject to the scrutiny of the inventory of some assets, such as midwife to the embezzlement of cash and stock.	4.27	0.714	4.06	1.095	4.36	0.805
7	Communication and discussion with the auditors who audit the accounts of subsidiaries or related company to identify risks of material misstatements due to mutual transactions among themselves.	3.97	0.812	4.11	1.122	4.32	0.700
8	Meeting the management of Internal Audit and the Audit Commission in the case of their existence.	4.18	0.803	4.16	1.130	4.39	0.642
9	To inspect the records and meetings of the board of directors and audit.	4.29	0.677	4.19	1.009	4.31	0.582
10	Can check the detailed (comprehensive) accounts for the high-risk.	4.24	0.733	4.20	0.967	4.49	0.650
11	Inquire about the company's lawyer filed lawsuits against the company and the estimates on them.	4.34	0.659	4.00	1.087	4.28	0.725
12	Query management for any fraud or significant error was discovered.	4.35	0.735	4.24	0.815	4.44	0.546
13	Extensive testing of internal control in terms of design and application.	4.37	0.617	4.12	0.823	4.36	0.635
14	Obtain the approvals of the parties that deal with the company such as suppliers, customers and banks.	4.32	0.729	4.04	0.910	4.35	0.818
15	Obtained from the client representation letter acknowledging responsibility for the fair presentation of financial statements.	4.46	0.692	4.22	0.808	4.04	0.663
General Mean		4.276	0.715	4.099	0.961	4.267	0.732

TABLE (1.9): RESULT OF T- TEST OF THE FOURTH HYPOTHESIS

S. No Hypothesis	Mean	St. Deviation	The Calculated Value of (T)	Indexed Value of (T)	SIG	Result
Hypothesis 4	4.227	0.4546	44.363	1.96	0.000	Rejection

View table No. (1.9) it is clear that the value of T calculated amounted to 44.363 which is greater than the value of indexed, and since the decision rule is: accept the premise of nihilism if the calculated value is less than the tabular and rejected if the value is calculated larger than the value indexed, and therefore we reject nihilistic hypothesis (Ho) and accept the alternative hypothesis (Ha) This means that: lead auditor for the discovery of fraud and report it to achieve a reasonable expectation of users of financial statements from the perspective of auditors and users of financial statements and producers.

To strengthen the previous result and to find out the differences between the three groups (auditors, investors and preparers of financial statements) has been used Researcher Test (Shave) for a posteriori comparisons, the following table shows the results of this test.

TABLE (1.10): TEST RESULT "SCHEFFE" TO LOCATE THE DIFFERENCES IN THE FOURTH HYPOTHESIS

Hypothesis 1	Auditors	Investors	Preparers of financial statements	Mean
Auditors		*		4.280
Investors	*		*	4.102
Preparers of financial statements		*		4.296

(*) When significant statistical level of significance (0.05)

The results indicate that there are significant differences were statistically significant in favor of the authors of the financial statements as the arithmetic mean of the authors of the existing financial category is the highest 4.296 Therefore, the differences tend to favor this category, which is more than three categories on the approval of the paragraphs of the hypothesis. In the sense that the discovery of the auditor of fraud and disclosure of his lead to achieving a reasonable expectation of users of financial statements from the perspective of this group, no different situation for the auditor there is consent, but there are some reservations as it is believed the auditors that the responsibility for detecting fraud rests with management, and their mission to provide reasonable assurance, not absolute assurance on the financial statements are free of fraud, according to the requirements of international standards. The researcher attributed the differences to the existence of a gap to the expectations in an environment audit.ent audit.

TABLE (1.11): ARITHMETIC MEANS AND STANDARD DEVIATIONS OF THE VIEWS OF RESPONDENTS ON THE IMPACT ASSESSMENT OF THE AUDITOR OF THE ENTITY'S ABILITY TO CONTINUE THE ACTIVITY ON THE EXPECTATIONS OF USERS OF FINANCIAL STATEMENTS

S.No	Statement	Auditors		Investors		Preparers of financial statements	
		Mean	St. Deviation	Mean	St. Deviation	Mean	St. Deviation
1	Taking into account the auditor if there are events or circumstances that may give rise to substantial doubt on the entity's ability to continue.	4.29	0.954	4.75	0.497	4.42	0.586
2	Evaluation of management's estimates of the entity's ability to continue.	4.13	1.099	4.67	0.417	4.20	0.676
3	Analysis and discussion of cash flow, profitability and future prospects with management at the earliest before the release of the report.	4.59	0.655	3.41	0.580	4.39	0.748
4	Analysis of the latest financial data available periodically and discussed.	4.46	1.076	3.77	0.419	4.31	0.779
5	Checking the task of subsequent events after the balance sheet date in search of things that affect the continuity of the company.	4.59	0.743	4.26	0.471	4.32	0.717
6	To obtain representations from management in the written representation regarding the future plans that can be done to improve the situation.	4.64	0.501	4.78	0.412	4.12	0.832
7	Discuss the weaknesses of the financial position with management.	4.54	0.521	3.17	0.762	4.32	0.682
8	Disclosure in the report for any doubts about the continuity established in the activity.	4.46	0.762	5.00	0.000	4.38	0.695
General Mean		4.463	0.789	4.226	0.445	4.308	0.714

TABLE (1.12): RESULT OF T- TEST OF THE FIFTH HYPOTHESIS

S. No Hypothesis	Mean	St. Deviation	The Calculated Value of (T)	Indexed Value of (T)	SIG	Result
Hypothesis 5	4.325	0.5054	43.104	1.96	0.000	Rejection

View table No. (1.12) it is clear that the value of T calculated amounted to 43.104 which is greater than the value of indexed, and since the decision rule is: accept the premise of nihilism if the calculated value is less than the tabular and rejected if the value is calculated larger than the value indexed, and therefore we reject nihilistic hypothesis (Ho) and accept the alternative hypothesis (Ha) This means that: lead the auditor's report on the extent of continuity of established to achieve a reasonable expectation of users of financial statements from the perspective of auditors and users of financial statements and producers.

To strengthen the previous result and to find out the differences between the three groups (auditors, investors, and preparers of financial statements) has been used Researcher Test (Scheffe) for a posteriori comparisons, the following table shows the results of this test.

TABLE (1.13): TEST RESULT "SCHEFFE" TO LOCATE THE DIFFERENCES IN THE FIFTH HYPOTHESIS

Hypothesis 1	Auditors	Investors	Preparers of financial statements	Mean
Auditors		*		4.443
Investors	*			4.209
Preparers of financial statements				4.311

(*) When significant statistical level of significance (0.05)

Noted that the higher the center of my account is in the category of auditors, and therefore the differences tend to favor this category. This indicates that the auditors considered the most agree that the auditor's assessment of the extent of the entity's ability to continue and report on the investigation leads to the reasonable expectations of the users of financial statements. This indicates that there is a willingness by the auditors to assume the responsibilities set forth in the current audit standards, particularly ISA No. 570. The auditors believe that the implementation of actions contained in the table (1.11) achieves a better response to the expectations of users of financial statements and their point of view that these procedures can be done.

TABLE (1.14): ARITHMETIC MEANS AND STANDARD DEVIATIONS OF THE VIEWS OF RESPONDENTS ON THE IMPACT AND CLARITY OF LIABILITY ON THE EXPECTATIONS OF USERS OF FINANCIAL STATEMENTS

S.No	Statement	Auditors		Investors		Preparers of financial statements	
		Mean	St. Deviation	Mean	St. Deviation	Mean	St. Deviation
1	The auditor is responsible by law for the client - who suffered the damage - in the case of ordinary negligence in the performance of the audit process.	4.51	0.646	4.68	0.466	3.80	1.190
2	The auditor is responsible by law to users of financial statements (third party) who can predict adopting the financial statements, and those who have suffered damage as a result of ordinary negligence.	4.13	0.768	4.78	0.412	3.98	0.981
3	The auditor is responsible by law to a third party who suffered damage resulting from ordinary negligence in the audit of financial statements, if this third party is any person who is targeted mainly the work of the auditor, and known to him before starting the process.	4.31	0.794	4.64	0.548	3.87	0.817
4	The auditor is responsible by law to a third party who suffered damage resulting from ordinary negligence in the audit of financial statements, if this third party is any person who is targeted mainly the work of the auditor, but the auditor is expected to advance with a reasonable degree that the third party will depend on the financial statements.	3.29	0.852	4.83	0.548	3.68	1.069
5	The auditor is responsible to the law of each party were damaged due to gross negligence by the auditor in auditing the financial statements.	2.31	0.868	4.89	0.303	3.77	1.051
6	Any third party use the auditor's report to sue the auditor for negligence.	4.11	0.716	5.00	0.00	3.87	0.929
7	The plaintiff (the client or third party) the right to compensation equal to the amount of actual losses suffered as a result of the failure of the audit, the auditor of the court ruled him guilty of neglect.	4.07	0.899	4.95	0.208	3.83	0.852
8	Legal rules governing the civil liability of the accountant in Jordan and the legal clear.	4.10	0.935	4.69	0.628	3.79	0.933
General Mean		3.770	0.817	4.652	0.459	3.824	0.977

TABLE (1.15): RESULT OF T- TEST OF THE SIXTH HYPOTHESIS

S. No Hypothesis	Mean	St. Deviation	The Calculated Value of (T)	Indexed Value of (T)	SIG	Result
Hypothesis 5	4.081	0.7230	24.588	1.96	0.000	Rejection

View table No. (1.15) it is clear that the value of T calculated amounted to 24.588 which is greater than the value of indexed, and since the decision rule is: accept the premise of nihilism if the calculated value is less than the tabular and rejected if the value is calculated larger than the value indexed, and therefore we reject nihilistic hypothesis (Ho) and accept the alternative hypothesis (Ha) This means that: lead the clarity of the legal responsibility of the auditor to achieve a reasonable expectation of users of financial statements from the perspective of auditors and users of financial statements and producers.

To strengthen the previous result and to find out the differences between the three groups (auditors, investors and preparers of financial statements) has been used Researcher Test (Scheffe) for a posteriori comparisons, the following table shows the results of this test.

TABLE (1.16): TEST RESULT "SCHEFFE" TO LOCATE THE DIFFERENCES IN THE FIFTH HYPOTHESIS

Hypothesis 1	Auditors	Investors	Preparers of financial statements	Mean
Auditors		*	*	4.443
Investors	*		*	4.209
Preparers of financial statements	*	*		4.311

(*) When significant statistical level of significance (0.05)

Notes from the table (1.16) that the highest center of my account is in the category of investors, and therefore the differences tend to favor this category. The sense that investors are preparing most agree that the clarity of the legal responsibility of legal accountant achieve reasonable response to users of financial statements as the most important category, using the financial statements. This indicates that investors expect that the paragraphs in the table (1.14) and clear and that the auditor and the binding of these things lead to a reasonable expectation from the point of view. The researcher attributes the existence of these differences to the existence of the expectations gap in the audit.

RESULTS AND RECOMMENDATIONS

RESULTS

- The results showed that there are significant differences between the views of auditors, investors and preparers of financial statements regarding the importance of the factors that lead to the existence of the expectations gap.
- No significant differences were statistically significant between the three categories of opinions regarding the importance of the factors that lead to narrowing the expectations gap, where the results showed that the most important factors that lead to narrowing the expectations gap strengthen the independence of the auditor, where this factor had a consensus on the categories the percentage of 89.2% approval, The study followed users of financial statements of expectations reasonable and to meet those expectations, where he earned the approval rate 85.2% The third activation of social responsibility and ethics of the legal accountant, and agreed categories by 81% with respect to increasing the effectiveness of communication and information about the role of the auditor.
- The study proved the field of an agreement and the approval rate 81.6% between the groups, with respect to actions that can be performed by the auditor to maintain independence and neutrality and that the response to the expectations of users of financial statements was reasonably achievable through the commitment and application of the conceptual framework on independence issued by IFAC, which requires audit institution to implement a set of procedures before taking a decision to accept or continue the audit process.
- The response to the expectations of users of financial statements in the discovery of fraud and reporting, can be achieved reasonably well through the implementation of procedures audit contained in the international standard ISA 240 and File auditing standards the U.S. SAS no.99, and according as evidenced by the field study a degree of not less than (agree), this procedures can be summarized in the undertaking:
 - The practice of systematic uncertainty in the planning of the audit process and implementation.
 - Organization of meetings between members of the team process to discuss the possibility of fraud.
 - Mandate of chartered accountants with experience enough to do auditing high-risk.

•Gather information to identify and assess the risks of material misstatements due to fraud and respond to the risk estimated by collecting and examining and evaluating evidence.

5. The fact that the auditor's procedures contained in the ISA No. 570 and for the assessment of the entity's ability to continue to achieve a reasonable response to the expectations of users of financial statements by 86.4% from the perspective of auditors, preparers and users of financial statements.

6. The study showed the consensus of groups and by not less than 85% on the following matters:

- The auditor is responsible by law for the client - who suffered the damage -in the case of ordinary negligence in the performance of the audit process.
- The auditor is responsible by law to the users of financial statements (third party) who can predict the financial statements of adopting legal accountant, who have suffered damage as a result of ordinary negligence.
- The auditor is responsible to the law of each party were damaged due to gross negligence by the auditor in auditing the financial statements.

The results showed that the legal rules governing the civil liability of legal accountant in Jordan is not clear properly, especially the law regulating the legal profession Accounting No. 73 of 2003 and the Companies Act No. 22 of 1997.

RECOMMENDATIONS

1. Professional organizations must strengthen the independence of the auditor, and by clearly defining the role of audit committees in this respect and strengthen the role of these committees in the appointment and removal of the auditor. And review by the auditor to provide other services to the client other than audit.
2. That the professional organizations (such as the Jordanian Association of auditors and audit facilities, and the Audit Office) has developed educational programs to educate users of financial statements the nature of the work of the auditor and the limits of his responsibility to reduce their expectations.
3. Be keen on the auditor's knowledge of the different views to users of financial statements, and attention to improving communication with users, and to respond to reasonable expectations. And attention by professional organizations hold conferences and seminars for practitioners and meetings with the parties concerned in order to clarify the latest developments in the audit function and objectives.
4. Required to respond to the expectations of users of financial statements that there should be sufficient coordination between the organizations legislative, professional, educational, and practitioners to find ways to achieve that response, whether through research or the development of legislation and existing standards, as well as creating channels of communication effectively with international organizations to pour all efforts to achieve the best possible response to the expectations of users of financial statements.
5. The need to continue in the formulation of standards and revised to match the changing requirements of the audit, particularly with regard to the responsibility of the auditor to the third party, and the revision of the Charter of Professional Conduct and other publications in line with the changing needs of society and new technologies that are identified through practice and research.
6. Need to formulate rules and laws that work to determine the auditor's responsibility towards the users of financial statements, and that through the study of laws and cases relevant in other countries and benefit commensurate with the nature of the economic situation and the political and legislative in Jordan and in line with the development of the auditing profession and narrowing the gap of expectations at the same time maintain the rights of the parties concerned.
7. The continuation of research studies with respect to expectations gap, and by addressing other parts of the users of financial statements, such as credit management staff in banks, and the staff of income tax, and auditors in the Audit Bureau, and academics in the universities of Jordan. And the need to conduct studies discuss the impact of the development of the auditor's report on the expectations gap, especially after the recent amendment to the ISA number (700), which added new paragraphs to the auditor's report and the response of this amendment to the expectations of users of financial statements.

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