

The Impact of Management Objectivity in Jordanian Shareholding Companies on Audit Planning and Evidences Collection

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Abstract

This study aims to identify the impact of management objectivity in Jordanian shareholding companies on audit planning and evidences collection from the viewpoint of Jordanians auditors, and whether there are statistical significance differences of those effects due to the experience of the Jordanian auditors. To achieve the objectives of this study, the researchers have designed a questionnaire to collect data of the study, where the study population consisted of (327) auditors practicing the auditing profession in Jordan as at the beginning of year 2016 (According to Statistics of Jordan Association of Certified Public Accountants (JACPA) in 1/1/2016). The study sample's size has reached (115) auditors which representing 35% of the study population. Results of the study include: There is a high impact for management objectivity in Jordanian shareholding companies on audit planning and the evidences collection from the perspective of Jordanians auditors, the lack of statistically significant differences for management objectivity's impact on audit planning and evidences collection due to the experience of the Jordanian auditors. The researchers presented many recommendations, including: to send more requests to use external experts, to pay more attention to contribute to the implementation of the required professional services effectively, especially in the case of doubt or signs of non-management objectivity of the company in the subject of the audit, to strengthen the keenness of the auditor to increase control actions on evidence audit and examine the sequence of implementation and the adoption of evidence that is collected when there is doubt or signs of lack of objectivity in the management of the audited company.

Key words: management objectivity, Jordanian shareholding companies, audit planning, evidences collection.

INTRODUCTION

Not surprisingly, Nations knowledge level and their progress and success are measured according to the spread of the culture of planning in all of life aspects, whether cultural, economic, scientific, social or political. The best proof of this is that we find countries that have become at the forefront of the world's industrially and economically in a short period of time after their economies destroyed completely by wars, poverty and the problems of population growth, and that through the spread of planning among societies, which became at the forefront of the global nations industrially and economically, for example Far East countries

from Japan and South Korea, passing through Malaysia and the end of China. And to find countries that have maintained political, scientific and military progress due to the culture of planning and subsequent spending is not limited to scientific research based on the need to survive in the forefront of the world in all fields of life, for example the United States, United Kingdom, France and Germany and to find very small countries that hardly appear on the world map has become the forefront of global states in the media because of a planning culture based on advanced scientific studies.

And to confirm the importance of planning in the career of the auditor, the International Auditing Standards Committee developed special planning standard setting out the main points of the audit planning in order to understand the client's business for audit purposes whether from previous experience or knowledge of the available sources.

The Committee also stressed the concept of materiality and the impact of deletions and distortions in the financial statements on economic decision and the importance of knowing the concept of audit risk and the use of it during the planning process.

There is no doubt that there is a correlation between risk assessment and audit planning, suggesting that auditors adjust their decisions about the audit evidences based on the management objectivity and creditability.

If the primary purpose of auditing the financial statements to give a neutral professional opinion about the fairness of the financial statements, the auditor is required to follow a number of procedures which are a set of steps determined in advance in the planning stage, and the organizers are committed in the auditing profession to apply accepted international standards and recognized at the local and international level.

The American Institute of Certified Public Accountants (AICPA) has enjoined (The first section of field sections) the need for adequate planning for the audit process. The impose of (Sarbins Oxlyand Particularly section (404) thereof to emphasize the need to assess and report on the credibility of the client and management objectivity, resulting in increased information available to auditors in the planning of the audit process and decision-making.

The basis of management objectivity and integrity of the importance of the work of the auditor, this study aims to identify the impact of the management objectivity in the Jordanian shareholding companies on the audit planning and evidences collection needed to complete the audit requirements from the viewpoint of Jordanian auditors.

IMPORTANCE OF THE STUDY AND ITS OBJECTIVES

The study gains importance from a set of points; it can be summarized as follows:

- ✓ That the planning for the audit process and the collection of appropriate evidences is one of the important stages that must be performed by the auditor and give it necessary attention before starting the audit process as it will help in predicting the potential and important problems before admission or readmission of the audit stage, and this is what achieves efficiency in the process of audit carried out.
- ✓ The planning has a big important in enabling the auditor to collect the audit objective evidences, and what is revealed by the results to the auditor before accepting or readmission the audit of the accounts of the client process and determine the fees arising from the acceptance of auditing and the degree of risk that the audit process could face.

- ✓ The objectivity of the company's management in the Audit subject has a significant impact on the auditor's plan for the audit process and gathering sufficient audit evidences that is necessary for the audit process, which requires highlighting them in the field of scientific studies.
- ✓ This study is one of the few studies (if not the first) that connects between the objective impact of the company 's management of the audited plan of the audit process and the collection of audit evidences from the perspective of Jordanians auditors, and the impact on competition between Jordanian auditors sector at the local level and regional levels, which should be kept in the mind of those who support it, success in the competition must be based on the submission of outstanding universal quality of services and the ability to keep pace with developments and to keep up with future aspirations, which requires efficient planning of the audit process and ensure the collection of an effective audit evidences.

Hence the importance of this study, the researchers seek through which to identify the impact of management objectivity in Jordanian shareholding companies on audit planning and collect audit evidences necessary from the viewpoint of Jordanians auditors.

It can address the objectives of the sub study based on the following points:

1. Identify the objective effect of the management in the Jordanian shareholding companies to plan the audit process from the viewpoint of Jordanian auditors.
2. Explain the impact of the management objectivity in Jordanian shareholding companies on evidences collection from the perspective of Jordanian auditors.
3. Clarify whether there are statistical significant differences (at the 0.05 significance level) for the impact of management objectivity in the Jordanian shareholding companies on audit planning from the viewpoint of Jordanian auditors attributed to the experience of the Jordanian auditors.
4. Examine whether there are statistical significant differences (at the 0.05 significance level) for the impact of management objectivity in the Jordanian shareholding companies on evidences collection from the perspective of Jordanian auditors attributed to the experience of Jordanian auditors.

THE PROBLEM OF THE STUDY

Since the main objective of the audit of financial statements by the auditor is to express an artistic neutral opinion about the fairness of the financial statements, the auditor is required to follow many of the procedures such as planning the audit and collection of audit evidence and establish a work program, and through the data available in the company for audit purposes and the cooperation from the company's management and its employees to obtain a convincing evidence to reach a neutral technical opinion. However, the lack of objective company's management and its desire to influence the course of the audit process may prevent (or delay) the auditor 's mission as required, so the auditor seeks to ensure the objectivity management before placing the action plan and determine what the nature of the audit evidence collected more final.

From here the researchers can say that the main problem of this study is to show the impact of management objectivity in Jordanian shareholding companies on audit planning and collection the necessary evidences from the viewpoint of Jordanians auditors.

The study problem can be formed through the following sub - questions:

1. What is the impact of management objectivity in Jordanian shareholding companies on audit planning from the viewpoint of Jordanians auditors?

2. What is the impact of management objectivity in Jordanian shareholding companies on evidences collection from the perspective of Jordanians auditors?
3. Are there statistically significant differences (at the 0.05 significance level) for the impact of management objectivity in Jordanian shareholding companies on audit planning from the viewpoint of Jordanians auditors attributed to the experience of the Jordanian auditors?
4. Are there statistically significant differences (at the 0.05 significance level) for the impact of management objectivity in Jordanian shareholding companies on evidences collection from the perspective of Jordanian auditors attributed to the experience of the Jordanian auditors?

THEORETICAL FRAMEWORK

The expansion in the scope of companies, growing in economic processes, multiple accounting treatments and the multiplicity of legal requirements and the requirements of international accounting standards led to a high difficulties and complexities in the work of accountants, which necessitated those accountants to have highly qualified skills and variety skills, and those difficulties and complications may be a cause of some errors in accounting operations and financial statements and reports prepared by the accountant.

So it was necessary for those operations and the financial statements and reports to be audited by an independent external auditor to satisfy the needs of users of these lists and reports access and to assure an acceptable and reasonable level of quality.

Also many researchers refer (Arens et. al., 2014, AL-Thuneibat. 2012) to the existence of many of the factors that led to increased demand for audit from an economic point of view, including: the desire to reduce the risk of information, reducing the cost of capital and to assist in Preventing errors and material misrepresentations occurrence as much as possible.

Planning for the audit process and its phases: In order to accomplish any task effectively; advance and good planning for this mission is required and the audit process of the tasks require necessarily to perform good planning process through the development of an examined and comprehensive audit strategy to the scope of examination and evidence, and the translation of this strategy in the form of a program that includes steps and procedures necessary to implement the audit function to ensure efficient implementation and ultra - professional care.

If the planning general concept means to translate the goals into executable program of work; the planning process for the audit means "to develop a strategy for the audit work plan in order to reduce the risk of this work to a low level is acceptable" (Alshohna, 2015, 135).

(Al-Thuneibat. 2012) indicates that the planning for the audit process is one of the important things in the audit process, which is one of the international auditing standards issued by the American Institute of Certified Public Accountants, and emphasizes that the most important things that will help the planning of the audit process to achieve include: auditors' judgment on the size of sufficient and suitable evidence which can be obtained in the audit stage, directing the auditor of the resources available to carry out the audit process properly so as to achieve efficiency and effectiveness through rationalization audit costs, clarify the necessary things and responsibilities before starting the audit process so as to minimize the chances of disagreements occur between the audit office and those in charge of the company in the subject of audit.

The planning process affected by a variety of factors, including: the size of the audited entity, the complexity of the operations of the audited entity, the former auditor's experience, the size of the necessary audit evidence and management objectivity and how to provide the necessary facilities for the auditor to carry out the audit.

And the planning process to go through the process of checking multiple stages, the researcher can summarize it as follows:

- ✓ First stage: to do the initial planning procedures: These procedures designed to assist the auditor in identifying targets and risks that may affect the preparation of the audit plan and work to be reduced to a minimum, the initial procedures for planning include the following: Admission or readmission of audit and preliminary assessment of the audit task, understanding the client's needs to provide auditing and conditions of service fees and preparing the engagement letter, the development of business strategy and the appointment of the audit team.
- ✓ Second stage: get a reasonable degree of knowledge and understanding of the nature of the customer's business: This phase aims to identify the nature of the customer's economic circumstances surrounding the company's audit position, and know the basic characteristics and judge the overall level of management efficiency and objectivity of activity, and understand the accounting system and internal control system applied in the company. An auditor can achieve this stage through field visits to the company by conducting interviews with official employees of the company and the employees of the audit to get the information directly, and access to documents and minutes of meetings and the statutes and articles of incorporation and other documents to obtain information indirectly.
- ✓ Third stage: to determine the initial levels (relative importance) of the materiality and assessing audit risk: ISA No. (320) (issued by the American Institute of Certified Public Accountants) defined materiality (relative importance) as the amount of omissions or distortions in the accounting information or financial statements, which can lead to changing the appropriate decision for users of this information or data or influence the result due to omission or misrepresentation. And it refers to the same standard that the information is of relative importance if deletion or false presentation may affect the economic decisions of the users of this information, and the relative importance depends on the item or estimated error in special circumstances due to deletion submitted wrongly.

At this stage, the auditor determines the materiality level by quantity and quality, and to estimate the audit risk and its impact on the acceptance of the task of checking whether or not to accept, and if accepted what its impact on the results of the auditor's report. This means determining the amount of allowable error in the financial statements where auditor who allows its presence even when issuing an unqualified audit opinion. To determine the amount of allowable error in the financial statements, the auditor must take into account: the amount (quantity) and nature (quality) misinformation that may find in the financial statements (such as prescribing an inappropriate policy of accounting followed by the company so as to mislead users of financial statements), the extent of material misstatement represents the relative importance of the financial transactions and account balances and disclosures.

- ✓ Fourth stage: the design of the audit plan and the detailed program of the audit: Audit plan concludes program which will be followed by the auditor in auditing the books and records and the content of the data, and the steps to be taken towards the implementation of the audit process, and the time to finish each stage of the audit process and the person responsible for implementation represent.

In designing the audit program, it is incumbent on the auditor to take into account the scope and limits of the test, and determine the level of the tests in the light of the results of examination evaluation of the internal control system and identify desirable goals to achieve in each step of the audit program objectives, and to ensure that the maximum amount of audit evidence collected so that the audit program can be flexible and realistic and updated if circumstances required so.

Audit evidences and its adequacy and relevancy: The auditor should obtain sufficient and appropriate audit evidence to reduce audit risk to a minimum level of risk accepted and to get a reasonable assurance that enables the auditor to express a technician neutral opinion.

ISA No. (500) defined audit evidence as "all information used by the auditor to reach conclusions that builds upon his opinion in the audit process, and include the information contained in the accounting records underlying the financial statements and information from other sources, such as approvals and the results of inquiries and reports of financial analysts and data comparison and others".

The researchers believe that the audit evidence must be characterized by two essential features which are appropriateness and sufficiency. Appropriateness feature can be achieved in the audit evidence if it has the following: Evidence is linked to audit purpose, confidence in the evidence which affects the nature and source of obtaining evidence.

According to the literature (Arens, et. al., 2014; Alshohna, 2015) that there are some fundamentals that lead to increase confidence in the audit evidence, and thus increase the reliability of, such as:

- Independence of the party who provided the evidence related to the audit.
- The effectiveness of the internal control system in the company that subject of audit.
- Obtain audit evidence directly through actual observation or examination or re - calculation performed by the auditor personally.
- Obtain audit evidence at the appropriate time; Access to evidence in the history of not commensurate with the date of the inspection guide loses its relevance.
- Qualifications of provider of the information and its accuracy and reliability of the information it provides.
- The degree of objective evidence and not its components rely on judgment and personal judgment.

The adequacy of the audit evidences are related to the quantity of evidences required by the auditor collected to perform the audit, depending on experience and professional judgment in this area. And the adequacy of the audit evidences affected by a range of elements, including (Qaysar .2014; AL-Thuneibat. 2012):

- ✓ The relative importance of the element, where commensurate quantity of audit evidences directly positivly with the relative importance of the element, a higher relative importance of the subject of an audit will increase the quantity necessary audit evidences provided.
- ✓ The degree of risk posed to the element, where the quantity of audit evidences commensurate with the degree of risk, the higher probability of desired item for audit exposed for fraud and embezzlement the higher the auditor will seek to collect more audit evidence.
- ✓ The cost of obtaining evidence, which is expected that the quantity of audit evidences negativly related with the cost of obtaining evidence, because the auditor performs a

benefit and cost analysis of evidence, and he has to strike a balance between the desired benefit on one hand and the cost factor on the other.

- ✓ The efficiency of the internal control system, with proportional quantity of audit evidences negatively related with the degree of efficiency of the internal control system, proper and accurate internal control is an indicator of organized accounting systems and books, which will reflect on the quantity of audit evidences and the quantity of testing and the size of the sample that is chosen by the auditor.

The researchers believe that the multiplicity of sources to obtain audit evidences is the source of strength and confidence and security of the auditor to check the integrity of the data, which is audited in order to reach an impartial professional opinion about the safety of the financial statements data to the company the subject of audit and they reflect the reality of the company position honestly and fairly.

Management objectivity and its importance in the audit process: The term objective (synonym transparency) one of the commonly used terms in the present, on the economic, social, cultural, political and educational level, objectively seen as linking actions to words, and transparency in the language means thin thing that does not darken what behind it and sees through it and it's the opposite of opacity and secrecy, and perhaps the use of this term idiomatically not much different from the linguistic meaning.

And objectivity (or transparency) is one of the most important principles of corporate governance, as it is the first weapon to fight corruption and embezzlement and manipulation and fraud. The absence of objectivity (transparency) opens the floodgates to hold corrupt deals and suspicious transactions but with objectivity it is difficult to abuse power in favor of certain working class illegally and secretly.

According to some researchers (Hour, 2013) that the objective (or transparency) of management of any of the companies can bring many advantages, including, but not limited to:

1. Improve the image of the management and the company's image both locally and internationally in the field of reform and reducing corruption.
2. Spread the good values in the company and calling for reform and the fight against corruption.
3. Develop a culture of employees of the company in the field of reform and publish the principles and values calling for the creation of an environment free from all forms of corruption and abuse of power.
4. Seek to activate all laws and regulations that are supportive of objectivity and independence in the company.
5. Identify the regulatory and legislative bases in the company in the field of reform and the fight against corruption.
6. Detection of corruption in the company, diagnosis, study and research on the causes and suggest ways of remedying it and reduce the spread.

Management objectivity and the need for non-interference in the work of the auditor were not included in the modern concepts, (Mautz and Sharaf) (1961) noted that The auditor should be completely independent in all stages of the audit process, in the sense to be neutral and honest in his work and objective and impartial during the implementation of the audit process, and to ensure that it should enjoy full independence in the preparation of the audit program without the intervention of the management (the client 's management) of any amendment to this program, and to enjoy full independence in the field of inspection without exposure to any

pressure or interference by the management (the client 's management) in the process of selecting the areas and activities and elements that are subject to the screening process.

Previous studies and the distinguishes between the current study and the previous studies:

And through a research the researchers have performed for the previous literatures, they have found a scarceness of studies that have linked the objective of management and planning for the audit process and the collection of evidence, but the researchers will present more studies closer to the subject of this study, and these studies:

- Study (Alshttarat, 2016) entitled: impact of electronic commerce on audit planning and documentation mechanism in Jordanian audit firms: field study, the study aimed to identify the impact of electronic commerce on the planning mechanism for the audit process and documentation in the Jordanian audit firms, and procedures performed by the external auditor for organizing, planning and documentation of the audit process. To achieve the objectives of the study, the researcher designed a questionnaire and distributed a sample on Jordanians auditors practicing for the auditing profession in 2014. The researcher found a number of results, including: the auditor's review of the work Plan for the audit process in the case of the client that is subject of the audit is practicing electronic business activities, and his eagerness to collect the largest evidence to ensure the integrity of the financial position of the client subject of audit, in addition to having the impact of e - commerce operations on documenting audit procedures performed by the auditor mechanism.
- Study (Kerdouri, 2015) entitled: the role of the analytical review in improving the performance of the audit process in light of the use of information technology: the case of a composite refining salt for a term of Biskra study, the study aimed to identify the role of analytical review based on traditional quantitative and advanced to improve auditor performance in styles circumstances where the need to make use of information technology in the Algerian economic enterprise emerged. The study served to highlight the contribution of artificial neural networks to improve the analytical review. To achieve the objectives of the research a field study was conducted on salt Biskra state compound for the period (2010-2013) using a variety of analytical review methods of modeling as a model financial ratios for the discovery of fundamental errors, and a typical regression and time series as methods compared to the model of artificial neural networks in sales forecasting. The study concluded that analytical review methods contribute to the task of giving warnings about the existence of manipulation in the financial statements and the discovery of fundamental errors, and there are significant differences on the artificial neural networks method is superior to conventional statistical methods in predictive ability and accuracy of classification.
- Study (Mohamad, 2013) entitled: Auditors' responsibility and their role in the assessment of management fraud risk in the light of international auditing standards: analytical study, the study aimed to indicate the role and responsibility of auditors in Syria to assess the management fraud risk in the light of international auditing standards, and to achieve the goal of this study a Researcher conducted analytical study of the working papers of the company KPMG For some of its client to find out the management fraud risk assessment and their compatibility with international auditing standards, in order to disseminate the results to the Syrian audit environment procedures , the researcher designed questionnaire was distributed to a sample of auditors accredited to the Syrian Securities Commission of accounts and analysis of the results using a combination of statistical methods. The researcher found a set of conclusions , including: that the auditors in Syria are playing an important role in

assessing the risks of management fraud at all stages of the audit process, auditors in Syria are responsible for assessing management fraud risk at all stages of the audit process, risk assessment is considered one of the most important stages of the audit process regarding the evaluation of management fraud risk, and the analytical procedures are considered one of the most effective ways to evaluate the management fraud risk assessment. In light of the findings, the researcher presented a set of recommendations, including: the need to focus on the procedures that are not expected by the client management and that the management has not assigned the auditors to perform them, and the need to pay more attention to analytical procedures and to identify and assess management fraud risk.

- Study (Robert and Dosch, 2013) entitled: Exploring the Principles for increasing Integrity and Objectivity in External Audits, the study aimed to show the principles that will increase the objectivity and integrity of the external audit in the United States, where the study was carried out on (56) auditors. The results of the study showed that people who are qualified to manage data and records have an important role in the audit process, because the objectivity and integrity of the information is very important to achieve the quality of the audit process outputs.
- Study (Anbar and Mohammad, 2012) entitled: effects of management decisions in the responsibility of the auditor: Applied Research in a sample consists of companies under control audit court office and the private sector of auditing, the study aimed to show the importance of management representations, which represent a proof of evidence that auditors observe and seek hard to get them to come to conclusions based on the basis of the professional opinion about the fairness and integrity of the financial statements that represent the issues and figures management claim as fair, so researchers sought to highlight the importance of management representations and used as evidence in the Iraqi environment, as well as to show the impact of using management decisions and disclosures in the credibility of the financial reporting and enhance confidence in the reports. They found several results (theoretical and practical), most notably that the auditor is directly responsible for everything that they contain in the management representations of data, as well as it is responsible for the lack of restriction of opinion or apologizing for it is being made in the event of failure to obtain such a declaration. In light of the already reached results, the researchers made a number of recommendations, most notably the need for the Accounting and Auditing Standards Board of the Republic of Iraq to intensify its efforts to issue the audit guide (Iraqi) based on its content to the ISA "average" number (580) and in line with the environment local regulators.
- Study (AL-Azemi, 2012) entitled: the impact of external auditor to improve the credibility of accounting information in the Kuwaiti Zakat House, the study aimed to identify the impact of the external auditor to improve the credibility of accounting information in the Kuwaiti Zakat House. The researcher found the presence of the impact of the external auditor (through capability of professional auditors, independence and objectivity, impartiality and transparency and abiding the rules of professional conduct) to improve the credibility of accounting information from the viewpoint of financial managers and heads of accounting departments and internal auditors working in the Kuwaiti Zakat House. The researcher at the end of his studies a number of recommendations, including paying the external auditor's professional competence necessary importance they affect in improving the credibility of accounting information, to emphasize the independence of the external auditor and objectivity is clear and its impact in improving the credibility of accounting information, work to make sure the integrity of the external auditor and transparency and taking into account the adherence and commitment to the rules of professional conduct.

- Study (Radwan, 2012) entitled: the impact of the internal audit on risk management in the light of international auditing standards, the study aimed to identify the impact of internal audit at Banking Management risks at Commercial Banks In Gaza According International Audit Standards. To achieve Objectives of the study a questionnaire was Design Composed Of a four sections, distributed On Internal Auditors at Banks Commercial in Gaza. one the most important Results of the study that there was a Positive indication between Applying Standards Features (independence, objectivity and professional capability) and performance criteria of (management audits, planning and resources management, institutional control and information identification) by Internal Audit staffs at Commercial Banks In the Gaza Strip and between Banking Risk Management and the extent of Awareness of the application mechanisms. Among the most important recommendations made by the researcher is that authorized management should pay attention at Commercial banks in the Gaza Strip regarding actively Internal audit and that will help The development of internal audit and provide Potential Necessary To strengthen Its place Inside the bank, the need to focus private legislations in Internal audit profession on independence of such sections and qualifications of employees.
- Study (Kizirian, et. al. , 2005) entitled: The impact Of Management Integrity on Audit Planning and Evidence, the study aimed to identify the impact of the management integrity on the audit planning process and collection of evidence, relied on worksheets data for 60 clients of the big four clients (Big Four) in the United States of America. This study examined the impact of the auditor assessment of the integrity of the management's evaluation of the auditor 's judgment on material misstatement and planning the audit process and the results of the audit, the study assumed that the integrity of the management associated with the preliminary risk assessment and persuasion, timing and extent of planned procedures in the audit, the study also assumed that the integrity of the management assessment is affect the credibility of the evidence that is obtained from the management away from the influence of risk assessment and, finally , the study is expected that the integrity of management assessment is linked to the discovery of material misstatement. the study pointed out that when you add integrity of management to the digital equivalent of Mok and Wright used the years (1993 and 1999), the mathematical equation will support the theory of researchers, but turned out that all theories will fade but two theories when the researchers added a variable indicators for the errors of previous years, the study continued to search for the impact of the integrity of the management over the persuasiveness of audit evidence that was far from the influence of risk assessment, it is worth mentioning that after the control in previous years errors It has been found an inverse relationship between the auditor's assessment of the integrity of the management and the potential for error detection.
- Study (Beaulieu, 2001) entitled: The Effects of Judgments of New Clients' Integrity Upon Risk Judgments, audit evidence, and fees, the study aimed to identify the impact of the auditor's judgment on the objectivity and impartiality of new clients on the risks of his decisions, professional judgment, evidence and audit fees. The researcher found through the application of his study on 63 auditors (partners in auditing firms) the importance of objectivity and creditability of the client when planning for important new audit engagement because they affect the audit risk and considered a confidence source, and that the auditor may increase the scope of his or her work and its fees if the judgment on the integrity of the client is less than it should be. The researcher also confirmed the existence of an inverse relationship between the judgment on the

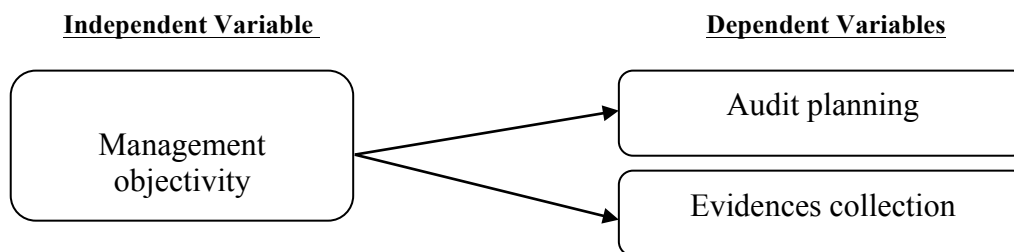
objectivity and impartiality of new clients and the size of the audit evidence and audit fees.

And perhaps what distinguishes the current study from the previous studies, is the focus on the impact of the management objectivity on the two main dimensions of the audit process (planning the audit and collection of audit evidences) to complete the audit process requirements efficiently and accurately. Also, what it distinguishes the current study from previous studies that it was made on the population of Jordanians auditors as never before such a study conducted (within limits of researchers knowledge) to this population, including nature of the environmental characteristics differ (in some respects) than environments in previous studies and in addition to a high competition of this sector on the local and regional level.

THE STUDY MODEL AND ITS VARIABLES

The researchers designed study model which shows the relationship between the variables as follows:

Figure (1): Model of study



RESEARCH HYPOTHESIS

To achieve the objectives of this study and to answer its questions, and based on the findings of previous studies, the hypotheses of the study are formulated as follows:

- ✓ H01: Management objectivity in Jordanian shareholding companies does not affect on the planning of the audit process from the viewpoint of Jordanian auditors.
- ✓ H02: Management objectivity in the Jordanian shareholding companies does not affect on the collection of audit evidences from the perspective of Jordanian auditors.
- ✓ H03: No statistically significant differences (at the 0.05 significance level) to impact of management objectivity in Jordanian shareholding companies on audit planning from the viewpoint of Jordanian auditors attributed to the experience of Jordanian auditors.
- ✓ H04: No statistically significant differences (at the 0.05 significance level) to impact of management objectivity in Jordanian shareholding companies on evidences collection from the perspective of Jordanian auditors attributed to the experience of Jordanian auditors.

THE STUDY POPULATION

The study population consisted of auditors practicing the auditing profession in Jordan which are (327) certified auditors until the beginning of year 2016 (According to Statistics of Jordan Association of Certified Public Accountants (JACPA) in 1/1/2016).

It has been selected sample deliberate of auditors working in the branches and offices of major international audit firms (Big Four), And a random sample of auditors working in auditing offices in the Capital city (Amman) and study sample size (115) auditors , representing 35% of the study population.

A questionnaires were distributed and collected by hand, as the number of distributed questionnaires was (115) questionnaire only (108) recovered and (5) were excluded for the

incompleteness, and the number of questionnaires approved for the purposes of analysis and research was (103) questionnaire, representing approximately (90%) of the questionnaires were distributed.

DATA COLLECTION METHODS

After referring to many of the researches and studies published in the journals and scientific periodicals relevant to the subject of research and also the researchers have designed a specific questionnaire to this study based on the theoretical framework and previous studies have been distributed on the population of the study and was received by hand.

The questionnaire sections and the questions related to measure each variable of the study variables can be summarized in the following table (Table (1)):

Table (1): Sections of the Questionnaire and questions that measure the study variables

Sections of Questionnaire	Variable	Questions that measure the variable
section (I)	Age	1
	Educational level	2
	Scientific specialization	3
	Job title	4
	Years of experience in field of audit	5
	Number of training courses attended by the respondents in field of audit	6
	Professional Certificates obtained	7
Section (II)	Impact of management objectivity in Jordanian shareholding companies on audit planning from the viewpoint of Jordanian auditors	(8 - 21)
Section (III)	Impact of management objectivity in Jordanian shareholding companies on evidences collection from the perspective of Jordanian auditors	(22 - 34)

It is worth mentioning that second and third sections from the questionnaire sections were formed in a way that would in measurement also, Likert scale five Grades used (very much agree, much agree, average agree, little agree, very little agree) and were given grades (5, 4, 3, 2, 1) respectively.

To test the reliability of the results of the questionnaire and the link between the questions it presented to a group of colleagues and universities professors in the accounting and management quality departments and some specialists in the field of internal audit and quality control departments in Jordanian universities in order to arbitration and give their opinions about the goodness of formulation and interdependence of its clauses, in addition to the use of credibility analysis (reliability) Reliability analysis to calculate Alpha Cronbach Coefficient and the value was equivalent to 88.1 % almost, and where it is more than acceptable ratio (60%) (Sekaran and Bougie, 2015), It means the possibility of adopting the results of the questionnaire and confidence to its credibility in achieving the objectives of the study.

DATA ANALYSIS METHODS

To achieve the objectives of this study and to test it hypotheses, all of the data that obtained have been processed using the Statistical Package for Social Sciences (SPSS), And numerous

tests conducted related to the census descriptive by finding some ratios and frequencies, means, standard deviations, to identify the respondents characteristics of individuals on the questionnaire questions, and the objectivity of the management influence in Jordanian shareholding companies to plan the audit process and to gather the necessary audit evidences.

Also (T-test) was used as a test For one sample to test both hypothesis first and second study by comparing the average for both, since the realized degree of availability for the characteristic when is the calculated average is higher than the assumed average (the value of cut point) provided that the value of (t) statistically significant at the confidence level of the user (Sekaran and Bougie, 2015).

Also (one way ANOVA) was used to test the hypothesis of the third and fourth study, related to test the lack of a statistically significant difference (at the 0.05 significant level) to the impact of management objectivity in Jordanian shareholding companies to plan the audit process and the collection of audit evidence from the perspective of Jordanian auditors attributed to the experience of Jordanian auditors.

THE CHARACTERISTICS OF THE RESPONDENTS TO THE QUESTIONNAIRE:

From analyzing the answers to the first section of the questionnaire analysis (Table 2) that Individuals respondents on questions of the questionnaire are appropriate academic qualified, and all of them at least Bachelor Degree. Also what reinforces confidence in the results that have been obtained that approximately 87% of respondents with experience of not less than 5 years working in the field of auditing? It is also noticeable that there is diversity in the Job Title (Director General of the Office of audit, Senior Auditor, auditor, auditor assistant) and many levels existed and that shows the developments in the planning process and collecting evidence and the impact on management objectivity in Jordanian public shareholding companies.

Its notable that the diversity of the respondents majors between the accounting and business administration, finance and banking and due to the differences in positions and job titles, although the largest percentage are a specialty accounting (90.3%) of the respondents.

It's also notable that the percentages of (66%) of the respondents are not under the age of 35 years, and this is in line with long years of experience in the field of auditing. And also what reinforcing confidence in the results that have been obtained that (70%) of the respondents hold professional certification promote and affirm their knowledge of the profession in the field of auditing and confirming that (91.3%) of the respondents who participated in the training courses more than two courses in field of auditing.

From all of the above it's clear that necessary knowledge of the respondents was available for the importance of management objectivity in Jordanian shareholding companies and their impact on planning and gathering audit evidence and their ability to understand the questionnaire questions and answer them.

Table (2)

Demographic Characteristics of Respondents on Questionnaire

No.	Variable	Alternatives of Answers	Frequenciec	Percentage
1.	Age	Less than 25 years	14	13.6%
		25 to less than 35 years	21	20.4%
		35 to less than 45 years	45	43.7%
		45 years and above	23	22.3%
		Total	103	100%
2.	Education Level	Bachelor	76	73.8%
		Master	21	20.4%
		Doctorate	6	5.8%
		Total	103	100%
3.	Scientific Specialization	Accounting	93	90.3%
		Business Administration	4	3.9%
		Finance and Banking	6	5.8%
		Total	103	100%
4.	Job Title	Director General of the Office of audit	20	19.4%
		Senior Auditor	31	30.1%
		Auditor	39	37.9%
		Auditor Assistant	13	12.6%
		Total	103	100%
5.	Years of Experience in field of audit	Less than 5 years	13	12.6%
		5 to less than 10 years	25	24.3%
		10 to less than 15 years	43	41.7%
		15 years and above	22	21.4%
		Total	103	100%
6.	Number of training courses attended by the respondents in field of audit	Two or less	9	8.7%
		3 - 5	28	27.2%
		6 - 8	34	33%
		9 and more	32	31.1%
		Total	103	100%
7.	Professional Certificates	CPA	15	14.6%
		JCPA	39	37.9%
		CMA	10	9.7%
		CIA	8	7.8%
		Total	72	70%

Research hypothesis testing

For testing hypotheses of the study, the researchers extracted means and standard deviations for the answers of individuals, and that for each paragraph of the resolution in accordance with the field which paragraph belongs, also individuals answers have been divided according to the average calculation into the following categories in line with the Likert scale quintet which was built upon a questionnaire study based on the following equation:

$$\text{Range category} = (\text{Maximum} - \text{minimum}) / \text{Number of Categories} = (5 - 1) / 3 = 1.33$$

Where:

The level of importance is High: If the mean (3.67 or above).

The level of importance is Average: If the mean (3.66 - 2.34).

The level of importance is Low: If the mean (2.33 or less).

The following is an explanation of the results for each hypothesis of the study hypothesis.

Testing of the first hypothesis:

H01: Management objectivity in Jordanian shareholding companies does not affect on the planning of the audit process from the viewpoint of Jordanian auditors.

Table (3) shows means, standard deviations, and the level of importance and rank of the paragraphs relating to the impact of management objectivity in Jordanian shareholding companies on audit planning from the viewpoint of Jordanian auditors.

Table (3): Means, standard deviations, and the level of importance and rank of Paragraphs relating to the management objectivity influence in Jordanian shareholding companies to audit planning

Paragraph	Mean	standard deviation	Significance level	Rank	
Depending on your experience in the field of audit your confidence in the subject of management objectivity in Jordanian shareholding companies affect your planning to the audit process through:					
8.	Take the decision to accept the task of checking or re-admitted.	4.01	0.98	High	3
9.	Broaden understanding of the auditor of the nature of the client's business.	4.10	0.80	High	1
10.	Determine the extent of the efficiency of audit firm to implement the required professional services appropriately.	3.80	0.95	High	7
11.	Identify the need for the use of an external expert to contribute to the implementation of the required professional services effectively.	3.30	0.97	Average	14
12.	Identify the resources needed by the Audit Office to be able to complete the work on time.	3.75	0.95	High	9
13.	Clarification of corporate accounting policies followed.	3.96	0.91	High	4
14.	Determine whether the audit function should be subject to additional preventive measures.	3.60	1.01	Average	12
15.	Determine whether there was a conflict of interest in the case to accept the task of checking or re-admitted.	3.67	0.99	High	11
16.	Test for the presence or absence of risk to the independence of the auditor.	3.95	0.97	High	5
17.	Study the possibility of discovering the inherent risks the client.	3.79	1.02	High	8
18.	Study the possibility of the discovery of regulatory risk at the client.	3.57	1.05	Average	13
19.	Clarify control procedures used in the company the subject of audit.	3.73	1.01	High	10
20.	Identify strengths and weaknesses in the internal control system in the company subject of scrutiny.	4.02	0.88	High	2
21.	Increased regulatory auditor procedures during the audit process.	3.83	0.97	High	6
Mean of all paragraphs relating to measure the impact of management objectivity in Jordanian shareholding companies on audit planning		3.79	0.64	High	

Based on the findings contained in the above table shows the following:

- Indicates the mean height of the paragraph with a rank (1) of (4.10) and paragraph rank (2) of (4.02) on the great impact of management objectivity to broaden understanding of the auditor of the nature of client activity, in addition to the keenness of the auditor to identify strengths and weaknesses in the internal control system in the company subject to audit and shows the standard deviation of paragraphs (0.80) and (0.88) on

the existence of an agreement and harmony among respondents about these two paragraphs individuals.

- Mean refers to paragraph of rank (14) which is (3.30) shows a lack of an external expert to contribute to the implementation of the required professional services effectively, and perhaps the reason that the independence of the auditor and maintaining the confidentiality of company data into the audit may not allow using such these experts.

In general, the mean of total paragraphs relating to measure the impact of management objectivity in Jordanian shareholding companies on audit planning from the viewpoint of Jordanian auditors has reached (3.79), indicating a high degree of influence. This is because (from the perspective of the researchers) to the effect of the management on the conduct of the audit and the planning process in the event of lack of access to objective and try to influence the work of the auditor and the providing data needed to carry out its mission in an optimal way. And it shows the standard deviation of (0.64) on the existence of an agreement and harmony among respondents about paragraphs of this dimension in general.

To test this hypothesis (T-test) was used for one sample using the reference value represents the average score Likert scale and the (3), are shown in Table No. (4) The results of testing this hypothesis.

Table (4): The result of test the first hypothesis using t-test for one sample

The dimension	Mean	Standard Deviation	Value (t) Calculated	Value (t) Tabulated	Degrees of freedom	The level of significance	The result of testing the hypothesis
Impact of management objectivity on audit planning	3.79	0.64	20.42	1.98	102	0.000	Reject

Based on the findings contained in the above table shows that the value of t Calculated (20.42) higher than Tabulated value, and significance level (α) less than (0.05), which means rejecting the null hypothesis and acceptance of alternative hypothesis that management objectivity in Jordanian shareholding companies has impact on audit planning from the viewpoint of Jordanian auditors.

TESTING OF THE SECOND HYPOTHESIS:

H02: Management objectivity in Jordanian shareholding companies does not affect on the collection of audit evidences from the perspective of Jordanian auditors.

Table (5) shows means, standard deviations, and the level of importance and rank of the paragraphs relating to the impact of management objectivity in Jordanian shareholding companies on evidences collection from the perspective of Jordanian auditors.

Table (5): Means, standard deviations, and the level of importance and rank Paragraphs relating to the management objectivity influence in Jordanian shareholding companies to gather audit evidences

Paragraph		Mean	Standard Deviation	Significance level	Rank
Depending on your experience in field of audit, your confidence in the subject of management objectivity in Jordanian shareholding companies affect audit evidences collection through:					
22.	Make sure not to hide any of the necessary audit evidence.	4.19	0.84	High	1
23.	Increase the size of the necessary audit evidence.	3.95	0.84	High	7
24.	Reassurance to the adequacy of the audit evidence to implement the required task.	4.00	0.85	High	5
25.	Ensure the appropriateness of the audit evidence is collected.	4.05	0.89	High	4
26.	Obtain audit evidence about a certain quality.	3.96	0.81	High	6
27.	Obtain audit evidence at the time to the work of the auditor.	3.93	0.74	High	8
28.	Obtain audit evidence convincing reliable and reassuring them.	3.92	0.87	High	9
29.	Obtain audit evidence of high credibility.	4.12	0.85	High	2
30.	Expand the scope of the audit evidence is collected.	3.86	0.88	High	11
31.	Ensuring that confirmations and evidence collected match data obtained	4.07	0.88	High	3
32.	The study of the sequence of the implementation and adoption of evidence is collected.	3.76	0.98	High	12
33.	Clarify control procedures used in the company on the audit evidences.	3.87	0.92	High	10
34.	Increased regulatory auditor procedures on necessary audit evidences.	3.75	0.96	High	13
Mean of all paragraphs relating to measure the impact of management objectivity in Jordanian shareholding companies on evidences collection		3.96	0.59	High	

Based on the findings contained in the above table shows the following:

- The high mean of paragraph rank (1) of (4.19) and paragraph rank (2) of (4.12) Indicate the significant impact of the management objectivity to increase the keenness of the auditor to make sure not to hide any of the necessary audit evidence, in addition to the keenness of the auditor to obtain audit evidence of high credibility, and the standard deviation of paragraphs shows (0.84) and (0.85) on the existence of an agreement and harmony among respondents about those paragraphs.
- Mean refers to paragraph of rank (13) which is (3.75) shows the failure of the auditor increase regulatory actions on the audit evidence, and perhaps the reason that the regulatory sufficient measures undertaken by auditor and does not need to any increase whatever the management objectivity degree in the company audited.

In general, the mean of all paragraphs relating to measure the impact of the management objectivity in Jordanian shareholding companies to evidences collection from the perspective of Jordanians auditors has reached (3.96), indicating a high degree of influence. This is because (from the perspective of the researchers) to the professional skepticism which is generated the lack of management objectivity affect the collection of audit evidence and the careful selection of a certain quality evidence and concern for the appropriateness and adequacy and the extent of persuading it to reach the appropriate governance and carry out its mission in an optimal way. And the standard deviation of (0.59) shows the existence of an agreement and harmony among respondents about paragraphs of this dimension in general.

To test this hypothesis (T-test) was used for one sample using the reference value represents the average score Likert scale (3), Table No. (6) Shows the results of testing this hypothesis.

Table (6): The result of the second hypothesis using t-test for one sample

The dimension	Mean	Standard Deviation	Value(t) Calculated	Value(t) Tabulated	Degrees of freedom	The level of significance	The result of testing the hypothesis
Impact of management objectivity on evidences collection	3.96	0.59	24.66	1.98	102	0.000	Reject

Based on the findings contained in the above table shows that the value of t calculated (24.66) is higher than tabulated value, and significance level (α) less than (0.05), which means rejecting the null hypothesis and acceptance of alternative hypothesis, which means that management objectivity in Jordanian shareholding companies has impact on evidences collection from the perspective of Jordanian auditors.

TESTING OF THE THIRD HYPOTHESIS

H03: No statistically significant differences (at the 0.05 significance level) to impact of management objectivity in Jordanian shareholding companies on audit planning from the viewpoint of Jordanians auditors attributed to the experience of the Jordanian auditors.

For the purpose of testing the third hypothesis, (one-way ANOVA), was used and Table (7) shows the third hypothesis test results.

Table (7): The result of testing the third hypothesis using "One way ANOVA"

	Sum of squares	Degree of freedom	Average squares	Value F Calculated	The level of significance
Between groups	0.629	3	0.210	.502	.982
In groups	41.343	99	0.418		
Total	41.972	102			

Based on the findings contained in the above table shows that the value of F calculated (.502) is not statistically significant at (0.05), indicating a lack of significant statistically differences for impact of management objectivity in Jordanian shareholding companies on audit planning from the viewpoint of Jordanian auditors attributed to the experience of Jordanian auditors.

The researchers explain this result that the planning for the audit process is going according to specific steps and agreed upon between the Jordanian auditors regardless of their years of experience, as the auditor is not able to practice the audit profession only after having scientific knowledge and adequate training to carry out the task of auditing.

TESTING OF THE FOURTH HYPOTHESIS

H04: No statistically significant differences (at the 0.05 significance level) to impact of management objectivity in Jordanian shareholding companies on evidences collection from the perspective of Jordanians auditors attributed to the experience of Jordanian auditors. For the purposes of testing the hypothesis, (one-way ANOVA) was used and Table (8) shows the hypothesis fourth results.

Table (8): The result of testing the fourth hypothesis using "One way ANOVA"

	Sum of squares	Degree of freedom	Average squares	Value F Calculated	The level of significance
Between groups	0.481	3	0.160	.439	.726
In groups	36.154	99	0.356		
Total	36.635	102			

Based on the findings contained in the above table shows that the value of F Calculated (.439) is not statistically significant at (0.05), indicating a lack of statistically significant differences to the impact of management objectivity in Jordanian shareholding companies on evidences collection from the perspective of Jordanians auditors attributed to the experience of Jordanian auditors.

And researchers explain this result that the collection of audit evidences is an essential task of the auditor keen to do and is going according to defined and agreed steps between auditors regardless of their years of practical experience, as the auditor cannot complete the audit process in the absence of evidence and clues and approvals to express their professional opinion Confidence and contentment.

RESULTS

In light of the data analysis and hypothesis testing, the results as follows:

1. Auditors always make sure to review and evaluate management objectivity in Jordanian shareholding companies before starting the audit process
2. The management objectivity affects on the audit planning in Jordanian shareholding companies from the perspective of Jordanians auditors.
3. The management objectivity affects on evidences collection in Jordanian shareholding companies from the perspective of Jordanians auditors.
4. No significant statistically differences were found for the impact of management objectivity in Jordanian shareholding companies on audit planning from the viewpoint of Jordanians auditors attributed to the experience of Jordanian auditors.
5. No significant statistically differences were found for the impact of management objectivity in Jordanian shareholding companies on evidences collection from the viewpoint of Jordanians auditors attributed to the experience of Jordanian auditors.

RECOMMENDATIONS AND SUGGESTIONS

In light of the results that have been reached, the researchers can recommend the following:

1. The auditors should focus on and assess the management objectivity in Jordanian shareholding companies before starting their mission of verifiability, and take it into account when planning the audit process and gather audit evidences.
2. Give the use of external experts more attention to contribute to the implementation of the required professional services effectively, especially in the case of doubt or signs of lack of management objectivity in the audited company.
3. Auditors should increase regulatory control actions on audit evidence and study the sequence of implementation and the adoption of evidence that is collected when there is doubt or signs of lack of management objectivity in the audited company.
4. Further studies on the impact of the management objectivity in Jordanian shareholding companies at different stages of the audit process.

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