

# The Effects of the Threats on the Auditor's Independence

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## Abstract

This study aims at identifying the effects of threats on the auditor's independence of mind and appearance.

Descriptive statistics measurements and analytical statistics (Paired samples test and one Way ANOVA test) are used to analyze the responses of 65 respondents from Jordanian auditors, and to test the hypotheses of the study. They represent 37 % of auditors who registered in 189 Auditing firms in Jordan.

The researcher found that threats (Self-interest threats, Self-review threats, Advocacy threats, Familiarity or intimacy threats, and Intimidation threats) affect the auditor's independence of mind and appearance, and the variables of speciality and experience don't have an effect in the auditor's awareness of the importance of the effects of threats on his independence.

The study recommends that auditors should know the effects of threats on auditor's independence, and should abide with the rules of professional behavior, and exercise the suitable defensive procedures against these threats.

**Keywords:** independence of mind, independence in appearance, self-interest threats, self-review threats, advocacy threats, familiarity or intimacy threats, and intimidation threats

## 1. Introduction

An external auditor faces many threats that may affect his independence. If his independence is affected, he becomes unable to issue a fair report showing the extent of the financial statements' justice which was audited in accordance with the requirements of related international auditing standards. His career will be affected, the acceptance to deal with him in the future will be decreased by clients, and the trust in the audited financial statements will be weakened by users. Reviewing non-auditing services also affect the independence of the auditor. Now, many countries have issued regulations prohibiting the auditor to review the non-auditing services, such as the Sarbanes-Oxley Act of 2002 legislation, that have been issued after the confidence in the auditing profession in the United States was shaken when the Enron Company Failed and its auditor Anderson's company failed to discover that.

There are many studies test the factors that affect the auditor's independence. This study tries to test the effects of threats on the auditor's independence.

### 1.1 The Problem of the Study

Independence represents the base that helps the auditor in issuing his opinion without any interference in his judgment, on the financial statements of an entity which he audits, but if there are many threats that affect the independence of the auditor, can he issue his fair judgment?

### 1.2 The Objectives and the Importance of the Study

The study aims at identifying the extent of the threats' impact on the auditor's independence. The importance of this study comes from that it tries to highlight the role of threats in weakening the independence of the auditor.

### 1.3 Hypotheses

H1: There are no effects of threats on the auditor's independence of mind.

H2: There are no effects of threats on the auditor's independence in appearance.

H3: There are no effects of the auditors' demographic characteristics (speciality, experience) on their awareness of the effect of the threats on the auditor's independence.

## 2. Literature and Preceding Studies

Independence is the base of the auditing process because it helps the auditor to express his impartial opinion regarding the financial data in his report, without any effects of the threats on his judgment, Independence (of mind and appearance) means that the auditor should do his duty with honesty, faithfulness and impartialities (Abdullah, 2004) in the planning, testing of data, evaluating the results, and preparing his report (Arens et al., 2008). It means that the auditor is committed towards all users of his report (Al Halabi, 2006). Independence and neutrality of the auditor are the important factors that cause the reliability and the credibility of the financial statement (Abu Shook, 2010; and Abu Ganem, 2003). The auditor's independence also influences by applying the auditing standards, the quality control, the pressure of management, providing non-audit services, the auditors' experiences, fees, using the unemployed power, collecting new data for the client activities (Ashbaugh, 2004), and in discovering the financial travesties early. Before these threats affect the independence, the auditor should take the suitable defending procedures (Umar & Anandarajan, 2004). The auditor should not do any service without client order, and if he agrees to do that, he should choose a qualified assistant to achieve that.

The auditor's independence also affects the applying of auditing standards, the quality controlling, the management pressure, and providing non-audit services (Adam, 2014; Al Momani, 2004; El-dalahmeh, 2006; Al Kasharmh, 2003; Hamid & Al Angari, 2007; Kubr, 2002; and Beattie & Fearnley, 2002). The independence of the auditor increases by his speciality, his experience, the efficiency of the internal auditing (Ahmmad, 2003; Kock et al., 2011).

Independence of mind means that the auditor has to express his opinion on the financial statements without being influenced by any threat from any source, and independence in appearance means the ability of the auditor to avoid circumstances or facts which, if known by a third party, they would change their opinion in the integrity, objectivity and impartiality of the auditor (Thunibat, 2015; Ye et al., 2011; and Mills et al., 2012).

The threats affecting the auditor independence may be classified into:

### 2.1 Self-Interest Threats

These threats occur when the auditor has material or non material interests with the client. These threats have effect on the auditor's independence. They include the benefits of his family with the client, the dependence on fees from only one client, the anxiety of losing the client, lending loans or receiving loans from the client, and conditional fees (Al Makademh, 2006; ICAIW & Kaplan, 2004). The auditor should balance the benefits and threats when he provides non-auditing services to a client (Schmidt, 2012). The fees volume is the largest threats to the auditor's independence. The new auditor in his beginning work agrees to receive low fees, and then he starts to increase them. In 2001, the Association of Jordanian Auditors specified low fees for the auditing process, but it did not track the applying of that (Sendah, 2007). This gives the auditor the opportunity to determine his remuneration (Siam, 2003).

Management is responsible for the preparation of financial reports, any misstatements or failure shows effect on the dignity of the auditor from the users of financial statements, and they doubt his ability to discover the fraud management. But when there is a strong institutional control, the auditor will reduce the impact of conflicts of interest that affects his independence (Hanini, 2004). If there are no committees auditing which is responsible for the appointment of the auditor or have a weak role, this will increase the effects of the threats on the auditor's independence (Suweti, 2006; and Abu Bakar et al., 2009).

The legislation is the key element in any society because it prevents members from encroaching justice, which affects negatively the independence of the auditor (Abu Leil, 2007). But this legislation may be exaggerative and may lead to discontent. This is experienced by the laws in the Jordanian environment, such as in determining the auditor's fees and does not fit with the nature of the responsibilities arising from it. This has negative effects on independence (Al-Khadash & Al-Sartawi, 2010).

### 2.2 Self-Review Threats

These threats arise when the auditor accepts to audit tasks that he contributed in achieving and a previous opinion was issued on them. They include also that the auditor or his assistant become a worker at the company of the client, and in a position that helps him to influence the audit process significantly, or he or his assistant prepare a basic data which is used in preparing the financial statements or in the auditing function (ICAIW).

### *2.3 Advocacy Threats*

These threats arise when the auditor supports the client in his practices and in his views, or promotes his shares or defend him in court cases, or intervene to support the client position in any facing with others.

### *2.4 Familiarity or Intimacy Threats*

An auditor may work with client for a long time, this assists in increasing the auditor's knowledge about the client's activities. However, this may strengthen the relationship between them, the nepotism, favoritism, and competition among auditing firms (Sufyan & Bishtawi, 2003). The length period of service affects the independence of the auditor and changing him will raise the cost and reduce the auditor's experience (Titus et al., 2014).

### *2.5 Intimidation Threats*

The client may threaten the auditor with canceling the contract between them in order to reduce his fees; this may reduce the objectivity of the auditor (Nasution, 2013). To reduce such threats, auditing committees should appoint the auditor and determine his fees (Eden et al., 2003; and Kahle et al., 2003).

## **3. The Methodology of the Study**

The study is based on a descriptive approach, in which the survey is conducted for preceding related studies. The study also depended on analytical methods, through a questionnaire which is developed for the same purpose and aims at testing the study's hypotheses.

### *3.1 Society and the Sample of the Study*

The study population consisted of all auditors who are registered in 189 audit firms in Jordan. The sample represents 37% of the auditing firms, and because each office includes a group of auditors, each one received only one questionnaire. (69) Questionnaires were collected from the distributed (70); (65) of them are valid for the purposes of the study, which represents 93% of the distributed questionnaires

### *3.2 The Study Tool and the Variables*

After reviewing the preceding studies which are relating to the auditor's independence and those are relating to threats that affect independence, a questionnaire is developed to test the study hypotheses. It consists of three parts. The first part includes Phrases measuring the personal characteristics (Speciality, and experience) of the auditors, and the second part contains (22) Phrases measuring the variables of the study. Phrases (1-7) measuring the variable "threats of personal interests"; Phrases (8-11) measuring the variable "threats of self-review"; Phrases (12-13) measuring the variable "threats of advocacy t"; Phrases (14-17) measuring "threats of familiarity"; Phrases (18-20) measuring the variable "threats of intimidation". The researcher used the Likert scale to determine the weights of the Phrases of the questionnaire that measure the threats as follows: strongly disagree, was given one degree, disagree, was give two degrees, neutral, was given three degrees, agree, was given four degrees, strongly agree, was given five degrees. Phrase (21) measures the independence of mind, the auditor may not be neutral (was given one degree), or neutral, (was given two degrees). Phrase (22) measures the independence in appearance, the auditor may not avoid events that cast doubt on his findings (was given one degree), or may be able to avoid such circumstances and was given two degrees (See Appendix).

### *3.3 Validity and Reliability of the Questionnaire*

The questionnaire is displayed on (3) arbitrators of accounting professors in Jordanian universities, and modified at their directions, and the stability of the questionnaire was tested depending on the Cronbach's alpha scale. The reliability coefficient is found (0.911).

### *3.4 Statistical Methods*

The researcher used the following statistical methods in his study: descriptive statistics measurements depending on the statistical package (SPSS) to describe auditors characteristics; and Paired samples test to determine the differences between each threat and the independence of mind and in appearance; and One Way ANOVA to identify statistically significant differences in the awareness of auditors to the impact of threats on independence, which can be attributed to the variables speciality and experience.

## 4. Results and Discussions

### 4.1 The Characteristics of the Study Population

Table 1. Demographic characteristics statistics

	Frequency	Percent	Cumulative Percent
<b>Speciality</b>			
Accounting	45	69.2 %	69.20 %
Others	20	30.8 %	100.0 %
<b>Experience</b>			
From 1-5 years	8	12.3 %	12.30 %
From 6- 10 years	19	29.2 %	41.50 %
From 11- 15 years	26	40.0 %	81.50 %
More than 15 years	12	18.5 %	100.0 %

Table 1 shows that the 69.20% of the auditors have B.A in Accounting, and this means that a large proportion of them is aware of the impact of threats to the independence of the auditor. 58.50% of them have an experience of more than ten years, and this means that they practiced auditing and helped them in understanding the effects of threats on reducing the auditor's independence.

### 4.2 Analysis Methods

To test the first and the second hypotheses, Paired Sample Test is used as in Tables 2 and 3.

Table 2. Paired samples test

		Mean	Std.	Computed t	Tabulated t	D.F	Sig
Pair 1	q21- Ts1	- 1.169	1.170	- 8.056	1.998	64	0.000
	q21-Ts2	- 1.346	1.125	-9.649	1.998	64	0.000
	q21-Ts3	- 1.038	1.069	-7.831	1.988	64	0.000
	q21-Ts4	- 1.277	1.390	-7.396	1.988	64	0.000
	q21-Ts5	- 1.193	1.261	-7.620	1.988	64	0.000
Pair 2	q22-Ts1	- 1.077	1.245	-6.997	1.988	64	0.000
	q22-Ts2	- 1.254	1.209	-8.361	1.988	64	0.000
	q22-Ts3	- 0.940	1.097	-6.952	1.988	64	0.000
	q22-Ts4	- 1.185	1.420	-6.707	1.988	64	0.000
	q22-Ts5	- 1.100	1.332	-6.657	1.988	64	0.000

Table 2 shows that the computed absolute values of (t) are larger than the tabulated values of them, at confidence level (0.05) when the degree values are (64) after using the pair samples test between each threat (Ts1, Ts2, Ts3, Ts4, and Ts 5) and the independence of mind (q21) and the independence in appearance (q22), this means that these threats affected the auditor's independence (of mind and in appearance). This result is the answer of the study's question "If there are many threats affecting the independence of the auditor, can he issue his fair judgment?"

Table 3. Paired samples test

		Mean	Std.	Computed t	Tabulated t	df	Sig
Pair 1	q21- m	-1.123	1.183	- 7.656	1.998	64	0.000
Pair 2	q22- m	- 1.031	1.234	- 8.056	1.988	64	0.000

And to test the third hypothesis', One Way ANOVA test is used as in Table 4.

Table 4. ANOVA

D. C	S.S	df	M.S	C. F	T.F	Sig.
Speciality	0.018	(1,63)	0.018	0.015	3.996	0.907
Experience	2.304	(3, 61)	0.768	0.550	2.76	0.586

#### 4.3 Hypotheses Testing

##### **H1: The threats do not affect the auditor's independence of mind.**

Table 3 shows that the absolute value of calculated t (8.056) is larger than its tabulated value (1.988), when the degrees of freedom (64), at a confidence level (0.05), so that this hypothesis is rejected. This means that threats affected the auditor's independence of mind.

##### **H2: The threats do not affect the auditor's independence in appearance.**

Table 3 shows that the absolute value of calculated t (7.656) is larger than its tabulated value (1.988), when the degrees of freedom (64), at a confidence level (0.05), so that this hypothesis is rejected. This means that threats affected the auditor's independence in appearance.

##### **H3: The demographic characteristics of the auditors (speciality, and experience) do not affect their awareness of the impact of the threats on their independence.**

Table 4 shows that the values of calculated F for the variables of speciality and experience are less than their tabulated values, at a confidence (0.05). Therefore the hypothesis is accepted. This means that the variables of speciality and experience didn't affect their awareness of the impact of the threats on the auditor's independence.

#### **5. Conclusion and Recommendations**

From the above we can conduct that the threats have a negative effect on the auditor's independence. This result is consistent with the results of Nasution study (2013) and with the results of many studies testing the factors that affect independence, as in Abu Shook study (2010), Al-Otaibi study (2009), Kubr study (2002), and the study of Beattie and Fearnley (2003).

Speciality and experience of the auditor didn't affect his awareness to the impact of the threats on the independence.

The auditors' independence is affected by the self-review treats (ICAIW), advocacy threats, familiarity or intimacy threats (see Sufyan & Bishtawi, 2003; and Titus et al., 2014).

The auditor should reduce the degree of the threats that affect his independence when he provides non- auditing services by using the mechanisms of advocacy. The large threats that affect the auditor's independence are: the fees' amount, who determines fees, and the conditional fees (see Al Makademh, 2006).

Management is responsible for preparation of the financial statements. Any financial mistakes or travesties affect the credibility of the auditor from the users' perspective because they believe that the auditor doesn't have the ability to discover management's skullduggery, and this may threaten his independence. But when the company has institutional strong control, this will help the auditor in reducing the impact of the conflicts of interests in independence (see Hanini, 2005).

Independence is strengthened by the audit committees (Abu Bakar et al., 2009; and Suweti, 2006), and by respecting legislations (Abu Leil, 2007).

The study recommends auditors to recognize threats and their impact on independence, and abide by the rules of professional behavior and hedge against these threats by taking defensive procedures which are consistent with each threat.

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## Appendix

### Questionnaire

Dear

Best greeting

Please fill the questionnaire, the data will be treated secretly.

#### Part one: Demographic characteristics

Put (x) on the suitable choice

Speciality

(1)Accounting

(2) others

Experience

(1)Less than 5 years

(3) from 11 to 15 years

(2) From 5 to 10 years

(4) more than 15 years

**Part Two:** please put (x) on the suitable choice for you

phrases	Strongly Agree	Agree	Neutral	Disagree	Strongly disagree
1. There aren't a material interests directly and indirectly with the client.					
2. I don't rely heavily on client fees.					
3. I have not concern that I will lose the client.					
4. I don't custom to lend client or borrow from him.					
5. The client doesn't provide me guarantees when I need or I give him					
6. There is no one of my family works at the client's enterprise					
7. There is a low probability to become an officer in the client enterprise.					
8. There was no member of my working group worked with my client previously is chosen now to achieve the same task for the client.					
9. One of the team become an officer in the client enterprise, I expect that he has an impact on the results of the audit.					
10. I provide service to the client, and I expect it will affect the audit process currently or in the future					
11. I prepared the basic data for the client that used in the preparation of financial statements, and I expect it will affect the audit process.					
12. I do not promote the shares of the client and his ideas					
13. I don't advocacy the client in the cases against him, or I interfere in conflict with him.					
14. I become a member of the working group doesn't have a family relationship with the client, and I expect this affect the audit process.					
15. One of the team become an officer in the client enterprise and has the ability to influence the results of the audit process.					
16. I worked along period with my client.					
17. I don't accept gifts from the client, because they affect on results of the audit.					
18. My client threatens me sometimes in canceling the contract with him.					
19. The client is trying to put pressure on in order to reduce fees.					
20. Client exercises control					
21. I don't partialities to any one from the users of the audit report.					
22. I avoid the circumstances and events that may cause the doubt in the audit report from the users of this report					



**Part three:** please put (x) on the suitable choice for you

Phrase	neutral	Un neutral
21. I don't partialities to any one from the users of the audit report.		
Phrase	Don't avoid events affect the auditor's independence	Avoid events affect the auditor's independence
22. I avoid the circumstances and events that may cause the doubt in the audit report from the users of this report		

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