

The Intellectual Convergence between the Forensic Audit and the External Auditor toward the Professionalism in Jordan

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Abstract

Many attempts (endeavors) have emerged in the Intellectual Accounting field in order to develop accounting and accounting information intellectually. The key serious attempts among them were the ones that claimed the importance of linking accounting and law, on the other hand linking accounting and the law needs from the accounting information. As a result, sincere invitations were launched (appealed) from the developed countries for the desperate need for the (Forensic Accounting) services and this very new concept (term) is totally different about Legal Accounting and about the external auditing which are undertaken by the official government departments, auditors and the chartered accountants in the private sector. Forensic Accounting outcomes offer reports to the judges that direct (lead) them for granting their judgments (decisions) for the concerned parties properly.

This study aims at searching the importance of the convergence of the intellectual between the Forensic Auditor and the External Auditor in order to reach the pioneer in accounting professionalism ultimately. Correspondingly, one of the most important conclusions of this study is that the forensic accountant's role comes when the legal accountant fails at detecting the fraud of the financial statements, the Forensic Accountant's role comes off shortly afterwards the (fraud Auditor) but his magnificent contribution for the Forensic accountant is to translating the financial and complicated transactions and the digital data into terms and concepts which allow the public (ordinary people) to understand them effortlessly. On the other hand, one of the key recommendations of this study is the necessity of educating and raising the Jordanian legal accountants' awareness for the Forensic Accounting and to build up the proper skills to meet its requirements as a career beside the importance of the convergence of the intellectual with the internal auditor's insights and duties and that would be achieved by designing training courses and workshops that lead these auditors and give them the chance to contemplate the Forensic Accounting prosperities and its intellectual aims (goals).

Keywords: forensic accounting, external auditor, Jordan

1. Introduction

It is among those essential knowledge fields, which the forensic accountant and the external auditor must obtain a giant (well) background and be resourceful of, are accounting accompanied with its full basics, in addition, the knowledge of both law and business administration. Along with the constant evolution in Accounting, computer science and socio-psycho science have become among those abovementioned fields which the forensic accountant and the external auditor must adopt; moreover, statistics is required in order to reach the pioneering in this profession consequently (Davis et al., 2009).

Furthermore, many fundamental skills and qualities are exposed to the external and forensic accountant to succeed and to get the Forensic Accounting and the External Auditing an efficient transaction for any corporate or enterprise that seeks for reaching the professional institutional pioneering; such as, education and continuous and advanced training in the proper majors (specializations) and communication skills either verbal or written. Likewise, the ability to work within a team and the team spirit is one of the resilient human skills that enhances the forensic accountant and the external auditor's capability to differentiate and be distinguished in the proper field accordingly (Grippio, 2003).

In addition (Despite) to the various different roles for the forensic accountant and the dependent auditors and their professional experiences, training courses and different professional certificates are fallen crucial. And thus, they have been widely highlighted lately for accrediting the skills which forensic accountant and external auditor had already acquired (Di Gabriele, 2007). Consequently, this study aims to show the impact of intellectual convergence between forensic accountant and external accountant for reaching the professional pioneering in conducting their auditing tasks.

1.1 The Significance of the Study

The significance of this study lies in investigating the probability of exploiting the intellectual convergence for each forensic accountant and external auditor for reaching the professional pioneering in conducting their auditing tasks.

1.2 Objective of the Study

The key objectives of this study are:

- 1)- Recognizing the potential of applying the Forensic Accounting in order to reach the professional pioneering for the external auditing bureaus in Jordan.
- 2)- Recognizing the impact of the intellectual convergence for each forensic accountant and external auditor and investing that in stipulating the adequate tools for preventing any fraud or manipulation cases which can be adopted by enforcing the proper procedures, policies and trials for the auditing bureaus in Jordan.

1.3 Study Problem and Questions

Two specific questions were addressed in this study. First, will the intellectual convergence for each forensic accountant and external auditor be implemented to reach professional pioneering in their auditing tasks? Second, Will the intellectual convergence be invested between forensic accountant and external auditor in order to converge their perspectives for their in common professional duties?

1.4 Study Hypotheses

Depending on (Referring to) the questions of this study, the hypotheses are revolved around the following:

First hypothesis: The intellectual convergence between the forensic accountant and the external auditor does serve to reach for professional pioneering in their main duties.

Second hypothesis: The intellectual convergence between the forensic accountant and the external auditor does serve in converging regarding the nature of their in common duties.

2. Research Methodology

2.1 Samples and Populations

The study sample consisted of personnel in (external) auditing bureaus in Jordan that are comprehensive experienced in accounting and auditing as well. The sample population size consisted of 70 auditing bureaus, and a survey was designed for the purpose of this study. The surveys were distributed to the proper bureaus and all were returned, whereas 10 surveys were (dismissed) neglected according to causes related to the absence of objectivity and credibility of the respondents where some of the surveys implied in equilateral responses towards having the extremely acceptance (agreement) in all their responses, on the other hand, some of the surveys implied paradoxical responses in the same field, besides those which were empty. Thus the proportion implemented was 85.7% and it is rightfully eligible (consistent) for the purposes of this study.

2.2 Study Methods

The primary required data for this study will be collected by designing a survey and analyzing the collected data through using The Statistical Package for the Social Sciences program (SPSS) and that for examining (exploring) the validity of the hypotheses. Alongside with rely on text books, university theses, scientific refereed research, reports and journals in order to formulate the literature view for this study and to yield its sound purposes and results.

2.3 Procedural Definitions

Forensic Accounting: It is knowledge or a field of multiple Accounting knowledge fields specialized in clarifying the pledges (obligations) which emerge when actual or anticipated conflicts (disputes) occur among the conflicted parties in court (tribunal). The word "Forensic" means the strategy of implementing Accounting in courts and it is also equally called the forensic auditing, the forensic checkers or investigators (interrogators) taking into consideration that there is a difference among these abovementioned terms (Vakuin,2005, p 1).

Jordanian Independent Auditors: Those auditors who undertake the auditing profession either as members in a corporate or in the certified (licensed) bureaus which provide professional services. These auditors are differentiated in their educational backgrounds, in addition to their functional (actual) and mental independence therefore, they undertake the financial auditing upon international auditing standards or the accepted international auditing standards in general.

Jordanian Accounting Research: several studied which have been conducted by the researchers in the Jordanian accounting filed and most of them tackled the financial accounting aspects mainly the financial measurements and managerial accounting aspects for instance ; (Sleihat et al. 2012; Al-Nimer et al., 2012 ; Warrad et al. ,2013 ; Sleihat et al., 2013; Al-Nimer, 2013; Al-Nimer and Sleihat , 2015 ; and Al-Nimer, 2015). However, there is a lack of studies regarding the forensic audit and audit Professional in Jordan, therefore it will be a valuable contribution in the Jordanian context.

3. Relevant Literature Review

Many of the researchers attempted to study the differences, relation, and impact between the concepts of Forensic Accounting and Auditing for instance (Dahli Gray & Loyola College, 2008), and those who are interested in the Accounting profession believe that the two concepts “Forensic Accounting and Auditing” are synonyms, but they are not exactly the same. The auditor who audits the fraud and scam in the financial statements is an experienced accountant indeed, a skillful high experienced accountant in auditing process in order to detect scam (cheating) and fraud in the data and documents and to reduce and prevent them equally.

While the forensic accountant is considered a specialized auditor in detecting scam and fraud in addition to obtain accounting skills, consulting and legal ones on a more extensive scale, in addition to the accounting and the investigation skills that should be adopted by the forensic accountant, he is in a desperate need of practical knowledge of the nature of the forensic system, furthermore quantitative analysis and communication skills to grant him the expert testimony (certificate proof) in the courts, to assist in the litigation, also to support various considered contracts. Thus (Oyedokun, 2013) believes that the Forensic Accounting is a scientific accounting method to work on detecting, solving, and analyzing presentations of issues related to scam and fraud in an acceptable manner in courtrooms. While, Coenen (2005) believes that Forensic Accounting involves the application of accounting concepts (terms) and methods in legal problems. Ultimately, the “American Institute of Certified Public Accountants” defines the Forensic Accounting in this pattern “The application of the principles and theories of Accounting plus the disciplines and valuable facts raised in legal disputes in the courts and that include all branches of the accounting knowledge fields to be implemented in such disputes”. Conversely, (Thomas & other, 2006) consider that there is an obvious difference between what is being practiced by the external auditor and on the other hand by the forensic accountant. Where the external auditor works as follows: The external auditor examines the financial statements and in accordance to generally accepted accounting principles which being confirmed, while the forensic accountant investigates in matters attached to scam and fraud in financial reports and misappropriation of assets. Ordinarily, the external auditor's perspective is given to the whole financial statements; meanwhile the work of the forensic accountant's nature implies this function plus having an increasing awareness of the identified violations of law and regulations. The external auditor serves the public interest; on the other hand, the forensic accountant serves solely the interests of the parties he is employed by.

Consequently, the relationship between the external auditor and the client is an open relationship and full disclosure, while for the forensic accountant it is a relationship which is under investigation and districted of having sort of disputes. Regarding auditing the financial statements, the client is fully aware of the scope and the objectives of the audit process, while in the case of the forensic investigation, the client is being investigating and he is not mindful of the whole process. Auditing the financial statements are usually characterized with coherence and coordination consistently, while the forensic investigation process is often not well coordinated because of some complications in the process. Al-nimer (2015) indicated that the audit independence, financial interests, litigation have a significant impact on the external auditor rotation in the Jordanian audit firms.

Jovan Krstić (2009) claimed that numerous financial frauds from the past and the beginning of the century as well as the appearance of the global financial and later economic crisis have brought to the fore the relevance and reliability of financial information. The system of financial reporting and the accounting and auditing profession are often accused because of the appearance of frauds and the loss of trust in the reliability of financial information on the part of the users and makers of economic decisions.

Huber (2012) based on a study carried out to investigate the potential to apply the Forensic Accounting as an independent profession in the United. Indicated that there is a constant increase in the demand for forensic

accountants and their services, which led to a considerable growth in the number of certificates in the field of Forensic Accounting according to the corporate. The study recommended that the need to recognize that the Forensic Accounting is separated and totally distinct from the Accounting profession and it is beneficial for all through the contribution of Forensic Accounting in economic development, social welfare of the neighboring community.

In Iraq a study conducted in order to examine the implementation and possibilities of implementation beside to explore the different fields to apply Forensic Accounting in Iraq. Plus defining the difference aspects between the Forensic Accounting as a profession and the proficient in the Iraq in the Environmental Courts where the study took a place, in the Iraqi Environmental Courts, and it included the Iraqi courts and the tax authorities.

The study indicated that there is a necessity of finding a legislation that determines the forensic accountant's duties in all of the courts and the objection committees in the tax authorities in addition to develop the proficient's work to be consistently in agreement with the forensic accounting's requirements. Alongside with the necessity of promoting (expanding) the Accounting curriculum in the Accounting faculties in both the Arab universities and in the specialized training centers for the purpose of preparing qualified skillful forensic accountants to play the role as experienced and consultants in judgmental cases, also to illuminate and assist the judiciary to judge (state) fairly synchronizing with the just recognition depending on what do these well-trained accountants obtain of high leading perception of Forensic Accounting and following it up (Al Jaleeli, 2012).

Yadirichukwu and Ogochukwu (2013) examined the relation between Forensic Accounting and Financial Fraud in Nigeria by utilizing 105 surveys chosen from the respondents. The study indicated that the applications of Forensic Accounting are excessively high-ranked (wide) and developed in the developed countries, the contrast are in the developing countries. The study recommended of the desperate need to begin adding the Forensic Accounting related content in the higher education's curriculum. Moreover, the necessity that leads the professional accounting authorities to hold training courses in Forensic Accounting for the accountants.

Shanikat and Khan (2013) carried out a study to investigate the status and importance of Forensic Accounting practices in Jordan, weaknesses, and skills and requirements. The study resulted highlighted the significance of the Forensic Accounting in saving the resources of a country and working on exploiting them effectively and efficiently. Moreover, to magnify the importance of adopting "Forensic Accounting" as a definition in the educational curriculum taking into consideration that the existence of this conceptual model serve both the private sector and the public one through designing the adequate curriculums for its adequate needs. In addition to develop the forensic accountants through training courses and continuous (perpetual) education and that for the purpose of acquiring new skills in this field.

Okoye, E. I. (2013) in their study examined the Forensic Accounting as a tool for fraud and scam detection in the public sector in Nigeria by utilizing the survey beside some official interviews were conducted. The study conclusions lied to exalt the major role held by the forensic accountants in preventing the financial scam and fraud in the public sector and to set forth the key aspects of differences between the forensic accountants and the external auditors, therefore the use of the Forensic Accounting practices which renders in detecting the scam and fraud in the public sector more effectively.

A similar study carried out by Enofe et al. (2013) in order to examine the role of Forensic Accounting on Fraud Detection in the Nigerian corporate by distribution the designed surveys to three administration departments in 15 corporate in Benin Edo State in Nigeria. The study indicated that Forensic Accounting practices influences the fraudulent activities (operations) level positively. Meanwhile it highly recommend to implement the Forensic Accounting standard practices for being the most crucial methods to deter and prevent the fraudulent activities, further that the Forensic Accounting contributes in elevating the efficiency of corporate governance and enhancing the economic outlook for the states by eliminating the financial/economic crimes and hence increasing the foreign investment as a result for these efforts.

According to a study conducted by (Bhasin, 2013) following are the most important skills required by the Forensic Accountants by the necessity of holding training courses in Forensic Accounting, must have the critical (decisive) characteristics and qualities which allow him to distinguish with ease between opinion and fact since he is an experienced witness thus enabled to execute the task in reality. Plus having the ability to conceive, contemplate (visualize) and to obtain a group of skills such as critical and necessary thinking, perception, application, and adapting the concepts and principles in a variety of contexts and circumstances.

Eyisi A. S. and Ezuwore C. N. (2014) examine the effect of Forensic Auditors in Corporate Governance based on a theoretical research which considered the roles of forensic auditors in combating fraudulent activities, distinction of forensic auditor and statutory auditor, characteristic of forensic auditor and impact of forensic

auditor on corporate governance. The study concluded that forensic auditors having improved management accountability, strengthened external auditor's independence and assisting audit committee members in carrying out their oversight function by providing them assurance on internal audit report have impacted positively to corporate governance, thereby reducing corporate failure and impoverishment of investors.

4. Discussion of Results

Table 1. Descriptive analysis of the study

Variable	Group	Number	Proportion
Profession	The CEO or the co-CEO of an auditing bureau	5	8.3
	Normal external auditor	18	30.0
	Director of auditing unit	14	23.3
	Major auditor	18	30.0
	Assistant auditor	5	8.3
Career or position	Total	60	100.0
	Less than 5 years	10	16.7
	5 to 10 years	20	33.3
	11 to 15 years	1	1.7
	16 to 20 years	26	43.3
	20 years and above	3	5.0
Years of experience	Total	60	100.0
	CPA	4	6.7
	ACPA	8	13.3
	JCPA	36	60.0
	without	12	20.0
Certificates	Total	60	100.0
	Bachelor	17	28.3
	Master's	43	71.7
	Total	60	100.0
Educational Background	Accounting	53	88.3
	Business Administration	4	6.7
	Banking and Financial Sciences	3	5.0
	Total	60	100.0
	Major		

It is indicated in the above table that the major proportion of the respondents are those who attained the master's degree, the proportion is 71.7%, this indicates obtaining the adequate scientific experience in accordance to indication of the merits of the issue that they are exposed to, which assuredly gives validity and reliability to the survey.

On the other hand, the largest proportion of respondents are from the Forensic Accounting major and the proportion is 71.7%, and this gives a further indication that these respondents attain scientific and practical experience regarding the subject of convergence intellectual between forensic accountant and external auditor to reach the professional pioneering and its impact on the field of their professional leadership, this fits adequately with their professional certificate which they hold where was the largest percentage of them are carrying Jordanian chartered (certified) accountant certificate, proportion was 60.0, as well as it shows that the major respondents are among the auditors and the normal external auditors and the proportion was 30.0%. This also implies that they are skillful in their profession in addressing the financial and accounting issues regarding intellectual convergence among them. This comes proportionately with functional experience and that was the biggest range of 16-20 years of experience with proportion of 43.3%.

Table 2. The results of the stability of the intellectual convergence fields between the forensic accountant and external auditor to gain the professional pioneering using (Cronbach's alpha) method

No.	Field	Number of Questions	Cronbach's alpha value
1	Pioneering in work	11	0.851
2	Nature of the professional work	6	0.666
Total		17	0.853

Table 2 shows the importance of intellectual convergence joint fields between the forensic accountant and external auditor in order to gain professional pioneering fulfilled with highly internal consistency values where the questionnaire as a whole amounted to 0.853, it was .851 career leader in business performance and .666 for the professional nature of the business and all of these are appropriate and adequate values for the purposes of this study, moreover indicate suitable stability values.

Table 3. means and standard deviations of the importance of intellectual convergence between the forensic accountant and external auditor to gain access to the pioneering professional in descending order

No.	Field	Mean	Standard Deviation	Relative Importance	Level	Rank
2	Nature of the professional work	4.22	0.41	84.40	High	1
1	Pioneering in work	3.94	0.60	78.80	High	2
Total		4.08	0.45	81.60	High	

Table 3 indicates that the importance of the convergence of intellectual between forensic accountant and external auditor to gain professional pioneering was as high as the value of the mean (4.08), the relative importance of (81.60), the level of fields was high as the means ranged from (4.22-3.94) lastly, it came nature of the of professional work with a mean (4.22) and relative importance (84.40). In the lower ranking the field of professional pioneering in work performance came with a mean (3.94) the relative importance of (78.80). The importance of intellectual convergence between the forensic accountant and external auditor to gain the professional pioneering was analyzed according to its fields as the following manner:

First: The importance of intellectual convergence between the forensic accountant and external auditor to gain the professional pioneering in the performance of their duties.

The means and standard deviations to the professional pioneering were calculated, Table 4 shows that.

Table 4. Means and standard deviations in the professional pioneering in descending order

N	Paragraph	Mean	Standard Deviation	Relative Importance	Level	Rank
1	The forensic accountant and external auditor, with what they possess of accounting and auditing intellect, undertake ensuring the constant application of accounting principles	4.62	0.49	92.40	High	1
11	The forensic accountant along with the help of the external auditor, promote the maximum utilization of accounting and auditing systems in internal controls in the company	4.18	0.62	83.60	High	2
2	The forensic accountant in the company examines the information contained in the reports of the external auditors to gain access to the logical and professional assess in business.	4.17	0.85	83.40	High	3
5	The forensic accountant cooperates with the external auditor in assessing the accounting policies and principles used in the company's management and	3.98	0.79	79.60	High	4

	discuss how to choose accounting estimates.					
6	Forensic accountant and external auditor use questionnaires to collect information about the suspected areas and activities and analyze the results to adjust the manipulation of the financial report of the company	3.93	0.94	78.60	High	5
10	Forensic accountant supports legal accountability for the external auditor of the accounts of the company to gain the real results for its financial performance.	3.87	1.13	77.40	High	6
9	The forensic accountant contributes with the external auditor in determining the degree of transparency and disclosure in the financial reports of the company	3.85	0.97	77.00	High	7
7	The forensic accountant works with the external auditor on the rationalization of court rulings relating to financial crimes and identify the citizen midwife to manipulate the value of profits accruing to the company	3.83	1.06	76.60	High	8
8	The forensic accountant cooperates with the external auditor to apply the skills of the actual investigation and scrutiny jobs of the facts and gather sufficient evidences for those involved in the process of distortion in the company	3.7	1.14	74.00	High	9
4	The forensic accountant and external auditor, along with what they attain of pioneering intellect, evaluate the effectiveness of risk management in the company and study the reports of board of directors regarding to the response of the risks.	3.68	1.05	73.60	High	10
3	The forensic accountant and external auditor with, what they posses of the professional intellect, ensure the validity of market prices of portfolio securities and buying and selling bills validity at the end of the year	3.5	1.08	70.00	High	11
	Professional pioneering	3.94	0.60	78.80	High	

It is noted in Table 4 that the professional pioneering level in performance was high, as the mean was (3.94) with relative importance of (78.80), and (area paragraphs level) was high also as the means ranged from (4.62- 3.50), and ranked first in paragraph (1) It is “the forensic accountant and external auditor undertake, with what they attain of accounting and auditing intellect in the corporate, ensuring the constant application of accounting principles” a mean (4.62) and the relative importance (92.40), This indicates This indicates that the availability of career sense for each of them in the application of all provisions of the accounting standards and audit to gain the professional pioneering, it came in the last with paragraph (3) It is “the forensic accountant and external auditor with, what they posses of the professional intellect, ensure the validity of market prices of portfolio securities and buying and selling bills validity at the end of the year” with a mean (3.50) relative importance (70.0).

Second: The importance of intellectual convergence between the forensic accountant and external auditor in the convergence of perspectives in terms of the nature of their professional business.

Means and standard deviations were calculated for the nature of the professional work, Table 5 indicates that.

Table 5. Means and means in the nature of the professional business in descending order

No.	Paragraph	Mean	Standard Deviation	Relative Importance	Level	Rank
1	Intellectual convergence between the external auditor and forensic accountant serves to reach the professional pioneering since the auditing process is mandatory, while the Forensic Accounting is a just response to the accounting issues and financial disputes between several different parties.	4.43	0.50	88.60	High	1
2	Intellectual convergence between the external auditor and forensic accountant serves to reach the professional pioneering since the auditor does not focus solely on the financial statements and its provisions while the Forensic Accounting is wider than the Auditing since it covers several areas of financial fields and other fields.	4.42	0.50	88.40	High	2
3	Intellectual convergence between the external auditor and forensic accountant serves to reach the professional pioneering since the auditor is merely concerned with the financial issues, meanwhile the forensic accountant focuses beyond numbers, non-financial issues and so on.	4.32	0.70	86.40	High	3
4	Intellectual convergence between the external auditor and forensic accountant serves to reach the professional pioneering since the auditor makes sure that the financial statements are free of any items, lack or ambiguity while the Forensic Accounting works to find the needed evidences to support or reject some jurisdictional allegations.	4.28	0.64	85.60	High	4
6	Intellectual convergence between the external auditor and forensic accountant serves to reach the professional pioneering since the Auditing measures the extent of the commitment lists with the accounting accepted standards in general , while the Forensic Accounting deals with financial investigation jobs.	3.95	1.08	79.00	High	5
5	Intellectual convergence between the external auditor and forensic accountant serves to reach the professional pioneering since the external auditor must have the sense of uncertainty that helps him eventually to find some of the things which are incorrect. While the Forensic Accounting is based on the investigations jobs which are relied widely on an open mindset.	3.9	1.05	78.00	High	6
	Nature of the professional work	4.22	0.41	84.40	High	

It is noted in Table 5 that the level of the nature of the professional work was high, as the mean was (4.22) with the relative importance of (84.40) in addition, the level paragraphs scored a high level that the mean was ranging from (4.43-3.90). It is included in the first rank of paragraph (1) that “the intellectual convergence between the external auditor and forensic accountant serves to reach the professional pioneering since the auditing process is mandatory, while the Forensic Accounting is a just response to the accounting issues and financial disputes between several different parties” with mean (4.43) and relative importance (88.60) which indicates that the existence of an intellectual dimension to know the objective and purpose of the existence of each the forensic accountant and the external auditor, meanwhile, in the last rank of paragraph (5), which implies that “Intellectual convergence between the external auditor and forensic accountant serves to reach the professional pioneering since the external auditor must have the sense of uncertainty that helps him eventually to find some of the things which are incorrect. While the Forensic Accounting is based on the investigations jobs which are relied widely on an open mindset” mean (3.90) and the relative importance (78.0).

4.1 Hypotheses Examining

The first hypothesis: The intellectual convergence between the forensic accountant and external auditor serves to reach the professional pioneering in the performance of their jobs.

To test this hypothesis it has been used T test per sample using the reference value = 3, which represents the mean ladder Likert fifth used as the following table shows the results of this test.

Table 6. T test results for each sample to test the first hypothesis of the study

Field	Mean	Standard Deviation	Calculated value	T	df	Level of significance	Hypothesis result
Reaching the professional pioneering	3.94	0.60	12.14		59	0.000	Accepted

The calculated T value (12.14) indicates the presence of statistically significant between the mean in the sample population regarding The intellectual convergence between the forensic accountant and external auditor serves to reach the professional pioneering in the performance of their jobs of (3.94) and the reference value (3), because the level of significance value of (0.000) and accompanied to the T test was less than 0.05 so that these differences were in favor of the mean of the sample populations estimate, which shows that it is the larger. For this result the hypothesis is accepted which indicates that the intellectual convergence between the forensic accountant and the external auditor serves to reach the professional pioneering in performing their duties, at the level of significance ($\alpha = 0.05$).

4.2 Hypotheses Examining

Second hypothesis: The intellectual convergence between the forensic accountant and the external auditor does serve in converging regarding the nature of their in common duties. To test this hypothesis it has been used T test per sample using the reference value = 3, which represents the mean ladder Likert fifth used as the following table shows the results of this test.

Table 7. T test results for each sample to test the second hypothesis of the study

Field	Mean	Standard Deviation	Calculated value	T	df	Level of significance	Hypothesis result
The intellectual convergence converging regarding the nature of their in common duties.	4.22	0.41	23.06		59	0.000	Accepted

The calculated T value (12.14) indicates the presence of statistically significant between the mean in the sample population regarding The intellectual convergence between the forensic accountant and external auditor serves to reach the professional pioneering in the performance of their jobs of (3.94) and the reference value (3), because the level of significance value of (0.000) and accompanied to the T test was less than 0.05 so that these differences were in favor of the mean of the sample populations estimate, which shows that it is the larger. For this result the hypothesis is accepted which indicates that the intellectual convergence between the forensic accountant and the external auditor serves to reach the professional pioneering in performing their duties, at the

level of significance ($\alpha = 0.05$).

5. Conclusions and Recommendations

The existence of a correlation between the external auditor and forensic accountant judiciary that considered a changing dynamic one as time goes on due to political factors, social, cultural and intellectual surrounding factors. The concept of Forensic Accounting emerged as a consequence of the need of forensic accountants from part of judges and attorneys in order to investigate in several suspected financial activities (operations) and reporting the facts demonstrated beyond the numbers, which guide the judges to apply the law more accurately. There is a distinguished difference in terms of the scope of work between the external auditor and forensic accountant especially regarding the qualifications of each of them, the intellectual orientation and application.

The role of the forensic accountant comes when the auditor fails to detect fraud in the financial statements as the role of the forensic accountant appears later after fraud auditor, but his significant contribution comes in the translation the complicated financial transactions and numeric data into terms that ordinary people can understand easily. It is showed through answers of the respondents that the importance of intellectual convergence between forensic accountant and external auditor to reach the professional pioneering in the performance of their duties was embodied in what they attain of accounting and auditing intellect in the corporate accompanied with making sure constantly of applying accounting standards, this paragraph scored mean (4.62) and mean (0.49).

It is indicated through the answers of the respondents that the importance of intellectual convergence between the external auditor and forensic accountant serves to reach the professional pioneering since the auditing process is mandatory, while the Forensic Accounting is a just response to the accounting issues and financial disputes between several different parties. This paragraph scored means (4.43) and mean (0.50)

Awaken the Jordanian forensic accountants' awareness of the Forensic Accounting and the required skills to practice it, along with the importance of the aspirations and duties of the external auditor, that will be fulfilled through holding sessions and workshops which objected to enlighten them with the Forensic Accounting's qualities and intellectual goals. Establishing an association concerned with organizing the work of the forensic accountants in Jordan, as well as providing guidance to them, and enhancing the accountant's confidence in the profession. Coordinating between academic institutions and professional organizations, regarding the development of the Forensic Accounting as a profession and the importance of intellectual convergence with the views and aspirations of the external auditor, such as adding material relating to Forensic Accounting within the curriculum of the sections of accounting, or the opening of new disciplines in high education institutions, especially the private Jordanian universities, which will work on the preparation of the scientific competence of the forensic accountant and develop it intellectually and practically. Benefiting from the experiences of some of the developed countries, which work on the importance of intellectual convergence between forensic accountants and external auditors in addressing fraud, scam and money laundering at local and global levels.

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