

## **Measuring the Impact of Business Risks on The Quality of the Auditing Process**

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### **ABSTRACT**

This study aimed to measure the impact of business risk on the quality of the auditing process, from the perspective of auditors and the audit staff in the licensed operating offices to peruse the profession in the Jordan By distributing a questionnaire for them, they are (82) licensed office allowed to practicing the profession work out to about (325) auditor. And the researchers came up with a number of findings among which the most important ones are: That there is an evidence for the regulatory risks, environmental risks and occupational risks on the quality of the audit process from the perspective of the auditor.

In the light of these findings, there are some recommendations. There should be work to increase interest of administrations of offices of systematic risks as they affect the quality of the audit process, There should be work to increase the attention of administrations of offices of audit of environmental risks through the study and analysis of the environmental performance of the company in order to ensure its ability to respond to the current laws on the protection of the environment. And there should be work to increase the interest of administrations of offices of audit of occupational risk with a need to analyze all the risks associated with the activities of the organization, and having examined the risks associated with each activity.

**Key Word:** Business Risks, external auditors, quality of auditor's process.