

**The Impact of the Auditor to Achieve Governance
(from the perspective of investors in Amman Stock Exchange Market)**

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Abstract

This study investigated the relationship between corporate governance and credibility gap, through financial brokers in Amman Stock Exchange; as they are the shareholder representatives, The research focused on the level of commitment by the auditors on implementing International Audit Standards and Quality Control Standards as independent variables that could affect corporate governance, by using an inferential descriptive statistical analysis results showed a significant positive relationship between International Audit Standards and Quality Control Standards as independent variables and credibility gap. Results also showed that gender, education, and experience are all variables that affect shareholders opinion on corporate governance in a significant and positive manner.

Keywords: corporate governance, credibility gap, International Audit Standards, and Quality Control Standards.