



Auditing of the uncertainty of the accounting estimates in accordance with the procedures of the International Auditing Standard No. 540 field study on the audit offices operating in Jordan

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Abstract

The aim of this study is to identify the auditor's role in auditing the uncertainty of the accounting estimates in accordance with the procedures of International Auditing Standard No. 540. To achieve these objectives, the researcher developed a questionnaire and distribute it to the Jordanian Audit Offices. (150) questionnaires distributed and (33) rejected, the accepted questionnaires (117), which (78 %) from all questionnaires, byusing arithmetic means and standard deviations for all study variables.

The study concluded that the auditors must comply with the procedures followed in the international auditing standard No. 540 when conducting the audit of uncertainties, because of the role of large and positive audit profession. It is also indicated that the auditors must have sufficient capacity to obtain sufficient evidence relating to the accounting estimates. It is essential that the auditors has the necessary expertise and scientific expertise to audit the accounting estimates. In addition, the auditors have an agreement in terms of their views on the auditor's compliance with ISA (540). The efficiency and practical experience required to

audit uncertainties in accounting estimates, the auditor's ability to deal with difficulties when checking uncertainties, and abilities to detection inflation or reduction in accounting estimates.

Keywords: Uncertainty, Auditing, Accounting Estimates, ISA 540