

# **"The Independence of Jordanian Certified Public Accountant (JCPA) and Its Impact on Accounting Information Credibility Gap: (Companies of Aqaba Special Economic Zone Authority)"**

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## **Abstract**

The study aimed to identify the independence of JCPAs and its impact on the credibility gap of the accounting information for the companies working in Aqaba Special Economic Zone. To achieve this objective, the study sought to demonstrate the effect of apparent independence and intellectual independence on the credibility gap of the accounting information. A questionnaire was designed to represent the members of the JCPA in the companies of Aqaba Special Economic Zone Authority. A total of 150 questionnaires were distributed, 112 were retrieved, 100 were analyzed and multiple regressions were used in the hypothesis test.

The following are the main results: There is an effect of the apparent independence of JCPAs on the quality of the credibility of the information related to service fees, while there was no statistically significant impact for both consulting services and accounting services fees, and There is an impact on the intellectual independence of JCPAs on the credibility of the information regarding the Code of professional conduct and the commitment of the auditing offices towards the customers, There is no statistically significant impact on the responsibilities of the auditing offices regarding their employees. And There is impact of the demographic factors of the auditors (i.e.... gender, age, job title, professional experience, monthly income, professional certificates in accounting) on the information credibility gap, while there is no impact of Educational level, and university specialization on information credibility gap.

The study recommended several recommendations, including: The Association of JCPAS shall strengthen the auditor's independence in order to avoid the effects of the auditor's performance by audit level of fees, and the JCPAs must abide the code of professional conduct and stay away from illegal practices so as to increase the confidence of the community on reports submitted by them. And need to hold courses by the concerned bodies with regard to international accounting standards, international auditing standards, local laws, regulations and instructions.

**Keywords: Jordanian Certified Public Accountant, Apparent Independence, Intellectual Independence, Information Credibility Gap, Code of Professional Conduct, Association Jordanian Certified Public Accountant.**