

The Role of professional skepticism on improving the quality of external auditor's report in light of International Standards on Auditing (ISA)

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Abstract

This study aimed to know the role of professional skepticism on improving the quality of external auditor's report in light of international standards on auditing (ISA), where the study population consisted of all external auditors, while the study sample consisted of a random sample of external auditors. Where (200) questionnaires were distributed after its arbitration to external certified accountants, and (184) questionnaires were retrieved and the valid ones for analysis were (178) questionnaires. After applying the regression equation test to the study data, the following results were reached: the existence of a positive role for professional skepticism in its dimensions (the use of professional skepticism in the planning stage, the use of professional skepticism in the stage of gathering and documenting evidence, the use of professional skepticism in the stage of implementing control tests and basic tests, the use of professional doubt at the stage of completing the audit process and issuing the auditor's report) on the quality of the Jordanian external auditor's reports in light of the international auditing standards in its dimensions (general standards for the quality of reports, field standards for the quality of reports, reporting standards). The study recommends the necessity of verifying that all the accounting insights of the accounts appearing in the financial

statements are correct and issued by reliable authorities while verifying the possibility of accessing them at any possible time.

Key words: professional skepticism, quality of reports, Jordanian external certified accountants