

## THE POINT OF VIEW OF TAX ESTIMATORS TOWARDS THE EXTERNAL AUDITORS: AN EMPIRICAL STUDY FROM JORDAN'S CONTEXT

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### Abstract

**Manuscript type:** Research paper

**Research aim:** Audit process is deemed as one of the main elements that might affect the expectations of public towards external auditors. This study aimed to reveal the point of view of tax estimators in Jordan towards the external auditors.

**Design/methodology/approach:** A survey questionnaire contains 22 items distributed to 140 tax estimators from income tax and sales departments in Jordan, 109 were returned yielding 78 percent responses rate. Descriptive analysis and one sample t-test were used to analyze data and test the hypotheses.

**Findings:** The study revealed that there is negative point of view of tax estimators regarding of the effect of audit firm-size on audit quality. In contrast, the study found that there is positive point of view of tax estimators towards the auditors in terms of neutrality, soundness of accounting numbers and discovering fraud in the audited financial statements. More importantly, tax estimators reckon that audit fees influence significantly on audit quality and financial reporting quality.

**Practical implication:** This study presents a new vision to regulators in how auditors' responsibilities could affect on the point of view of tax estimators and how the size of audit firms affect on their expectation towards the external auditors.

**Originality/value:** The study highlighted on the point of view of tax estimators in Jordan towards the external auditors in terms of their neutrality, soundness of accounting numbers, discovering fraud, the effect of audit fees on audit quality and the effect of audit firm-size on audit quality, where previous studies highlighted on the expectations of other stakeholders and financial statements' users towards the external auditors.

**Keywords:** Tax Estimator, External auditor, Auditor's neutrality, Detecting Fraud, Audit Quality

**JEL classification:** M41, M42

## 1. Introduction

In late 2001, people noticed some financial wrongdoing with big corporation. The corporation had a nationwide repute for reliability in both wonderful periods and terrible. Therefore, it was categorized as one of the innovative big corporations in The United States in magazine's assessment of most well-reputed businesses and deemed a reliable stock to invest in. It was called Enron [1]. Within few months, Enron's icon was in dire straits and its share price went down from less than a hundred dollars to a nearly valueless, it happened because the top management attempted to conceal big losses from the prior years by varying its accounts and manipulate in financial figures. This deception that happened make people to create a certainty check, where investors started looking into the accounting transactions of other big businesses. Therefore, SOX Act was legislated [2, 3].

The world-wide financial crisis has highlighted the essential need of trustworthy and high-quality financial reporting. Additionally, it underlined the need of audit quality in the context of financial reporting quality, as attaining high financial reporting quality is conditional on the soundness of each of the financial reporting liaisons [4].

International accounting crises have been continuing, and several financial crises occurred next to that time resulted to incur losses around two Billion USD to a well-known bank all over the world, This bank is HSBC [5].

International accounting crises have pursued, multiple businesses in Great Britain had had accounting collapse such Aero Inventory. Hence, most of the international accounting collapses were referred to big-4 firms KPMG, Deloitte, E&Y, and PricewaterhouseCoopers. Accordingly, the overwhelming majority of listed companies in London stock market have been audited by big-4 audit firms. These audit companies have got big amounts from its customers, but they were unable to discover the fragility of several corporations and its viability too [6].

At this time, the aggregation of the international accounting crises encourages the stakeholders to concern about the core causes that might make the audit expectation gap (AEG). Porter and Gowthorpe [7] defined AEG as "the differences between the public expectations of external auditors, and the external auditors' performance by the public". Whereas, Oxford [8] defined it as "the difference between the external auditors as expected by the auditors themselves, and the expectations of financial statements' users towards the external users".

Achieving a great level of audit quality aids to create a confidence in the audit profession. high-quality of audit processes are more expected to be accomplished when external auditors have proper values, honesty, and attitudes, experienced and skilled, and have sufficient time to accomplish the audit. Thus, these standards apply to the firm, in addition to the quality of all audit processes performed. Accordingly, individual external auditors' ethics, values and attitudes are similarly inspired by their firm's philosophy and its culture as well[9, 10].

When everyone in the financial reporting supply chain supports auditors, they can present high-quality audits. According to the International Federation of Accountants (IFAC), the

supply chain “consists of people and processes involved in setting, consent, audit process, analysis, and use of financial statements and includes preparers, directors, those in charge of governance, regulation bodies and professional associations”. [9, 11].

Accordingly, the client-auditor association, especially the economic association improves over time and might influence the external auditor neutral and more concern to regulators. Therefore, it is presumed that the more external auditors’ expertise in tax industry, the more tax avoidance of their clients [12].

This study will highlight on the point of view of tax estimators (in Jordan, sometimes they are called tax auditors) towards the external auditors in Jordan context. Moreover, this study will highlight to which extent that the external auditors are able to convince the tax estimators that their audited financial statements to their clients are free of substantial errors and manipulations that might make the clients to avoid taxes in Jordan.

## 2. Problem statement and research questions

The first step in investigating the point of view of tax estimators towards the external auditors is specifying the main elements that influence on their views. Previous studies have discovered the main symptoms that are correlated with AEG such as: auditors’ neutrality, soundness of financial numbers figures and entity’s viability [13, 14] .

Other studies extended in its surveys about AEG by regarding auditors’ responsibility in terms of disclosure, discovering fraud by certified public accountants. More importantly, some studies focused on the effect of audit firm-size and audit fees on audit quality [15].

Porter and Gowthorpe [7] determined the audit expectation performance in two dimensions. Audit performance gap (APG) and reasonableness gap (RG).

According to Porter and Gowthorpe [7] “AEG occurs between auditors’ perceived performance and duties reasonably expected of auditors where RG occurs between society’s perceptions of auditors and duties reasonably expected of auditors” [16].

Accordingly, our study is designed to answer the following questions:

1. What is the point of view of tax estimators towards the external auditors’ responsibility in terms of neutrality, soundness of accounting numbers, discovering fraud in financial statements?
2. What is the point of view of tax estimators regarding the impact of audit fees on audit quality?
3. What is the point of view of tax estimators regarding the impact of audit firm-size on audit quality?

The authors reckon that this study is important as few studies whether inside Jordan or abroad, focused mainly on the point of view of tax estimators, especially if we know that a high percentage of Jordan’s general treasury revenues come from value added tax (VAT) which is called in Jordan “general sales tax”, and income tax as well. Hence, the national growth in Jordan is lined directly with the amount of tax revenues to cover its public expenditures as well as pay-off the general debt [17].

### 3. Literature review and hypotheses development

Several literatures highlighted on the audit expectation gap, and other studied focused on the point of view of different stakeholder or financial statements' users such as investors, financial managers, credit analysts, bankers and academic from the educational sector. This study will highlight on the literatures that discussed the AEG and the point of view of different financial statements' users towards the certified public accountant.

We rely on this study on agency theory. According to Rankin et al. [18] , the concept of agency theory evolved from a relationship between principals and executive in a certain company - which might result some of disagreements or disputes based on the interest and priority of each party, which is called "Agency problem" that try to resolve the differences between the two parties and reduce the agency loss - to be between any two parties that might create a conflict of interest.

Al-Abbadi and Abdul-Khaliq [17] Examined the association between the national growth in Jordan and the attained income from general sales tax. They found that there was a long run association between them where the national economic growth has been explained based on the changed of the amount of value added tax.

García-Hernández et al. [19] Found that there is a associations between AEG and auditor's independence after evaluating whether the AEG improved the protection of the external auditor. Goicoechea et al. [14] Solicited the perception of more than 200 users of financial statements and external auditors as well. They found that adding a statement regarding auditor's responsibility in terms of fraud could improve the quality of auditor's reports, particularly in helping them in making the decision.

Pourheydari and Abousaiedi [20] Examined the AEG between the user of audited statements and certified public accountants. The researchers discovered there is an AEG towards certified public accountants' responsibilities in terms of discovering fraud. Dixon et al. [21] Found evidence of an AEG in Egypt in respects to auditor duties to prevent fraud. They revealed that to a lesser extent, the existence of AEG in terms of the reliability trustworthy of audit.

Lee et al. [22] Aimed to examine whether an AEG exists in Malaysia among the certified public accountants, and audit beneficiaries in terms of the auditors' duties. The results showed the existence of an AEG in Malaysia and showed that audit beneficiaries placed much higher perceptions towards the certified public accountants' responsibilities when compared with what certified public accountants have perceived their duties to be.

Stirbu [23] conducted a study in Romania, to examine if the external auditors are responsible for discovering fraud in Romanian companies and found that fraud is the major matter in Romania as well as respondents identified that external auditor is responsible of avoiding fraud.

Azzam et al. [15] Examined the effect of the relationship between external and internal audit on the quality of financial reporting. Results revealed that Jordanian the external auditors viewed collaboration between internal and external auditors to enhance financial

reporting quality. Moreover, the study revealed that because of the favorable effect of technical knowledge, the quality of financial reporting has improved.

Jung et al. [24] Aimed to examine how the relationship between unusual audit fees and audit reporting quality enhanced after acceptance of the International Financial Reporting Standards in South Korea. The researcher used data collected over the period from 2008 to 2013. The study showed that there is no significant relationship between abnormal high audit fees and audit quality assessed by the value of discretionary accruals in the pre-International Financial Reporting Standards adoption (IFRS) period.

Mansur et al. [13] Investigated the perceptions of external auditors in terms of the impacts on audit fees. Findings revealed that there is a considerable positive association between firm origin and audit fees, where regional and international corporations paying greater audit fees than local ones. Furthermore, the findings demonstrated a significant positive association between overall assets, profitability, and audit fees. In contrast, the study demonstrated that no statistically significant relationship between audit fees and complex of operation.

Campa [25] Aimed to examine whether Big-four audit firms showed extra fees and, whether the extra fees are related to deliver better audit services. The authors used regressions such as multivariate analyses. Findings presented consistent evidence about the existence of an extra audit fee paid to big four audit firms while they did not focus any significant correlation between audit reporting quality and kind of certified public accountants. Lyubimov [26] Investigated the effect of audit firm-size and compliance on how extra audit fees have been changing over time. The study used regression model to analyze the relationship between audit fee changes and audit firm-size. The study revealed that compliant companies experience higher audit fees if they are audited by Big-4 audit-firms.

Choi et al. [27] Examined whether and how the size of an audit firm is significant, defining audit reporting quality and audit fees all through audit firm-size and auditor industry. Results revealed that the firm-size has significantly positive relationships with both audit quality and audit fees. These positive associations strengthen the point of view that big local firms provide higher quality audit compared with the small ones.

Based on the related literature, hypotheses are formulated as follows:

**H<sub>1</sub>:** Tax estimators believe positively that the external auditors are neutral and independent

**H<sub>2</sub>:** Tax estimators believe positively towards the external auditors in terms of the soundness of accounting numbers in the audited financial statements

**H<sub>3</sub>:** Tax estimators believe positively towards the external auditors in terms of discovering fraud in the financial statements.

**H<sub>4</sub>:** Tax estimators believe positively regarding the association between the quality of audited financial statements and audit fees

**H<sub>5</sub>**: Tax estimators believe positively regarding the association between the quality of audited financial statements and audit firm size

#### 4. Methodology

This paper is an analytical, provides a literature review and discussion about the point of view of tax estimators towards the external auditors in Jordan. It synthesizes the existing literatures between regarding the audit expectation gap (AEG) in terms of auditors' neutrality; the soundness of accounting numbers in the audited financial statements; discovering fraud in the financial statements, audit fees and audit firm-size. To attain the objective of this research, a questionnaire survey was distributed on tax estimators in Jordan, 140 questionnaires were distributed by email, 109 questionnaires were returned, yield a percentage of 78 %. The main goal of this survey is to expand the research in the same field for international studies.

The questionnaire consists of 22 statements, where the first five statements represent the responses of tax estimators about the neutrality of external auditors. Statements 5-9 represent the second independent variable (IV) variable (soundness of accounting numbers), whereas statements 10-13 represents the discovering fraud, statements 14-17 refer to the fourth IV (audit fees) and statements 18-22 reflects the tax estimators' opinions about audit-firm-size.

The authors have adopted several statements in their questionnaire from two previous studies [28, 29]. To ensure the validity of statements, the questionnaire has been refereed by two academic professors and Jordan CPA auditor.

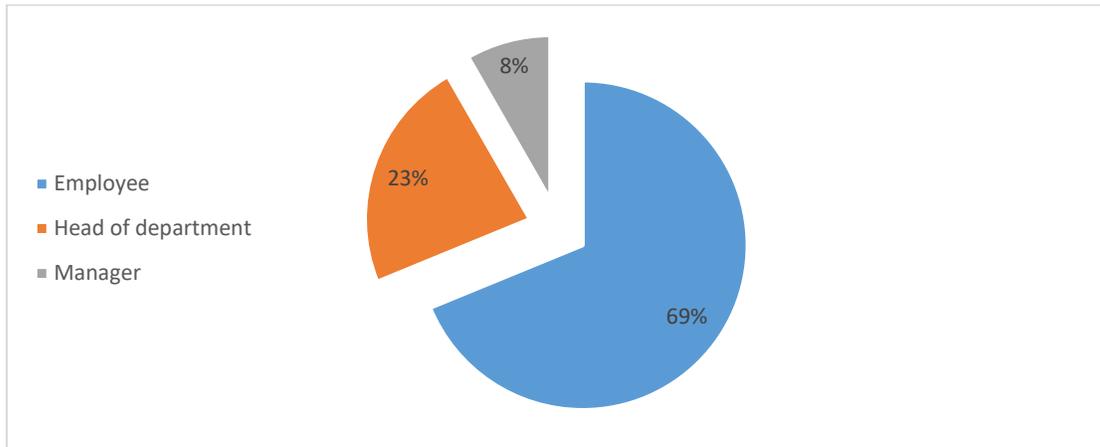
A Likert five-points scale is used to evaluate and weigh tax estimators' responses, where 1 represents strongly disagree and 5 represents strongly agree.

Descriptive analysis, Alpha-Cronbach, skewness and kurtosis, and one sample T-test have been used to analyze the collected data. The authors used T-test to determine the probability value to weigh the point of view of tax estimators.

#### 5. Results

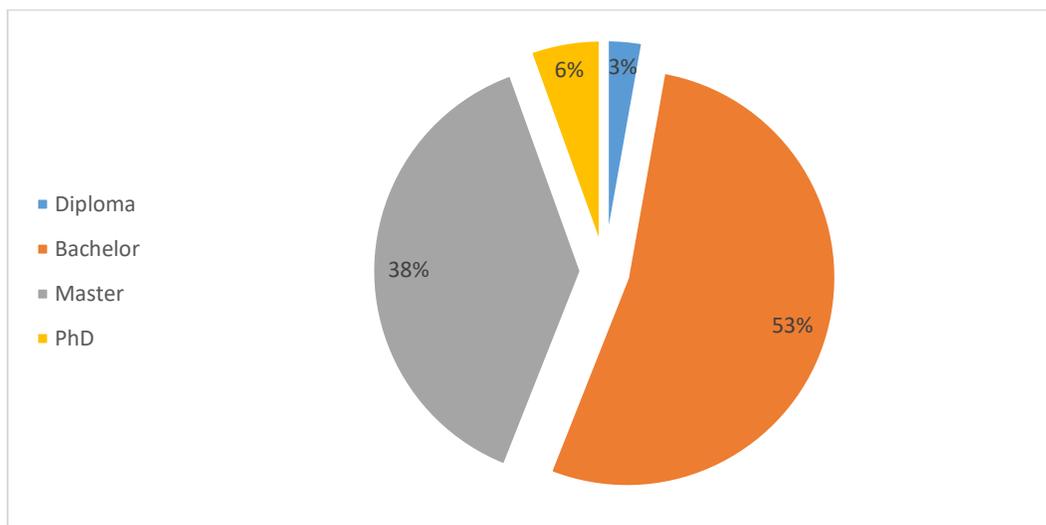
Before analyzing the tax estimators' responses, we will make a glimpse on their personal information such as, their positions, level one f education, specializations, years of experiences and whether they have a professional certificate or not. The good characteristics of responses might reflect the tax estimators' capability and credibility in their answers towards the external auditors.

As shown in Figure 1, it's noted that less than 70 percent of respondents are employees where about 23 percent of them are head of departments, which is good percentage to reflect opinions from different job levels and may reinforce the robustness of tax estimators' views.



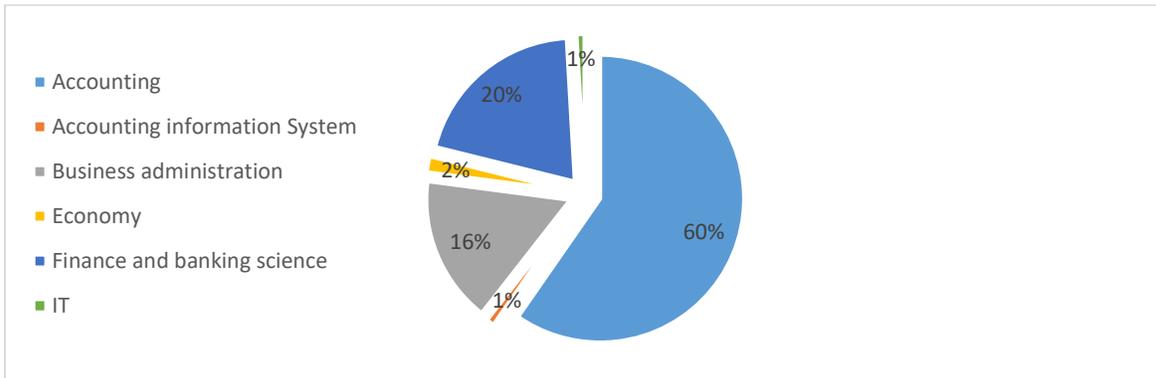
**Figure 1: Positions of tax estimators**

Figure 2 illustrates the level of education of tax estimators, where the highest percentage of respondents exceeds 50 percent from the bachelor's degree holders followed by 38 percent of master's holders.



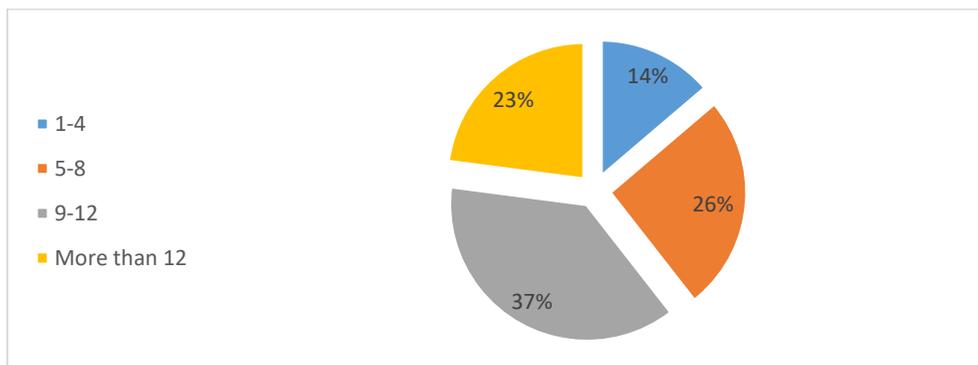
**Figure 2: Level of education**

Regarding the specializations of tax estimators, **Error! Reference source not found.** shows that about 60 percent of respondents have an accounting major, which is good for the responses to reflect strong answers based on their academic background.



**Figure 3: Specializations of tax estimators**

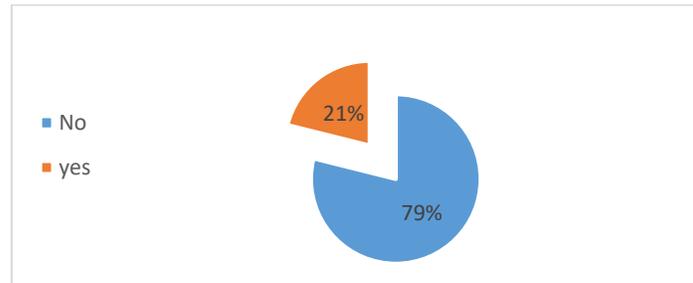
As shown in Figure 4, years of experiences have diversified between respondents, where 37 percent of respondents have experiences between 9-12 years followed by 26 percent for those ones whose experiences between 5-8 years. These percentages refer that those respondents can give their opinion fairly based on their practical experiences.



**Figure 4: Years of Experience**

As shown in

, there is 21 percent of tax estimators have some types of professional certificates which increases their ability to reflect an obvious opinion towards the external auditors, though, the nature of tax estimators profession depends more on their specializations and years of experiences more than professional certificates.



**Figure 5: Professional certificate**

A reliability test is used to check if the main six items are reliable through Cronbach's alpha. According to Hair Jr et al. [30], if Cronbach's alpha is above 60 percent, the instrument of the research is considered to be accepted. Before distributing the questionnaire, one Jordan CPA auditor and two academic professors were asked to reflect their feedbacks about the clarity of the statements.

As shown in Table 1: reliability **coefficients** shows the reliability coefficients for the items which exceeds than 60 percent as follows:

**Table 1: reliability coefficients**

No. of items	Variable	Cronbach's alpha
5	Auditor's Neutrality	0.65
4	Soundness of accounting numbers	0.63
4	Discovering fraud	0.62
4	Audit fees	0.66
5	Audit firm-size	0.68

The next step in analysis is checking the normality through the skewness and kurtosis. According to [31], To describe the normality, the accepted range of skewness would be  $\pm 1.96$ . Out of this range, data is asymmetric. In contrast, the skewness accepted range would be  $\pm 2.58$ .

**Table 2: Skewness and kurtosis**

	Neutrality	Soundness	fraud	fees	firm-size
Skewness	-0.781	-1.033	-1.113	-0.167	.211
Kurtosis	1.508	1.495	-0.548	-0.769	-0.128

As shown in Table 2, all values of skewness and kurtosis lie between the accepted ranges which reflect that data are normally distributed [31].

**Table 3: Frequencies – Neutrality**

Stat. No.	Statement	Frequencies				
		1	2	3	4	5
1	“The external auditor has kept neutrality from the audited company in achieving the attested function”		1	11	56	41
2	“The external auditor's relationship with company for a long-time influence on his neutrality”	1	4	10	52	42
3	“Changing the external auditor after time, increases his neutrality toward the audited firm”		1	8	47	53
4	“The external auditor should not deliver consultative services to the audited company”	3	4	9	42	51
5	“There shouldn't be a substantial advantage of the neutrality auditor with the audited company”	1	34			74

Source: author’s survey

As shown in Table 3 it’s noted that most of responses tend to agree and strongly opinions in all statements except to a lesser degree the statement which stated that the external auditor shouldn’t have a substantial interest towards the firm subject to audit. Moreover, tax estimators’ responses reflect a highly expectations from the respondents towards the external auditors in terms of their neutrality and independency.

**Table 4: Frequencies – soundness of accounting numbers**

Stat. No.	Statement	Frequencies				
		1	2	3	4	5
6	“The audit firm's accounting and financial policies indicate the economic reality of underlying transactions that provide as the basis for the financial statements”			8	52	49
7	“Management was not overly aggressive in reaching accounting and financial estimates that would affect positively on the financial statements”		4	11	51	42
8	“Management was not overly aggressive in the application of accounting principles that could influence positively on the financial statements”		6	13	47	43
9	“Every item of significance to tax estimators has been reported and/or disclosed in the financial statements”		6	15	22	66

Source: author’s survey

Table 4 illustrates how the estimators perceive regarding the soundness of accounting numbers, where their responses mostly hover over the agrees view. Therefore, these responses gave a high perception regarding the soundness of accounting numbers by the tax estimators towards the responsibility of external auditors, as a high soundness of accounting numbers, high sources to general treasury.

**Table 5: Frequencies – Discovering fraud**

Stat. No.	Statement	Frequencies				
		1	2	3	4	5
10	“The financial statements are free of manipulations resulting from management fraud”	3	3	15	30	58
11	“The financial statements are free of and financial intended to hide employee fraud (e.g., stealing)”	3	2	17	40	47
12	“There are no illegal operations performed by the audited firm”	2	1	6	43	57
13	“The external auditor is not responsible for avoiding fraud in the audited firm”	7	12	15	38	37

Source: author’s survey

In Table 5, it shows that respondents perceive that the external auditors are responsible of discovering fraud in the financial statements, where most of responses concentrated on strongly agree in terms of financial statements should be free of errors.

**Table 6: Frequencies - Audit fees**

Stat. No.	Statement	Frequencies				
		1	2	3	4	5
14	“The amount of audit fees impacts on audit quality”	3	7	27	30	42
15	“The competition among external auditors to obtain new clients, leads to lesser audit fees and audit effectiveness”	5	9	24	36	35
16	“Accepting audit fees less than other audit firms is not deemed unethical if it’s defined in objective means”	1	7	14	38	49
17	“Insufficient audit fees pose a threat to subordination of judgment and neutrality, soundness and objectivity”	5	3	15	41	45

Source: author’s survey

Likewise, the previous responses towards the responsibility of external auditors, tax estimators somehow convinced that audit fees are playing a role on the quality of audited financial statements as shown in Table 6. Even though, respondents perceive that

accepting lower audit fees by the external auditors' is not considered an immoral behavior.

**Table 7: Frequencies - Audit firm-size**

Stat. No.	Statement	Frequencies				
		1	2	3	4	5
18	"Bigger audit firm, provide a higher audit quality than smaller counterparts"	29	16	25	31	8
19	"The audited financial statements by Big-4 audit firms, shows higher audit quality than non-big 4 audit firms"	13	19	30	30	17
20	"The bigger audit firms are not worried in the same way as are smaller counterparts in terms of the loss of an audit-client"	27	15	28	10	29
21	"The bigger audit firm size provides higher audit quality because they are not afraid to be unbiased"	12	26	43	24	4
22	"The degree of audit compliance is associated to the bigger audit firm size"	27	17	43	41	1

Source: author's survey

Regarding audit firm-size, it's obvious that responses of tax estimators have diversified among strongly disagree to strongly agree views as the dispersion is obvious in their responses as shown in Table 7. Some of statements tend to disagree more than agree views.

### Testing hypotheses

The last step in analysis is to test the hypotheses. As shown in Table 8, mean for the independent variables - neutrality, soundness of accounting numbers, discovering fraud, audit fees - exceeds than 3, which is the average point in Likert five-point scale. This value (3 or more) means that the average of responses tends to agree(s) views more than disagree(s). In other words, respondents are more likely to be proponent to the positive reflection about the external auditors' responsibilities in terms of the above four variables. In contrast, the impression of tax estimators towards the effect of audit firm-size on audit quality sounds to be negative, where the average is lower than 3.

Moreover, Table 8, shows that the standard deviation for the last variable is very high and exceeds than 91 percent which reflects a high dispersion and noticeable disparate in tax estimators' views.

**Table 8:One-Sample Statistics**

Variable (IV)	N	Mean	Std. Deviation	Std. Error Mean
Neutrality	109	4.3450	.38188	.03658
Soundness of Accounting Numbers	109	4.2798	.52233	.05003
Discovering Fraud	109	4.1491	.71047	.06805
Audit Fees	109	3.9931	.67825	.06496
Audit Firm-Size	109	2.4257	.91881	.09343

Source: author’s survey

As shown in Table 8, P value (Sig.) will determine whether to accept or reject each hypothesis.

**Table 9:One-Sample Test**

Variable (IV)	t	df	Sig. (2-tailed)	Mean Difference
Neutrality	36.770	108	.000	1.34495
Soundness of Accounting Numbers	25.581	108	.000	1.27982
Discovering Fraud	16.886	108	.000	1.14908
Audit Fees	15.287	108	.011	.99312
Audit Firm-Size	3.978	108	.062	.42569

Source: author’s survey

Test Value = 3

**H<sub>1</sub>:** Tax estimators believe positively that the external auditors are neutral and independent

The first independent variable as shown in Table 9 is neutrality, where the P value is lower than 5 percent. Therefore, the first hypothesis is accepted.

**H<sub>2</sub>:** Tax estimators believe positively towards the external auditors in terms of the soundness of accounting numbers in the audited financial statements

The P value for soundness of accounting numbers is 0 as shown in Table 9, which means that the second hypothesis is accepted. It noted that this result has been emphasized by the value of mean in Table 8 where it’s near 4.3.

**H<sub>3</sub>:** Tax estimators believe positively towards the external auditors in terms of detecting fraud in the financial statements.

As shown in Table 9 the P value of discovering fraud is lower than 5 percent, which means that there a significantly statistically association based on the point of view pf tax estimators towards the external auditor. Therefore, the hypothesis is accepted.

**H<sub>4</sub>:** Tax estimators believe positively regarding the association between the quality of audited financial statements and audit fees

The P value for the audit fees is 1 percent which is lower than the value 5 percent. Accordingly, the hypothesis is accepted.

**H<sub>5</sub>:** Tax estimators believe positively regarding the association between the quality of audited financial statements and audit firm-size

The point of view of tax estimators towards the external auditors is totally different based on P value as shown in Table 9. It's noted that the value of Sig. is 0.62 which is higher than 5 percent. Furthermore, standard deviation as shown in Table 8 is very high and near 1, which means there is a high dispersion in tax estimators' responses. According, we reject the hypothesis stated that "Tax estimators believe positively regarding the association between the quality of audited financial statements and audit firm size". Therefore, the Hypothesis would state that "Tax estimators believe negatively regarding the association between the quality of audited financial statements and audit firm size"

## 6. Discussion and Conclusion

This study highlighted on the point of view of tax estimators towards the external auditors in Jordan's context, considering tax estimators' point of view about the external auditors in terms of their neutrality towards the firms subject to audit, soundness of accounting numbers, discovering fraud in the audited financial statements, the effect of audited fees on the audited quality and the effect of audit firm-size on audit quality.

The study revealed that the tax estimators in Jordan believe positively towards the responsibility of the external auditors in terms audit fees on audit quality, their neutrality and independency towards the firms subject to audit. Furthermore, tax estimators' expectations towards the external auditors are positive in terms of discovering fraud in the financial statements and their responsibilities about the soundness of accounting numbers.

In contrast, the point of view of tax estimators in terms of the effect of audit firm-size on audit quality was totally different, as their perception was negative and adverse comparing to the other variables.

It is noteworthy in this regard that tax estimators are not affected by the halo of big-four audit firms or the other big audit firms working in Jordan. In other words, they believe that local and regional firms deliver audit and assurance services equal or may be exceed than what are delivered by big-four audit firms in terms of audit quality. Therefore, tax estimators reflected their views based on what they have been finding over the years and compare the quality of financial reporting and audit quality between big-four audit firms and the other big-audit firms (mostly they are non-Jordanian audit firms) and the local audit firms.

In terms of the effect audit fees on audit quality, tax estimators believe that audit fees are linked with audit quality. In other words, the tax estimators perceive that the higher audit fees would be reflected positively on audit quality and the quality of financial reporting, considering that audit fees for big-four audit firms and the other big audit firm are obtaining higher audit fees comparing to the local ones. This point could be explained that big audit firms request higher audit fees based on its reputation. Furthermore, some of Jordanian companies (subsidiary companies) are compelled to the decision of their parent companies, which means that they are obliged to pay higher audit fees.

Finally, tax estimators perceive noticeably that the external auditors are independent and neutral towards the companies subject to audit, and they perceive in the soundness of accounting numbers as well as auditors' responsibilities in detecting fraud, which reflected by their responses based on their experiences once they use the audited financial statements for their tax calculation, which means that they almost trust in the reported accounting numbers in the audited financial statements. Tax estimators as they are important part of the stakeholders and financial statements' users gave their impression about the fact audit profession in Jordan and gave us new hints and indicators how they look and perceive towards the external auditors and to which extent they trust in the audited financial statements.

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