

Compliance Auditors the Rules of Professional Conduct based on International Accounting Standards

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Abstract

This study aimed to identify the extent to which the auditors in Jordan to the rules of professional conduct and that have been classified into the rules concerning the relationship of the auditor with its customers and to the rules concerning the relationship between the auditor and his colleagues have shown the results of the study that there is a commitment by the auditors the rules of professional conduct and can be arranged in compliance with these rules descending order as follows:

Rules of Professional Conduct

Rules relating to auditor relationship with its customers

Rules relating to auditor relationship with his colleagues

And the formulation of proposals to help them to be bound by professional conduct, and then make some suggestions that can contribute to the development of those means.

To achieve these objectives, the researcher has access to several previous studies related to his research, and has done a field study by questionnaire aimed to know the director of compliance auditors the rules of professional conduct in Jordan,

The researcher reached the following conclusions:

- found that auditors in Jordan often adhere to the rules of professional conduct issued by the Jordanian Association of Certified Public Accountants.*
- Found that all categories of the study have agreed that all the means mentioned in the study encourages auditors to be bound by professional conduct.*
- The study groups were unanimous that both international auditing standards, and rules of professional conduct, are preparing the most important means of encouraging auditors to be bound by professional conduct.*

1-1 Introduction

The fact that the community idea especially for professionals and their belief in the need for commitment to professional conduct and responsibility of professionals beyond personal responsibility and commitment to the requirements of legislation and laws for up to responsibility towards customers and fellow practitioners of the profession and society, while upholding the ethics of the profession and even if it is at the expense of their self-interest. From here the behavior of the auditor plays a key role in vocational increase the confidence of users of financial statements in the accuracy of financial statements.

Have contributed to the professional accounting associations are active in the issuance of standards adopted by the auditors, which have improved over time the level of professional conduct. However, in spite of this improvement it is still unable to improve this behavior adequately. It is noted the recent increase in legal issues on audit firms; as a result of involvement in ethical issues professional; such as Enron Energy, Inc. WorldCom which followed the collapse of the greatest auditing firm in the world, "Arthur Anderson" to prove their contribution to causing the collapse of those companies.

As a result, landslides are large, due to the conviction of users of financial statements weak role played by the auditor to reduce the risks resulting from the issuance of financial statements is accurate; has emerged the need to strengthen community confidence in the quality of the audit, and it has become imperative for the auditor to prove its independence and impartiality full through the application of laws and not only textually, and a commitment to professional conduct.

1-2: the importance of the study

From here stems the importance of the study from being centered on the study of the extent to which the auditors in Jordan rules of professional conduct and compliance with the regulations and rules determine the limit of manipulation

And fraud, in addition to providing some suggestions that can contribute to the development of these rules in the direction that supports the independence and impartiality of the auditor. A view to strengthening the confidence of the public and the views of control and supervision of the financial statements audited and to the extent that the data earns more reliability you qualify to become a major source of information reliable traders in financial markets in the decision-making.

1-3: the problem of the study

The purpose of this study is to examine the extent to which auditors' rules of professional conduct in Jordan, and the implications on their performance in completing audit assignments entrusted to them, and study methods that limit the manipulation and fraud, and to be so you must make some recommendations and suggestions that would lift together this behavior the auditors on the one hand and the public's expectations of them, on the other.

The problem of the study can be formulated the following questions:

1. what's compliance auditors the rules of professional conduct in Jordan?
2. What are compliance auditors the rules of professional conduct in Jordan on the auditor's relationship with his colleagues?
3. What are compliance auditors the rules of professional conduct in Jordan on the auditor's relationship with its customers?
4. What is the effect of laws set forth (penalties and the rights and duties and responsibilities) for the audit profession on the commitment of the auditor's rules of professional conduct?

1.3.1 elements of the problem of the study:

Select the American Institute of Certified Public Accountants and other organizations, the most important factors or variables that promote external auditor to adhere to professional ethics, and then observing the rules of professional conduct in carrying out a check, and if we tried to apply these factors or variables on the environment audit in Jordan could be the formulation of the elements of a problem study as follows:

1. What's compliance auditors the rules of professional conduct in Jordan?
2. What are compliance auditors the rules of professional conduct in Jordan on the auditor's relationship with his colleagues?
3. What are compliance auditors the rules of professional conduct in Jordan on the auditor's relationship with its customers?
4. What is the effect of laws laid down for the audit profession on the commitment of the auditor's rules of professional conduct?

1-4: hypotheses of the study

Based on the previously selected elements of the problem, the study tested four hypotheses were formulated as follows:

The first hypothesis:

"Lack of commitment by the auditors in Jordan, the rules of professional conduct"

The second assumption:

"Lack of commitment to the auditors the rules of professional conduct in Jordan on the auditor's relationship with its customers."

The third hypothesis:

"Non-compliance auditors the rules of professional conduct in Jordan on the auditor's relationship with his colleagues"

The fourth hypothesis:

"Not to influence the laws provided for the audit profession on the commitment of the auditor's rules of professional conduct"

1-5: Previous studies

For the researcher through the previous studies found that the studies on the same field are scarce to some extent, with the following presentation of the previous studies concerning the side of the subject and with the relationship:

1.5.1 Arabic Studies

1. Study (Matar, 2000)

This study aimed to determine the scope of responsibility of the auditor for calendar company's ability to scrutinize its accounts to continue in the foreseeable future, and that the evaluation of the health of the going concern assumption, which therefore is the company's financial statements by management, The study revealed a set of results suggest that Download the auditor's responsibility to evaluate the health of the going concern assumption is supported by years of all segments of society in Jordan, including the auditors themselves.

2. Study (Rugby, 1995)

This study aimed to evaluate the curriculum and exams Council audit profession in Jordan as well as compared to the views of professors of accounting and statutory auditors regarding the relative importance of the topics contained in the curricula of the Board examination of the profession.

1.5.2 Foreign Studies

1. Study (Pike, 1998)

This study aimed to analyze the ethical issues in accounting bodies, legislation, and ethical issues for preparers of accounting information generated as a result of conflicts of interest between users and the community, professionals, and ethical issues for auditors working in accounting firms or in the offices of their own. The study found the following results:

1. The problem stems due to factors resulting from the ambiguity in the manner and the absence of both the hierarchy and the hierarchical standards of discipline.
2. All these factors contribute to impeding the professional accountants rather than be of help to them.

Study (Esmond, 1995)

The aim of this study was to examine the impact factor of the fee and the importance of time factor on the practice of ethical behavior in reporting, The study found the following results:

1. That the system of fixed fees has a positive effect is greater than the fee structure on the basis of overtime (Over Time Salary Structure) on the levels of inconsistencies in the practice of ethical behavior in the reporting

1.5.3 What distinguishes this study from previous studies

Studies have focused on the independence of the auditor Arab and factors affecting its independence, and addressed some of the topics for auditors, for example legal liability towards third parties and the difficulties faced by auditors who apply for the qualification exam to practice, and evaluation of these exams?

The foreign studies have addressed the auditor's ability to identify ethical issues and awareness of, and factors influencing the ethical decision-making, and try to build models for ethical decision-making, in addition to the impact of some factors on its independence.

The present study, it is distinct from previous studies that it measures the extent to which the auditors in Jordan, the rules of professional conduct, and thus is one of the studies that make the professional conduct of the auditor-centered.

1-6: methodology of the study

Researcher will use the analytical descriptive method to describe and analyze the relationship between independent variables and the dependent variable and determine the direction and degree of this relationship, and measure the relationship between independent variables and dependent variables and then it is the study of relational and field at the same time.

1.6.1 The study population

The study population consists, of the following categories:

1. The study population consists of some of the major audit offices in the province of the capital, Amman
2. A random sample of accounting personnel in the government sector and private sector
3. Aforeigiyon auditors accredited by the Association of Chartered Accountants of Jordanians.

1.6.2 The study sample

The study sample consists of Certified Public Accountants working in the office and some accountants in the government sector and the private sector and Aforeigiyon auditors accredited by the Association of Chartered Accountants of Jordanians.

1.7: Methods of data analysis and hypothesis testing

This study uses a set of statistical methods to extract the results of the collected data and test hypotheses, as follows:

1. Test T.

By using statistical analysis software SPSS.

The ethics of the auditing profession

8-1 Introduction

Can be defined as a branch of Arts and behavior of the branches of knowledge of good and evil, respect and ethical duties, involving morals and behavior implicitly, the choice of self to the standards of right and wrong, and civil law defines the removal of right and wrong in the communities. Within these dimensions places individual's ethics manual written or not written a total of members is required to follow certain standards superior to those prescribed by civil law. The auditor should make adequate professional care during the performance of his duty. The present evidence of conduct dealing with others and ways to curb our desires selfish, and these actions the cornerstone of the concept of "morals and behavior" and the expected audience of investors and the business community as well as government agencies to follow the members of any profession harmonized standards of ethics and efficiency in the performance of their duties, and so can be relied upon and confidence in the results of their work, therefore, are evidence of business ethics and conduct restrictions imposed by the profession itself and obliges its members to follow them, and such evidence as a basis for expectations of others (outside the profession) of the actions of professionals,

However, these standards serve as a final minimum level of behavior that must be adhered to by members of the profession.

Is the integrity of the most important qualities that must be displayed by the auditors, as is the focal point the basic reliable client to add a benefit to him, Clients rely on accountants to provide services to them and a high degree of accuracy and ethical standards, and can say broadly that the systems of free markets and including the financial markets rely heavily on the confidence of investors and the community, and they in turn build their confidence in general on the accuracy and fairness of financial statements, which are achieved through the independence of the auditor and conduct of professional and ethical normal. When the world has witnessed in recent times a number of financial crises as a result of the collapse of major companies, and the involvement of a major audit firms in these cases, a lot of talk about "ethics", which led to several questions raised including the following:

1. what are the ethics?
2. Why Ethics has emerged in recent times?
3. What are the rules of professional conduct governing the behavior of auditors?
4. Why should the auditors adhere to the behavior of the profession?

Hence, this chapter will address the definition of professional ethics, and the reasons for its emergence in recent times, and analysis of the moral causes of the crisis facing auditors, and then to address the rules of professional conduct and the urgent need to adhere to them.

8-2 of Ethics

The derivation of the word "ethics" from the Greek word "Ethos" which means "Character", and there is a term synonymous with ethics and Moralities is derived from the Greek word "mores" and customs means "customs". Focusing on the ethics of human behavior "correct" and "error". Therefore, the ethics address the following question: How do people behave towards each other? And people are usually a range of options to choose among them, and if they choose any alternative, it will affect them and others, and then place the so-called crisis of moral, where to choose the alternative to a certain positive effect on one side and a negative impact on another party at the same time. And therefore the person must ask himself the following question: What is the benefit that looking for? What are the obligations on the outcome of these circumstances?

So interested in the subject of ethics is trying to answer these general questions and determine the benefit of both individuals and society, and try to determine the obligations and duties that result from individuals towards themselves and towards others. As a result of lack of agreement on defining the concept of "utility" and "obligations" was divided philosophers, public morality into two groups, called the first group ethics compulsory "Ethical Absolutists" It calls for the existence of international standards do not change with the passage of time and apply to all individuals, the group The second are called the relative ethics "Ethical relativists" and based on the idea that the rules and moral values vary with the customs and traditions of the communities in which they live. But a new class of philosophers think that there is a set of values must be governed by global standards does not change, while there are other values are subject to the ethics of changing society. Ethics and express a set of ethical principles that govern the actions of individuals and therefore every individual has such values even if they were not clearly defined.

The professional responsibility of the accountant legal is to assess any threat to the commitment to the fundamental principles when he knows or can reasonably expect to know the conditions that may correspond with a commitment to and including that references the legal responsible to the public and the client, it must adhere to the standards of conduct that support the independence or impartiality, objectivity and must to keep references to a secret relationship between him and every client, and should be enjoyed while performing its functions professionally raised, also be responsible for maintaining the development of good relationship between him and the members of the profession, the auditor's successful must meet the following qualities: awareness of management and motivation Profile and communicative ability, perseverance and tact In the light of the above can be said that the development of standards of Arts and the behavior of the profession is only to achieve a sense of their devotion to the professionals themselves and this means that the reviewers are convinced that this profession coming back to them the benefits. In other words, that the acceptance of these restrictions will reduce the professional benefits available through the professional short-term and at the same time will increase the material benefits and other benefits over the long term.

The professional ethics must be beyond the moral principles and norms of the individual normal, so designed a set of rules so that the rules of professional urges to encourage appropriate behavior for someone professional, and be realistic and enforceable in the same time. It follows the professional commitment to ethical behavior that would benefit the community, based on the fact that the rules of professional conduct has a direct impact on the profession and the degree of trust, the rules that make the members of the profession accept the standards of ethical behavior more effectively than those mandatory laws.

Interested in professional ethics is essential to the principles of behavior appropriate for the person professional in his behavior and his relations with the public, clients and fellow professionals, and concerned as well as specific rules can be guided by them in practical situations, and these rules originally designed to maintain a professional level career high, and to confirm that the profession serves a high level of performance, and depends on the moral construction is derived from the basic values such as justice, which represents the pinnacle of world ethics. Therefore, psychologists and behavior were interested in studying the values side by side with the study of roles and norms set for the behavior that reflect the issues expected in connection with the performance of the task and the level of values that are related to achieving the highest ethical requirements, it is also linked to the status of living up to the high moral justify the need for professions to this level, the moral expresses the most important pillars, which are the responsibility of the profession is essential. And shaped the values in the form of Organization rules of professional conduct is derived from the general idea of ethical behavior, when you need any human being to another human being in the performance of a particular service, it looks for someone he trusts in the performance of his work for the people, and they trust him when they cannot question the quality of its services.

The integrity and independence and objectivity of the concept of the basic pillars of the profession and the moral concept of justice is essential, as are the values that give true meaning to the function of auditing

Field study

9-1 Introduction

The aim of this chapter is mainly to show the results of statistical analysis of the practical field, which the researcher commissioned, with the researcher during the preparing the questionnaire and statistical analysis has consulted with a number of specialists known for their expertise excellent in their field, and who helped me all that can add scientific credibility to my.

9-2 The study population and samples

the study population of Auditors Jordanians at the end of 2011's (700) Checker the random sample was selected is B (10%) of the study, were distributed (50) to identify recovered from (43) questionnaire were excluded (3) questionnaires as a result of incomplete and therefore the study was limited to analysis of Answers (40) questionnaire.

9-3 methods of collecting information:

As well as research and studies published in scientific journals and magazines related to the locus of the research, the researcher designed a questionnaire for this study especially based on a theoretical framework and the results of previous studies.

Questionnaire consisted of two parts, the first goal of the demographic data for all respondents to the questionnaire of persons, in order to provide reassurance to the necessary knowledge of the respondents. The second section has the objective to measure the extent to which auditors' rules of professional conduct. Can be summarized sections of the questionnaire and the questions assigned to measure each variable of the study variables in the following table:

Table (1) sections of the questionnaire and the questions that measure each variable of the study variables

Questions that measure the variable	Variable	Questionnaire sections	
(1) (2) (3) (4) (5)	Age Qualification Specialization Years of experience in the field of audit The impact of the laws governing the audit profession's commitment to the Auditor rules of professional conduct.	Section I	
(7-1)	The commitment of the auditor general rules of professional conduct	Part I	Section II
(17-8)	The commitment of the Auditor rules of professional conduct relating to the relationship of references with its customers.	Part II	
(28-18)	The commitment of the Auditor rules of professional conduct relating to the relationship of references with colleagues.	Part III	

Has been the drafting of the section of the questionnaire is helping to ease of measurement, which adopted the measure of the Likert varying five (OK, very much, OK, to a large extent, OK, pretty average, OK, to the point a little, OK, to some extent very few) and was given the answers grades (1,2,3,4,5,), respectively.

Was adopted by the arithmetic mean default (3) when analyzing the results, the relative weight was given according to the following scale to the average answers of Auditors on the language in the second section of questions and questionnaire which measures the extent to which the auditors the rules of professional conduct:

The arithmetic mean	The relative weight
5 - more than 4	Commitment to a very large extent
4 - more than 3	Commitment to a large extent
3 - more than 2	Commitment to limit the average
2 - more than 1	Commitment to a few
1 - less	Commitment to a very few

To test the reliability of the results of the questionnaire and the link between the questions were displayed on a group of university professors in the sections and accounting professionals in the audit in order to arbitration and to express their opinions about the safety of their formulation and coherence of paragraphs, as well as the use of analysis of credibility (reliability) reliability analysis to calculate the correlation coefficient alpha Cranach show that its value is equal to (84%), almost as it is more than acceptable percentage (60%), it means the possibility of adopting the results of questionnaire to the credibility and confidence in achieving the objectives of the study.

9-4 methods of data analysis

For the purpose of achieving the objectives of the study and test hypotheses using statistical methods were the following:

- methods of descriptive statistics: the mean and a standard deviation and coefficient of variation and the percentage of influence to identify the characteristics of the study sample and the extent of dispersion of the answers.
- Test T-test was used this test to check the ability to accept or reject the hypotheses of the study, which measures the extent to which the auditors the rules of professional conduct.

9-5 Answers resolution analysis and testing of hypotheses

After analyzing the data in the light of the objectives of the study and its hypotheses was reached as follows: -
Characteristics of the study sample:

An analysis of the results of the first section of the questionnaire (Table 2) the high degree of respondents believe the impact of the laws governing the audit profession's commitment to audit rules of professional conduct, as it finds more than half of the respondents indicated that these laws affect to a large extent and a very large extent on the commitment. Not to mention the rising age of the respondents as about half of the respondents over the age of 30 years, is an indication of their experience in practical life and experience in the area of their business. It enhances confidence that the results obtained respondents are highly experienced in the field of audit, as the proportion of those with experience of not less than about 5 years (74%), a high percentage. As can be seen that the rate of (89%) of the study sample of a campaign, and bachelor's degree (95%) almost from the study sample are from a minimum of bachelor's campaign, which means that they are qualified academically appropriate. The notes are distributed to the scientific specialization among respondents of Banking and Finance, Business Administration and Economics and Accounting, although concentration in accounting (83%). It is already clear the availability of knowledge among respondents to the rules of professional conduct and their ability to understand the importance of adhering to these rules and to answer questions questionnaire.

Table (2) and demographic data of respondents to the questions of the resolution

Number	Question	Answer alternatives	Percentage
1	Age	Less than 25 years	-
		25 ~ less than 35 years	%.50
		Less than 35 ~ 45 years old	%.17
		Less than 45 ~ 55 years	%.19
		55 years and over	%.13
		Total	%.100
2	Qualification	Community College Diploma	%.1
		Bachelor	%.80
		Master	%.16
		Ph.D.	%.1
		Other	-
		Total	%.100
3	Specialization	Account	%.83
		Business	%.5
		Economy	%.2
		Financial and Banking Sciences	%.7
		Other	-
		Total	%.100
4	Years of experience in the field of audit	Less than 5 years	%.27
		5 ~ less than 10 years	%.23
		10 - ~ less than 15 years	%.12
		15 ~ less than 20 years	%.16
		20 years old and over	%.20
		Total	%.100
5	The impact of the laws governing the audit profession's commitment to audit the rules of professional conduct	Very much	%.31
		To a large extent	%.26
		To limit the average	%.16
		Fairly small	%.15
		To some extent very few	%.10
		Total	%.100

* Percentages rounded to the nearest integer

Test hypotheses 9-6

Test the first hypothesis

Hypothesis 1: do not abide by the auditors in Jordan, the general rules of professional conduct. This hypothesis was tested depending on the questions (1 ~ 7) of the resolution. The table (3) descriptive statistics of the views of respondents about the extent to which the auditors general rules of professional conduct.

Table (3) descriptive statistics of the views of respondents about the extent to which the auditors general rules of professional conduct.

Number	Phrases	The arithmetic mean	Standard deviation	Coefficient of variation%	% Rate impact
*	References are keen to work in practice lead to:				
1	* Raise the profession and its ability to serve the public.	3.8952	0.7196	18.47	77.90
2	* Increased public confidence in his opinion.	4.2476	0.6903	16.25	84.95
3	* Configure a good reputation for it.	4.4190	0.6903	15.62	88.38
*	References care - through seminars, conferences and other by emphasizing the role of the audit profession in:				
4	* Maintain a community funds	3.6476	0.8878	24.34	72.95
5	* Development funds to support the economy in general.	3.4190	0.9176	26.84	68.38
6	* References to avoid advertising the same services offered by the profession in damage and harm to others.	3.9524	1.0865	27.49	79.05
7	* References refrain from paying a commission or a percentage of his fees to brokers for obtaining the professional process.	3.8190	1.2769	43.33	76.38
Terms of 1 ~ 7 together on the general rules of professional conduct		3.9143	0.5539	23.21	78.28

Notes from the table (3) that there is a commitment to a large extent by the auditors general rules of professional conduct, with an arithmetic mean of the questions combined (3.9143) is higher than the average measurement tool (3), and the percentage of the effect of the questions combined (78.28%) which higher than the percentage employed in this study (60%), the total standard deviation of the questions combined (0.5539) and the total coefficient of variation of the questions combined (23.21%), which is less than the ratio employed in this study (50%) and this demonstrates the harmony is clear and the lack of contrast between the answers the sample of the study.

It is noted from the table (3) that the auditors are keen to exercise their manner conducive to the formation of a good reputation for them, where I got this phrase at the highest rate effect (88.38%) This indicates the keenness of the reviewers is very much on the composition of a good reputation for them. While the phrase that indicates that the auditors are interested in - through seminars, conferences and the like - by highlighting the role of the audit profession in the development of funds to support the economy in general at the lowest rate effect (68.38%) This indicates the low interest of Auditors somewhat on that side.

For the purposes of testing the hypothesis were tested using T - test is shown in Table (4) the results of testing the first hypothesis:

Table (4) the results of testing the first hypothesis tested by T-test:

Indexed	The calculated	Sig (*)	Degrees of freedom
1.984	16.915	0.000	104

(*) Significance level (Sig) is not equal to zero exactly, but it is a value very close to zero but that the computer does not appear after the number three decimal places if the number is less than (0.001). Shown in Table (4) that the value of t calculated is greater than the value of t indexed at the level of confidence (95%) $\alpha = 0.05$ Since the decision rule refers to the acceptance of the hypothesis of nihilism as the value of t calculated is less than the value of t indexed, and rejected the hypothesis of nihilism If the value of t is greater than the calculated value of t indexed, it is nihilism rejected the hypothesis and accept the alternative hypothesis, namely that the auditors in Jordan are committed to the general rules of professional conduct.

Test the second hypothesis:

Hypothesis 2: do not abide by the auditors in Jordan rules of professional conduct relating to the relationship with its clients References

This hypothesis was tested based on the questions (8 ~ 17) of the resolution, and the table shows (5) descriptive statistics of the views of respondents about the extent to which the auditors relating to the rules of professional conduct References relationship with its customers.

Notes from the table (5) that there is a commitment to a very large extent by the Auditors of professional conduct relating to the relationship of references with its customers, reaching the arithmetic mean of the questions combined (4.1203) and the percentage of influence of the questions combined (82.41%) and standard deviation of the questions together (0.5216), reaching a coefficient of variation of the questions combined (22.62%) this shows the consistency and the lack of a clear contrast between the responses of members of the study sample.

Table (5) descriptive statistics of the views of respondents about the extent to which the auditors relating to the rules of professional conduct References relationship with its customers.

Number	Phrases	The arithmetic mean	Standard deviation	Coefficient of variation%	% Rate impact
8	* Does not come out the references on the scope of his mission and competence when carrying out a review.	3.8190	1.0075	%26.38	%76.38
9	* References are keen on the concealment of secrets and information that seen it through his work, not authorized by any party other than those required by law submitted to it.	4.4762	0.6664	%14.89	%89.52
10	* References are keen to identify the scope of its duties and responsibilities assigned to it and its customers through a contract signed between them.	3.9524	1.0865	27.49	79.05
11	References in writing of the President of the Board of Directors of the company being audited and the General Controller of Companies or the event briefing discovered the following: * Irregularities committed by the company being audited to the Companies Act.	3.9333	1.0766	%27.37	%78.67
12	* Financial matters with the negative impact on the situation of the company are financial or administrative.	4.1524	0.8178	%19.70	%83.05
13	* Discovered the embezzlement in the company being audited.	4.4381	0.7196	%16.21	%88.76
14	* Manipulation or fraud in the accounts of the company being audited.	4.4667	0.7080	%15.85	%89.33
15	Refrain references for: * Speculative shares which the company audited.	4.4952	0.8449	%18.80	%89.90
16	* Display a professional service or offered for a fee depending on what shows the results after the service tool.	3.9048	1.1395	%29.18	%78.10
17	* Accept the financial benefits of his clients are his fees for his work deserves.	3.5619	1.2704	%35.67	%71.24
Expressions (8 ~ 17) combined for the rules of professional conduct of the relationship of references with its customers.		4.12.3	0.5216	%22.62	%82.41

It is noted from the table (5) that the auditors are keen to refrain from speculation in the shares of which are reviewing their accounts, where I got this phrase at the highest rate effect (89.90%) This indicates the keenness of the references are very much refrain from speculation in shares of the company that audited in order to preserve not exposing himself to legal accountability. Achieved while the phrase, which refers to the Auditors shall refrain from accepting financial benefits from their customers is that they deserve their fees for their work, at the lowest rate effect (71.24%).

For the purposes of testing the hypothesis was tested using T-test, and Table (6) the results of testing the second hypothesis:

Table (6) the results of testing the second hypothesis tested by T-test

Indexed	The calculated	Sig (*)	Degrees of freedom
1.984	22.012	0.000	104

(*) Significance level (Sig) is not equal to travel completely but it is a value very close to zero but that the computer does not appear after the number three decimal places if the number is less than (0.001).

Shown in Table (6) that the value of t calculated is greater than the value of t indexed at a confidence level 95% ($\alpha = 0.05$) also notes that the level of significance Sig less than 0.05, so it is rejected the hypothesis nihilism and was met with an alternative hypothesis, namely that the auditors in Jordan adhere to the rules of professional conduct relating to the relationship of references with its customers.

Test the third hypothesis:

Hypothesis 3: do not abide by the auditors in Jordan rules of professional conduct relating to the relationship of references with colleagues.

This hypothesis was tested based on the questions (18 ~ 28) of the questionnaire, are shown in Table (7)

Descriptive statistics of the views of respondents about the extent to which the auditors rules of professional conduct relating to the relationship of references with colleagues.

Table (7) descriptive statistics of the views of respondents about the extent to which the auditors the rules of professional conduct outstanding references relationship with his colleagues.

Number	Phrases	The arithmetic mean	Standard deviation	Coefficient of variation%	% Rate impact
18	Careful references to: * Create positive relationships with his colleagues.	4.3143	0.7635	%17.70	%86.29
19	* The development of the spirit of cooperation with his colleagues and documented	4.2667	0.7877	%18.46	%85.33
20	* References take the board of the Association of Chartered Accountants in advance if you asked him to express his opinion on the work done by a professional colleague.	3	1.3937	%46.46	%60
21	References refrain from competing for his professional work in a manner violating the dignity of the profession through: * Send leaflets to customers.	4.0381	1.2320	%30.51	%80.76
22	* Engage in bidding on the fees.	3.7905	1.1905	%31.41	%75.81
23	References shall not compete with his colleague to get the work done by the last by: * Offer or to accept lower fees.	3.5810	1.2309	%34.37	%71.62
24	* Criticize the work of his colleague in damage to his reputation.	3.8476	1.2769	%33.19	%76.95
25	If so requested by a customer of the references to replace a colleague, before it is to accept the task: * Take the customer's consent to contact and ask about the reasons for his dismissal or resignation of his work.	3.5714	1.3435	%37.62	%71.43
26	* Make sure his colleague that there is no turning professional reasons without agreeing to accept the task.	3.7810	1.1928	%31.55	%75.62
27	* References are keen not to accept the task before the liquidation of his rights.	3.2381	1.2367	%38.19	%64.76
28	* Takes a reference approval process before making any clarification requested by his colleague, who is expected to be replaced in the provision of professional services for the client.	3.2381	1.1728	%36.22	%64.76
Terms of (18 ~ 28) combined for the rules of professional conduct governing the relationship with his references.		3.7175	0.7169	%31.47	%74.35

Notes from the table (7) that there is a commitment to a large extent by the auditors the rules of professional conduct relating to the relationship of references with colleagues, with an arithmetic mean of the questions combined (3.7175) and the percentage of influence of the questions combined (74.35%) and standard deviation of the questions combined (0.7169), reaching a coefficient of variation of the questions combined (31.47%) this shows the consistency and the lack of a clear contrast between the responses of members of the study sample. It is noted from the table (7) that the auditors are keen to create positive relationships with colleagues, where I got this phrase at the highest rate effect (86.29%) This indicates the keenness of the references to a very large extent on creating positive relationships with his colleagues. While made the statement that indicates that the auditors are keen to take the board of the Association of Chartered Accountants in advance if they were asked to express their opinion in the work done by a professional colleague to them at the lowest rate impact (60%).

For the purposes of testing the hypothesis was tested using T-test are shown in Table (8) the results of testing the third hypothesis:

Indexed	The calculated	Sig (*)	Degrees of freedom
1.984	10.255	0.000	104

(*) Significance level (sig) is not equal to zero exactly, but the value is very close to zero but that the computer does not appear after the number three decimal places if the number is less than $_{0.001}$.

Shown in Table (8) that the value of t calculated is greater than the value of t indexed at the level of confidence (95%) ($\alpha = 0.05$) also notes that the level of significance Sig less than 0.05, so it is rejected the hypothesis of nihilism and accept the alternative hypothesis, namely that the auditors in Jordan are committed to the rules of professional conduct relating to the relationship of references with colleagues.

Fourth test the hypothesis

Hypothesis 4: Do not affect the laws provided for the audit profession on the commitment of the auditors in Jordan, the rules of professional conduct.

This hypothesis was tested based on the question of the fifth resolution, are shown in Table (9) descriptive statistics of the views of respondents about the impact of the laws governing the audit profession on the commitment of the Auditor rules of professional conduct.

Table (9) descriptive statistics of the views of respondents about the impact of the laws governing the audit profession on the commitment of the Auditor rules of professional conduct.

Table (9) descriptive statistics of the views of respondents about the impact of the laws governing the audit profession on the commitment of Auditors rules of professional conduct

Number	Phrases	The arithmetic mean	Standard deviation	Coefficient of variation%	% Rate impact
5	* What do you believe the impact of the laws governing the audit profession, including sanctions contained therein and the rights and duties and responsibilities of the auditor's commitment to the rules of professional conduct?	3.5333	0.9812	%27.77	%70.67

Notes from the table (9) that there is an impact to a large extent of the laws governing the audit profession on the commitment of Auditors rules of professional conduct, where it reached the arithmetic mean (5.5333) is higher than the average measurement tool (3), and the percentage of impact (70.67%) as reached the standard deviation (0.9812) and coefficient variation (27.77%) This shows the consistency and the lack of a clear contrast between the responses of members of the study sample.

For the purposes of testing the hypothesis was tested using T-test are shown in Table (10) test results for the fourth hypothesis

Indexed	The calculated	Sig (*)	Degrees of freedom
1.984	5.570	0.000	104

The significance level (sig) is not equal to zero exactly, but the value is very close to zero but that the computer does not appear after the number three decimal places if the number is less than $_{0.001}$. Evident from the table (10) that the value of t calculated is greater than the value of t indexed at the level of confidence (95%) ($\alpha = 0.05$), also notes that touch significance Sig less than (0.05), so be rejected hypothesis nihilism and accept the alternative hypothesis, namely that There is an impact of the laws of the Organization's commitment to review the audit rules of professional conduct in Jordan.

Results of the study

By analyzing the answers and test hypotheses questionnaires the study can be summarized results that have been reached as follows:

- There is a commitment by the Auditors rules of professional conduct, although there was variation in the extent of compliance with those rules..
- The existence of the impact of some personal variables to the auditors on the extent of their commitment to the rules of professional conduct, such as variable work and years of experience in audit, with increasing commitment of Auditors rules of professional conduct with the increasing age and length of experience in the field of auditing.
- There is no trace of some personal variables for auditors over their commitment to the rules of professional conduct, such as variable specialization of scientific and academic qualification, since the degree of commitment of Auditors rules of professional conduct are not related to their fields and degree of their education.
- the lack of effect of the laws governing the audit function on the commitment of the auditors in Jordan, the rules of professional conduct, as the existence of such laws, including the content of the duties and responsibilities and penalties motivate the direction of the auditors need to adhere to the rules of professional conduct.

Recommendations of the study

Building on what has been reached from the results in this study Arousal researcher with the following: -

- strengthen the commitment of the rules of Auditors, which showed results of the analysis and the average commitment through:
 - Increase the interest of Auditors - through seminars, conferences and the like - by highlighting the role of the audit profession to maintain funds to support the economy in general.
 - Reinforcing the independence of auditors by refraining from accepting financial benefits from their customers is that they deserve their fees for their work.
 - Greater concern by the auditors to take the approval of the Board of Directors of Jordanian Society of Chartered Accountants in advance if they were asked to express their opinion in the work done by a professional colleague, and this would lead to the promotion of positive relations between the auditor and his colleagues.
- increase the keenness of Auditors on the development of scientific competence and practical skills through participation in seminars and conferences held by professional bodies.
- Attention to the ethical aspects of accounting and auditing profession in accounting courses for university students in Jordan.
- coordination between the Jordanian universities and the Association of Chartered Accountants of Jordanians to host some of the reviewers with expertise and efficiency to link theory and practice, through lectures and seminars in professional fields for review, especially in the field of ethics of the profession of accounting and auditing, in order to strengthen aspects of the theory offered by the universities and the development of moral awareness of vocational of students studying accounting.

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