

Factors Affecting the Determination of Wages of Auditors and their Relative Importance (A case study of Sudan)

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Abstract: The aim of this research is to identify the relative importance of the factors that determine the wages of the auditor in Sudanese companies. The importance of auditing is to serve of the various sections within and outside the company. Consequently, the auditor's wages affect the quality of service provided by auditing offices. In the absence of clear and fair principles governing the profession, and competition between audit offices, the importance is emerged to identify those factors affecting wage determination and their relative importance. To be fair, there are principles and guidelines in determining the wages of the auditor. The influencing factors that determine the wages of the Auditor fall into three groups including group factors associated with the company under review, and the range of factors relevant to the profession, and the factors associated with the time required for the review process. Through the analysis of the results, the time, profession and the company were respectively of great importance in determining wages, where the time required to accomplish the work and the date of providing the work by the company to the auditor and the number of staff of is the most important considerations in determining those wages. In this light, we should support the Sudanese Union of accountants and professional Council Secretariat to activate the approved controls and give auditing greater role in academic studies in general and the auditor's profession and ethics in particular.

[Mohamed Almoutaz Almojtaba Ibrahim, Abdelaziz Mahmoud Abdelmageed. **Factors Affecting the Determination of Wages of Auditors and their Relative Importance (A case study of Sudan)** *Nat Sci* 2013;11(4):41-49]. (16347_ns_20130210). <http://www.sciencepub.net/nature>. 8

Keywords: Auditor wages, Factors influencing the wage determination, relative importance

1. Introduction

Auditing appeared for the first time in Venice in the year 1581 where the first auditing organization was established and named the college Audit till the evolution of the Institute of Chartered Accountants in England and was qualifying accountants in a period of five years. Afterwards, the world has witnessed a remarkable development in various economic, social and cultural spheres. As the result of advancing development through infrastructure consolidation and expansion of investments on the other hand increase the business of companies which led to the increasing importance of the role of the accounting profession and financial control in Sudan as part of this world. It considered the auditing profession, which is always done under certain conditions and laws and in fact assigned to specific purposes. To control is always linked to specific time and place. The general objectives of auditing is to extract errors and fraud, especially as it is of relative importance, and provide financial and statistical information to multiple destinations. The

profession of auditing aims to ensure the application of laws and regulations properly, and assist departments in making sound decisions, and to provide advisory services and contribute generally to raise operational efficiency.

2. Research Methodology

2.1 The research Problem

Auditing process is associated with a variety of factors connected with each other, where considered wages key question affecting the quality of the service provided by the Auditor. Therefore, the wages should be commensurate with the service provided by auditors. Hence identifying the auditors wages is a very important issue in the work of the audit offices, and popped more importance recently because there is no fair basis for determining wages to be agreed between the auditor and the company. As well as competition between offices, as well as the emergence of the problem of the Advisory services of the auditor and determine compensation for those services.

2.2 The significance of the Research

Auditing process serve many organizations that use the financial statements reviewed by auditors and approved when taking decisions and financial policies. Of those companies are business owners and investors and banks and taxation departments, businesspersons, economy, government departments, trade union. Then there is too much reliance on the role of the Auditor on the financial statements presented. For those important emerging attention to problems faced by the Auditor, including:

1. There are inadequate regulations and laws that regulate the profession of Auditing.
2. Problems encountered auditor, such as competition among reviewers in determining wages and lack of equitable and logical basis for determining.

2.3 The objective of the research:

The goal of the research is to identify the relative importance of the factors in determining the wages of the Auditors. It also aims to order these factors according to their importance and their connection with companies' owners. Moreover, It aims to lay some solid foundations that will advance the process of determining the wages of the auditor away from illegal competition, which would affect the confidence of the auditor profession.

2.4 The hypotheses of the research:

This research aims to test the three null hypotheses:

1. Ho. There are no factors associated with the company's influence in determining the ages of the auditor.
2. Ho. No factors associated with profession that affects determining of auditors' wages.
3. Ho. There is no time-related factors influence in determining the wages of the auditor.

2.5 The methodology of the research:

On the theoretical aspect, the research discussed the role of the Auditor in the service of company goals. Based on previous studies and theory we have several relevant factors in determining the wages of the Auditor that were classified from several views. Some were divided by the quantity of work, while others depend on the level of complexity of the audit process, or by special factors, or factors specific to the audit profession, or market factors etc. in this research, these factors were limited into three groups can influence the process of determining the wages of the auditor:

First Group: factors associated with the company under review such as the financial position of the company, number of branches, the company's reputation in the labor sector, firm size, nature of

activity of the company, the results of the work of the company in the recent period, ...etc.

Second Group: Factors related to the profession of Auditor such as no criteria for audit and control those criteria, the commitment of auditor and his staff's to professional conduct, the role of the accountants ' Association and the Secretariat of the Board of Auditors ' profession, the impact of competition between audit offices and the use of intermediaries to obtain work, ...etc.

The researcher used the questionnaire as a method for data collection. The researcher took advantage of some previous studies to set up the questionnaire. Likert-scale was adopted so that answers range between (very important and not important at all). then the frequencies of answers and mean were calculated by using the following equation, (metwali, 2002, 35):

$$\text{Average} = \frac{\text{Total (frequency x weight)}}{\text{Total sample adopted}}$$

2.6 Sample of the research:

A sample of 140 was selected to answer the questionnaire of the study. It included 36 of the offices' owners of organized accounts that are certified by the Sudanese Union of accountants and Auditors and 24 Auditors in addition to 80 certified auditors and registered in the Secretariat of the Council.

The researcher has distributed questionnaires to the sample of the study. The number of approved forms was 120, that is about 86%, and were all received and the results were analyzed.

3. Previous study

The main results of the previous studies and research can be summarized in terms of wages of Auditors and that the researcher was able to get as follows:

3.1 Western studies:

Simunic's Study (1980):

The study focused on analysis of wages in the United States, where the attempt to construct a comprehensive model of the determinants of the wages of Auditors by multiple regression method. It has been applied to a sample of 397 shareholder companies. The study reached important results in terms of the size of the establishment, as represented by the total audited assets where there is a direct correlation between the size of assets and wages. The

number of affiliates, foreign currency operations, inventory, debtors and size and complexity of the accounting principles used, represent the complexities of the auditing. So that the more complexity, the more increase of audit fees and vice versa. Moreover, the study found that the risk of auditing is recognized by the loss of the company. Alternatively, there are reservations on the report of the Auditor, and the quality of internal control systems. So that the greater the extent of the threat, auditor could face, the more increase of wages and vice versa.

Taffler and Ramalingam study (1982):

The researchers studied the factors that determined the wages of auditors' sample of 192 companies in the United Kingdom. The study reached results similar to previous studies conducted in the United States. However, in another subsequent study by researchers in 1982 aimed to identify the most influential factor that determine fees, reached the conclusion that the size of the establishment under auditing, and the size and type of industry to which they belong, and the size of the auditing Office are the most influential factor in determining wages.

Francis and Simon Study (1987):

The researchers conducted a study to test a cost of auditing for small corporations in the United States where the study aimed to provide clear evidence to determine auditors' wages in small corporations. The researchers also study which examined the impact of changing auditors in determining wages. A sample of 214 companies under audit did change the auditors during the period from 1979 to 1984 compared with a sample of 226 company reviewers did not change over the same period.

Matthews ,et al (2003):

It is one of the oldest studies in terms of data. The data of the corporate had been used about more than 100 a year in 1900 where 121 companies registered in 1900, which disclosed the auditor's wages in its accounts. A form had been prepared to determine the wages. Therefore, the results indicate the importance of firm size and degree of complexity and the industry in determining wages.

3.2 Eastern studies (Arab studies):

Hamid, study (1988):

The researcher had examined the factors that influenced audit fees of selected companies in Saudi Arabia using simple and multiple regression model and applied the study on a sample of 46 joint stock Company. The study came up with similar results to previous studies of the factors that determine wages of auditors represent the size of the establishment under review and made audit complex and at risk.

Al-hamoud , and Ibrahim, study (1996):

The study consisted of 15 companies and 15 Offices of Auditor reached that the most important determinants of the auditor's fees are the competence of professional services provided by the Office of the auditor. Education and practical experience are required as well by the reviewer. Moreover, appropriateness of internal control system applied in the company is needed in addition to the size of the company and the number and complexity of the company activities and the type of reports requested from the Office. Through these studies, the researcher found that the factors affects determining the wages of the auditor is the size of the company, and the complexity of the auditing process, as well as the risk of review, and the time required to complete the work.

4. Theoretical Framework

4.1 The nature of ethical problems in business.

Ethics in society is the subject of much attention. This is an indication of interest in everything necessary for ethics for preserving civil society, and the large number of cases where behavior was immoral, and that ethical conduct forms the backbone of accounting practice and the profession in General. The presence of ethics is important in society to function in an orderly manner and ethics can be considered as a substance that works on community cohesion with each other (Osman, 1999, 92)

Many auditors face many ethical problems in their work. For example, dealing with a client threatens auditor to find new one if he issued an honest opinion on his report, which is a serious moral dilemma. One of Ethical issues that accountant who includes a substantial increase in the revenue in his section, to receive larger bonus. Moreover, continuing to work as part of a management company that abusing staff or the Secretary deal with the clients improperly, especially if this person support family and his employment opportunities are limited (Mautz,1999,123).

There are alternative ways to solve ethical problems. But caution must be taken to avoid the means of justifications for non-ethical behavior.

The following are methods to justify unethical behavior :

A. Each person acting this way:

it is frequently said when fraud tax declaration, cheat in the exam or sale of a product on the basis of the justification that all individuals acting this way and thus it is acceptable behavior. (Gomaa, 1999, 103).

B. If the moral is legal:

The use of that legal is ethical behavior depends mainly on the idealism of laws. Unlike the

wrong philosophy that individual does not have justification for missing something from someone else unless this other thing missing it (Hijazi, 2000, 67).

C. Disclosure and consequences:

This philosophy is based on the assessment of someone who may discover the behavior. This exposes an individual to the consequences of behavior if discovered. For example, it determines whether it was possible to correct the inadvertent increase in customer invoice if customer payment invoice in full, if the seller thinks that, the client will commit errors. when future purchase seller will inform the customer immediately, except it would wait until the client makes a complaint (Ajowhar, 1999, 77).

4.2 The difference between the profession of the accountant and other professionals.

The profession of accountant is Associated with financial statements users unlike those ties that bind other professions with users of its services. For example, lawyers contract with the client and get him to pay and have the primary responsibility in defense. As for the accounting profession contract with company under audit and obtains the fees but provide essential benefits to users of financial statements. Usually the auditor does not know or contract with users but is linked to an ongoing relationship and hold meetings with client personnel (AICPA, 1963, 52). Therefore, users should consider to the profession to be eligible for this work and deals with non-biased. If users think that the accounting profession is valueless, the auditing and other services provided by the accounting profession will decrease. This will lead to reduce the need for audit. Thus, there is motivation for accountants to act according to the standards of professional conduct (Lutfi, 2003, 104).

4.3 Relative importance in determining the remuneration of the Auditor.

The responsible body for defining wages is the companies, which employed the individuals. Wages are determined by this body before a decision of appointment of auditors, if that general administration failed to do so, it delegate the Governing Council within a limit that should not be exceeded.(Mautz,1999, 284). The wages and fees levied from the customer on the audit process may take all or some of the following forms:

Fixed wages:

it is predetermined with certain amount unlikely to be increased.

Changing wage:

it depends on the time spent by the auditor or representatives in the company.

Conditional wage:

the amount depends on the outcome of future and such wages contrary to professional ethics. Therefore, This reviewer should take the following considerations into account when assessing compensation.

1. Time allotted for auditing process.
2. The number of staff required to carry out their audit, and professional level.
3. The required audit type and extent of responsibility of auditor towards them.
4. The entire client's ability to pay and the importance of the report to the client.
5. The history in which the client apply for auditor perform the operation because that is link to the action plan in the Office. In addition to the wages agreed between the auditor and the client, where the client must reimburse any expenses paid by the last auditor or in the course of his work for the company, because it is separate from the issue of wages.(Abdullah, 2003, 28).

5. The scientific part of the research:

5.1 First: analysis of personal characteristics of the sample of research:

Before the results of the questionnaire and the analysis, the researcher needs to introduce the personal characteristics of respondents.

1. Most respondents are over 40 years, with their 70% aged between 25-40 years make up 30%.
2. That 60% of respondents are Master's degrees and PhD degrees or the equivalent and 25% of the Bachelor's degree and 15% of the institutes' certificates.
3. As for experience 50% was more than 10 years experience and 30% experience ranging from 5-10 years while 20% less than 5 years experience.

This indicates that the sample conducted the study have good characteristics and it is considered reliable in terms ages, qualifications and years of experience.

Secondly: the analysis of the results of the questionnaire.

The influence of factors relating to the company in determining the wages of the Board of Auditors.

This variable responses were shown in the table below.

Table No. (1) Analysis of the results of the impact factors on the company in determining the wages of the Auditors.

Statement	linkart Scale Measurement					Mean
	v. significant	Significant	Undecided	Insignificant	V.insignificant	
10		8	0	0	2	4.87
94		20	4	2	0	4.72
00		10	6	4	0	4.72
90		24	6	0	0	4.70
94		20	2	2	2	4.68
04		6	0	4	6	4.65
80		20	10	10	0	4.42
84		16	8	8	4	4.40
80		20	8	8	4	4.37
70		34	6	6	4	4.33
80		20	4	6	10	4.28
84		16	0	10	10	4.28
80		16	4	12	8	4.23
74		16	10	8	12	4.10
70		10	10	14	16	3.78
66		14	4	20	16	3.78
70		10	10	14	16	3.87
64		14	4	16	22	3.68
70		14	16	20	20	3.45
50		10	10	14	36	3.20
40		10	10	30	30	3.00
20		8	10	10	60	2.42
20		20	4	20	60	2.30
0		10	4	16	84	1.60

Table (1) demonstrates the results of the questionnaire and identifies the factors that determine the wages of the Auditors and the company under auditing. There are three sets of factors:-

The first group results that those factors are very important in determining the wages of the auditor so that the arithmetic mean of these factors varies between (4.87-4.1) out of (5).

The company's Capital appeared to be the most influential factor in determining the Wages of auditors as shown by the respondents (91.67%) while other factors in that group appeared according to their importance, which represents the size of the company. In addition to the access of the company to other business that increase the auditors wages'. Then follows the company's goodwill in the labor sector (industrial, commercial, construction ..., etc.), the company results in the recent period and income and the consequent costs and the quality of those expenses. The company's ability to pay wages agreed

upon to the auditor is also important. Company branches and the level of dependence on the Auditor in the preparation of final accounts are important factors as well.

The nature of the activity of the company, the financial situation of the company, the level of audit required by the company, the number of reports requested, the extent of the application of accounting principles and standards and finally the accounting system adopted by the company were given 66.67% by the respondent which attached great importance to the accounting system.

The second group is of less important factors of the first as their arithmetic mean between (3.20-3.87). These include the degree of reliance on internal control system and the legal status of the company whether shareholder or partnership, etc.

The table also shows the ease and difficulty of changing the Auditor by the company and the previous review of the company and the interest of Directors in external audits and the type of previous audit reports. It should be noted that the efficiency of the staff of the company accounts were somewhat important in determining the wages of the auditor with arithmetic mean (3).

The third group identifies important factors relating to the company in determining the wages of the auditor where the arithmetic mean was between (2.42-1.60). How to obtain evidence for existence of internal audit documents was among those factors too. Finally, the use computer and technology by the company has less influence in determining the wages of the auditor. The average in this group was 1.60% and that is a negative indicator in determining the wages of the auditors. Therefore, wages are determined through auditor Regardless of the company and the extent of application of electronic systems in their work or in their accounts.

5.2 The influence of time factors in determining the wages of auditors:

The results appeared in the table below:

Table (2) demonstrates analysis of the results of the time factors in determining the wages of Auditors

Statements	linkart Scale Measurement					Mean
	v. significant	Significant	Undecided	Insignificant	V.insignificant	
	Frequency	Frequency	Frequency	Frequency	Frequency	
1. Time allotted to do the work.	110	8	2	-	-	4.90
2. means of receiving auditor's wages(e.g. installments).	110	4	-	6	-	4.82
3. The ending of financial term.	106	6	4	2	2	4.77
1. Time devoted to audit process (per month).	106	4	4	4	2	4.73
2. The period between the date of the end of the financial period and completion of the work.	104	6	4	4	2	4.73
3. The time required to plan audit process.	100	10	4	6	-	4.70
4. The period between the date of the agreement with the Office and the date of completion of the work.	100	8	2	6	4	4.62
5. The daily working time (morning, evening hours)	96	8	4	4	4	4.57

Under the table (2), the factors of time as well as work schedule or work time and their impact in determining the wages of the auditor have been identified. Eight factors in this questionnaire has been identified with arithmetic average (4.90-4.57) which gives results that factors related to time of very great importance in determining the wages of the auditors. One of those critical factors is the time required to complete the audits, which was accounted for 95.68% of respondents answers. Therefore, it is the key factor in the determination of wages. Then the second in importance is time and manner of receiving of wages by the auditor and may receive at once or several installments. The following factors appeared according to their importance: the end of the fiscal year, the End time audit process, the date of completion of work, the time necessary for planning of the audit and the period between the date of the agreement with the office and the date of completion of work. Finally, the timing of the work of the

auditor in company and the number of working hours per day is less in importance where the arithmetic mean(4.57).

5.3 Professional-related factors in determining the wages of the Auditors.

The results of this part are shown as in the table below:

Table No. (3) Analysis of the results of the impact of Professional-related factors on determining the wages of the Auditors.

Statements	linkart Scale Measurement					Mean
	v. significant	Significant	Undecided	Insignificant	V.insignificant	
	Frequency	Frequency	Frequency	Frequency	Frequency	
The size of the revenue of auditor's Office in General.	8	4	8	-	-	4.92
The role of the accountants ' Association and the Secretariat of the Council of the profession of Auditor.	2	4	2	2	-	4.88
The impact of competition between audit offices.	2	2	2	4	-	4.85
The use of intermediaries to obtain work.	4	4	4	2	-	4.85
Extent of responsibility of auditor regarding the audit process.	2	6	2	2	2	4.80
The authorized institution that appointed the auditor.	4	4	4	4	4	4.67
Wages of workers in the audit Office.	4	4	4	4	4	4.67
The size of the detected tangible errors.	-	8	-	6	4	4.65
The goodwill of the audit Office and his staff.	8	4	8	8	-	4.63
Attention of the Attribution that assigned the work of the audit report.	-	14	-	4	6	4.62
The concern of beneficiaries of Controller's report such as taxes, shareholders.	2	12	2	4	6	4.60
Independent accounts of the side that assigned work	4	4	4	6	6	4.55
Professional barriers that prevent the completion of the work.	10	8	10	6	6	4.42
The number of Auditors working in the audit Office.	4	16	4	8	6	4.40
Standards of review and control of those standards.	10	20	10	6	4	4.38
The auditor and its staff's commitment to professional conduct.	4	16	4	6	10	4.32
Type of work required by the auditor and skill level required.	14	14	14	12	4	4.22
Experience of the audit office and its staff.	10	10	10	12	8	4.18
Degree of dependence on computer in the audit Office.	10	10	10	16	24	3.55

Based on table (3), the results of the questionnaire was to identify the factors related to the profession of Auditor and the impact of these factors in the determination of wages. A number of 19 auditors on the profession had been chosen. The results showed great importance to those factors in determining the wages of the Auditor. The arithmetic average of the (18) auditors was between (4.92 -4.18) out of (5). The audit office revenue was the most important of these factors so that 95% of respondents showed their great importance role in determining the wages of the auditors. Then the respondents gave great importance to Accountants Association with rate (89.9%). Then research showed the role of the

competition between audit offices, the use of intermediaries to obtain work, the responsibility assumed by the Auditor on the audit process, the authorities that employed the auditors, workers ' wages in the Office of Auditor, the size of the physical errors detected, the reputation of the Office of the auditor and its staff, the attention given in the report of auditors. Other organizations are given more attention to the report of auditors such as taxes shareholders. It also showed the other factors such independence of the accounts from the appointment organization, professional barriers prevent the completion of the work, the number of auditors in the audit Office, audit standards and their control, the auditor and his staff's

commitment to professional conduct, the type of work required by the Auditor and the required skill level, experience of auditor and his staff were important. The degree of dependence on computer in the Office were less important factors. The arithmetic average of that factor is (3.55) and 50% of respondents gave great importance to the reliability of computer in determining the wages of the auditor.

5.4 Test of research hypotheses

After analysis of the results of the research is clear as follows:

1. From Table (1), Which concerning the impact of factors relating to the company in determining the wages of the Auditor, it is Noted that the arithmetic mean of the response to these factors reached (3.9) this indicates that the factors associated with the company in determining the wages of the Auditor thus rejects reject the first hypothesis, which States:

No factors related to the companies that have influence in determining the wages of the Auditor.

However, the fact is that there are several factors and variables relating to the company influence in determining the wages of the office of Auditors.

2. From table (2) which concern the impact of the factors associated with time in determining the wages of the auditor, we noted that the arithmetic mean of the responses to these factors was (4.73). This indicates the time as the most influential factors. Therefore, the second hypothesis is rejected which states:

No time-related factors influence the determination the wages of the auditor.

Where there are several factors and variables related to the time that have an effect in determining the wages of the Auditors.

3. Table (3) considered the influence of the profession. It is observed that the arithmetic mean of those factors was (4.53) which indicates the rejection of the third hypothesis, which States:

No profession-related factors that influence the determination of the wages of the auditor

It is clear from the above that the arithmetic mean of the factors associated with the profession is of great importance in determining the wages of Sudanese Auditors.

6. Findings

Throughout theoretical and field studies of factors that influence the

determination of wages of Auditors in Sudan the researcher reached the following conclusions:

1. The audit profession in Sudan is of great value particularly during the period of construction and development that the country witnesses these days therefore, auditing profession should be considered carefully. Auditors' wages and factors affecting them should be identified because the setting of wages supports economic activity of corporations and enterprises.
2. It is clear through the research that factors associated with time, profession, company have a significant impact in determining the wages of the Auditors. The time factor whether the time required to complete the work or work schedule or other is the most important. The arithmetic mean of time factor was (4.73) out (5) then follows the factor related to the profession with the arithmetic mean of (4.53) and finally company related factor with arithmetic mean of (3.9).
3. The capital and the size of the company, the nature of the company's activities and the outcome of its work are of great impact in determining the Auditor wages. The time of getting the work and its proximity and far-off the end of the fiscal year has impact as well, because the work of the Auditors always concentrated during the period near the end of the fiscal year.

7. Recommendation

In light of these findings, the researcher recommends following:

1. The Secretariat of the Council of profession should play crucial role in determining the wages and regulating them. Therefore, we recommend the support of the Sudanese Union of accountants, and the Secretariat of the council of the profession as they provide more effectively control for auditing particularly determining the wages.
2. Training courses for auditors should be held to aware them with conduct that is more professional. The competition among the auditors in determining the wages of has a negative impact on the conduct of the profession because it exposes the profession to incredibility due to the illegal wage competition.
3. Academic studies should focus more on audits in general and accounts auditors and Profession

ethics in particular since this profession is of the considerable impact in supporting the country's economic.

4. Owing to the circumstances of the Sudan, attention given to computer was little comparing to other countries in all spheres of life. Therefore, it does not take advantage of the huge electronic progress and impact on accounting firms and auditors, so we recommend the utilization of computer in the accounting system in companies as well as in the profession. Providing intensive courses for auditors to benefit from this technology and to keep up with this development.
5. in view of the results of the field study and calculation indicators for variables, the researcher recommend the consideration of the factors examined by auditors when the agreement to determine the wages of Auditors.

Acknowledgements:

The Authors would like to thank Taif University KSA for financial support. And grateful to the Department Accounting and Auditing, Nileen University, for support to carry out this work.

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2/2/2013