

Consulting Services and its Effect on the Auditor's Independency in Jordan

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Abstract

The external auditing has got essential role in the economic life through the confidence that auditor's report got this confidence throughout his efficiency, wide experience, appropriate professional care in auditing and his full independency concerning auditing process.

According to the importance of the external auditor and his independency. During providing services by external auditor in Jordan.

This study is divided into two sides: the first is theoretical and the second is practical:

The theoretical side discusses. The concept of the consulting services and its effects on the Auditor's Independency, and the professional side opinions. Whereas in the practical side contain collecting the data and analyzing it. The questionnaire had been used as a main tool to collect the data, and this questionnaire distributed to the auditors who still working in auditing in the auditing offices in Jordan.