



Impact of External Auditing on the Financial Performance – A Study with reference to Banking Sector of Jordan

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Abstract:

The empirical analysis study aims to investigate to provide a comparison between external auditing on the financial performance in the banking sector of Jordan and strength characteristics of banks sector and banking system. Specifically, this study shall determine the external auditing on the financial performance effect, auditing quality of banks performance, standard and audit report log on return on assets banks of Jordan. This research identifies the various factors of the external auditing on the financial performance in Jordanian banks sector, and banking system. This study adopted the simple regression analysis research design; in general it was found that the respondents believe that external audit in Jordanian banking system from very relevant satisfactory results. The results of this study indicate a positive and significant comparison between external audit and factors qualities efficiency, audit standard, and the external auditing framework or proficiency of external auditing performance in baking sectors. This results of the study more contribution to review of literature in the area of financial performance in the banks sector of Jordan and affecting external audit quality in eastern or western developing countries such as Jordan. Inclusion, this research investigate further more relevant evidence to the value of studying external auditing, baking system, audit regulation, audit quality performance, and banks sector as well as a final point, the interest implications and limitations of this research, concluding positive evidence remarks are presented.

Keywords: External Audit, Financial performance, Banking system, Audit standards, Banks sector