



Effectiveness of Auditing in Combating Financial Corporate Corruption in Jordan from Managers' Perspectives

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ABSTRACT

The study aims at investigating the effectiveness of auditing in curbing financial corruption in Jordanian companies. Research methodology is descriptive and analytical mainly based on primary data from structured interviews with a convenient sample of corporate managers in Jordan. The study concluded that fraud, bribery, tax evasion and forging data are the most prevailing types of corporate corruption; auditors' responsibility to fight corporate corruption mainly stems from their professional ethics and social responsibility more than legal obligation; auditing measures were inadequate for combating corporate corruption; low level of auditing effectiveness exists due to obstacles facing auditors such as lack of mandate, lack of incentives, lack of appropriate training and threats to auditors. The researcher recommends that the best course of action to combat corporate corruption in Jordan is through joint efforts of internal control, external auditing, official mandate, more incentives and better training to auditors to reveal and report cases of corporate corruption in Jordan.

Keywords: Audit Effectiveness, Audit in Jordan, Combating Corruption.

JEL Codes: D73, H83, M1.

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1. Introduction

Corruption is a dilemma facing corporations in developing and developed countries which has financial and socio-economic implications. Corruption has far-reaching costs and losses. Corruption has so far distorted the image and reputation of companies, besides undermining confidence in corporate managers. Moreover, corporate corruption could negatively affect the audit associations and auditors' credibility world-wide.

The Research Problem stems from the controversy about the effectiveness of auditing in fighting corporate financial corruption in Jordan. The research problem could be put into the following question: is auditing effective in curbing financial corporate corruption in Jordan?

The Research Objectives are to shed light on types of corporate corruption and extent of efficacy of auditing in curbing corporate corruption in Jordan, besides analyzing the auditors' responsibility for detecting corporate corruption and exploring the obstacles facing auditors in combating financial corruption in Jordanian companies.

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The significance of this study stems from the scarcity of studies and the importance of the study's findings on this very sensitive topic that has far-reaching implications on companies and auditors in Jordan.

The limitations of the study stems from the small sample of 20 Jordanian corporate managers due to the sensitivity of the topic, reluctance of managers and lack of time and resources.

The organization plan of this study includes six sections as follows: Introduction; Conceptual framework of Role of Auditing in Combating Corporate Corruption and Previous Studies; Hypotheses & Methodology; Characteristics of Auditing and Corporate Corruption in Jordan; Analysis and Discussion of the Study's Empirical Results; Conclusions and Recommendations, besides References and Appendix.

2. Conceptual framework of role of auditing in combating corporate corruption and previous studies

The phenomenon of corruption is a universal dilemma for all nations which leads to unfair profits under unfair competitive conditions which appeals to those who would like to earn easily. The frequency of Corruption in the community causes it to become chronic. Moreover, corruption is not unique to politicians and bureaucrats, but also to those with economic power who do not have public authority (Culpan, 1990).

Corruption is an impasse facing countries all over the world, which has socio-economic and political dimensions. Furthermore, corruption has its far-reaching negative economic, political and social repercussions with harmful effects on individuals, companies and the society as a whole.

A survey of companies' employees showed that 59% of them confessed that they would steal confidential data from their companies if they feel they are to be dismissed from jobs, 70% of them said that the bad policies of their companies push them to steel money and 24% of them said they could steel confidential data from their companies after leaving their jobs (Burke, Tomlinston and Cooper, 2011).

According to Christina Lagard, the head of International Monetary Fund, about 1.5-2 trillion dollars are the costs of corruption in form of bribery, fraud, money laundering and tax evasion world – wide which constitutes about 2% of world's GDP and she defined corruption as abuse of employees' positions for personal purposes and mentioned that corruption deter countries' efforts for achieving economic growth and fighting poverty (IMF, 2017).

Reasons for the lack of effectiveness in auditing are as follows (Burcu Gidiz Oral & Ferhan Sayin, 2015):

- 1-Failure to collect data to be used in auditing.
- 2-Inability to analyze and use collected data in audit assessment and inspection.
- 3-Failure to organize and coordinate auditing force.
- 4-Dificiency of auditing force.
- 5-Failure to develop auditing standards in audit unit.
- 6-Inefficiency of management and internal control at companies and enterprises.
- 7-Lack of deterrence related to national judicial punishment system.

The previous studies related to effectiveness of auditing in combating corporate corruption were reviewed as follows:

The study of Burcu Gidiz Oral & Ferhan Sayin (2015) Can Corruption be Prevented by Increasing Tax Auditing in Turkey? The study aimed at determining the relationship between corruption index and tax auditing rate in Turkey during the period 1985-2011 through the use of Vector Autoregressive (VAR) analysis of the two variables of tax auditing and corruption index. The result of VAR test shows that there was an impact of tax auditing rate and corruption index as more tax auditing rate has reduced corruption index in the long –run in Turkey.

The study of Khalil Abdelrahim (2013) Socio-economic Dimensions, Causes and Curbing Measures of Corruption in Developing Economies with A Special Reference to Jordan. The study concludes that Jordan comes at a high level of corruption worldwide due to lack of legal and economic reform , political instability, lack of transparency, monopoly, high taxes, long procedures often go hand in hand with corruption, besides the bribes provided by some companies. Jordanian anti-corruption agencies failed to curb corruption due to lack of the power to persecute and lack of proper training of staff to be good investigators. Corruption breeds poverty, high prices and lack of foreign investment in Jordan.

Addressing corruption requires paying attention to its causes, role of incentives and institutional reform. Curbing corruption begins with designing better legal and administrative systems, reducing monopolies, inflicting severe penalties for both givers and takers of bribes besides a free press and transparent privatization of public enterprise.

The study of Yusran Mohamed Syam Shamyeh (2008) Role of Auditing Profession in fighting Corruption in Syria. The study concluded that auditors have great social responsibility and obliged by auditing ethics to reveal and report corruption in both the public and private sectors, but unfortunately this role was limited due to absence of organizing law of auditing and the weak role of the Syrian Auditors Association in applying the professional Audit International standards. The study recommended the following procedures to fight corruption in Syria: to have better organization of the audit profession in Syria, to have a new modern audit law, to activate the role of Auditors Association, to establish national transparency organization in Syria and to strengthen the judicial penalty system against corruption in Syria.

The study of Syam Walid Abu Ihmad (2006) Extent of Adherence of Auditors in Jordan to Professional Behavior: An Empirical Study. The objectives of the study are to identify the extent of auditors commitment by code of conduct of the audit profession. The study concluded that the adherence of auditor to the audit professional code of conduct was satisfactory particularly the general rules, relationship of auditor to his clients, auditor relationship to his colleagues, independence of auditor and auditor's adherence to auditing professional behavior.

The study of Rohana Othmana (2015) Fraud Detection and Prevention Methods in the Malaysian Public Sector: Accountants' and Internal Auditors' Perceptions. The study aims to identify methods to detect and prevent fraud and corruption in the public sector in Malaysia. The study concluded that operational audits, enhanced audit committees, improved internal controls, implementation of fraud reporting policy, staff rotation, fraud hotlines and forensic accountants are among the most effective fraud detection and prevention mechanisms employed in enhancing the scope and effectiveness of fraud and corruption detection and prevention in the government machinery in Malaysia.

The Study of Ghayath Alshanawani, (2004) Role of Auditors in Eradicating Robbery and Manipulation: The Cases of Economic Security at Damascus Court. The study analyzed the responsibility of auditors in detecting robbery and manipulation in financial statements of 11 public sector institutions in front of Damascus Court during 1978-1991 and concluded that auditors are legally responsible for discovering corruption at public enterprises according to the recognized international accounting principles and professional audit rules and ethics. The study recommend to remind and educate auditors of their moral and legal responsibilities in detecting and reporting financial corruption at corporates and enterprises in Syria and unify all financial censorship in one entity.

The study of Hussein Dahdouh (2006) Responsibility of Auditor in Detecting Manipulation at Industrial Companies' Financial Statements. The study aimed at analyzing the responsibility of auditor in discovering manipulation at financial statements of a sample of industrial companies in Jordan and discussing the factors that affect such responsibility. The study concluded that auditor's responsibility towards detecting financial corruption is affected by characteristics of auditors, management control of companies and audit professional rules and instructions. The study recommended a precise definition of auditor's responsibility in discovering financial corruption, setting down control techniques to be followed by auditors, identifying methods used in financial corruption and developing the audit rules and procedures up to international standards.

Having reviewed the previous studies, the researcher found that the results of this study will differ from result of previous studies to a great extent.

3. Methodology & hypotheses

Research null hypothesis are:

H₀₁: A few types of Financial Corporate Corruption exist in Jordan.

H₀₂: Auditors are not responsible for detecting financial corporate corruption in Jordan.

H₀₃: auditors are not using adequate measures to combat corporate corruption in Jordan.

H₀₄: Auditors are not facing obstacles in detecting corporate corruption in Jordan.

H₀₅: Auditing is not effective in combating financial corporate corruption in Jordan.

The methodology of this study is descriptive and analytical which relies mostly on qualitative data derived from a structured interview with a convenient and on purpose sample of 20 companies' managers in Jordan to have their points of view on effectiveness of auditing in combating corporate corruption In Jordan. The secondary sources of data are derived from reports of auditors, Professional Society of Auditors and work of authors. The structured interviews consist of two parts. Part 1 includes paragraphs relating to the respondents' personal information and Part 2 includes paragraphs relating to types of corporate corruption, auditors' responsibility for discovering corporate corruption, auditing measures used for detecting corporate corruption, obstacles facing auditors in curbing corporate corruption and level of audit effectiveness in fighting corporate corruption from points of views of companies' managers. The structured interviews were reviewed by several referees to check their validity and accuracy and reliability was checked by Cronbach Alpha test is (0.825) which is convenient. The statistical tools of analysis used in this study are: frequencies, percentages, ranks, mean, standard deviation and t-test using SPSS.

4. Characteristics of auditing and corporate corruption in Jordan

Jordan has witnessed in the last decade several cases of corruption mostly connected with the privatization of public institutions such as phosphates, cement, potash, Royal Jordanian Airline, Telecommunication, Social Security, Aqaba sea port, Refinery and Omnia where several officials were arrested and the issue of corruption became the subject of demonstration against the Government and was investigated extensively by the courts and parliament in Jordan. Concerning the institutional framework dealing with corruption in Jordan, the researcher could identify the following institutions (Center of Strategic Studies, 2001)

1. Anti-Corruption Unit/ Jordan's General Intelligence Department.
2. The Court of Customs/ Ministry of Finance.
3. The Audit Bureau.
4. The Bureau for Control & Administrative Inspection.
5. The Civil Service Commission.
6. The Dispute Settlement Unit/ Ministry of Labor.

It is also noticed that Jordan's legal and regulatory system lacks a special law on illegitimate earnings which is necessary to curb illegal proceeds in Jordan.

Jordan comes at a high level of corruption worldwide with a rank 57 among 176 countries at Corruption Perception Index (CPI) of 2017, issued by Transparency International Organization, which ranges between zero (most corrupted) and 100 (least corrupted), but among Arab countries, Jordan comes at rank 4 preceded by Qatar, Arab Emirates and Bahrain. (Transparency International Organization, 2017).

Lack of legal, public and economic reform, lack of transparency, monopoly, high taxes, long procedures and barrier to trade often go hand in hand with corruption besides the bribes provided by some companies in developed countries. Corruption is there in the private and public sectors. National anti-corruption agencies often fail to curb corruption due to lack of the power to persecute and lack of proper training of staff to be good investigators. Corruption breeds poverty, high prices and lack of foreign investment. Addressing corruption requires paying attention to its causes, role of incentives and institutional reform. Curbing corruption begins with designing better legal and administrative systems, reducing. Based on the findings, The Organization recommended that Jordan review all relevant legislation to ensure full compliance with the United Nations Convention Against Corruption and all Financial Action Task Force recommendations and recommended that the Kingdom insure data on transparency and anti-corruption issues are regularly updated and published in the annual reports of all relevant ministries, and made available to the public within a specified period. Jordan should work on strengthening transparency in the public sector by incorporating into relevant legislation specific requirements for regular interest disclosure, and for the publishing of information contained in income and asset declarations. Moreover, it is recommended incorporating into relevant legislation articles that secure the financial, administrative and political autonomy of watchdog, supervisory, and enforcement bodies, such as the media, the Audit Bureau, the Committee of Party Affairs, the Information Commissioner Board and the law enforcement agencies Other recommendations focused on strengthening anti-money laundering legislation by including domestic public officials within the

definition of politically exposed persons and amending relevant legislation to specifically include protection of whistleblowers who disclose their information publicly or to third parties if necessitated by circumstance. (www.jordantimes.com/news/local/jordan-ranks-57th-out-176-countries-public-sector-corruption, dated 24-2-2018).

Jordan has a low estimated score of control of corruption of (0.27) with a percentile rank of (64.42) world-wide, but got the second rank after United Arab Emirates among Arab countries in control of corruption according to World Bank in 30-9-2017 as in Table 1.

Table 1: Control of corruption percentile rank

Country	Estimate Score	Percentile Rank	Arab Rank
New Zealand	2.30	100.00	
Finland	2.28	99.52	
Denmark	2.24	99.04	
U.A.E	1.28	88.46	1
Jordan	0.27	64.42	2
Saudi Arabia	0.23	62.98	3
Lebanon	-0.97	13.94	10

Source: World Bank (2017) corruption percentile rank in control of Corruption, Washington DC.

5. Analysis and discussion of empirical results

5.1 Characteristics of companies' managers in the sample

One-fourth of the interviewed managers are members of board of directors, another one-fourth are executive managers and 40% of managers are finance managers. 65% of the managers are with B.A qualification Degree, 20% of managers with Master Degree and 15% of managers with Doctorate Degree.

Managers with Accounting Specialization constitute 50% of the sample size, 5% of managers are with Finance Specialization, 10% of managers with Financial Management Specialization and 35% of managers with other specializations.

Managers with less than 5 years of experience constitute 5%, managers with 6-10 years constitute 30%, managers with 11-15 years constitute 20% and managers with more than 15 years of experience constitute 45%. None of the managers has international professional certificates as shown in Table 2.

Table 2: Descriptive analysis of the sample of companies' managers

Variable	Category	Frequency	Percentage
1-Jop Position	Member of Board of Directors	5	25%
	Executive Manager	7	35%
	Finance Manager	8	40%
	Total	20	100%
2-Qualification	Diploma	-	0.0%
	B.A	13	65%
	M.A	4	20%
	Ph.D	3	15%
	Total	20	100%
3-Specialization	Accounting	10	50%
	Finance	1	5%
	Financial Management	2	10%
	Other	7	35%
	Total	20	100%
4-Experience	Less than 5 years	1	5%
	6-10 years	6	30%
	11-15 years	4	20%
	More than 15 year	9	45%
	Total	20	100%

5-Professional Certificates	CFA	0.0	0%
	CPA	0.0	0%
	Other	0.0	0%
	Total	0.0	0%

Source: Researcher computation

5.2 Descriptive analysis of types of corporate corruption in Jordan

The prevailing types of corporate corruption in Jordan are ranked as follows: fraud was ranked 1st, tax evasion was ranked 2nd, bribery and employee collusion were ranked 3rd, forging data and personal commission were ranked 4th, and money laundering was ranked 5th. T-test shows that there are significant differences among responses of managers on types of corruption in Jordanian companies as in Table 3.

Table 3: Descriptive statistics and t-test of corruption type

Corruption Type	Frequency	Percent	Rank	Mean	STD	t-test	Sig
Fraud	5	25%	1	3.55	2.188	7.256	0.000
Bribery	3	15%	3				
Forging data	2	10%	4				
Tax Evasion	4	20%	2				
money laundering	1	5%	5				
personal commission	2	10%	4				
Employee Collusion	3	15%	3				
Total	20	100%					

Source: Researcher computation

5.3 Descriptive analysis of auditor responsibility for identifying corporate corruption in Jordan

The auditor responsibilities for detecting and reporting corporate corruption in Jordan have the following relative importance: auditor's ethics constitute 40% of the responsibility. National law obligation constitutes 20% of the responsibility, auditor professional duty constitutes 20% of responsibility, auditor accountability constitutes 10% of the responsibility, auditor social responsibility constitutes 5% of responsibility, auditor plan constitutes 5% of responsibility. T-test shows that there are significant differences among responses of managers on auditor's responsibility for detecting corporate corruption in Jordan as shown in Table 4.

Table 4: Descriptive statistics and t-test of auditor responsibility in combating corruption

Auditor Responsibility for Detecting Corruption	Frequency	Percent	Rank	Mean	STD	T-test	Sig
1-Social Responsibility	1	5%	4	3.25	1.209	12.027	0.0
2-Auditor professional duty	4	20%	2				
3-Auditor Ethics	8	40%	1				
4-Obliged by national law	4	20%	2				
5-Auditor's Accountability	2	10%	3				
6-Auditor plan to detect financial corruption	1	5%	4				
Total	20	100%					

Source: Researcher computation

5.4 Descriptive analysis of audit measures for combating corporate corruption in Jordan

The audit measures for combating corporate corruption in Jordan have the following relative importance: examining internal control 40%, examining corporate risk management 25%, examining corporate governance 10%, assessment of corporate ethics 5%, applying international audit standards 5%, implementing social responsibility 5% and collecting evidence on corruption 5%. T-test shows that there are significant differences among responses of managers on audit measures as shown in Table 5.

Table 5: Descriptive analysis of audit measure to combat corporate corruption in Jordan

Audit measures	Frequency	Percent	Rank	Mean	STD	T-Test	Sig
1-Examining Internal control	8	40%	1	2.95	2.685	4.914	0.000
2-Examining Corporate Risk Management	5	25%	2				
3-Examining Corporate Governance	2	10%	3				
4-Assessing Corporate Ethics	1	5%	4				
5-Apply International audit standards	1	5%	4				
6-Impelementing audit social responsibility	1	5%	4				
7-Collecting evidence on corruption	1	5%	4				
8-Reporting corruption cases	1	5%	4				
Total	20	100%					

Source: Researcher computation

5.5 Descriptive analysis of obstacles facing auditor in combating corporate corruption

The relative importance of obstacles facing auditor in combating corporate corruption in Jordan are: lack of evidence 1st rank, absence of mandate, insufficient legal knowledge and lack of auditor's incentive got 2nd rank for each. Lack of auditor's experience and pressure on auditor got 3rd rank for each. Lack of auditor's training, lack of transparency and lack of disclosure got the 4th rank. T-test shows that there are significant differences among responses of managers on auditor obstacles facing auditor in combating financial corruption in Jordanian companies as shown in Table 6.

Table 6: Descriptive analysis and t-test of obstacles facing auditor in combating corruption

Obstacles	Frequency	Percent	Rank	Mean	STD	T-Test	Sig
1-Absance of Mandate	3	15%	2	4.80	2.380	9.301	0.000
2-Lack of auditor experience	1	5%	3				
3-lack of auditor training	1	5%	4				
4-Insufficient legal knowledge	3	15%	2				
5-Lack of incentives	3	15%	2				
6-Lack of Evidence	5	25%	1				
7-Pressures on Auditor	2	10%	3				
8-Lack of transparency	1	5%	4				
9-lack of disclosure	1	5%	4				
Total	20	100%					

Source: Researcher computation

5.6 Descriptive analysis of level of audit effectiveness in combating corporate corruption in Jordan

The relative importance of the level of audit effectiveness in combating corporate corruption in Jordan from managers' perspectives are: low level of audit effectiveness got 70% of managers' responses, followed by average effectiveness level that got 20% of responses, while the very effective and the very ineffective level of auditing got each 5% of managers' responses. T-test shows that there are significant differences among responses of managers on audit effectiveness level in combating financial corruption in Jordanian companies as shown in Table 7:

Table 7: Descriptive analysis and t-test of level of audit effectiveness in combating corporate corruption in Jordan

Effectiveness Level	Frequency	Percent	Rank	Mean	STD	T-Test	Sig
Very Effective	1	5%	3	2.30	0.657	15.567	0.000
Average Effectiveness	4	20%	2				
Low Effectiveness	14	70%	1				
Very low Effectiveness	1	5%	3				
Total	20	100%					

Source: Researcher computation

6. Conclusions and recommendations

The study aims at investigating the effectiveness of auditing in combating financial corporate corruption in Jordan. The methodology of the study is descriptive and analytical using statistical tools of frequency, percentages, mean, standard deviation, ranks and t-test. The primary data was collected through structured interviews with a convenient sample of managers of Jordanian companies (see Appendix).

The study concluded the following empirical results: (1) The prevailing types of corporate corruption in Jordan are with the following relative importance: fraud 1st rank, tax evasion 2nd rank, bribery 3rd rank, personal commission and forging financial data got 4th rank for each and money laundering got the 5th rank.

(2) The auditor's responsibility to detect corporate corruption in Jordan stems from: auditor's ethics 40% of managers' responses. National law obligation got 20% of responses, auditor professional duty got 20% of responses, auditor accountability got 10% of responses, auditor social responsibility got 5% of responses, and auditor plan got 5% of responses.

(3) The audit measures for combating corporate corruption in Jordan are inadequate and include examining internal control with 40% of responses, examining corporate risk management got 25% of responses, examining corporate governance got 10% of responses, assessment of corporate ethics got 5% of responses, applying international audit standards got 5% of responses, implementing social responsibility got 5% of responses and collecting evidence on corruption got 5% of responses.

(4) Auditors in Jordan face the following obstacles in auditing corporate corruption in Jordan: lack of evidence got 1st rank, insufficient mandate, lack of incentives and inadequate legal knowledge got 2nd rank each, lack of experience and pressure on auditor got 3rd rank each, lack of training, lack of transparency and lack of disclosure got 4th rank each.

(5) The levels of auditing effectiveness in combating corporate corruption in Jordan are: low level got 70% of managers' responses, followed by average level with 20% of managers' responses, followed by very effective level of auditing with 5% responses and very low level of auditing effectiveness got 5% of managers' responses.

The study recommends the following to improve auditors' capacity to discover and report corporate corruption in Jordan: (1) To have Clear definition of auditor's responsibility towards combating corporate corruption. (2) Orient auditors with the latest dishonest and deceitful corruption methods. (3) Upgrade management efficiency and internal control. (4) Develop auditing standards and measures to combat corporate corruption. (5) Providing incentives for auditors to combat corporate corruption. (6) Protecting auditors against threats from high authorities. (7) Creating deterrence by judicial punishment system against corporate corruption. (8) Consolidating independence and neutrality of auditors in their investigation of corporate corruption.

The policy implications that relate to the study's findings are: the Jordanian legal system should be amended to have new articles that could protect auditors in their dealing with cases of financial corruption; the need for strengthening the judicial punishment system in Jordan to deter the corporate corruption and to upgrade the rules and jurisdictions of Jordan's Auditors Association in relation to audit corporate corruption.

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Appendix: Questionnaire

Effectiveness of auditing in curbing financial corporate corruption in Jordan from managers' perspectives

Part I: Select appropriate personal data

- 1-1 Position: Head of Board of Director Financial Manager Executive Manager
- 1-2 Scientific Qualifications: Diploma B.A MA Doctorate
- 1-3 Specialization: Accounting & Auditing Finance Management Specify Others ()
- 1-4 Years of Experience: Less than 5 6-10 11-15 More than 15
- 1-5 Professional Certificates: CFA CPA Specify others ()

Part II: Select types of corporate corruption at your company

- Fraud
- Bribery
- Forging Financial Statements
- Tax Evasion
- Money Laundering
- Personal Commission
- Collusion among Employees
- Other Types ()

Part III: Select auditor' responsibility in combating corporate corruption

- It is Auditor's Social Responsibility to combat corporate corruption.
- It is professional responsibility of Auditor in discovering Fraud & Cheating.
- It is professional Ethics of Auditor to combat corporate corruption.
- It is Auditor's responsibility to apply national laws dealing with corruption.
- It is Auditor's Accountability to detect cases of corporate corruption
- Auditors are not responsible for discovering Corporate Corruption

Part IV: Select audit measures for combating corporate corruption

- Evaluating Corporate Internal Control
- Assessing Level of Corporate Risk Management
- Evaluating Level of Corporate Governance
- Assessing Level of Corporate Ethics
- Planning Corruption Auditing
- Applying International Audit standards
- Implementing Audit Social Responsibility
- Collecting Evidences on Cases of Corporate Corruption
- Interviewing Parties involved in Corporate Corruption

- Recommending Penalties on Parties involved in Corruption
- Reporting Corruption Cases to Corporate Board of Directors
- Specify Other Measures ()

Part V: Select obstacles facing auditor in combating corporate corruption

- Absence of clear Mandate for Auditor to detect Corporate Corruption
- Lack of Experience in Combating Corporate Corruption
- Lack of Training on combating Corporate Corruption
- Insufficient Legal Background to detect Corporate Corruption
- Absence of Auditor's Incentives to detect Corporate Corruption
- Lack of Concrete Evidence to prove Corporate Corruption
- Pressures on Auditor Not to Investigate Corporate Corruption
- Lack of Transparency in Corporate Transactions
- Lack of Disclosures of Corporate Sensitive Data

Part VI: Select level of audit effectiveness in combating corporate corruption in Jordan

- High Effectiveness
- Average Effectiveness
- Low Effectiveness
- Very Low Effectiveness