



PERCEPTION OF AUDITOR INDEPENDENCE BY TUNISIAN FINANCIAL PREPARERS: AN EXPLORATORY STUDY

Hadžić J. Jelena

Obafemi Awolowo University

Jelenatuui@mailxtop.uky.rr

Abstract

This study aims to determine the factors influencing the perceived independence of the external auditor. In order to achieve our objective , we conducted an analysis based on a first qualitative phase and a second quantitative phase. The latter is based on a questionnaire sent to 87 Tunisian financial information preparers. Our study revealed that financial information preparers build their perception by essentially favoring the reputation of the external auditor, followed by the size of the firm, professional control and legal responsibility, personal ties, incompatibilities , fees, financial dependence and auditor rotation.

1. Introduction

Recent financial and accounting scandals have led to the introduction of laws on strengthening financial relations . A law known as " Sarbanes-Oxley " was adopted in 2002 by the United States, this law mainly concerns corporate governance and the role of managers in this governance (Wang et al . , 2010). At the level of French legislation , there are several new regulations on



financial security . We cite in particular the financial security law of August 1 , 2003, the strengthening of the code of ethics and independence of auditors, professional practice standards and European directives .

This regulatory system in Tunisia was strengthened by law no . 2005-96 of October 18 , 2005 relating to the strengthening of the security of financial relations. This law constitutes for the Tunisian legislator a prevention of the occurrence of financial scandals such as the Batam group affair at the end of 2002. These legislative changes , the main purpose of which is to ensuring the reliability of accounting and financial information underlines the importance given to audit quality in general and to auditor independence in particular . This study may be useful for the various

Table 1 : Factors of external auditor independence

Impact on independence

organizations whose aim is to strengthen the independence of external auditors, particularly in Tunisia . Indeed , this analysis can

Factor axis Author(s)

perceived

+ -

assisting professional accounting organizations in establishing standards _____

which help to strengthen the independence of external auditors , as well as

Prat-Dit Hauret Competence (2003) +

than to assess the impact of regulatory changes put in place to ensure independent behavior.



Factors

Size of the

Blokdiijk & al . (2006)

Nur Barizah & Ahmad (2009)

Big size

Small size

Through this study we will try to answer the question

dependents

office

next : What are the factors influencing the perceived independence of

of _____

the external auditor ?

the listener

Chan et al. (1993)

Reputation +

2. Literature

2.1. State of the art of external auditor independence

The literature and regulations distinguish two types of independence: real or de facto independence and perceived or apparent independence . Real independence is defined by Prat Dit Hauret (2003) as the auditor's ability to reveal anomalies and express his opinion in all conscience.

For his part, Prat dit Hauret (2003) emphasizes that the independence of appearance consists in avoiding situations or circumstances of such importance



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that a third party who would have knowledge of them could call into question the objectivity of the statutory auditor . Perceived independence concerns the level of independence as it appears to the different users of Factors dependent on the auditee

- Corporate governance _____
- Existence of an audit committee _____
- Results management _____
- Flexibility _____
- accounting rules _____
- The good financial situation of the customer _____

Salehi (2008) +
Alleyne et al . (2006)
+Al-Sawalqa & Qtish (2012)
Shockley (1981) -

Hartlay & Ross (1972)
Salehi & al . (2009)
Bell & al . (2001)
Prat-Said Hauret (2003)

accounting information . It is defined by Richard (2003) as the perception of this concept by users, i.e. shareholders, investors and more generally the financial market.



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Prat Dit Hauret (2003) states that the independence of the auditor can

Auditor rotation

Ghosh & Moon (2005)

+

Daniels and Booker (2011)

Nur-Barizah et al. (2005)

be analyzed by studying the explanatory factors of the latter perceived by users of accounting and financial information. Heider (1944), founder of the theory of attribution according to which individuals interpret behaviors by attributing causes to them , distinguishes in the analysis of a situation between the identification of dispositional factors (internal causes) and situational factors (external causes). Dispositional factors depend on the actor, while situational factors depend on external influences.

Developing this theory , Kelley (1967) asserts that the observer

Listener and audience dependent factors

the audited

Incompatibilities

Importance of the amount of fees

Publication of fees

Conflicts

Salehi et al . (2009) -

Dart (2011)

Adeyemi and Akinni (2001)



-

Nur-Barizah et al. (2005)

Beattie et al . (1999)

+

Al-Ajmi & Saudagaran (2011)

searches in the information available to him for the factors or the set
factors that influence the event or action. Hence the judgment of
of interests Koh & Mahathevan (1993) -

the observer (e.g. preparers of accounting information) depends on the latter's
perception of internal and external factors of the auditor's behaviour.

This theory has been used to explain the perception of auditor behavior by
observers (Arrington et al ., 1985; Anderson et al ., 1998). Ben Saad and Lesage
(2008) referred to attribution theory to analyze the perception of external auditor
independence . These authors claim that according to this theory, auditor
independence can be explained by factors. These factors can be internal and
external.

We will try to present in the following table the different factors of perceived
independence studied in the literature by distinguishing them according to 4 axes
(Ben Saad & Lesage, 2008): factors dependent on the auditor, factors dependent on
the auditee, factor dependent on Factors that are not dependent on the auditor or
the auditee

Concentration of the audit market



Legal liability

The co-auditing

Review of the file by a co-partner

Control

Jeong et al . (2005)

Nur-Barizah et al . (2009) - Salehi et al . (2009)

Beattie et al . (1999)

+

Prat-Said Hauret (2003)

Matsumura & Tucker (1995) +

2.2. Regulatory strengthening regarding the independence of the external auditor

The various rules for strengthening the independence of auditors are structured around three main axes.

2.2.1. New rules on separation of services

The second part of the American Sarbanes-Oxley Act provides for certain provisions aimed at strengthening the independence of auditors. Among these various provisions is the prohibition of the accumulation of services provided by the auditor to the audited companies. Indeed, section 201 of the SOX Act prohibits audit firms from carrying out due diligence not directly related to the audit. The French legislator also prohibits auditors from providing the audited



company with services or advice or other services not related to the statutory audit of accounts . In Tunisia , the rules of incompatibility predate the law on strengthening financial security. The prohibition of accumulation of activities other than auditing was provided for by the commercial companies code.

2.2.2. Audit mandates : rotation and co - auditing

The SOX law provided for a five-year rotation of the signatory partners. Indeed , section 203 of the law provides for the mandatory rotation of the main partner and the partner responsible for reviewing the audit file every five years. In France, the law on financial security also established a periodic rotation of auditors every 6 years. On the Tunisian side, the rotation of auditors was recognized through law n°2005-96 relating to the strengthening of the security of financial relations. According to the latter, the auditor must be appointed for a renewable period of three years . As for the provision of co-auditorship , it is a French specificity that was established by the law on financial security, it is exercised in France in a mandatory manner for certain types of companies. The SOX law did not provide for this provision while the Tunisian law relating to the strengthening of the security of financial relations emphasized this provision. The principle of joint auditing in Tunisia was provided for a certain category of companies .

2.2.3. Audit fees

The SOX law made it mandatory to publish fees provided by the audit and ancillary services for listed companies. The French legislator also required



through the law on financial security for all companies to make available to shareholders and partners the amount of fees paid to auditors. Auditors' fees in Tunisia are determined using a scale. This scale is applied based on three criteria which are the gross balance sheet total, the total revenue and the workforce of the audited company.

3. Methodology

Our objective is to determine the factors influencing the perception of auditor independence among preparers of accounting information. In order to achieve our research objective we will use an empirical approach similar to those used by Carcello et al. (1992) and Gonthier-Besacier et al. (2012). An analysis was based on a questionnaire addressed to 87 preparers of accounting information.

3.1. Development of the questionnaire

This first phase is based on a review of the literature and Tunisian regulations. The review of the regulations was fueled by recent developments brought about by the Tunisian law on strengthening financial relations. Based on the factors identified, a preliminary questionnaire was developed. The latter was pre-tested with 5 preparers with varied profiles. The main objective of this pre-test is to improve the drafting of the questionnaire by enabling the validation of the relevance of the identified factors as well as the integration of new criteria. At the end of this phase, we identified 33 factors. We grouped these factors according to the classification of Ben Saad and Lesage (2008): factors dependent on the auditor, factors dependent on the auditee, factors dependent on the auditor and the auditee, and factors not dependent on the



auditee or the auditor (Appendix A).

3.2. Quantitative phase

3.2.1. Measuring the relevance of the criteria selected

3.2.1.1. Collection of data

A final questionnaire containing 33 questions on the factors of independence of the external auditor. It also includes questions that allow us to describe our sample well. The questionnaire was sent to 100 directors (general, financial, administrative and others) of companies listed on the Tunis Stock Exchange in 2012. The use of financial information preparers is justified by the fact that the latter have good experience with auditors and are therefore able to express an opinion on the independence of the auditor. We obtained at the closing date of the study a sample of 87 directors whose main characteristics are presented in Appendix 1. To measure the influence of our 33 criteria, we chose a 5 - point Likert scale. :

- Strong negative
- Weak negative
- Null
- Weak positive
- Strong positive

3.2.1.2. Statistical analysis

We will conduct a series of principal component factor analyses (PCA). The objective of this step is to eliminate certain criteria from our questionnaire



based on the results obtained, which allows us to obtain more condensed measurement scales that allow us to reduce the risk of random error . This phase then allows us to demonstrate the reliability of the criteria retained on the independence of the external auditor . Then, we will use univariate statistical analyses to determine the influence of the different criteria on the perception of the independence of the external auditor .

3.2.2. Identification of groups of accounting information preparers with different perceptions

To determine the groups of preparers with different perceptions, the dynamic clustering method (K-means) was used.

Results and discussions

It is first essential to determine whether the PCA data constitute a coherent whole. In order to determine this coherence, we will use the KMO test and the Bartlett specificity test.

Table 2 : KMO index and Bartlett test

Kaiser - Meyer -Olkin sampling accuracy measure . ,693

Approximate chi-square 479.501

Bartlett 's Test of Sphericity

ddl 55

Meaning of Bartlett ,000

Bartlett's test proves that our study is significant with a very high chi- square (479.501). The KMO test is also significant (KMO index greater than 0.5).

3.3. Results for auditor-dependent factors (Appendix B)

We will establish a PCA for the 12 items relating to this family of criteria in order to eliminate the items that have no impact on the construction of the typology. The quality of representation of 10 items varies between 0.701 and 0.838. This shows the good quality of representation of the latter. However, 2 items which are the strict respect of professional secrecy and the fact that the auditor respects his personal tax obligations present indices lower than 0.5 and must be eliminated. After eliminating the poor quality items, the same work was redone by introducing into the PCA the 10 items identified as representative. With the new PCA it was found that all the items represent a coefficient greater than 0.5. Hence no variable will be eliminated. The PCA with varimax rotation at the level of the first family of factors makes it possible to identify four main components explaining 78.667% of the variance. Thus we noted the following structure presented in decreasing order of importance.

Factor 1 : Auditor 's reputation

This factor, which represents 13.517% of the total variance explained, is composed of the following two items:

- The good reputation of the firm ;
- The fact that the firm belongs to one of the big 4 networks .

It is noted that this factor most influences the perception of directors of the auditor 's independence since it represents a high average greater than 1, i.e. 1.6781.



Factor 2 : Firm size

This factor explains the largest share of the variance 31.641%. The items that relate to this factor are:

- The fact that the firm is small with an average of - 1.2414
- The fact that the cabinet is large (1.5517).

Although this factor represents the largest share of variance , it is not the one that has the strongest impact on directors' perception of independence . It is noted that preparers consider that the small size of the firm has a strong negative influence on independence. However , they consider that the fact that the firm is large has a strong positive influence on independence.

Factor 3 : Ethics

This factor , which represents 15.95 % of the total variance explained, is composed of five items

- The fact that the auditor has never been the subject of any challenge in liability for negligence ;
- The fact that the auditor does not commit any personal fault outside of his mission;
- The auditor 's compliance with all of its commitments to third parties ;
- The fact that the auditor has developed personal and professional values

This factor has an average of 1.3190. Therefore, the various directors interviewed consider that the latter has a strong positive impact on the independence of the auditor.

Factor 4 : Competence

Factor 4 represents 17.559% of the total variance explained. It groups the following two items:

- The experience
- The auditor 's methodology

This fourth factor represents an average of 0.643. In fact, the auditor's competence has a weak positive impact on the preparers' perception of independence.

3.4. Results relating to auditee-dependent factors (Appendix C)

After examining the quality of representation of the seven items that form the second family of factors, two items deemed non-representative were eliminated, which are the size of the audit committee and the good financial situation of the client. Two major factors emerge from the PCA explaining 83.717% of the variance.

Factor 1 : Corporate governance

This factor explains 52.5% of the variance. Its mean is 1.115. It groups together three underlying factors that relate to the company's governance system, which are:

- Expertise of board members (1,1034)
- Existence of an audit committee (1.2184)
- The competence and independence of the audit committee (1.0230)

It can be seen that this factor , which groups together the three previous items , has a relatively strong influence on respondents' perception of the



independence of the external auditor.

Factor 2 : Propensity to manage the result

This factor has an explained variance equal to 31.217%. The items that relate to this factor are:

- Flexibility of accounting rules (- 0.6897)
- Earnings management (- 0.2299)

According to these results, the various financial information preparers interviewed consider that this factor has a weak negative influence (-0.4598) on the independence of the auditing bodies.

3.5. Results for auditor and auditee dependent factors (Appendix D)

Regarding this third family of factors, the quality of representation table revealed that the publication of fees is the only non- representative item. After the elimination of the latter and the ACP with varimax rotation , we obtain 4 factors which explain 75.401 %. Factor 1 : prohibition of financial dependence and rotation

This first factor, whose explained variance is 32.272%, groups together two items:

- Prohibition of any financial link between the auditor and the auditee (1.2414)
- Auditor rotation (1.4138)

This factor has an average of 1.3276. Hence, the preparers consider that the prohibition of any financial link between the auditor and the auditee as well as

the rotation of auditors have a strong positive influence on the independence of the auditor. It is also noted that rotation has a greater positive impact on independence according to the different respondents.

Factor 2 : Incompatibilities and fees

Four items form this second factor which explains 15.115% of the variance.

These items are:

- Prohibition on the auditor providing accounting services (1,3448)
- Prohibition of all consultancy services (1.2874)
- Prohibition of any remuneration other than that provided for by law (1.3333)
- Prohibition on the auditor from charging fees that are too high in relation to the total fees (1.4023)

The mean of this factor is 1.3419. The different respondents consider that the prohibition of incompatibilities and the prohibition of receiving remuneration other than that provided for by law as well as the prohibition of receiving high fees have a strong positive influence on the independence of auditors . Two isolated variables emerge from the PCA of this family of factors . The first variable relating to the prohibition of personal ties has a strong positive impact on independence while the impact of the second variable relating to conflicts of interest is weak negative.

3.6. Results for factors not dependent on the auditor or the auditee (Appendix E)

For this family of factors, all items are considered representative. The PCA reveals a main factor and an isolated variable which explain 71.382% of the variance.

Factor 1 : Professional control and legal responsibility

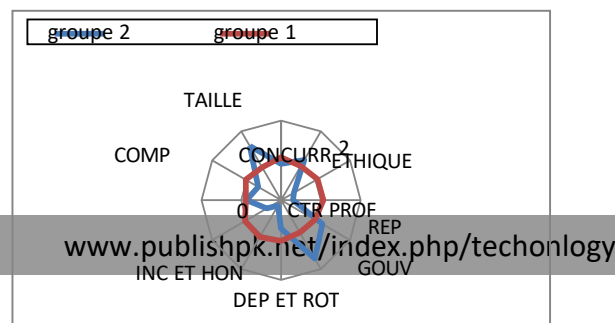
This factor explaining 50.491% of the variance is formed according to the ACP by four items which are

- The obligation to appoint two auditors in certain entities (1.3218)
- Review of the file by a non-signatory partner not involved in the file (1,448)
- Control of the profession by dependent professional bodies (1.2989)
- Legal liability (1,505)

The average of this factor is 1.3934. We can then see a strong positive impact of this factor on the perceptions of financial information preparers. The isolated variable that results from the ACP is competition in the audit market. This variable has a weak negative impact (-0.5862) according to the different respondents.

Identification of groups of trainers with different perceptions

Despite the low disparity in perception of financial information preparers on each of the factors (Appendix : 3), we will try to identify groups of preparers with different perceptions. To do this, we will conduct a dynamic cluster





analysis based on the factors from the ACPs as well as on the isolated variables (prohibition of personal ties , conflicts of interest and competition on the audit market). This analysis revealed to us that 7 directors have different perceptions from the others. Indeed , the dynamic cluster analysis highlighted two groups of preparers with different perceptions (Appendix : 3). The first group consists of only 7 preparers, the other group is dominant with 80 directors. Figure 1 allows us to schematize the positioning of these two groups of preparers on the factors.

Fig.1- Presentation of the perceptions of the two identified groups

With :

SIZE : size of the audit firm

CONCURR : competition in the audit market CONF INT: conflicts of interest

PERSONAL LINKS : personal links

INC ET HON: incompatibilities and fees DEP ET ROT : financial dependence and rotation MANAGE RT: propensity to manage the result GOUV: corporate governance

REP : Reputation

ETHICS : the auditor 's ethical sensitivity COMP: auditor's competence

The analysis of this figure shows that the 7 directors belonging to the first group have different judgments from those of the dominant group . It is noted that the first group bases its judgment by favoring a relatively small number of factors which are competition on the audit market and the propensity to



manage the result. According to this first group, these factors have more influence on the independence of the auditor. This minority also considers that the independence of the auditor is less influenced by his competence and the system of governance of the audited company. Then come the size of the audit firm , conflicts of interest, financial dependence and auditor rotation. The remaining factors which are ethics, the reputation of the auditor, incompatibilities and fees, personal ties and control of the profession have only a weak impact on the perceptions of the preparers of accounting information . The second group, considers that independence is influenced by several factors. According to this group, the latter is influenced by a combination of factors. Indeed, this majority group considers that the independence of the external auditor is influenced by his reputation, his ethical sensitivity, the governance of the audited entity, financial dependence , rotation, incompatibilities.

Conclusion

This research work, conducted with 87 Tunisian financial information preparers of varied profiles, allows to focus on the factors influencing the independence of the external auditor . We identified, from the literature and regulations, 33 factors likely to have an impact on independence. The latter were grouped into four categories : factors dependent on the auditor, factors dependent on the auditee, factors dependent on the auditor and the auditee and factors not dependent on either the auditor or the auditee.

PCAs were conducted on each factor family as well as univariate analyses to determine the importance of each factor



Auditor reputation is the most important factor in the perception of financial information preparers of the independence of the external auditor, followed by firm size, professional control and legal liability, personal ties, incompatibilities , fees, financial dependence and auditor turnover . Next is the system of governance of the audited company. The various preparers interviewed attach no particular importance to the competence of the auditor, the propensity to manage the result, conflicts of interest and competition in the audit market.

In particular, our study shows that the good reputation of the auditor, his membership in one of the Big-four networks, the large size of the firm, the control of the profession and the strengthening of legal responsibility, the prohibition of all financial and personal links between the auditor and the auditee, the prohibition of the provision of

" Non audit services ", the prohibition of any remuneration other than that provided for by law as well as the prohibition of charging an amount too high in relation to the total fees and the obligation of systematic rotation of auditors and the system of governance of the entity

The dependent factors of the audited Tunisians as having a strong positive influence on the independence of the external auditor.

However, the auditor 's competence is the only factor perceived as having a weak positive impact on independence. According to the different directors in our sample, the independence of the external auditor is strongly negatively affected by the small size of the firm. Conflicts of interest, competition in the



audit market have only a weak negative impact on independence. The main limitation of our research is the small number of the sample, which makes it difficult to know if our sample is representative of the population of preparers. Similarly , the links that may exist between two factors have been neglected. Our research can be completed by another study like AL- Ajmi and Saudagaran (2010) conducted among auditors and users of accounting information in order to compare their perceptions of independence.

Factors not dependent on the auditor or the auditee

The obligation to appoint two auditors in certain

entities The review of the file by a non-signatory partner and _____

not involved in the case _____

Control of the profession by organizations

dependent professionals _____

Market competition Legal liability _____

Appendix B : Auditor - dependent factor family results

Appendix D: Auditor and auditee dependent factor family results

*mean per factor is equal to the sum of the means in absolute value of the
different items divided by the number of items composing the factor

factors items average

Average by

Average score

Average score

% of variance



Factors Items Mean

The fact that the

Average per factor*

Mean factor score group1

Mean factor score group 2

% variance

Prohibition of addiction

Prohibition of any financial link between

1,2414

postman

factorial

group1

factorial

group2

Factors Items Average

Average per factor

Mean factor score

Mean factor score

% of variance

Factors Items

Average



Average per factor

Average

factor score

Average

e factor score

% of

variance

The expertise of

group1

group2

group1 group2

The obligation of

board members

1,1034

appoint two auditors in

1,3218

of administration

some entities

The ~~existence~~ of a

Responsibility

1.5057

corporate governance



audit committee 1.2184 The competence and
1.1149 0.3997 -0.0349 52.5

Control of the
Legal The revision of the

50.59

independence

members of

1.0230

profession and

responsibility

file by a

non- associated

1,4483

1.3934 -0.6741 0.0589

audit committee The flexibility of -

legal

signatory and not

implied

Propensity

accounting rules 0.6897

Control of the



to manage the result

Earnings management

- 0.2299

0.4598 1.3868 -0.1213 31.21

profession by dependent professional bodies

Isolated variable Competition on

the audit market

1,2989

-0.5862 1.1418 -0.0999

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