



Ferdowsi University of Mashhad
Faculty of Economic & Administrative Sciences

Abstract of Thesis

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Thesis Title: Factors affecting auditor independence of external auditors in the Iraqi perspective	
Keywords: Audit Independence, Independent Auditors, Auditor's Level of income, Audit Fees, Audit Company Size, Enterprise Audit Services Provider	
Abstract: The auditor's independence is to ensure that the financial statements are audited by auditors who, with the technical competence, have an impartial degree of audit privilege. The main objective of this research is to study the factors affecting the independence of the audit from the standpoint of independent auditors and investors in the Iraqi stock exchange. The present research is an applied and survey one. The person is the level of the analysis in this research. The statistical population of this study consists of independent auditors of the members of the Iraqi Stock Exchange Association, consisting of 230 individuals and stock investors including 500 people. Data collection was done using a Likert scale questionnaire. The construct validity was verified using confirmatory factor analysis and the Cronbach's alpha coefficient greater than 0.7 was confirmed for the various structures of the reliability questionnaire. Data analysis was performed using Student t test. The results of the research show that the five factors such as the audit period, the auditor's financial dependence on the client, the provision of non-audit services to the client, the existence of a job relationship with the client and the audit committee from the standpoint of independent auditors and investors in the Iraqi stock exchange affect the auditor's independence. From the standpoint of the respondents, the audit period, among these factors, plays a more important role. The findings also show that independent auditors have predicted the effect of these factors stronger than investors.	
Supervisors' Signature	