

**Factors of external auditor's change in Jordanian shareholding companies**  
**Field study**  
**M.A.Alqam, and M.T.Al-Rajabi**  
**Abstract**

Due to the effect of auditor's changes on external auditor's independence, this study examine and determine the factors which cause the Jordanian shareholding companies change their auditors. To achieve this target, the responses to a questionnaire of auditors and management of shareholding have been analyzed and tested. The major findings are:

1. Auditors indicated that there is a significant effect of the factors related to the company, factors related to implementation of audit standards and professional ethics, and factors related to audit firm on auditor's changes.
2. Managers of shareholding companies indicated that factors related to company, factors related to audit firm, affect auditor's changes, but other factor factors such as implementation of audit standards and professional ethics do not affect auditor's changes.
3. There are no significant statistical differences between means of responses of auditors and mangers to factors related to the company, and factors related to audit firm, but there significant statistical differences between means of responses of auditors and mangers to factors related to implementation of audit standards and professional ethics.