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**The Contribution Fields of the External Auditor's Mandatory
Rotation In Improving the Quality of Auditing Process And
Justifying His objectivity And Independence"**
{Applied Study on the External Auditors In Gaza- Province, Palestine}

Abstract: This Study aims at identifying the contribution fields of the external auditor's mandatory rotation in improving the quality of objectivity

and independence. To achieve the objectives of this study, a questionnaire has been designed. Consisted of three parts, depending on previous studies and the theoretical framework, distributed to the external auditors in Gaza- Province, the questionnaires were (85), the replied questionnaires were (68), which represent (80%).

The results of the study showing that the idea of the mandatory rotation of the external auditor happened always when the big corporations face some problems as a result of decreasing its shares at the financial market. The long period of contractual relationship between the external auditor and his client will decline the auditor's objectivity and independence.

The researcher introduces a set of recommendations, the most important from it: the necessity of practicing the external auditor the professional suspicion when auditing his client's accounts, this required to use mental investigation, because the decrease of professional suspicion will increase the possibility of existing errors in the financial statements. The Mandatory rotation of the external auditors at the corporations in Gaza Province after five years in order to avoid the competition among auditors, otherwise, the auditors will reduce their fees at unacceptable method to obtain new clients. This will reflect a negative trend on the quality of auditing and on his ability to realize economic gains.

Keywords:-

Auditor's Tenure- Auditor's Independence- Auditor's Objectivity- Mandatory Rotation of Auditor- Rotation of Audit Firms- International Debate.

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2	0.000	19.618	91.18	4.56	2
3	0.000	23.758	88.82	4.44	3
10	0.000	6.698	75.59	3.78	4

		t	(%)		
6	0.000	10.105	82.06	4.10	5
7	0.000	13.531	81.76	4.09	6
9	0.000	6.955	80.29	4.01	7
8	0.000	11.630	81.18	4.06	8
6	0.000	7.835	82.06	4.10	9
3	0.000	14.539	88.82	4.44	10

		t	(%)		
4	0.000	11.083	85.88	4.29	11
5	0.000	12.251	85.59	4.28	12
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5	0.000	13.460	85.88	4.29		2
6	0.000	13.686	83.82	4.19		3
3	0.000	14.525	87.06	4.35		4
2	0.000	14.631	87.35	4.37		5
7	0.000	9.791	82.94	4.15		6

		t				
1	0.000	18.185	90.00	4.50		7
8	0.000	8.750	80.88	4.04		8
4	0.000	12.191	86.18	4.31		9
	0.000	26.973	82.84	4.14		

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13	0.000	8.829	80.59	4.03		1
12	0.000	8.622	81.47	4.07		2
9	0.000	11.412	83.24	4.16		3
11	0.000	9.078	81.76	4.09		4

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7	0.000	13.628	85.29	4.26		5
1	0.000	18.290	89.12	4.46		6
4	0.000	17.506	87.35	4.37		7
14	0.621	0.497	60.59	3.03		8
9	0.000	8.810	83.24	4.16		9

		↑				
10	0.000	11.872	82.94	4.15		10
2	0.000	14.742	87.65	4.38		11
8	0.000	10.438	83.53	4.18		12
3	0.000	11.844	87.65	4.38	(%10)	13
6	0.000	17.038	85.59	4.28		14

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5	0.000	10.857	86.76	4.34		15
	0.000	31.604	83.12	4.16		
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(*Results & Recommendations*)

"Results"

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"Recommendations"

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