

# **The Factors Influencing Auditor Independence: The Perceptions Of Auditors In Bahrain**

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## **Abstract**

The aim of this research is to assess the relationship between the presumed AI influencing factors and AI from the standpoint of auditors in Bahrain. Researchers have continuously identified and assessed several factors that are expected to safeguard AI and objectivity to mitigate the potential threats faced by the audit profession worldwide. As a result of the promising Bahrain Economic Vision 2030 that emphasizes on 'fairness' as a one of major principle, the regulators in Bahrain are expected to adopt new measures that enhance the role of auditors in maintaining fairness and transparency. This research hence investigated the subject matter in a way that intended to assess the AI influencing factors in a Bahraini context. The research is quantitative in nature, whereby questionnaires were distributed to a range of auditors representing the audit firms in the Kingdom of Bahrain. Following reliability and validity tests, the responses were analyzed descriptively, along with empirical analysis through using the Multiple Regression Model. The findings signified the substantial role of the audit regulations and related provisions in enhancing AI and impartiality, when compared to other presumed factors. The research recommendations focused on the importance of overseeing the audit firms and accounting professionals through the formation of an independent audit quality board as well as considering the adoption of a joint-audit practice for the listed companies.

**Keywords:** Auditor Independence, Audit Quality, Audit Regulations, Non-Audit Services