Professional Challenges Perceived by External Auditors in Oman: Analysis of Survey Data from Audit Firms in Muscat.

Abstract:

The study aimed to investigate the challenges perceived by the external auditors with particular reference to the audit firms in the Sultanate of Oman. The study was conducted in Muscat, the capital city, where a sample of 30 auditors was selected from five different audit firms through random sample technique. The primary data was collected by administering questionnaires and collected both quantitative and qualitative data which was further processed using weighted average, simple average and standard deviation. The results of the study revealed that the external auditors encounter many challenges like clients’ rejection of auditors’ conclusions, frustration with long hours of work, lack of evidential information etc. The challenges perceived by the external auditors were different on the basis of their gender, nationality, age and years of work experience.

Key words: External auditors and challenges.