

# **How Ceo Attributes Influence the Selection of External Auditors with Forensic Accounting Expertise: Evidence from Jordanian Public Companies**

**Hashem Alshurafat**

*The Hashemite university, Jordan*

## **Abstract**

This study examines the relationship between chief executive officer (CEO) attributes and corporate decisions to engage external auditors possessing forensic accounting capabilities. Focusing on CEO traits such as educational background, compensation, age, and role duality, the study applies an integrated framework combining Upper Echelons Theory and Resource Dependence Theory. Using Logit and Probit regression models, it analyzes data from 71 companies listed on the Amman Stock Exchange (ASE) over six fiscal years (2017–2022), sourced from professionally prepared annual reports. The results indicate that CEO education level, compensation, and age positively influence the likelihood of appointing external auditors with forensic accounting skills. Conversely, CEO duality does not exhibit a significant effect. This paper adds to existing literature by offering empirical insights into how CEO characteristics drive the adoption of forensic accounting services in a developing economy. It emphasizes the critical role of executive attributes in corporate governance decisions and advocates for firms to integrate these considerations into governance frameworks. The analysis is confined to companies listed on the ASE, potentially limiting the broader applicability of the findings. Future studies could extend the investigation to other geographic contexts and utilize longitudinal approaches for deeper insights over time.

**Keywords:** Forensic Accounting, Ceo Attributes, External Auditor Selection, Logit Analysis, Probit Analysis, Corporate Governance, Jordan