

## **Abstract**

The main purpose of the research is to study and investigate the relationship between the auditor industry specializations on improving the quality of professional judgments in a modified report according to ISA 705, through a theoretical and experimental study. In order to achieve the research objective, the experimental study used a sample consists of 165 auditors belonging to 25 of audit firms. Taking into account the variation in the degree of industry specializations,

Through the basic analysis of the hypothesis test, the statistical analysis showed the validity of the first hypothesis as the auditor industry specialization have Positive effect on improving the quality of professional judgments related to going concern, and accepting the validity of the second and third hypothesis, as the auditor industry specialization impacts positively on improving the quality of professional judgments related to key audit matters and other information.

**Key words:** auditor industry specialization - quality of professional judgments - going concern - key audit matters - other information