

Erratum to the article: Abdelmoula and Affes (2019) Determining factors of the quality of joint audit: Tunisian context

The following erratum should be considered for the paper Abdelmoula, L. and Affes, H. (2019) "Determining factors of the quality of joint audit: Tunisian context", published in the *Journal of Accounting and Management Information Systems*, Vol. 18, N. 4: 559-587.

First, there is an error in the footer of all pages with even numbers. The issue number should be Vol. 18 No. 4 instead of Vol. 13 No. 4.

Second, there is an error in the sentence reported on page 563. This sentence should be 'other items would likely to improve the measure of compliance with the professional due diligence' instead of 'other items would likely improve the measure of independence'.

Third, there is an error in the sentence reported on page 564 in the theoretical framework. This sentence should be 'the theory that governs it is the positive agency theory' instead of 'the theories that govern it are is the positive agency theory and, particularly, the contractual and the delegation theory'.

Fourth, there is an error in the results reported in table 5 where p value should be 0.0012 instead of 0.012, and in the results reported on page 578 where the chi-square should be 54.55 instead of 14.05, in which the sentence should be which is significant at a 1% threshold (p-value = 0.0012) instead of which is significant at a 1% threshold (p-value = 0.000), and where p – value should be H0 (p-value = 0.000) instead of H0 (p-value = 0.83).

Fifth, there is an error in the sentence reported on page 578. This sentence should be 'Indeed, the test based on the chi-square statistics shows that the null hypothesis H0 (p-value = 0.000). The Chi-square test shows the existence of a relationship between the independence, the reputation and the quality of joint audit (p-value = 0.000)' instead of 'Indeed, the test based on the chi-square statistics shows that the null hypothesis H0 (p-value = 0.83) about the absence of significant dependence between these two last variables is accepted'.

Sixth, there is an error in the factors reported as being significant – four factors should be reported, namely 'competence, compliance with ethical rules, independence and reputation', instead of three reported now, 'competence, independence and reputation'. This should be replaced in the Abstract (page 559), Introduction (page 563) and Conclusion (page 582).