
The comprehensive quality review and its impact on achieving sustainable development

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ABSTRACT

The study deals with the role of quality audit in achieving sustainable development, and the problem of the study was to know the extent of the contribution of quality audit to achieving sustainable development. The most important of them is that sustainable development works to promote the use of high-quality technical means to achieve more compatible with the environment. The study recommended holding conferences and seminars to exchange views and focus on topics and developments that can contribute to activating the quality of auditing in creating a better society by contributing to improving and supporting areas of sustainable development.

Keywords: audit, quality audit, sustainable development

First, the methodological framework:

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Introduction:

The total quality audit is the organizational structure, responsibilities, procedures, processes, and resources needed for quality management to perform a regular and independent periodic check to determine whether quality activities and associated results are consistent with the planned arrangements and standards, and whether these standards are effectively applied and appropriate to achieve objectives. On the other hand, the sustainability movement today is trying to develop new economic and agricultural means that are able to meet the needs of the present and enjoy self-sustainability in the long term, especially after it became clear that the means currently used in environmental protection programs based on investing a large amount of money and effort are no longer feasible because the society itself spends greater amounts and efforts in companies and projects that cause damage. It is this contradiction that exists in modern society between the desire to protect and sustains the environment and financing companies and programs that destroy the environment at the same time, which explains the urgent need to develop a new sustainable pattern that requires wide cultural changes that include auditing in general and auditing quality in particular.

The statement of the Problem:

The problem of the study is to know the role that the quality audit entrance can play in the practical reality of the environment of professional practice of external audit and its impact on helping to achieve sustainable development. This is done by answering the following questions:

1- Does the use of total quality audit play a role in achieving or assisting in achieving sustainable development?

2- Does the use of the quality audit approach have a role in discovering the obstacles that face the achievement of sustainable development.

The significant of study:

The importance of the study stems from the importance of its topic and the importance of the research is represented in the following considerations:

1. Scientific importance:
2. The scientific importance is as follows:

(A) Add a theoretical aspect to the research topic, which is the link between the topic of quality audit, which is an accounting topic, and sustainable development, which is an economic topic.

(B) The importance of research stems from

Objectives of the study:

1. Understand the concept, importance, objectives and procedures of quality reference.
2. Understand the concept, importance and objectives of sustainable development.
3. Study and analysis of the relationship between the entrance to quality control and sustainable development and how to achieve it.

The hypotheses:

The researchers seek to test the validity of the following hypothesis:

There is a statistically significant relationship between quality review and achieving sustainable development. .

Study Methodology: The study followed the descriptive analytical approach, and a questionnaire was used to collect primary data from

The secondary sources were specialized scientific books, periodicals and scientific research.

The delimitation of the study:

1. Time limits: 2021 AD.
2. Spatial Boundaries:

Second: Previous studies:

Study: Al-Hassan (2011):

The study aims at identifying the concept of sustainable development and the factors that help achieve sustainable development. The study concluded that the concept of sustainable development has been widely accepted and used internationally since the mid-eighties of the last century. Achieving it is the presence of the political will of states as well as the willingness of societies and individuals to achieve it. Sustainable development is a societal process in which all groups, sectors and groups must contribute in a coordinated manner.

Study: (Azam and others 2021):

This study has dealt with the problem of sustainable development and the impact of quality on sustainable development. It also addressed the quality objectives. The results of the study indicate that sustainable development in 66 countries was few during the period from 1984 to 2019. This study also found that governments encourage investment and increase profitability and productivity. The study recommends the development of sustainable development and environment.

The researchers believe that this study focused on sustainable development and did not focus on reviewing quality as the current study focused on. We find that this study is deeper and more comprehensive than the previous study.

First Axis: Quality Review:

The concept of quality audit:

It is a set of procedures, methods and plans set by the producing facility to control and monitor the standards and levels of production quality and to maintain them in order to meet the quality and requirements of the company and its needs.

It is also considered an organized and independent periodic examination to determine whether the quality activities and the results associated with them are consistent and consistent with the planned standards, and whether these standards are effectively applied and are appropriate to achieve the objectives (Al-Hilali, 2008, p. 28).

The total quality audit is a regular examination of the actions and decisions taken by individuals with regard to quality, in order to evaluate and report the degree of compliance with the operational requirements of the quality program or the specifications required for the good or service, and the quality review is considered to verify the effectiveness of the quality management system. And the extent of its suitability to the nature of the facility's activity in light of the quality systems of competitors in the market (local and international), and the extent to which it meets the requirements of the ISO 9000 system and the report on the results of this review. (Loutfy, 2005, p. 121).

One of the authors believes that quality is the auditor's commitment to professional auditing standards, professional ethics and rules of conduct, auditing guidelines, and rules and procedures issued by organizations concerned with the auditing profession and maintaining the integrity

and independence of the auditor, in order to ensure the achievement of the expected objectives of the relevant parties. (Hayle, 2016 , p. 21).

The importance of quality audit:

The importance of quality audit is summarized in the following (Tahani, 2009, p. 150):

(A) Work to reduce the cost of production by reducing the percentage of damaged or non-conforming output.

(B) Maintaining the good reputation of the establishment in the field of production in the public opinion, which gives it the ability to compete.

(C) Work to create confidence in customers and fulfill their desires by sharing results, checking and controlling the quality of materials.

(D) Working to improve the quality of products and services. (Metwally, 2005, p. 23)

Raising the morale of employees.

(E) It also follows the importance of quality review from the necessity of the various establishments in all activities - goods and services - to follow the international quality system (ISO 9000) due to the prevalence of intense competition not only at the local level but also at the international level as an inevitable result of the application of the GATT.

(F) Likewise, the urgent need for all external parties interested in these establishments to be assured of the success of their facilities in managing the quality system in them and meeting its global requirements.

Quality audit goals:

The total quality audit has several objectives, including:

) A) Providing technical means that enable management to determine the effectiveness of the elements of the quality system to meet the requirements and needs identified by the quality manual to meet the needs of customers and employees of the organization and society.

(B) Evaluating the efficiency of the quality system at the facility management or with current and prospective suppliers, so the results of the quality audit provide an evaluation of the adequacy of the current quality programs.

(C) The quality audit provides each of the management of the facility subject of the audit or the organization requesting the audit objective evidence regarding the suitability and conformity of the quality system to international standards and the effectiveness of the various elements

(D) Evaluating the overall performance of the organization's quality. (Al-Maqli, 2008, p. 18),

(E) Determining the effectiveness of the quality system.

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(F) Searching for opportunities to improve the quality system and for opportunities to improve the effectiveness of the total quality system in general.

Another believes that one of the objectives of the total quality audit is: (Al-Taie et al., 2012, p. 58).

(G) Verify that following the quality system applied in the facility automatically leads to achieving the required quality levels.

Dr. Verifying the documentation of the applied quality system and the extent of its understanding and comprehension by all employees of the facility at all levels of management (Moroney, R. & Carey, p. j. 2011 pp. 1-18).

(H) Verify that the quality system is properly applied in accordance with the requirements of the ISO system in which the facility is registered and that its application has resulted in the improvement of the production process, which led to reducing costs, increasing revenues, contributing to financing new projects or maintaining the competitive position of the facility.

(I) Verify that the information system in the facility is effective and capable of providing the various administrative levels with appropriate information on quality and in a timely manner.

(J) Verify that preventive and corrective measures are implemented in a timely manner, and necessary work is done to avoid the reasons for deviation from the quality system in the future.

(K) Verify that the quality system applied in the facility is appropriate to its circumstances and the nature of its activity in light of the various ISO systems and quality systems applied in competing firms in the local and international market.

Accordingly, it can be said that the total quality audit has the primary objective of reviewing the overall performance of the quality of the facility in order to correct errors and ensure that they are not repeated, in order to prove the suitability and conformity of the quality system to international standards and the extent of its effectiveness.

Characteristics of a quality audit:

The total quality audit is characterized by a set of characteristics, among which are: (Youssef and Muhammad, 2008 AD, 235)

(A) It is a systematic systematic examination process, it includes a series of steps and periodic planned procedures that begin with defining goals and plans and ending with the results and the issuance of a report on the results.

(B) The quality review includes an evaluation process: the quality review depends on evaluating the extent of the facility's commitment to applying the standards or standards established by the management.

(C) The quality review includes the process of deciding the appropriateness of compliance with quality requirements or specifications required for the product.

Types of Quality Reviews:

Types of quality reviews according to their scope: (Al-Alam, 2009, pg. 19)

o System review: It is a branch of documentary review and executive review whose mission is to inform and ensure that the quality system is consistent and complies with the appropriate part of ISO 9000.

o Strategic Quality Review: This review ensures that the organization's strategic plans have taken into account the legal, environmental, safety and quality needs of the market.

o Reviewing the policy to ensure that the organization implements the policies and achieves the desired goals.

o Performance or implementation review: - It is to ensure that documented procedures have been followed and that there is no

undocumented procedure that has been followed.

o Documentation review: It is to ensure that procedures and practices are documented in accordance with the policies and requirements that are appropriate to the accepted standards.

o Operational operations review: This review seeks to ensure that production or service operations are controlled through restrictions.

o Product or service review: It is to ensure that products and services conform to quality requirements.

Elements of Quality Audit:

The quality review elements consist of: (Rashid, 1970, p. 14)

(A) Auditor: He is a qualified person with experience in planning and implementing audits according to established and recognized auditing standards. Quality auditors can be divided into two types:

o External Quality Auditor: He is not a member of the facility, he may be a person hired by the client to carry out the audit, and he may be a person used by the client or the prospective client to request a review of the facility under review in providing the quality system.

o Internal Quality Auditor: He is one of the employees of the facility and is used by the facility subject to examination and control.

(B) Lead Auditor: He is the leader of the audit team, and he is a certified auditor who plans for the review and prepares the final working papers, and there must be some qualities in the leading auditor, including experience and training.

(C) Client: The person who asks an institution to carry out and perform the audit, and it may be a potential client, the

organization's management, or the quality department.

(D) The entity under review: It is the facility that is being audited.

(E) The Register: It is the organization that issues the certificate to those subject to review.

Areas of Quality Review:

The areas of quality audit are limited to the following:

- Reviewing the quality system, which is to ensure that the quality system in the facility complies with international quality requirements and standards. (Reviewing the gaps to determine the gap in the current quality system).

- Reviewing the units of the establishment (for example, having production units and making references to each unit) (Al-Taher, 2007, pg. 39).

- Reviewing production lines.

Compatibility check.

- Reviewing policies and objectives (such as contracts with clients, regulatory specifications, national industry standards, the facility's approach to quality review (Al-Shafi'i, 2006, pg. 46).

Final product review.

- Reviewing the work of suppliers.

Why do we find that the quality audit includes all the operational activities of the facility, and the buyer must make sure that the product has gone through all the stages of the audit to gain confidence in dealing with it. (Nazim, 2009).

Quality audit problems:

a. Inadequate planning and adequate preparation for the audit.

- (A) Lack of clarity on the target.
- (B) Inadequate procedures.
- (C) A shortage of experienced auditors.
- (D) Lack of interaction and cooperation between employees and lack of regular follow-up or necessary corrections.

Accordingly, establishments must avoid falling into specific problems or work to treat them by doing the necessary work to define their objectives accurately and clearly, and the need to provide auditors with experience and practice in this field. (Othman, 2006).

The researchers consider that the most important problem facing quality audit is the lack of experienced auditors due to the novelty of this approach.

The second axis: sustainable development:

Sustainable development is considered a Development of all kinds is a continuous dynamic process that stems from the entity, and it includes all directions, as it is a steady process aimed at changing social structures, modifying roles and centers, and mobilizing multi-faceted capabilities after monitoring and directing them towards achieving the goal of change in intellectual and value data and building the foundations of the modern state through the interdependence of forces It was defined as the development that meets the needs of the present generation without sacrificing or harming the ability of future generations to meet their needs (WCED 1987 8.43), and it was defined as Constant striving to develop the quality of human life, taking into consideration the capabilities of the ecosystem, (Viana, 1994 AD). Researchers believe that sustainable development is the right of future generations to natural resources while providing basic human needs.

Another sees that sustainable development is defined as the state's ability to increase various resources; of human, economic, natural and social resources, and their consolidation; With the aim of achieving higher production results to meet the basic needs of the majority of its citizens, and to enable them to present their demands and rights (Maring Gurbo, 2017.pp5-6)

Foundations of sustainable development:

1. The concept of sustainable development is based on a number of foundations, the most important of which are:
 - 2- Development should take into consideration the preservation of the characteristics and level of performance of the current and future natural resources as a basis for the partnership of future generations in the available resources of those resources.
 - 3- Development in relation to this concept is not based on the value of economic growth revenues as much as it is based on the quality and distribution of those revenues, and the consequent improvement in the living conditions of citizens when linking between development policies and environmental preservation.
 - 4- It is necessary to reconsider the current investment patterns, while promoting the use of technical means more compatible with the environment aimed at reducing the manifestations of damage and disturbing the ecological balance and preserving the continuity of natural resources.
 - 5- It should not be enough to modify investment patterns and production structures, but it is also necessary to modify the prevailing patterns of consumption in order to avoid waste, waste

of resources and pollution of the environment.

6- The concept of return from development must include everything that brings benefits to society so that this concept is not limited to return and cost, based on the return of indirect environmental impacts and the consequent social costs, which embody the deficiencies in natural resources (Ibrahim, 2004).

Areas of achieving sustainable development:

The application of the concept of sustainable development in the world requires improving the living conditions of all the world's population, in a way that preserves natural resources, and avoids them being subject to unjustified waste and depletion. (Mariele and others 2021, p8) To achieve this difficult equation, it is requested It is a matter of focusing on three main areas related to achieving the concept of sustainable development, namely:

1- Achieving economic growth and justice, by creating interdependence between global economic systems and laws, to ensure responsible and long-term economic growth for all countries of the world without exception or discrimination.

2- Preserving the environmental and natural resources for future generations, which requires a continuous search for solutions to reduce the unjustified and irrational consumption of economic resources.

3- Achieving social development in all parts of the world, by creating job opportunities, providing food, education and health care for all, including providing water and energy. (Abdul Rahman, 2011 AD).

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The possibility of achieving sustainable development:

To achieve sustainable development in its holistic concept and approach, there must be a political will of states as well as a willingness of societies and individuals to achieve it. Sustainable development is a societal process in which all groups, sectors and groups must contribute in a coordinated manner, and it should not be relied upon on a few and one resource. Without participation and basic freedoms, it is not possible to imagine the society's acceptance of an adequate commitment to the development goals and its burdens and the sacrifices required for it. Each category of society must play its role in order to achieve sustainable development, namely (Laura E. Huggins 2004 pp-11-17):

- The role of the individual in sustainable development.
- The role of the family and society in sustainable development.
- The role of the private sector.
- The role of law in protecting and supporting sustainable development.

The governmental role:

it includes the role of the external audit:

here it is necessary to mention the audit of all kinds, especially the quality audit, the subject of the study.

The third axis: the field study:

Data analysis and hypothesis testing

To answer the questions of the study and verify its hypotheses, the median will be calculated for each question of the questionnaire, which shows the views of the study sample regarding the areas of degree of confidence in the financial statements, where the degree (5) was given

as a weight for each answer “I strongly agree.” And the degree (4) as a weight for each answer “agree”, the degree (3) as a weight for each answer “I don’t know”, and the degree (2) as a weight for each answer “I disagree”, and the degree (1) as a weight for each answer “strongly disagree”. All of the above and according to the requirements of the statistical analysis is to transform the nominal variables into quantitative variables, and then the t-test will be used to indicate the differences in the answers of the study sample members to the questions of each hypothesis.

First: Presentation and discussion of the results of the first axis:

quality review.

The objective of developing this axis is to indicate the quality review and to verify the validity of this axis. The direction of the study sample’s opinions should be known regarding each of the questions related to the axis, and the median is calculated for the answers of the study sample members to each question and then to the questions combined. Ascending or descending, the standard deviation should be calculated as in the following table:

Table (1)

The mean and standard deviation of the answers of the study sample members to the questions of the first axis. review quality

T	Questions	Mean	Standard Deviation
1	We are working to review the quality of production by reducing the continuous improvement and development of business organizations.	4.53	93.
2	We are keen to work to create confidence in customers and meet their desires to achieve the quality process.	4.54	96.
3	We check and control the quality of materials and improve the quality of products and services.	4.64	61.
4	We care about the development of the facility and its introduction into the international quality system.	4.49	1.01
5	Providing technical means that enable management to determine the effectiveness of the elements of the quality system.	4.63	73.
6	We are evaluating the efficiency of the quality system at the facility management.	4.53	73.
7	We evaluate the overall performance of the organization's quality.	4.64	61.

Source: Prepared by researchers from the field study, 2021 AD

It is evident from Table No. (1) that:

1. The mean value of the answers of the study sample members to the first question was (4.53) and the standard deviation was (.93), and this value means that the majority of the sample members strongly agree that we work to review the quality of production by reducing the continuous improvement and development of business organizations.

2. The mean value of the answers of the study sample members to the second question was (4.54) and the standard deviation was (.96), and this value means that the majority of the sample members strongly agree that we are keen to work on creating confidence in customers and satisfying their desires to achieve the quality process.

3. The mean value of the answers of the study sample members to the third question was (4.64) and the standard deviation was (.61), and this value means that the majority of the sample members strongly agree that we check and control the quality of materials and improve the quality of products and services.

4. The mean value of the answers of the study sample members to the fourth question was (4.49) and the standard deviation was (1.01). This value means that the majority of the sample members strongly agree that we should care about the development of the facility and its inclusion in the international quality system.

5. The mean value of the answers of the study sample members to the fifth question

was (4.63) and the standard deviation was (.73). This value means that the majority of the sample members strongly agree that we provide the technical means that enable the administration to determine the effectiveness of the elements of the quality system.

6. The mean value of the answers of the study sample members to the sixth question was (4.53) and the standard deviation (.93), and this value means that the majority of the sample members strongly agree that we should care about the development of the facility and its inclusion in the international quality system.

7. The mean value of the answers of the study sample members to the seventh question was (4.64) and the standard deviation was (.61). This value means that the majority of the sample members strongly agree that providing the technical means that enable the administration to determine the effectiveness of the elements of the quality system

The above results do not mean that all members of the study sample agree on this, as it was shown in Tables No. (1) that there are individuals who do not know or do not agree to this, and to test the existence of statistically significant differences between the preparation of those who agree, those who do not know and those who do not agree. For the above results, a t-test was used to indicate the differences between the answers to each of the questions of the first axis.

Table (2)

The mean and standard deviation of the answers of the study sample members to the questions of the second axis. sustainable development.

T	Questions	mean	Standard Deviation
1	Development takes into account the preservation of the characteristics and level of performance of the current and future natural resources.	4.69	.80
2	Sustainable development is concerned with quality and how revenues are distributed.	4.70	.68
3	Sustainable development promotes the use of high-quality technical means to achieve more compatible with the environment.	4.49	.90
4	Attention to investment patterns and production structures to achieve sustainable development.	4.68	.71
5	Achieving economic growth and justice, by creating interdependence between economic laws and regulations.	4.64	.80
6	Preserving the development of environmental and natural resources for future generations.	4.69	.80
7	Sustainable development, in which all groups, sectors and groups must contribute in a coordinated manner.	4.49	.90

Source: Prepared by researchers from the field study, 2021.

It is evident from Table No. (2) that:

1. The mean value of the answers of the study sample members to the first question was (4.69), and the standard deviation was (.80). This value means that the majority of the sample members strongly agree that development takes into account the preservation of the characteristics and level of performance of the current and future natural resources.

2. The mean value of the answers of the study sample members to the second question was (4.70) and the standard deviation (.68). This value means that the majority of the sample members strongly agree that sustainable development is concerned with the quality of quality and how the returns are distributed.

3. The mean value of the answers of the study sample members to the third question was (4.49) and the standard deviation was (.90). This value means that the majority of the sample members strongly agree that sustainable development should promote the use of high-quality technical means to achieve more compatible with the environment.

4. The mean value of the responses of the study sample members to the fourth question was (4.68) and the standard deviation (.71). This value means that the majority of the sample members strongly agree that the interest in investment patterns and production structures is to achieve sustainable development.

5. The mean value of the answers of the study sample members to the fifth question was (4.64) and the standard deviation was (.80). This value means that the majority of the sample members strongly agree that achieving economic growth and justice is through creating a link between economic laws and regulations.

6. The mean value of the answers of the study sample members to the fifth question was (4.64) and the standard deviation was (.80). This value means that the majority of the sample members strongly agree that preserving the development of environmental and natural resources for future generations.

7. The average value of the answers of the study sample members to the fifth question

T.test to test the study hypotheses:

It is a test that aims to know the significance of the differences between two averages of the samples, and this test

was (4.49) and the standard deviation was (.90). This value means that the majority of the sample members strongly agree that sustainable development must be contributed by all groups, sectors and groups in a consistent manner.

The above results do not mean that all members of the study sample agree on this, as it is stated in Tables No. (2) that there are individuals who do not know or do not agree to this, and to test the existence of statistically significant differences between the preparation of those who agree, those who do not know and those who do not agree. For the above results, a t-test was used to indicate the differences between the answers to each of the questions of the second axis.

is used to compare the mean of a sample with the mean of a population. One of the conditions of this test is that the sample on which the test will be conducted is randomly selected.

Table (4) shows a single sample test:

	Sample size	Median	standard deviation	standard error
K	120	41.8833	2.99911	.27378

Source: Prepared by researchers from the 2021 field study.

From the above table, the study finds the sample size of 120 individuals, and it has an arithmetic mean of 41.8833, a standard deviation of 2.99911 and a standard error of 27378.

Table (5)

One Sample Test						
	Average Community			Test Value – 21		
	T Calculated	Df degree of freedom	Level of function	The differences	95% Confidence Interval of the Difference	
					Lower	Upper
K	54.362	119	000.	14.88333	14.3412	15.4254

Source: Prepared by researchers from the 2021 field study

From the above table, the study finds that the value of the significance level sig equals to 0.000 which is less than 0.05 and this means that there are statistical differences in the opinions of the

researched sample in favor of their opinions because the difference between the averages is positive and equal to 14.88333 and this confirms the validity of the first hypothesis.

Table (6)

One-Sample Statistics				
	Sample size	Mean	standard deviation	standard error
Sh	120	36.2000	3.40933	31123

Table (7)

One-Sample Test						
	Test Value = 21					
	T Calculated	Df degree of freedom	Level of function	The differences	95% Confidence Interval of the Difference	
					Lower	Upper
K	39.200	119	.000	12.20000	11.5837	12.8163

Source: Prepared by researchers from the 2021 field study:

From the above table, we find that the value of the significance level sig is equal to 0.000, which is less than 0.05, and this means that there are statistically significant differences in the opinions of the researched sample in favor of their First, the results:

The results of this search are the following:

1/ The study proved that the majority of the sample members agreed strongly that we should care about the development of the facility and its inclusion in the international quality system, as it was supported by 4.49 percent.

2/ The study proved that the majority of the sample members strongly agree that we work to review the quality of production by reducing the continuous improvement and development of business organizations.

3 / The study proved that sustainable development works to promote the use of high-quality technical means to achieve more compatible with the environment.

4/ The study proved that achieving economic growth and justice, by creating interdependence between economic systems and laws.

Second: Recommendations:

There are recommendations related to the results of the research. These recommendations are as follows:

1/ Rehabilitation of accountants by identifying the quality of auditing to achieve sustainable development.

2/ Interest in holding conferences and seminars to exchange views and focus on topics and developments that can contribute to activating the quality of auditing in creating a better society by

opinions, because the difference between the averages is positive and equal to 12.20000 and this confirms the validity of the second hypothesis.

The conclusion: contains:

contributing to improving and supporting areas of sustainable development.

3 / It is necessary to appoint and train technical cadres or resort to the secondment of experts through contracting to provide assistance regarding the specialized aspects of audit quality and sustainable development.

4/ We recommend researchers to expand the search for areas of audit quality and how to deal with them, especially by accountants and auditors, to achieve sustainable development.

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