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The role of international auditing standards on the external auditor's ethics and responsibilities

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Abstract: The ethics and practice of the external auditor profession have become important topics that have attracted significant attention from regional and international institutions, companies, and organizations. Auditors who specialize in a particular field are called specialized auditors, as auditors work to improve their expertise in a particular sector by learning more about the unique features of their clients. Therefore, the availability of experience for auditors provides excellent opportunities to conduct high-quality audits for many companies, so that auditors are better equipped to use auditing techniques to detect any fraud and improve the quality of audits now. Research Problem The auditing profession has witnessed significant expansion in recent years due to the financial problems faced by many countries and major global companies. This has led to increased interest in the controls, norms, and principles governing external auditors. International and regional professional institutions have shown great interest in this matter and have issued numerous codes of professional conduct for the auditing profession. Ethics and responsibilities. This study seeks to identify the ethics and responsibilities of the auditing profession and the extent of their contribution to improving the quality of external auditing to achieve its objectives. In order to encompass various aspects of the subject, the researcher will adopt and rely on the descriptive approach. This study conclude that The audit office should allocate a portion of its fees to training and continuing education for the team, as development is always ongoing and must be kept pace with it.

Keywords: external auditors, external auditors Ethics and responsibilities, IAS.

دور معايير التدقيق الدولية على أخلاقيات ومسؤوليات المدقق الخارجي

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المستخلص: أصبحت أخلاقيات وممارسات مهنة التدقيق الخارجي من المواضيع المهمة التي حظيت باهتمام كبير من المؤسسات والشركات والمنظمات الإقليمية والدولية. ويُطلق على المدققين المتخصصين في مجال معين اسم المدققين المتخصصين، حيث يعملون على تحسين خبراتهم في قطاع معين من خلال التعرف على السمات الفريدة

لعملانهم. لذلك، فإن توفر الخبرة لدى المدققين يوفر فرصاً ممتازة لإجراء عمليات تدقيق عالية الجودة للعديد من الشركات، مما يُمكنهم من استخدام تقنيات التدقيق للكشف عن أي احتيال وتحسين جودة عمليات التدقيق حالياً. مشكلة البحث: شهدت مهنة التدقيق توسعاً كبيراً في السنوات الأخيرة بسبب المشاكل المالية التي تواجهها العديد من الدول والشركات العالمية الكبرى. وقد أدى ذلك إلى زيادة الاهتمام بالضوابط والمعايير والمبادئ التي تحكم المدققين الخارجيين. وقد أبدت المؤسسات المهنية الدولية والإقليمية اهتماماً كبيراً بهذا الموضوع، وأصدرت العديد من مدونات السلوك المهني لمهنة التدقيق. الأخلاقيات والمسؤوليات: تسعى هذه الدراسة إلى تحديد أخلاقيات ومسؤوليات مهنة التدقيق ومدى مساهمتها في تحسين جودة التدقيق الخارجي لتحقيق أهدافه. لتغطية جوانب الموضوع المختلفة، سيعتمد الباحث المنهج الوصفي. وخلصت هذه الدراسة إلى ضرورة تخصيص مكتب التدقيق جزءاً من أتعابه للتدريب والتعليم المستمر لفريق العمل، فالتطوير عملية مستمرة ويجب مواكبتها.

الكلمات المفتاحية: المدققون الخارجيون، أخلاقيات ومسؤوليات المدققين الخارجيين، معايير المحاسبة الدولية

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Introduction

The ethics and practice of the external auditor profession have become important topics that have attracted significant attention from regional and international institutions, companies, and organizations. This is due to the financial crises that have occurred in many institutions and companies, particularly in developing countries. This has made the university a neutral third party that monitors ethical and administrative matters, acts as a financial auditor over the financial performance of the company or institution, corrects errors, and provides employees with the necessary guidance. It also uncovers financial mismatches and all forms of financial corruption, highlighting shortcomings within the institution through periodic oversight by the external auditor. This reduces the chances of fraud in financial matters and discrepancies in the accounts and financial statements of companies and institutions. Fraud in financial transactions has been a matter of great concern to society in all countries of the world, and it places significant pressure on the auditing profession. Therefore, the auditing profession bears a great responsibility in uncovering misleading distortions in financial reports or misappropriation of assets. Therefore, the auditor must be careful to ensure that there are no essential definitions in the financial statements. Given the importance of the role of the external auditor and its impact on the quality of financial reports for industrial companies, the title of this research is "The Ethics of the External Auditor and Its Effectiveness in the Quality of Audit Reports".

The auditor plays a major and important role in the business environment, especially in companies, as many parties rely on the useful services the auditor provides in making decisions.

Auditors who specialize in a particular field are called specialized auditors, as auditors work to improve their expertise in a particular sector by learning more about the unique features of their clients. Therefore, the availability of experience for auditors provides excellent opportunities to conduct high-quality audits for many companies, so that auditors are better equipped to use auditing techniques to detect any fraud and improve the quality of audits. Now, the auditor's report provides more reliable financial information, which leads to more foreign investment and better economic results. Therefore, auditing plays an important role in helping companies identify, examine, and assess risks within their companies, provide guidance on financial planning, and ensure that there is a sound structure and process for identifying and managing risks.

Research Questions

The researcher concluded with a number of questions, the most important of which are the following:

1. At what level do external audit firms comply with the code of ethics, international standards for external auditing and the responsibilities?
2. How standards shape ethical behavior and decision making among external auditors?
3. What are the Key responsibilities defined by the standards and their implications for audit quality?

And the Sub-questions re as follow:

- What is the concept of professional ethics for the external auditor?
- What is the concept of professional responsibilities for the external auditor?
- To what extent do international auditing rules and standards regarding professional ethics affect the quality of the external auditor's work?
- To what extent do international auditing rules and standards regarding professional responsibilities affect the quality of the external auditor's work?
- Do international auditing standards regarding professional ethics and responsibilities for the external auditor affect the quality of the external audit in Iraq?

1st: Study Objectives

1. This study seeks to achieve the following objectives:
2. Identify the ethics and responsibilities of the auditing profession and the extent of their contribution to improving the quality of external auditing.

The robust scientific approach to the research

In order to encompass various aspects of the subject, the researcher will adopt and rely on the following approaches:

1- The descriptive approach

This is a method of studying a phenomenon or scientific problem through scientific description, using logical channels with evidence and proof that enable the researcher to develop specific frameworks for the problem. This is used to determine the research results.

2- The Analytical Approach

A method based on dividing or dividing research phenomena or problems into their primary components, facilitating the study process and identifying the causes that led to their distortion. This involves an in-depth study of the role of the external auditor's professional ethics and responsibilities. This helps us arrive at solutions and results that demonstrate the positive role of international auditing standards on the external auditor profession in Iraq.

Knowledge Gaps and Future Research Directions

The literature highlights a gap in understanding how IAS can be tailored or supported with capacity-building measures to bridge the gap between Developed and developing economies

The review identifies three prominent gaps that merit further research:

1. Practical Frameworks for Implementation While IAS provide theoretical guidelines; there is limited research into practical frameworks that auditors can employ for effective application.
2. Adaptation to Varied Legal and Cultural Environments Existing studies focus predominantly on developed nations, leaving a significant gap in understanding how IAS function in cultures and jurisdictions with differing legal systems.
3. Auditor Training and Resources the literature inadequately addresses whether auditors, are sufficiently trained and resourced to adhere to IAS directives fully.

Study Hypotheses

1. The external auditor is aware of professional ethics.
2. The external auditor is aware of professional responsibilities.
3. The external auditor is committed to professional responsibilities.
4. The external auditor is committed to professional ethics.
5. The Impact of Professional Ethics on the Quality of External Auditing from the External Auditor's Perspective
6. The Impact of Professional Responsibilities on the Quality of External Auditing from the External Auditor's Perspective

2nd: LITERATURE REVIEW AND PREVIOUS STUDIES AND THEORETICAL FRAMEWORK

Based on our knowledge and the available information and references on our research topic, we have identified a number of studies, from which we have selected:

1- The role of international auditing standards on external

The role of international auditing standards on external auditors is crucial in ensuring the quality and shaping the ethics and responsibilities of external auditors. These standards provide a framework for auditors to follow. Various studies have highlighted the importance of adhering to international auditing standards in improving the quality of external audits. For example, (Ahmed et. al., 2021,p,6) focused on the adherence of audit offices in the Kurdistan Region/Iraq to auditing quality standards, emphasizing the significance of Standard No. 220 in this context. Electronic auditing has also been recognized as a valuable tool in verifying accounting principles and approaches, particularly in the context of financial instruments and International Financial Reporting Standards (IFRS).

2- External auditor ethics

Ethics occupies an important part in the foundation of professionalism and represents an important key to success in an audit mission. With regard to the external auditor, professional ethics are to be objective and honest, thereby safeguarding the interests of the different parties, and complying with their rules (De Graaf, 2019.,p,11). Hence, it specifies the minimum duties required of an external auditor in carrying out his work.

The purpose here is to direct these behaviors toward a motivated work ethic and honesty (Adekoya, Oboh & Oyewumi, 2020,p,21) and to release restrictions on their clients and any financial link.

3- Responsibilities of External Auditors under International Auditing Standards

The responsibilities of external auditors under International Auditing Standards are primarily geared toward maintaining integrity and enhancing the credibility of financial reporting. These standards dictate that auditors must not only assess the accuracy of financial statements but also adopt a proactive stance in identifying and mitigating potential fraud risks. The phenomenon of the audit expectation gap illustrates a discord between users' expectations and the auditors' actual responsibilities, particularly concerning fraud detection, which is often overstated by the public (Arrami et al., 2021.p,9). Moreover, the integration of remote auditing technologies has proven to be a double-edged sword; while it increases audit quality and efficiency, it also presents ethical challenges that require auditors to uphold professional standards and ethics rigorously (Pinatik et al., 2021.p,22). This dynamic situation underscores the need for continuous adaptation of ethical guidelines, as AI and other technologies impact auditing practices, reinforcing the importance of human oversight in audits overall, complying with international standards ensures that external auditors fulfill their critical role in the financial ecosystem.

4- The Role of International Auditing Standards in Shaping Auditor Responsibilities

The introduction of Key Audit Matters (KAMs) under International Standard for Auditing (ISA) 701 has notably impacted auditor responsibilities. Research indicates that KAMs enhance the transparency and effectiveness of audit reports, compelling auditors to disclose significant issues and thereby increasing accountability (Rautiainen et al., 2021.p,32). While some auditors perceive KAMs as a means to improve efficiency, there remains skepticism regarding their overall effect on audit quality. This duality in perception underscores a critical tension in auditor responsibilities: balancing efficiency and quality in compliance with international standards.

General Introduction to Auditing

The auditing profession originated from the human need to verify the accuracy of the accounting data relied upon in decision-making and to ensure that such data conforms to reality. This need first

emerged among governments. Historical documents indicate that the governments of ancient Egypt and Greece employed auditors to verify the accuracy of public accounts. At that time, the auditor listened to the entries recorded in books and records to determine their accuracy. Thus, we find that the word "auditing" is derived from the Latin word "audient," meaning "to listen." (عبدالله، علم تدقيق الحسابات الناحية النظرية والعملية، ٢٠١٠، الصفحات ١٧-١٨)

The Concept of Auditing

Auditing is primarily the examination of financial information or data by an independent and neutral person for any organization, regardless of its purpose, size, or legal form. The American Association of Certified Public Accountants defines auditing as organized procedures for obtaining and objectively evaluating relevant questions related to economic balances and events, determining the degree of relationship between these statements and a specific measure, and communicating the results to the beneficiaries (التميمي، 2006، p. 20)

Auditing Accounting is the process of collecting and presenting evidence, identifying, and reporting on the extent to which information conforms to pre-determined standards. The audit process must be conducted by an independent, neutral (النحسان، العوامل المؤثرة على جودة التدقيق من وجهة نظر مدققي الحسابات، 2018، p. 19). Auditing is also defined as the systematic examination of an institution's or organization's control systems, data, documents, and accounting records, ensuring they conform to recognized international standards and specifications. This examination results in a logical and neutral opinion that clearly indicates the extent to which the financial statements of an entity or organization conform to the reality on the ground. This opinion indicates the extent to which these statements accurately reflect the results of the institution's operations, whether profit or loss, during a specific period of time represented by these financial statements. The auditing process necessarily means (زهير، 2010، p. 9).

Types of Audits

There are several types of investigations that vary according to classification and can be explained as follows:

A. In terms of the auditor

In terms of the auditor, Auditing can be divided into two types, according to the auditor (الدين، 2015، pp. 15-16):

- (1) External auditing, which is conducted by a party outside the establishment or company, independent of the management, with the aim of expressing an impartial technical opinion on the veracity and fairness of the establishment's financial reports for a specific period.
- (2) Internal auditing is considered newer compared to external auditing. Internal auditing is an independent tool operating within the project, judging and evaluating the service of management's objectives in the field of oversight by auditing accounting and financial operations.

B. In terms of legal obligation

In terms of legal obligation, Auditing can be divided into two types, according to legal obligation (أصول تدقيق الحسابات وتطبيقاته على دوائر العمليات في المنشأة، رفاعة، 2017، p. 16):

- (1) Mandatory auditing: This is required by law, whereby the establishment is obligated to appoint an external auditor to audit its accounts and approve its final financial statements. Failure to do so results in a violation subject to prescribed penalties.
- (2) Voluntary auditing: This is an audit process that is not legally binding, and management is required to do so. The institution or its owners. The auditor's duties are determined according to the prior agreement with the parties requesting the audit.

C. In terms of the extent of the examination

In terms of the extent of the examination, Auditing can be divided into two types, based on the extent of the examination (جمعة، 2012، pp. 42-43):

- (1) Full Audit: This was the type of audit that was prevalent at the beginning of the profession. In this type of audit, the auditor examines all types of records, books, records, and documents to ensure that all transactions are properly recorded and correct, and that they are free from errors,

fraud, or manipulation. Therefore, this type of audit is suitable for small establishments, but it is not suitable for large establishments, as it would increase the audit burden and conflict with the time and cost factors that the auditor constantly takes into account.

(2) Test Audit: This type of audit relies on the auditor's conviction of the validity and integrity of the internal control system. This type of audit is performed by the auditor using one of two methods: personal assessment, prudent sampling, and statistical sampling

Importance

Auditing aims to serve every group that uses financial statements, including (كايد, 2012, p. 28):

A. Managers: to take action. Their decisions are based on planning and implementation.

B. Investors: Directing their investments to achieve the highest possible return while protecting their assets.

C. Government: Imposing taxes and setting prices, then determining support for certain goods and industries.

D. Unions: Negotiating with management to determine matters and share profits, etc.

However, it can be said that auditing is a branch of accounting and has become a science that serves various segments of society.

Conditions and controls for practicing the external audit profession in Iraq:

The work of an external auditor is subject to a set of conditions and controls specified by national legislation and approved international standards, in addition to instructions issued by oversight bodies in Iraq, such as the Federal Board of Supreme Audit and the Iraqi Association of Certified Accountants and Auditors. The following are the most prominent requirements for an external auditor in Iraq:

Requirements for an external auditor in Iraq:

A. Educational qualification: Must hold a preliminary university degree (bachelor's) in accounting or its equivalent from a recognized university. (قانون تنظيم مهنة المحاسبة والتدقيق في العراق المادة 5 (ب-1), 1969, p. 8)

B. A license to practice the profession shall be granted to a resident Iraqi according to the following conditions:

C. ((1-2) نظام ممارسة مهنة مراقبة وتدقيق الحسابات المادة 7 (1-2), 2021, p. 5)

A- The applicant must have one of the following qualifications:

First: A higher diploma in auditing from the University of Baghdad or its equivalent.

Second: A higher degree in accounting (master's, doctorate, or equivalent), provided that:

- He/she has practiced auditing for a period of no less than two years after obtaining the certificate at the Board of Financial Supervision or under the supervision of an auditor, with the knowledge and approval of the Council.

- He/she has passed the examination in the courses determined by the Council and taken with students of the Diploma in Auditing.

Second Clause of the same law - To have worked as a trainee auditor at the Board of Financial Supervision or under the supervision of a person licensed to practice the profession for a period of no less than two years from the date of obtaining the academic qualifications stipulated in Clause (A) of this Article or from the date of passing the required examination.

Third Clause of the same law- To take the following oath before the Chairman of the Board:

"I swear by Almighty God to respect the rules of professional conduct and to abide by their provisions, both letter and spirit, when performing my professional duties or in my relationships with my colleagues in the profession. God is my witness".

Official Licensing: Obtaining a license to practice the external audit profession from:

- The Iraqi Association of Certified Accountants and Auditors.

- The Board of Financial Supervision or the competent authorities according to the law.

- Passing Professional Examinations: Passing the professional competency examination organized by the Association of Certified Accountants and Auditors in Iraq, or obtaining equivalent international qualifications (such as CPA, ACCA) that are officially recognized.
- Registration with the Professional Association: To be registered in the Association's Register of Certified Accountants and Auditors.
- Commitment to Ethics and International Standards: Commitment to:
(نظام ممارسة مهنة مراقبة وتدقيق الحسابات مادة 8 (ج-ب-أ)) (2011, p. 5)
- A - Commitment to the rules and regulatory of professional conduct and performance standards adopted by the Council in regulating the profession.
- B - Compliance with the oversight standards issued by the Accounting and Auditing Standards Board of the Republic of Iraq.
- C - Organizing the office in which it conducts its work to ensure the safekeeping of working papers, data, and documents supporting its auditing and monitoring activities for a period of no less than five years.

External Auditor Rights and Duties

The external auditor has rights and duties under Iraqi laws and regulations. This facilitates the external auditor's task in the auditing and review environment, as the legal and regulatory frameworks governing the work of the external auditor are defined, whether they work for themselves or within an audit firm. The following is a detailed presentation of the most important rights and duties:

First- Rights of the External Auditor

1. Access to Information: The auditor has the right to access all financial and administrative records and documents necessary to conduct the audit (جريدة الوقائع العراقية قانون الشركات رقم ٢١ المادة (١٣٦)، ٢٠١٩، صفحة ٤٠).
2. Independence: The auditor must enjoy professional independence and be free of conflicting interests.

Article 5 of the Regulations for the Practice of the Auditing and Controlling Profession (نظام مزاوله 5) (1984, p. 8) states:

- A. Review the books, records, documents, and all papers, records, and contracts of the entity subject to auditing.
- B. Request any statement or clarification he deems necessary to accomplish his task from any member of the entity subject to auditing.
- C. Conduct an inventory, at the appropriate time, of the audited entity's safes and warehouses, and the securities, cash, documents, merchandise, equipment, etc. they contain.
- D. Verifying the assets, rights, and obligations of the entity subject to audit.
- E. Obtaining any technical information he deems appropriate regarding the activities and products of the entity subject to audit, visiting its factories, workshops, warehouses, offices, work sites, and projects, and seeking clarification from specialists regarding the technical aspects he requires as far as the performance of his duties is concerned.

The Iraqi legislator stated in Article 11 of the Law on the Practice of the Profession of Auditing and Control No. (3) the rights of the external auditor, as stipulated by legislation. The auditor may (11 قانون نظام ممارسة مهنة مراقبة وتدقيق الحسابات مادة 6)، (1999, p. 6):

- A. Review the books, records, documents, papers, and contracts of the entity subject to audit.
- B. Request any statement or clarification he deems necessary to complete his duties from any member of the entity subject to audit.
- C. Conducting an inventory, at the appropriate time, of the audited entity's safes and warehouses, and their contents of securities, cash, documents, merchandise, equipment, etc.
- D. Verifying the audited entity's assets, rights, and obligations.
- E. Obtaining any technical information he deems appropriate related to the audited entity's activities and products, visiting its factories, workshops, warehouses, offices, work sites, and projects, and

seeking clarification from specialists on the technical aspects he requires as far as the matter relates to the performance of his duties.

Article 12 of the Code of Practice of Auditing and Control stipulates: "A number of auditors may establish a joint-liability company exclusively for financial and administrative purposes."

Second- Duties of the External Auditor

Article 136 of the Iraqi Companies Law stipulates that the external auditor has the following duties and obligations:

The auditor must provide his opinion on the final accounts of a joint-stock company before its general assembly. This is permissible in other companies. In all cases, the auditor's opinion must address the following issues: ((قانون الشركات المادة (136), 2019, p. 40)

- 1- 1 - The soundness of the company's accounts, the accuracy of the data contained in the final accounts, and the extent to which the auditor is permitted to review the information he requests regarding the company's activities, including his opinion in the board of directors' report.
- 2- The duration of the company's application of established accounting principles, particularly those related to bookkeeping and accounting records, and the inventory process of the company's assets and liabilities.
- 3- The extent to which the final accounts reflect the true financial position of the company at the end of the year and the results of its operations.
- 4- The extent to which the accounts comply with the provisions of this law and the company's contract.
- 5- Any violations of the provisions of this law or the company's contract that affect its activity or financial position, with a statement of whether these violations existed at the time of auditing the final accounts.

The Iraqi legislator stated in Article 137 of the Iraqi Companies Law That: ((قانون الشركات المادة (137), 2019, p. 40)

The auditor is responsible for the accuracy of the information contained in his report, as the company's agent in monitoring and auditing its accounts.

And in The Iraqi legislator stated in Article 137 of the Iraqi Companies Law That Auditor's must: (نظام مزاوله مهنة مراقبة الحسابات المادة (6), 1984, p. 8)

- 1- Adhere to the rules of professional conduct and performance standards adopted by the Syndicate in regulating the profession.
- 2- Organizing the office in which he practices his work to ensure the preservation of working papers, data, and documents supporting his auditing and monitoring of accounts for a period of no less than five years.
- 3- Inscribing the names and signatures of the persons subordinate to him who have monitored and audited the accounts on the office's working papers.
- 4- Maintaining accounting records and documents for the office's work that provide a complete picture of its activity and the results of its work. The Syndicate Council may order the inspection of auditors' offices to ensure their compliance with the provisions of this article.
- 5- Not combining the work of organizing accounts with the auditing of those accounts by the auditor and his partners.
- 6- Notifying the Syndicate of his address or any change therein within a period not exceeding thirty days from the date of opening the office or the change of address.

Article 12 of Federal Financial Supervision Board Law No. 1 of 2010 stipulates that the duties and obligations of the external auditor are as follows:

- A. Adherence to the rules of professional conduct and performance standards adopted by the Council in regulating the profession.
- B. Compliance with the oversight standards issued by the Accounting and Auditing Standards Board of the Republic of Iraq.

- C. Organization of the office in which the employee conducts his work in a manner that ensures the preservation of working papers, data, and documents supporting his auditing and monitoring of accounts for a period of no less than five years.
- D. Recording the names and signatures of the persons subordinate to him who have monitored and audited the accounts.
- E. Maintaining accounting records and documents for the office's activities that provide a complete picture of its activities and the results of its work.
- F. Not combining the work of organizing accounts with the auditing of those accounts by the auditor, his partners, or his assistants.
- G. Notifying the Council's Secretariat of the office's address or any change thereto within a period not exceeding (30) thirty days from the date of opening the office or changing its address.
- H. Reporting Violations: Notifying the supervisory authorities in the event of discovering serious violations ((و/ثانياً) 4, 2010, p. 7)

External Auditor Ethics

The Nature of Auditing Ethics

The auditing process is characterized by three important elements: the first is the proprietary report and the verification of the financial statements of the institution in order to protect the interests of the users of these statements, who place their full trust in the external auditor. Therefore, it is incumbent upon any external auditor to be worthy of their audience by demonstrating high morals and distinguished behavior. This behavior enhances the reputation of the profession and strengthens their standing among their fellow auditors. Ethics is an important and essential element for the continuity and development of this profession, as well as any other profession.

The Concept of Auditing Ethics

The ethical aspect is an important aspect of personality structure, and any deficiency or shortcoming in this aspect results in numerous problems. It can also be said that most of the problems facing society are essentially ethical problems (الشيخ ساوس & مبروك، آسيا، 2017, p. 18).

Definition of Auditing Ethics

There are many definitions of auditing ethics, and while they differ in their meaning, they all agree on the above. Professional ethics are defined as a set of rules and principles commonly accepted by professionals in a single auditing profession. These principles require practitioners to adhere to a specific, committed behavior. Observing these principles preserves the profession and its honor, and violating them constitutes a violation of the profession and its honor. They offer two benefits for members of the profession: the first is to protect the best members of the profession, and the second is to protect the public (أثر التزام مراجع الحسابات بأخلاقيات وأداب المهنة على جودة خدمات المراجعة في الجزائر، سليم، 2020, p. 969).

Professional ethics are defined as a set of principles, values, and moral rules that encourage individuals to behave well and are applicable simultaneously (أخلاقيات مهنة المراجعة، مراد & قندوز، 2018, p. 166).

Auditing ethics are reflected in auditors' performance and activities. However, they will consider ethical determinants before taking any action during the auditing process. Professional ethics are concerned with applying individual ethical standards to various business situations, including auditors' legal and ethical actions or allegations that arise within the scope of professional ethics, which is concerned with what is right or wrong in normal circumstances. This is in addition to the auditor's daily encounters with company resources, personal interests, or unclear agreements (سلطان، 2018, p. 167).

It is also defined as a general set of principles, values, beliefs, and standards that govern the external auditor's behavior in making decisions and distinguishing between what is right and wrong, good and bad, and adhering to them (مراد & قندوز، 2018, p. 167).

From the above, we can conclude a comprehensive definition of auditing ethics as a set of principles, values, accepted principles, and binding rules. It aims to regulate auditor behavior, provide protection, help them make sound decisions, and protect their lives from error, while preserving the honor of the profession.

International Auditing Standards Governing External Auditor Ethics:

There is a set of ethical principles in the International Auditing Standards developed by the International Federation of Certified Public Accountants (IFAC) for the Ethical Conduct of Professional Accountants. These principles regulate the ethics of the external auditor, to which the external auditor must adhere. The most important of these are (IESBA, 2015, pp. 8-12):

First: Basic ethical principles:

Confidentiality: Any information obtained during work must not be disclosed, unless there is a legal obligation.

1- Integrity: This is included in Section 110 of the Code of Ethics for Professional Accountants (CEPA) of the International Ethics Standards Board for Accountants (IESB), whereby:

The principle of integrity imposes an obligation on all auditors to be honest and trustworthy in all their professional and business relationships. Integrity is defined as honesty and integrity in all professional dealings. Integrity ensures fair dealing and truthfulness, and the external auditor's commitment to include all reports, statements, communications, or other information, where the auditor believes that this information: (مريم & مروي, 2023, p. 25)

- Contains false or substantially misleading statements
- Contains statements or information presented in an irresponsible manner
- Omits or conceals information requested to be included where such omission or concealment would be misleading

2- Objectivity

This is included in Section 120 of the CEPA Code of Ethics for Professional Accountants (CEPA), whereby:

The principle of objectivity imposes an obligation on all auditors not to: They may compromise their professional or business judgment due to bias, conflict of interest, or undue influence from others. The auditor may be exposed to situations that may weaken his objectivity. It is not possible to identify and describe all of these situations. The auditor should not provide a professional activity or service if the relationship or circumstance is biased or excessively influences the professional judgment regarding the provision of that service. That is, objectivity requires the auditor to avoid bias, conflict of interest, or influence from external parties.

3- Professional Competence and Due Care are included in Section 130 of the Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants: The auditor must continually develop their skills and perform their duties accurately and competently. The auditor must perform professional services with due care, competence, accuracy, and diligence. The auditor must also commit to continuing to acquire and maintain professional knowledge and skills at the required level to ensure that the client receives professional services with outstanding competence that keep pace with developments, legislation, and professional practice methods. The auditor must act with due care in accordance with applicable professional and technical standards when providing professional services. (أخلاقيات المهنة عامل أساسي لنجاح مهمة مدقق الحسابات في تدقيق, قادري, 2015, pp. 111-112)

A. Professional Competence: Competent professional service requires the exercise of sound judgment in applying professional knowledge and skills in the performance of each service. Professional competence can be divided into two separate stages:

- Achieving Professional Competence
- Maintaining Professional Competence

Application of Ethical Standards in the Workplace

The auditor must assess potential ethical threats and take preventive measures such as: Segregation of duties (Rotation), documentation of procedures, and obtaining independent approvals. ISA 200 also emphasizes the need to adhere to ethical requirements when performing an audit engagement.

Similarities and Consistencies between the International Standards on Auditing (ISA) and Iraqi laws and regulations in terms of external auditor ethics

There are some similarities between the International Standards on Auditing (ISA) and Iraqi laws and regulations that shape and restrict the environment in which the external auditor operates. These similarities are manifested in a number of shared professional principles and values, despite differences in regulatory frameworks and wording. The following are some similarities between Iraqi legislation and the International Standards on Auditing (ISA) for a detailed comparison:

Table (1) illustrates the extent of similarities and consistencies between the International Standards on Auditing (ISA) and Iraqi laws and regulations in terms of external auditor ethics.

Table (1)

Iraqi laws and regulations	IESBA Code	ethical principle	s
Law No. 156 of 1983 Regulating the Accounting Profession (Article 12) and the Financial Control Bureau's instructions emphasize honesty and integrity.	Article 110 of the IESBA Code: Auditors must be honest and impartial in all their dealings.	Integrity	١
The Financial Control Bureau's instructions stipulate the need for auditors to be neutral and not be influenced by pressure from stakeholders.	Article 120: Avoid bias, conflicts of interest, and unprofessional influence.	Objectivity	٢
Profession Law No. 156 of 1983 emphasizes maintaining the confidentiality of information.	Article 140: Do not disclose client information without legal authorization.	Confidentiality	٣
The Audit Bureau's instructions (2012) stipulate the need to update information and adhere to professional development.	Article 130: Maintain competence and provide work of a high standard of quality.	Professional Competence	٤
Profession Law No. 156 of 1983 emphasizes good conduct and adherence to professional ethics.	Article 150: Refrain from any conduct that brings the profession into disrepute.	Professional Conduct	٥

Source: Student-generated work based on International Auditing Standards, the instructions of the Accounting and Auditing Standards Board of the Republic of Iraq, and various Iraqi laws and legislation.

Compliance with Professional Ethics

This section will address the importance of adhering to these ethics and the benefits they bring to the profession first, and to professionals second, as well as to all users of financial statements, including managers, directors, tax authorities, and banks. It will also shed light on the threats affecting external auditors' compliance with professional ethics, as well as the preventive measures to mitigate these threats.

The Importance of Adhering to Professional Auditing Ethics

The primary goal of adhering to the ethics and code of conduct of any profession is to gain public confidence in the quality of its services. The importance of auditors' adherence to professional ethics and codes is linked to the following aspects: (سليم, 2020, p. 970)

- Empowering the accounting and auditing profession by giving it social value, especially when professionals have ethical obligations.
- Sincerity in performing the duties assigned to professional accountants increases public confidence in the accounting and auditing profession.
- Enhancing the language of professional accountants' performance when providing services within the framework of ethical or public accountability

- Maintaining the integrity and effectiveness of financial statements presented in the accounting logic and submitted by various economic units

Threats affecting the external auditor's commitment to professional ethics

Given its importance It is in a constant and ongoing state, and this process is not without threats that affect its success. These threats fall into more than one or more of the following categories: (عبد
بلقاسم & الوهاب, 2021, p. 149)

Category (A) - The threat of personal interest

Category (B) - The threat of self-reflection

Category (C) - The threat of endorsement

Category (D) - The threat of damage

Category (E) - The threat of harassment.

External Auditor Responsibilities

The external auditor is responsible for verifying the fairness and accuracy of entities' financial statements and ensuring their compliance with approved accounting standards. Hence, it is important to understand the responsibilities of the external auditor as a fundamental pillar in preserving public funds and promoting transparency and accountability. The primary responsibility of a certified public accountant is to address and provide a form of preventative protection against a number of risks in financial statements. These risks can be manifested in all errors and fraudulent acts contained in these statements, whether intentional or unintentional. This requires the accountant to fulfill his duties by reporting all such violations and errors to management. This reduces the likelihood of the occurrence and spread of misinformation and errors in financial statements, which positively impacts the fight against administrative and financial corruption in all its forms.

The Conceptual Framework of the External Auditing Responsibility

all definitions agree that the external auditor's responsibility revolves around (providing an independent technical opinion, detecting errors and misstatements, adhering to professional standards, and verifying the fairness of the financial statements).

The International Federation of Accountants (IFAC) defines the external auditor's responsibilities as "expressing an independent opinion on whether the financial statements have been prepared, in all material respects, in accordance with the approved financial framework, by applying international auditing standards, and gathering sufficient and appropriate evidence to support that opinion." (International Federation of Accountants, 2022, p. 527)

The external auditor's responsibility is to examine and analyze the entity's accounting records and data to ensure they are free of material misstatements and to submit a report containing their independent professional opinion. The primary responsibilities of the external auditor include ensuring the accuracy and integrity of the financial statements, detecting financial irregularities and deviations, reviewing compliance with instructions and regulations, and expressing an opinion on the financial statements. (نجم, 2018, p. 112) The external auditor's responsibility is to verify the fair representation of the financial statements' financial position, operating results, and cash flows, while maintaining their commitment to independence, professionalism, and confidentiality. (المسؤولية القانونية للمدقق الخارجي في ضوء المعايير الدولية, الزهراني, 2020, p. 134)

Types of responsibilities assigned to the auditor

The concept of the external auditor's responsibilities

The external auditor's responsibilities refer to a set of legal, professional, and ethical obligations and duties that fall upon them when performing the audit. These responsibilities include the following aspects: (الزهراني, 2020, p. 39)

1. Expressing an independent opinion: The primary responsibility of the external auditor is to express an independent technical opinion on whether the financial statements have been prepared

in accordance with accepted accounting standards and fairly present the financial position, results of operations, and cash flows.

2. Verifying the entity's compliance with accounting standards: The external auditor must ensure that the entity they are auditing has complied with the approved accounting standards and that there are no violations or material errors that would affect the credibility of the financial statements.
3. Evaluating the internal control system: The external auditor examines the entity's internal control system to determine its effectiveness. This helps assess the extent to which it can be relied upon in the audit process and reduce the risk of material misstatement.
4. Gathering evidence: The auditor must gather sufficient and appropriate evidence to support their professional opinion. This is accomplished through audit tests, review, analysis, and document verification.
5. Detecting Misstatements and Fraud: The auditor is responsible for determining whether there are indications of misstatements or fraud within the financial statements. This responsibility is addressed in ISA 240, which focuses on the auditor's responsibility for fraud.

A chartered External Auditing failure to properly audit and organize the financial statements of the company subject to the audit entails numerous responsibilities.

The International Standards on Auditing the External Auditing responsibilities Standards

The International Standards on Auditing (ISA) also define the responsibilities of the external auditor in several standards, the most important of which are the following: (ISA, 2022)

1. General Responsibilities of the Auditor (ISA 200) Objective and General Principles of a Financial Audit) - Defines the primary responsibility of the auditor to plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatement. This includes adherence to ethical principles (independence, integrity, and objectivity).
2. Audit Planning (ISA 300) Planning an Audit of Financial Statements
3. Risk Assessment (ISA 315) Identifying and Assessing the Risks of Material Misstatement.
4. Audit Evidence (ISA 500) Audit Evidence)
 - Defines the auditor's responsibility to obtain sufficient and appropriate evidence to support their opinion.
5. Internal Control (ISA 265) Communication of Deficiencies in Internal Control
6. Communication with Management and Regulators (ISA 260) (Communication with Those Charged with Governance)
7. Audit Report (ISA 700) Forming an Opinion and Reporting on the Financial Statements
 - Defines the auditor's responsibility to express an opinion (with or without qualification) on the fairness of the financial statements.

These standards ensure that auditing is conducted "competently and independently," providing a fair professional opinion based on sufficient evidence. These standards are not binding laws in and of themselves, but rather professional and ethical frameworks that auditors must adhere to. If the external auditor fails to follow or implement the standards, penalties are not directly imposed by (IFAC), but rather are referred to local professional and regulatory bodies in each country for implementation.

Criminal Liability of the Certified Public Accountant

The external auditor is legally obligated to sign all final accounts of the entity they audit and organize its records. Therefore, they are responsible for the accuracy of these statements. A certified public accountant is subject to criminal liability if the errors or misrepresentations he or she has committed fall under the purview of the Penal Code and other laws that address cases in which such liability is realized, such as Article (17) of the Iraqi Income Tax Law, Article (28) of the Accountants and Auditors Syndicate Law, and other legislation that addresses the liability of a certified public accountant. Therefore, in this section, we address the liability of a certified public accountant under Iraqi criminal law, and then discuss, as follows:

The liability of the external auditor according to Iraqi criminal law

The Iraqi Penal Code No. 111 of 1969 as amended refers to a number of legal articles that define the criminal liability of a certified public accountant in the event of his or her violation of the rules governing his or her work.

This includes, for example, what is referred to in Article (296), which states: "Anyone legally charged with keeping books or papers subject to the oversight of public authorities shall be punished by imprisonment for a period not exceeding one year and a fine not exceeding one hundred dinars, or by one of these two penalties." He recorded incorrect events therein or omitted to record correct events therein, which would have deceived the aforementioned authorities and led them into error). We also refer to Article (300) of the same law: ("Whoever, in bad faith, destroys, spoils, defects, or invalidates an existing document or one proving a debt, disposition of property, acquittal, settlement, or any document that can be used to prove ownership rights, shall be punished by imprisonment for a period not exceeding seven years or by detention,") and other penal texts that refer to the criminal liability of the chartered accountant.

A certified public accountant's liability also accrues when he engages in actions using fraud and deception to achieve a specific goal. In this context, fraud has been defined as("...the use of deceptive means...")with the aim of obtaining moral or material benefits to evade the implementation of the law. Another approach defines fraud committed by a certified public accountant as all violations and intentional illegal actions.

Therefore, the fraud that entails a certified public accountant's liability involves motives aimed at preparing fraudulent financial reports with the aim of achieving unexpected profits by circumventing the internal control system. A certified public accountant's criminal liability also accrues when he intentionally commits a change in the financial statements or commits fraud by concealing the truth in the financial statements with the aim of obtaining a benefit. This may include several forms, which we can point to, but are not limited to, the following: ((113) قانون ضريبة الدخل العراقي رقم 2009, p. 18)

1. Recording and recording fictitious financial transactions and statements in a company's financial statements.
2. Manipulating the application of legally recognized financial principles.
3. Concealing certain financial statements and documents.
4. Manipulating and altering financial records.
5. Covering up financial violations.
6. Approving the distribution of false profits.
7. Preparing reports that are false.

The auditor's liability generally arises as a result of a contract between two parties, and the auditor's violation of the terms of that contract occurs. This liability can be defined as engaging in an illegal activity or refraining from performing a legally required task. The auditor's responsibility is summarized in his audit of all company accounts for the purpose of examining the financial statements and detecting accounting manipulation. He then expresses a well-founded opinion on the soundness of those financial statements and determining the company's financial position. This requires him to express his professional opinion, free from all external and internal influences of the entity. To perform these tasks, he must take the following steps: (كمال الدين د. & حجاج , 1989, p. 55)

1. Identify and list the data to be examined.
2. Classify that data in terms of importance.
3. Gather all relevant information and supporting evidence.
4. A statement of the professional opinion regarding the accuracy of the data in the financial statements and the extent to which they are free of errors and misrepresentations.

Just as the certified public accountant is responsible to the second party in the contract for all financial errors and misrepresentations in the financial statements, he is also liable for negligence towards the third party (the third party) using the financial statements, despite the termination of the contractual relationship between them and the third party (the beneficiary) as a result of the harm

caused to the latter as a result of his negligence and omission, with a causal link between the harm caused to the third party and his negligence and omission.

Liability is generally based on three pillars: the first is the element of "error," the second is the element of "damage," and the third is the presence of a causal relationship between the error and the harm resulting from that error (قانون تنظيم مهنة المحاسبة والمراجعة المادة 12, 1983, p. 12)

Main similarities and convergences between international auditing standards and the legislation and instructions in force in Iraq:

Despite the differences in legislative contexts between international standards. and Iraqi laws. However, there is a general consensus on the basic principles and responsibilities of the external auditor. This is illustrated in the table below:

Table (2) illustrates the extent of similarities and compatibility between the International Standards on Auditing (ISA) and Iraqi laws and regulations regarding external auditor ethics.

Table (2)

Iraqi Laws and Instructions	International Auditing Standards (ISA)	Clarification of the Standard	s
An opinion must be expressed as to whether the statements are fairly presented. The Iraqi Companies Law (125) and the Iraqi Auditors Law require the auditor to issue an impartial report.	ISA 700	Expressing an Opinion on the Financial Statements	١
The auditor is responsible for assessing the risks of fraud, not for fully detecting them. Liability is limited in Iraqi laws.	ISA 240	Responsibility for Detecting Fraud	٢
It is stipulated in the Professional Council's practices.	ISA 210	Agreement with the Client	٣
Iraqi Penal Code No. 296 of 1969, as amended.	ISA 500	Gathering Sufficient Evidence	٤

Source: Student's work based on International Auditing Standards, the instructions of the Accounting and Auditing Standards Board of the Republic of Iraq, and various Iraqi laws and regulations.

Preventive Measures to Protect the Ethics and Responsibilities of the Auditing Profession

Preventive measures eliminate previous threats or reduce them to a manageable level. These measures are classified into two categories as follows: (قادري, 2015, p. 119)

1. Preventive measures present in the work environment
2. Preventive measures arising from the profession, legislation, or regulations.

Preventive Measures in the Work Environment

Preventive measures in the audit environment

These are a set of tools related to Preventive measures in the audit environment at the audit firms that comprise a group of work teams, auditors, and employees. They include, but are not limited to, the following: (قادري, 2015, pp. 123-124)

1. The leaders of the audit firm or private audit firm should emphasize the importance of independence and the expectation that members of the audit services team will work in the public interest.
2. The existence of policies and procedures for implementing and supervising the quality control and oversight of the assigned task.
3. The existence of documented policies specifically for the individuals or individuals performing the audit. Identifying threats and assessing the materiality of the consequences of these threats.
4. Implementing the necessary safeguards to eliminate or reduce the impact of previously identified threats to an acceptable level.
5. The existence of documented independence policies for audit firms or institutions that perform audit services. These policies address the nature of the threats they face, assess the materiality of

the impact of these threats, and implement safeguards to eliminate or reduce the impact of previously identified threats to an acceptable level.

6. The existence of documented internal policies and procedures to verify compliance with the institution's policies and procedures.
7. The existence of effective policies and procedures that identify interests or relationships between the institution or its team members and the clients or customers with whom it has contracted.
8. The existence of control policies and procedures (the extent to which the institution or audit firm that performs audit services relies on a single client for its revenue) and how to address this.
9. The existence of internal sanctions policies to impose sanctions on partners, staff, employees, and various teams who provide audit services and violate the institution's or audit firm's policies.

Difficulties and Obstacles Faced by External Auditors in Adopting and Applying International Auditing Standards in Iraq

National auditing standards are adopted by the Iraqi Board of Auditing Standards (IBAAS), although the International Federation of Accountants (IFAC) and the IUAA require members to use the latest Arabic translations of ISAs, including the most recent 2022 edition.

However, there is no independent audit oversight body, and professional oversight is conducted solely through the IUAA, resulting in weak and rigorous implementation of international standards. In this chapter, we explain and highlight some of the problems and obstacles faced by external auditors in Iraq when applying International Standards on Auditing (ISAs), as follows: (وليد, 2018, p. 9)

1. Prominent Legislative and Regulatory Obstacles

A. Legal and Regulatory Ambiguity: The Iraqi Companies Law does not explicitly refer to IFRS or ISAs, but rather uses the term "International Standards" in a general way, creating legal ambiguity and distracting institutions from fully complying with international standards.

B. Lack of training and professional skills: There is a need for long-term and sustained training for auditors on understanding the ISA ethics, such as objectivity, integrity, independence, and professional skepticism, in addition to full technical knowledge.

C. Weak government oversight: The Iraqi Securities Commission and the Board of Supreme Audit lack sufficient resources to enforce compliance with ethical standards.

2. Socio-cultural and institutional barriers

A. Socio-cultural factors: Family and tribal loyalties may override professional principles. Fear of reporting violations due to the lack of legal protection for whistleblowers.

B. External pressures and the influence of the work environment: External auditors face pressure from management, owners, or stakeholders, which limits their ability to make independent decisions and adopt absolute professional positions.

C. The influence of government organizational culture: Political influence and administrative corruption in the public sector can hinder the independent and objective implementation of audit ethics.

D. Lack of qualified personnel: The number of certified public accountants (CPAs) in Iraq is limited compared to demand.

E. Lack of awareness and weak training programs: Inadequate programs focusing on professional ethics in accordance with IFAC standards.

F. Some auditors and firms prefer traditional methods due to familiarity with them and a lack of professional awareness. Many institutions do not see a direct benefit from implementing international standards, especially in the absence of legal follow-up.

3rd: Conclusions and Recommendations

A set of conclusions was reached and a set of recommendations were formulated, as follows:

Conclusions

1. The certified public accountant is obligated to sign and state his correct name on all financial statements he audits and prepares. This entails being responsible for the accuracy of all data in those financial statements. This responsibility varies from civil to criminal and disciplinary.
2. The weakness of the legal and regulatory structure compared to common law countries makes it difficult to impose uniform and transparent standards in practice.
3. The accountant's error that entails liability is measured according to an objective standard, which includes failure to perform his duties in accordance with the expected experience and skill.
4. Lack of formal enforcement of international standards: Oversight bodies, such as the Board of Supreme Audit, rely on their own instructions that may not be fully consistent with ISAs, as there is no oversight or regulatory body requiring external auditors or Iraqi companies to implement ISAs.
5. The external auditor's responsibilities lie in ensuring the accuracy of financial statements and their freedom from fraud, errors, and material misstatements.
6. The success of the audit depends on the extent to which the external auditor adheres to generally accepted international auditing standards. This is a step toward proper implementation of the audit process.
7. The auditor's adherence to international auditing standards contributes to providing a clear picture that increases the reliability of financial statements, as the auditor submits a report on the credibility of these statements.
8. The legislation and instructions issued by oversight bodies in Iraq, such as the Federal Board of Supreme Audit and the Iraqi Association of Certified Accountants and Auditors, requiring the external auditor to adhere to international auditing standards, is a positive step toward enhancing the credibility of these financial statements in the eyes of international organizations.
9. The process of defining the auditor's responsibilities is extremely difficult, so the auditor bears a portion of the professional responsibility if he fails to detect errors and fraud. Users of financial statements rely on their reports to make their own decisions.
10. The impact of obstacles and problems on the external auditor's performance of their professional responsibilities, particularly their independence.
11. The necessity of exercising professional skepticism, taking professional precautions, and exerting the necessary professional care to achieve audit objectives.

Recommendations

We recommend that oversight bodies in Iraq, such as the Federal Board of Supreme Audit and the Iraqi Association of Certified Public Accountants and Auditors, adopt a set of measures, including the following:

1. The education, training, and experience requirements necessary to practice the audit profession.
2. The person applying to practice the profession of certified public accountant must have professional conduct characterized by honesty, credibility, and good conduct, and possess all the capabilities that enable them to perform their work to the best of their ability.
3. Conducting regulatory training courses throughout the country on the importance of adhering to the standards of ethics and responsibilities of the external auditor.
4. The external auditor must not perform other tasks within the organization (as an accounting and finance consultant or in the tax field, etc.), as such activities are considered inconsistent with the external auditor's mission. Expressing an impartial opinion when issuing the audit report.
5. Deepening the institutional culture of integrity within the public and private sectors, in cooperation with anti-corruption institutions such as the Integrity Commission.

6. Focusing on teaching ethics and morals in the International Standards on Auditing for the External Auditor profession in training courses.
7. Enhancing professional training and education on ISA ethics and continuing professional development for auditors.
8. Strengthening auditor independence through true separation from management influence and internal conflicts.
9. Updating governance systems to keep pace with developments in regional and international systems.
10. Benefiting from the experiences of advanced countries that have implemented international auditing standards.
11. Implementing instructions and laws that support the professional independence of the external auditor to enhance confidence in financial statements.
12. Establishing monitoring and disciplinary mechanisms for the profession by oversight bodies in Iraq, such as the Federal Board of Supreme Audit and the Iraqi Association of Certified Public Accountants and Auditors.

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