

The role of auditing in improving the quality of financial reporting

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Study Summary: The research aimed to study and analyze the relationship between the internal audit profession and the quality of information in preparing financial reports, through knowing and increasing transparency and reliability in preparing financial reports by relying on them by stakeholders in various economic decisions. The research relied on collecting data from books, references, foreign and Arab studies, laws and legislation according to a questionnaire as a source for research according to procedures followed in scientific research. The research came out with the most important results, which is that the auditing profession has a major role in increasing reliability and credibility in proving accounting information and reducing errors, which improves the quality of financial reports and the possibility of relying on them in making future decisions. In addition, the auditing profession has a role in improving the preparation of financial reports by examining accounts, with the presence of factors that contribute to raising the level of financial reports through the use of experienced employees, in addition to the systems in place in planning, implementation and supervision. The research also recommended the necessity of auditors realizing the importance of auditing as a result of the information it can provide in improving the quality of financial reports, and ensuring the efficiency and effectiveness of the credibility of the control system, with the necessity for economic units to disclose the accounting policies that are being Following it, which affects the credibility of financial reports, as well as supporting the auditing profession in institutions in evaluating their performance by providing the necessary data for auditing, to obtain reliable financial information Auditing , Financial reports .Key words.

Translation:

The Contract:

The world has witnessed significant advancements in the field of information technology, encompassing all sectors, industries, and institutions. This has led to economic and technological progress, the emergence of large-scale projects across various fields, and increased competition. In turn, this has heightened the reliance on auditing as a system that helps economic units achieve their outlined plans and goals. Financial crises have underscored the importance of effective auditing for economic units and its profound impact on their performance, making their reports more accurate and reliable. In contrast, giant economic entities with weak control mechanisms collapsed, such as the company (Enron). The evolving business environment has created gaps in the quality of auditing processes, prompting professional organizations to empower committees and issue reports to identify causes and mitigate effects. A report by the International Federation of Accountants (IFAC) emphasized restoring confidence in financial reports and recommended enhancing audit effectiveness by focusing on quality control processes. Weak internal controls can increase the risk of misleading information provided to investors, raising the cost of capital for the economic unit, whether intentional or unintentional, in reported profits. Internal control systems are an integral part of any economic unit, encompassing various subsidiary control systems under the umbrella of accounting, financial, and administrative controls. As a result, companies are now compelled to adopt these systems to improve the efficiency and quality of their financial reports.

First Axis: Research Methodology and Some Previous Studies

Research Methodology

First: Research Problem

Due to the significant developments across various economic sectors, the growing size of economic units, and their diverse legal forms, there has been an increased reliance on auditing to enhance the informational quality of financial reports. Regulatory bodies and standard-setters have established controls to improve transparency, which can positively impact the quality of financial reports, thereby contributing to the achievement of the intended objectives

Financial Reporting and the Impact of Auditing on Quality

Financial reporting provides reliable information that aids in economic decision-making. The research problem focuses on studying and analyzing the impact of auditing on the quality of financial reports. The research questions are formulated as follows:

- a. Does internal auditing have an impact on the quality of financial reports

b. Does the effect of auditing on the quality of financial reports lead to increased reliability of the information in these reports?

Secondly: Research Objectives

The objective of the research is to study and analyze the relationship between internal auditing and the quality of information in financial reports, which enhances transparency and reliability. This, in turn, ensures that stakeholders can depend on these reports for making various economic decisions

Thirdly: Research Hypotheses

To achieve the research objectives and address the questions raised in the problem statement, the following hypotheses were tested :

- a. Internal auditing has a significant impact on the quality of financial reports
- b. The effect of auditing on the quality of financial reports increases the reliability of the information in these reports

Fourthly: Research Importance

The importance of the research lies in the role of internal auditing in influencing the quality of information in financial reports. This quality contributes to the economic decision-making process by stakeholders, as the information's reliability and credibility reflect the true financial position of the economic entity

Fifthly: Data Collection Methods and Sources

The data required for this research were collected from the following sources

- a. Data obtained from books, references, and Arab and foreign studies, etc.
- b. The researcher relied on a questionnaire as a source for the study, which was Laws, Legislations, and Circulars designed according to the procedures followed in scientific research. Its items were formulated based on the requirements of the study

Previous Studies

1-Study (Ali, 2022): The Impact of Auditing on the Quality of Accounting Information Systems

The research problem focused on identifying the impact of auditing on the quality of accounting information systems in economic units by examining its effect on the efficiency, effectiveness, and reliability of accounting information in the telecommunications sector in Iraq. The study aimed to determine the level of auditing and its impact on the quality of accounting information. The research reached several conclusions, the most important of which was the existence of a direct correlation between the level of auditing implementation and the effectiveness, reliability, and efficiency of accounting information. Based on these findings, which highlighted the direct impact of auditing on the quality of accounting information, a set of recommendations were made. These included the need to emphasize accuracy, increase reliance on comprehensive and proper data entry into the financial system, ensure efficient data processing, and effectively and impartially apply auditing standards and rules. This would result in a clean and unbiased audit report, positively reflecting on the quality of accounting information

2-Study (Bousta, 2020): The Impact of Audit Committee Characteristics on the Quality of Financial Reports

The study aimed to examine the impact of audit committee characteristics on the quality of financial reports in French industrial companies listed on the stock exchange during the period 2005–2014. By applying a multiple regression model, the results did not indicate a significant positive relationship between the independence of the audit committee and the quality of financial reports in French industrial companies. More specifically, independent audit committee members with financial and accounting expertise were found to be more effective in enhancing the quality of financial reports. However, the study concluded that there was no significant impact of other audit committee characteristics on improving the quality of financial reports.

Chapter Two: Theoretical Framework of the Research

Section One: Accounting Auditing

1-The Concept of Auditing

Auditing is one of the critical functions relied upon by economic entities. The *Institute of Internal Auditors (IIA)*, in the *International Standards for the Professional Practice of Internal Auditing (ISPPA)*, defined it as an independent, objective assurance and consulting activity designed to add value and improve the operations of economic entities. It helps them achieve their objectives through a systematic and disciplined approach to evaluating and enhancing the effectiveness of risk management control, and governance processes (Arens et al., 2012:816) Other definitions have further clarified the concept of auditing. Among the most important is the rigorous and constructive technical examination conducted by the economic entity to ensure compliance with duties in preparing information under all circumstances, as well as adherence to applicable accounting laws and principles in presenting a true and fair view of assets, financial position, and the entity's results (Omar, 2016:25). The *American Association of Accountants (AAA)* defined auditing as "a systematic and objective process of obtaining and evaluating evidence regarding economic events and facts to determine the degree of correspondence between those facts and established criteria, and communicating the information Auditing has also been defined as the process of examining or investigating evidence

and evaluating it objectively to form an opinion on the reliability of financial and non-financial data. This task is performed by a qualified and independent person or persons, separate from the preparers of the financial data and the direct beneficiaries of the information. A report is then issued on these findings to enhance their reliability, thereby increasing their usefulness and dependability (Zaqout, 2016: 31)

2- Modern Objectives of Auditing

The modern trends in auditing have been represented by what is called "performance auditing" or comprehensive auditing. The modern approach focuses on the concepts of efficiency, economic return, and effectiveness of performance as interconnected elements to achieve the best results (Mohsen 2016: 61)

3- The Importance of Auditing

The importance of auditing has grown significantly, as it now plays a vital and essential role in economic life. This is due to the profession's proven ability to control violations and deviations from the objectives pursued by management. As a result, there has been increasing reliance on the auditing profession, granting it greater independence and professionalism (Awad 2020: 22)

The importance of auditing lies in its role as an effective control mechanism that assists the management of an economic unit. It is not limited to detecting errors in the application of laws governing public activities but also extends to the laws themselves, thereby improving the entire system (Al-Qadi 2016: 49). The importance of auditing can be outlined as follows :

- a. Overcoming difficulties arising from economic conditions, such as the large size of the economic unit and the diversity of its operations
- b. The necessity for management to delegate authority and responsibilities to some subsidiary departments of the economic unit
- c. The need for the management of the economic unit to have accurate periodic data for policy formulation, planning, control, and decision-making
- d. The need to protect the assets and funds of the economic unit from theft, fraud, and error.
- e. The need for economic units to have accurate data for economic planning, government oversight, and performance evaluation

4-Quality of Accounting Auditing

A systematic process to obtain evidence related to management's assertions about financial data and to objectively evaluate this evidence to verify the conformity of management's assertions with objective standards, and to communicate the results to relevant parties (Zaqout 2016: 8). Organizations strive to monitor performance, activities, and daily operations to achieve the highest level of quality by reducing errors and detecting deviations in a manner that leads to Meeting the Needs of Auditing Regarding Quality Based on Good Performance The primary role of the auditor is to detect fraud and errors and ensure the accuracy of financial data. As a natural consequence of technological advancements affecting the auditing function, it has come to be regarded as an activity to evaluate and assist management in judging how various activities are executed (57:16)

Factors Justifying the Need for Auditing

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The urgent need for auditing arose as a neutral profession concerned with providing professional judgment on the accuracy of financial information, the efficiency of management's performance, and verifying compliance with "established standards" for practicing the accounting profession. This determines the extent to which work execution aligns with the standards, rules, and investments relied upon by professionals. (Al-Bazawi, 2008:17).

6-The Importance of Auditing in Preparing Financial Reports

Accounting auditing plays a significant role in all financial, economic, and governmental fields through its interventions via various types of information, depending on the nature of the audit. Some view it as a means rather than an end, aimed at serving multiple parties that use and rely on audited financial statements to make decisions and shape the economic unit's policies. The beneficiaries of audited financial statements can be classified as follows:

a. Government Agencies

State agencies rely on the data issued by them to monitor economic activity or formulate the state's economic policies. The state cannot perform these tasks without obtaining reliable and neutral information

Auditing has

b. Society

become important in society due to social responsibility, in addition to environmental responsibility

c. Equity Holders

Equity holders depend on the auditor's report to ensure the accuracy, integrity, and reliability of the final accounts reflecting the economic unit's activities

d. Investors and Financial Analysts

This group relies on audited financial statements and final accounts to make appropriate investment decisions .

Chapter Two:

-The Concept of Financial Reports

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Financial reports are the final product of the auditing and oversight process. They serve as a means to inform various government authorities and all stakeholders benefiting from these reports about the extent to which the entities subject to auditing and oversight comply with laws and regulations. They also indicate how accurately the financial statements represent the true financial position and operational results of economic units.

A supervisory report is viewed as the auditor's written opinion, along with all observations and reservations, regarding all financial and non-financial data resulting from systematic and financial oversight. It can also be defined as the recommendations, conclusions, and results reached by the auditor upon completing the oversight and auditing process (Maslah, 2013)

Supervisory reports have been defined as the final outcome of the auditing tasks performed by the auditor, starting from receiving the assignment letter until the end of their professional duty to form a technical opinion on the fairness of the entity's financial statements. The report reflects the findings of the auditor after conducting the economic audit. It assures all stakeholders relying on the financial statements that the information contained therein is reliable, as the auditor's report confirms the accuracy of the financial statements. This is because it informs users that the statements have been examined and verified by an external auditor and have been prepared fairly and reliably (Adiloglu & Vuran, 2011: 37)

2 -The Importance of Financial Reports

The importance of supervisory reports can be summarized for the auditor themselves and for all stakeholders of the economic entity under audit. For the auditor, the report highlights the significance of auditing as it Final Summary of the Audit Process and Clear Evidence of Completion of Assigned Tasks The final summary of the audit process serves as clear evidence of the completion of assigned tasks in accordance with generally accepted auditing standards. It also provides a tool for delivering an impartial technical opinion based on a set of evidence and indicators to the management of the economic unit, as well as to other interested parties, both within and outside the economic unit. Additionally, it leverages the feedback from users of oversight reports regarding the auditor's report in a timely manner, reflecting their actual needs from the report. Avoiding decision-making biases impacts the quality of the entire external audit process (Rafat et al., 2011: 192). It also indicates the extent to which the management of the audited economic unit adheres to internationally accepted accounting principles and complies with applicable laws and regulations in preparing the financial statements of the economic unit, which reflect the accuracy and nature of the economic operations conducted by the unit (Al-Mousawi, 2023: 61) The Evolving Objective of Internal Auditing The objective of internal auditing has evolved to focus on improving management processes and assisting in the correct performance of tasks, rather than being limited to examination and analysis aimed at detecting errors (Sayyar, 2012). Therefore, it is essential to clarify the primary role of internal auditing through the modern concept of auditing, which involves helping the economic unit add value and enhance its operations by evaluating internal control systems and providing recommendations to address any shortcomings in accordance with work procedures. This aims to increase the efficiency of systems and processes, ensuring alignment with the objectives of the economic unit (Al-(Ramahi, 2017: 24) Key Functions of Internal Auditing

1 -Evaluating Plans and Policies: Assessing the administrative policies set by senior management, providing opinions, analyzing achievements, and offering suggestions

2 -Asset Protection: Verifying the adequacy of safeguards against theft of the project's assets

3 -Resource Efficiency: Evaluating the efficiency of resource and asset utilization from an economic perspective

4-Enhancing Productivity: Proposing appropriate modifications to improve production efficiency

5-Policy Compliance: Ensuring adherence to established policies and procedures and assessing the level of compliance

6- Safeguarding Resources: Protecting the funds and resources of the economic unit from misappropriation, misuse, and verifying data accuracy

Quality of Financial Statements The Role of Auditing in Improving the Quality of

Auditing plays a crucial role in enhancing the quality of financial statements by ensuring Financial Statements transparency, accuracy, and compliance with standards, thereby supporting informed decision-making and fostering trust among stakeholders

Quality of Financial Statements

1-Enhancing the reliability of financial reports and statements, as well as improving the efficiency and effectiveness of the internal control system

2-Increasing the competitiveness of economic entities by ensuring the reliability and credibility of financial reports and statements, thereby enabling informed opinions on financial reports

3-Achieving tax benefits during tax assessments for the category of tax inspectors, given the regulatory environment and the credibility of financial reports and statements

4-The quality of financial reports and statements depends on the quality of the auditing process, the accuracy of their information, and their adherence to generally accepted accounting standards and methods

The Role of Auditing in Improving the Quality of Financial Reports

Auditing plays a significant role in enhancing the quality of financial reports through the following (Abbas 2022)

- a. Detecting errors and fraud, thereby ensuring information is free from mistakes and manipulations
- b. Verifying the accuracy of the information and data used by the economic entity
- c. Auditing financial statements, ensuring reliable information for economic decision-making
- d. Playing a vital and primary role in safeguarding the economic entity from fraudulent activities.
- e. Examining the internal control system of the economic entity to assess its effectiveness and the accuracy of accounting information in financial statements

Thus, auditing plays a major role in improving the usefulness and relevance of financial information regarding the financial position of organizations

Economic Unit and Delivering it to Users for Economic Decision-Making

The economic unit must be delivered to users to facilitate economic decision-making. Therefore, the auditor must provide an impartial technical opinion in their report and deliver it to the beneficiaries, which consequently ensures the quality of financial reports

Third Axis: Practical Aspect

For the research, hypotheses were formulated in the design of the questionnaire for the study sample. The sample included a selected group of employees from the Directorate of Education in Al-Diwaniyah who specialize in internal auditing, as well as a sample of employees from the Financial Audit Bureau who possess sufficient experience in the field of auditing. Personal interviews were conducted with them, and they were selected appropriately based on specific criteria in the study sample to arrive at accurate results, as detailed below

First: Division of the Study Sample by Gender

Upon reviewing the table classifying auditors by gender, we observed that the number of males in the study sample was higher than the number of females. This is due to the fact that there are more males working in the auditing profession than females, as illustrated below

Table(1)

Percentage	Frequency	Gender
%75.3	70	Males
%24.7	23	Females
%100	93	Total

Second: Division of the Study Sample by Age

The table below shows the study sample distributed across age groups, with close distribution and a slight increase in age groups under 31 and over 45, which confirms the credibility of the study's results

Table (2)

Percentage	Frequency	Age
%5.21	20	Less than 31 years
%43	40	to 45 years 31
%4.35	33	More than 45 years
%100	93	Total

Third: Distribution of the Research Sample by Educational Qualification

The table below shows that the largest proportion in the study sample was (38%) for the Bachelor's degree, (32%) for the Master's degree, (10%) for the Diploma, and (13%) for the Doctorate.

Table (3)

Percentage	Frequency	Educational Qualification
%10.7	10	Diploma
%40.8	38	Bachelor's
%34.4	32	Master's
%13.9	13	Doctorate
%100	93	Total

Fourth: Distribution of the Research Sample by Years of Service

The table reveals a diversity of experience levels among the study sample in the field of auditing, including highly experienced auditors and newly qualified auditors

Table (4)

Percentage	Frequency	Years of Experience
%7.5	7	years or less 5
%36.5	34	to 10 years 6
%26.8	25	to 15 years 11
%29	27	years or more 16
%100	93	Total

Fifth: Distribution of the Research Sample by Job Titles

The table indicates a diversity in the nature of work among the study sample in the auditing field, which included highly experienced auditors, newly experienced auditors, and accounting supervisors

Table (5)

Percentage	Frequency	Nature of Work
%7.5	7	(Assistant Accountant (Auditor
%36.5	34	(Accountant (Auditor
%26.8	25	(Senior Accountant (Auditor
%29	27	(Assistant Accounting Manager (Auditor & Supervisor
%100	93	Total

Sixth: - Presentation of financial information that enhances objectivity in financial statements**Table (6)**

Percentage	Frequency	Answer	Items	No
%78.4	73	Yes	The institution strives for simplicity and clarity in presenting financial information to enhance objectivity	1
%21.5	20	No		
%91.3	85	Yes	he financial information presented by the institution is capable of increasing the value of financial reports	2
%8.6	8	No		
%92.4	86	Yes	The financial information can be relied upon in preparing financial reports, which form the basis for forecasting the financial position	3
%7.5	7	No		
%25.7	23	Yes	The information presented by the institution is not capable of reducing uncertainty or increasing assurance	4
%75.4	70	No		
%94.6	88	Yes	The institution adheres to the principle of materiality when presenting financial information in reporting	5
%5.4	5	No		

Through the presentation and analysis of the survey results, it became clear to us that the survey results indicated a large proportion (874) affirmed the existence of a relationship between the simplicity and clarity in presenting financial information, which leads to increased objectivity in the preparation of financial reports. Additionally, the financial information presented by the institution, at a rate of 91.3%, enhances the value of financial reports, influencing the future decisions of the concerned parties. The reliance on the financial information provided by the institution in preparing financial reports stood at 92.4%, which is considered the foundation for predicting the financial position and future performance of the institution. Furthermore, the information presented by the institution is capable of reducing uncertainty or increasing confidence in the preparation of financial reports. The institution adheres to the principle of materiality when presenting financial information in the reports, which supports the validity of the hypothesis that demonstrates the impact of auditing on the quality of financial reports, leading to increased reliability in the information contained within them .

Table (7)

Percentage	Frequency	Answer	Items	No
%96.7	90	Yes	Is there a relationship between the auditing profession and the quality of financial reports	1
%3.2	3	No		
%91.4	85	Yes	The reliance of the auditor on some of the auditors of the audited entity is a factor that leads to increased quality of financial reports	2
%8.6	8	No		
%95.7	89	Yes	Diverse skills in other fields related to auditing positively affect the quality of financial reports	3
%4.3	4	No		
%94.6	88	Yes	Experience in the operational activity of the audited entity helps achieve a high level of quality in preparing financial reports	4
	5	No		
%69.9	65	Yes	The existence of a financial relationship between the auditor and the management of the audited entity affects independence and, consequently, the quality of reports	5
%30.1	28	No		

%93.5 %6.5	87 6	Yes No	The auditor's handling of independence threats and reducing them to an acceptable level positively impacts the quality of financial reports	6
%72 %28	67 26	Yes No	The conditions imposed by the entity on changing audit staff affect the quality of financial reports	7
%97.9 %2.1	91 2	Yes No	Establishing planning, execution, and supervision procedures by the auditor in accordance with required quality standards	8
%96.8 %3.2	90 3	Yes No	There is a relationship between the quality of financial reports and the quality of the auditing profession in information	9
%100 0	93 0	Yes No	There is a relationship between the factors affecting the auditing profession and the quality of financial reports	10
%98 %2	92 2	Yes No	Audit quality enhances the ability to detect errors, violations, and manipulation in financial statements	11
%97 %3	90 3	Yes No	The importance of the auditing profession lies in increasing the reliability and credibility of financial reports	12
%96 %4	89 4	Yes No	The auditing profession emphasizes ensuring that financial statements are free from bias or significant errors, thereby enhancing the quality of financial reports	13

Through the analysis of the survey results, we observed a relationship between the profession of auditing and the quality of financial reports, with a percentage of (96.7%). There are important factors contributing to this influence, including the auditor's utilization of some of the audited institution's internal auditors at a rate of (91.4%), as well as the presence of diverse skills in other fields related to auditing, which are available at a rate of (95.7%). Additionally, experience in the operational activity of the audited institution positively impacts the quality of financial reports at a rate of (94.6%). However, the existence of a relationship between the auditor and the management of the audited institution affects independence and objectivity at a rate of (69.9%), where there is a decline in the correlation percentage. The auditor's ability to address and accept threats to independence and reduce them to an acceptable level

The conditions set by the institution regarding the rotation of audit staff (%93.5) is positively correlated at a rate of and the establishment of planning, execution, and supervision procedures in accordance with required quality standards also play a role. Audit quality enhances the ability to detect errors, violations, and manipulation in financial statements, thereby improving the quality of financial reports. The auditing profession ensures that financial statements are free from bias or material errors, ultimately raising the quality level of financial reports. This supports the validity of the hypothesis stating that internal auditing has an impact on the quality of financial report

Axis Four: Conclusions and Recommendations

First: Conclusions

Based on the presented theoretical foundations and the analysis of the questionnaire, the results can be summarized as follows:

1-The auditing profession has a significant impact on enhancing the reliability and credibility of accounting information, reducing errors and fraud, thereby improving the quality of financial reports and their dependability in making future economic decisions

2-The role of auditing in improving the quality of financial reports through account examination is described by specialists as an objective process, free from any interest in influencing the accuracy of the examined data

3-The research results showed that simplicity and clarity in presenting financial information enhance objectivity in preparing high-quality financial reports, consequently influencing future economic decisions

4-Objective information presented by an economic unit can reduce uncertainty and increase confidence in the quality of financial reporting

5-There are key factors that contribute to raising the quality of financial reports, including employing experienced staff, fostering a relationship between auditing and the social management of the unit, and implementing objective systems for planning, execution, and supervision.

Second: Recommendations:

Based on the research findings and conclusions reached, I recommend the following:

1-Awareness among auditors about the importance of the auditing process, as it provides objective information that enhances the quality of financial reports and ensures the efficiency and credibility of the internal control system

2-Disclosure by economic entities of the accounting policies they follow, as these policies impact the reliability of financial reports

3-Support for the auditing profession in organizations to evaluate management by providing the necessary data for audits, ensuring access to reliable financial information, and preparing useful financial reports for stakeholders

4-Emphasis on financial reports as a key tool in the oversight framework, as they communicate information to stakeholders and highlight the role of auditing in enhancing the reliability, efficiency, and effectiveness of the internal control system

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