

(Evidence and impact on improving audit quality)**A study of a sample of auditors in the departments of Al-Muthanna Governorate****Basim Mohammed Morhij Maytham Abd-AL-Hussien Bander Hayder Abbas AL-attar****College of arts college of Administration &Economic college of Administration &Economic****University of Al-Muthanna University of Misan University of Al-Muthanna****Abstract**

The research aims to focus on methods and means of proof in the quality of the audit process and highlight the role and responsibility of the auditor in the audit process. The researchers concluded that the internal auditor is the main responsible for financial deviations and abuses that occur within government institutions if he does not perform his work to the fullest, and the researchers have reached A major recommendation is the necessity of adopting the scientific research methodology in the proofing process in the audit because of its benefits that are reflected in achieving better audit objectives, raising the level of audit efficiency and achieving the flow and logic of the audit procedures.

Keywords(Evidence,audit quality)**Introduction**

The audit has arisen in its modern concept based on the need to provide a reasonable amount of confidence in the financial statements and lists prepared by companies in particular and to cut the road to creating fake companies that misuse the funds at their disposal, and to meet the needs of many parties with interlocking interests in these financial statements and lists Dictated by the conditions of economic interaction and the development and expansion of activities.

Some see in the audit an "utilitarian" art, as it is based on a set of acceptable standards, "general" acceptance, and a set of procedures that are accepted and have certain limits, and they in turn deny the scientific characteristic of it.

The general concept of the term audit is to examine the accounts of an economic unit to ensure its authenticity, in other words, the audit is to examine the internal control systems, data, documents, accounts and records of the project under scrutiny "systematic" critical examination and in a way that the auditor can submit his report, which is included in his independent technical neutral opinion on the extent of The significance of the financial statements of that project from its financial position at the end of a specific period of time, and the extent to which these lists and the results of its actions show profit or loss for that period.

The first topic

Research Methodology

First: The study problem

The research problem is that government institutions suffer from the prevalence of financial and administrative corruption in most of their departments due to the methods of auditing followed, or that auditors within government institutions are subject to administrative pressures or pressure from social agencies, in addition to that the audit units or departments lack follow the instructions and auditing standards as well as lack of Develop strategic plans when performing the audit.

Second: - The objectives of the study

Through this research, the following goals can be achieved;

- 1-Shedding light on the concept and characteristics of evidence, which contribute to reducing financial and administrative corruption
- 2-Focusing on the methods and means of evidence in the quality of the audit process and highlighting the role and responsibility of the auditor in the audit process
- 3-Suggesting a set of steps that the internal auditor should follow when auditing any activity and the accounts of government and private departments to reduce the risks of auditing

Third: - The importance of the study

The importance of the research is based on the following;

- 1-The importance of the role played by the quality of the audit in enhancing the ability to discover irregularities and material errors in the financial statements
- 2-The necessity of full implementation of international and local auditing standards in the framework of improving the quality of auditing to avoid falling into financial problems that would hinder the success of these economic units
- 3-Activating the role of government sectors by applying a set of rules, foundations and principles that work to make financial and administrative amendments within government institutions and then work to stabilize the entire economy

Fourth: - The hypothesis of the study

The research is based on two main hypotheses

- 1-There is a statistically significant correlation between the evidence in improving the quality of the audit

2-The presence of a statistically significant effect relationship between the evidence in improving the quality of the audit

The second topic

Conceptual framework for evidence

First: the concept of evidence

The following concept can be adopted in the audit (the process of collecting evidence and evaluating it for the purpose of reaching a certain level of confidence and the degree of accuracy in the accounting records, data and financial statements, and in order to form a neutral professional opinion in this regard) And on the nature of the evidence in the audit, Dr. Shawqi Riyadh Ibrahim spoke, saying: - (The nature of the evidence in the review (audit) means the definition by definition "indicating what it meets all the subjects (Al-Qaisi, 1988: 4). Evidence of evidence can be defined are all facts that the auditor or references touch or reach his knowledge or fall under his eyesight and enable him to draw Sound neutral technical opinion on any matter The issues that are presented to him and fully convincing him (Abdel-Moneim, Abu Talbel, 1982). (Al-Zayg) knew the evidence of proof that it is all that the auditor or auditor relies on or affects his judgment to reach an opinion on the validity and seriousness of the accounting data and financial statements and the extent of their expression of project activity And its financial position (Al-Zayegh, 2007: 35)

Second: - Characteristics of evidence

Evidence can be classified into a group of specialties as follows (Al-Zayegh, 36: 2007):-

1-Realistic evidence versus deductive evidence

The audit evidence consists of those facts and inferences that affect the mind of the auditor in relation to the financial offer and the direct evidence that is generally considered stronger than the inferential evidence

2-Accounting data

It includes basic accounting data, ledger books, supporting worksheets, and includes supporting information, documents and documents such as canceled checks, bank lists, sales invoices, vendor invoices, and other invoices and other expenses related to the business of the institution

3-Adequacy and appropriateness of evidence

The evidence must be sufficient and appropriate, and sufficient evidence is sufficient to support the auditor's opinion regarding the financial statements and statements

4-Suitable evidence

By appropriate evidence, they are evidence that are valid, relevant, and validity, a function of three characteristics

.A- Independence and suitability of the source

.B- The circumstances in which the evidence is obtained

C- The manner in which the evidence is obtained

Third: - Factors affecting evidence

The auditor must consider the following factors, which in the light of it will expand (or narrow the range or quantity of evidence that he collects (Othman, 149: 1999)

1-The relative importance of the item or item subject to examination and audit

2-The cost of obtaining evidence or evidence

3-The relationship between the evidence and the purpose of the examination and the audit

4-The extent to which the item or item being examined is subject to fraud and tampering and the possibility of an error

5-The nature of the internal control system that is actually applied in the unit

The third topic

(Quality of audit (concept, objectives and steps)

1-The concept and definition of audit quality

Auditing means the examination of internal control systems, data, documents, accounts and books for the project under scrutiny, "a systematic" critical examination "intended to produce a neutral technical opinion on the extent of the financial statements indicating the financial status of that project at the end of a known period of time and the extent to which it depicts the results of its business from profit or loss on That period. (Ibn Manzur, 2003: 346)

The concept of audit quality depends on two basic conditions

A- Discover errors and gaps in the accounting system

B- Recording the findings of the report, which is issued after the end of each audit

The philosophy of the concept of auditing is based on the fact that the greater the probability of discovering fundamental errors, the greater the quality of the audit. If the auditor or auditor adheres to the professional standards for auditing, he will achieve a good level in the quality of professional performance. This concept has been adopted by many organizations and researchers, in other words that The concept of

audit quality from the perspective of professional organizations represents adherence to auditing standards (Mashkour, Abd, 2016) (Abuhin, 46: 2005)

The concept of audit quality contributes to creating a high professional competence of the financial employee, whether the professional is scientific or practical, and bypassing the accounting errors with the least mistakes and this is what contributes to preparing a generation of accountants and auditors who have appropriate scientific qualifications that are able to perform their professional duty with high efficiency and effectiveness (Abd, 109: 2016)

2- Quality audit objectives

1-Ensuring the accuracy and correctness of the accounting data installed in the project books and records and determining the extent of reliance on them

2-Obtaining a neutral technical opinion on the conformity of the financial statements with what is recorded in the books and records

3-Discovering what may be found in the books of errors or fraud

4-Reducing the chances of errors and fraud by visiting the project's sudden auditor and strengthening the internal control systems used

Today, the audit process has exceeded these goals to other goals and objectives, the most important of which are

1-Monitor the plans in place and follow up their implementation

2-The results of the project works are evaluated according to the set objectives

Achieving the maximum possible productive efficiency by erasing wastefulness in all aspects of project activity. Achieve the maximum possible well-being for the members of the community in which the project operates(Almutarnna,2009;11)

3- Quality audit steps-

There are a set of steps that the external auditor or observer must follow when auditing any activity and the accounts of government and private departments to reduce the risks of auditing, which are (Mashkour, Abd, 2016)

1-There must be a business plan followed by the auditor or observer when auditing any economic unit, and this plan must be well prepared in accordance with the nature of the work, as the plan contributes to the process of facilitating the work of the auditor

2-The auditor should have a complete picture of the duties and procedures that will be taken at each audit

3-The auditor must have full knowledge of the nature of the economic unit, which he intends to audit its work in terms of the nature of the work, regulations, laws and .instructions that govern the work of this unit

4-The necessity of adhering to international laws, legislations, auditing and auditing standards, and not striving in his personal opinion during the process of auditing the economic units because diligence in opinion may increase the risk of auditing

5-The need to consult with the person specialized in his field of work to express his opinion to avoid and reduce risks, especially when the nature of the work is very complex

6-The auditor should work with the principle of doubt when auditing the economic units, with a distinction between employees in dealing with them in terms of their integrity in the performance of their work

7-The necessity to follow up the financial reports issued by previous years on the activities and accounts of the economic units 'work, whether these reports are internal or external and the extent of the commitment of these units not to repeat these accounting, financial and administrative observations

The fourth topic

Scientific framework for research

First: research metrics

The study tool consists of two parts: the evidence (11 questions), the quality of the audit (12 questions), and table (1) provides an explanation about the coding of each variable, each dimension, and the number of paragraphs

Table(1)
Coding and characterization of the study variables

No .phrases	dimension
11	M1
12	M2

Second: The study measurement tool test

Questionnaire is the primary tool for collecting current study data related to its main variables. This tool is based on the Likert five-way scale from (not completely agree to - completely agree), and here comes some tests that must be taken to ensure the accuracy and validity of the data obtained

*Validity of measurement instrument

*Construct Reliability

The researchers have confirmed the structural stability of the measuring instrument for the current study by using the (Alpha Kronbach) test. The stability factor of the instrument was calculated using the correlation coefficient (Crow Alpha Alpha) as shown in Table (2) below

It is observed from the result of the consistency between the constituent factors of the variables (evidence and quality of the audit) as the value of the alpha correlation coefficient is statistically acceptable

Table (2)

Correlation coefficient (Alpha Kronbach) for the study variables

Correlation coefficient (Alpha Kronbach)	variable
712.0	M1
780.0	M2

Third: Descriptive statistics of the study variables

Table (3)

The mean and standard deviation of the study dimensions

Descriptive Statistics			
	Mean	Std. Deviation	N
M1	4.2134	0.38121	45
M2	4.3010	0.38487	45

It is noticed through the data of Table (3) that the first dependent variable (evidence) and that consists of (11 questions), as this variable achieved an arithmetic mean of (4.2134) on a five-Likert scale and a standard decrease of 0.38121), which indicates that there is approval From the sample of the study towards the questions of this variable and with a high degree, as for the arithmetic mean and the standard deviation of the dependent variable (audit quality), respectively (4.3010), and a standard decrease of 0.38487, this indicates the positive role exercised by the quality of audit of high quality, as all paragraphs came in circles Calculation higher than the hypothetical mean on the test balance area (3)

Fourth: Test the study hypotheses

A- The first main hypothesis

In this study, the researchers relied on the simple correlation coefficient (Pearson) to test the first main hypothesis, which is the correlation relationships between the two independent variables (evidence) and the dependent variable (audit quality). As table

(6.5) shows the matrix of simple correlation coefficients (Pearson) between these variables

Before entering the test of the three sub-hypotheses for this hypothesis, the table also indicates the sample size (45) and the type of test (tailed-2) and the abbreviated (Sig) in the table indicates the significance of the correlation coefficient by comparing the .calculated (t) with the tabular (t) Without showing its values

If a sign (* or **) appears on the correlation coefficient, then this means that the calculated value ((t) is more than the (t) tab

Table (4)

Pearson correlation matrix between evidence and audit quality

Correlations			
		M1	M1
M1	.615**	.615**	.591**
	.000	.000	.000
	45	45	45
M2	.592**	.592**	1
	.000	.000	
	45	45	45
	**. Correlation is significant at the 0.01 level (2-tailed).		

Table (4) shows the correlation matrix that there are strong and positive correlations (because its value is greater than 0.30) and has a significant significance at (1%) level between the evidences of evidence in improving the quality of the audit, as the simple correlation coefficient between the two variables reached (0,592) as it supports This result is correct and proven the first main hypothesis

B- The second main hypothesis

In order to make sure of the validity of the second main hypothesis based on the presence of an effect of the evidence to improve the quality of the audit, where the SPSS program outputs can be used in tables (8,7,6) as a first step to know the effect that the evidence will have on improving the quality of the audit based on an equation .Multiple linear regression

Table (5)

The effect of evidence to improve the quality of audit

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.684 ^a	.463	.452	.29211
M1+M2 ^a . Predictors: (Constant)				

Table (6)

ANOVA test the effect of evidence to improve audit quality

ANOVA ^a					
Model		Sum of Squares	df	Mean Square	Sig.
1	Regression	3.911	1	3.911	49.125
	Residual	4.736	43	.080	.000 ^b
	Total	8.644	44		
a. Dependent Variable: M2					
b. Predictors: (Constant) M1					

It can be concluded from the outputs of the SPSS program in Table (6.5) that the evidences of evidence exert a significant effect in improving the quality of auditing and the quality of exert a significant effect on the financial and administrative reform process, as Table (6) of the analysis of variance shows that the model is significant according to the value of ((Calculated F, which amounted to (49,125) which is greater than the tabular value at the level of significance (1)), as the nonstandard beta coefficient (Unstandardized beta Coefficient) reached (1,165) and the calculated (t) value reached (2.5 46) which indicates On the significance of the non-standard beta coefficient at the level of (1%), the explanatory power of this model was relatively good according to the value of ($R^2 = 0.464$), as this indicates The independent variable's ability to interpret what amount (46.4%) of the differences occurring in the approved variable, and this shows how much influence evidence in improving the quality of the audit, and thus proved the health of the second main hypothesis

Conclusions

1-The internal auditor in government institutions obtains sufficient and appropriate evidence, which is related to laws and regulations, as well as accounting estimates, .but he did not perform his role due to pressures

2-The internal auditor is the main responsible for the financial deviations and transgressions that occur within government institutions if he does not do his job to .the fullest

3-That the purpose of proof in the audit is often to reach reasonable or convincing .certainty and not absolute proof or what is called proof without doubt

4-The failure of government institutions to urge and strive for auditors to develop their performance through the establishment of training courses for them that would increase the efficiency of the auditor's performance

Recommendations

1-Adopting the scientific research methodology in the proof of the audit process because of its benefits that are reflected in achieving better audit objectives, raising the level of audit efficiency, and achieving the flow and logic of the audit procedures

2-The necessity for the internal auditor in government institutions to take the necessary professional care to obtain sufficient, objective, and appropriate evidence

3-The necessity for governmental institutions to guide and educate the auditor on the importance of reviewing previous financial reports on the performance and activity of government institutions to find out without repeating those errors and financial and administrative abuses

4-The audit departments of government institutions, in the event of financial and administrative deviations and transgressions, must submit periodic reports proving his opinion objectively, impartially and technically to the higher authorities to avoid the legal issue

5-Adopting a positive and constructive approach to auditing that presents a balanced picture of all the negative and positive points and aspects, and not only mentioning phenomena and conclusions but rather reinforces them with recommendations and measures to be taken.

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The first axis: - evidence

N0	Question	Totally agree	agree	neutral	Don't agree	Don't Totally agree
1	The auditor conducted a review of analytical statements of accounts provided by key government institutions					
2	The audit procedures are well applied in your circles to obtain sufficient and appropriate evidence					
3	The auditor makes comparisons between financial and non-financial information to ensure the reasonableness of the balances in the financial statements					
4	The auditor is guided by financial and administrative laws and instructions in addition to appropriate evidence					
5	The auditor writes periodic and monthly reports based on evidence					
6	The auditor evaluates the evidence provided through certifications, procedures and alternative procedures in order to determine whether sufficient convincing evidence has been obtained					
7	The auditor obtains sufficient and appropriate evidence related to accounting estimates					
8	The internal auditor evaluates the management decisions of institutions as part of the evaluation of the evidence					
9	The information resulting from viewing, observing and inquiries provides the auditor with conclusive and impartial evidence					
10	The auditor should issue written reports to the higher authorities regarding financial deviations, in the event that appropriate evidence is available					
11	The auditor is responsible for the financial deviations if he does not adopt the known methods and methods for auditing the accounting estimates					

The second axis: - the quality of the audit

N0	Question	Totally agree	agree	neutral	Don't agree	Don't Totally agree
1	The quality of the audit is the performance of the audit process in an efficient and effective manner in accordance with the standards of auditing and disclosure of errors and violations					
2	The auditor or auditor adheres to the professional auditing and auditing standards in order to achieve a good level of quality of professional performance					
3	The financial information and data related to the audit of companies reflects the actual financial conditions of the company					
4	The quality of the audit provides adequate information when auditing the unit accounts of the relevant regulatory authorities					
5	The concept of audit quality represents compliance with .international and local auditing standards					
6	The government imposes the reward and punishment principle on auditors by giving them incentive or moral rewards or imposes penalties on them on fines that contribute to improving the quality of auditing					
7	The quality of the audit is based on a set of rules, principles and instructions that contribute to improving the quality of the auditor					
8	The quality of the audit contributes to eliminating corruption and preventing bribes affecting some employees					
9	The financial statements are characterized by the absence of fraud in the auditing information of government institutions					
10	The quality of the audit depends on discovering errors and gaps in the accounting system and recording the findings in the report issued after the end of the audit process					
11	The quality control and auditing standards require the internal auditor to take into account the risks of the audit during his professional work and to reduce it to the lowest acceptable level to ensure the integrity of the opinion					
12	Description staff who work audit of government institutions not influenced by the accounts of supervisors under them					