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Research Paper

Extent of the External Auditors' knowledge of the International Laws and Standards Regulating the Responsibilities and Duties of the External Auditor

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Abstract

This study aimed to identify the extent of the cultural dimension of the external auditors working in the Iraqi environment and the extent of their professional culture by following the international standards regulating the responsibilities and duties of external auditors, especially the international standards 240, 250, and 570. The results of the study showed that there is an efficient sample of external auditors who are familiar with international auditing standards for their responsibilities and duties in line with the requirements of their work, especially after the openness witnessed by the Iraqi environment in general and the visual environment in particular, accordingly, the study recommends that the external auditors must be subjected to intensive courses to study international standards, and the auditors must pass such courses with a grade of no less than a good grade. The auditor who has passed the course is granted a certificate confirming that he has passed the course and the work of pamphlets with the laws regulating the profession for determining the responsibilities and duties of the external auditor by the Bureau Financial control, which is a regulator of the profession.

Key words:
Cultural Dimension; Bureau Financial control; External Auditor; International Laws

ورقة بحثية

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المستخلص

هدفت هذه الدراسة إلى التعرف على مدى البعد الثقافي للمدققين الخارجيين العاملين في البيئة العراقية ومدى ثقافتهم المهنية من خلال إتباع المعايير الدولية المنظمة لمسؤوليات وواجبات المدققين الخارجيين وخاصة المعايير الدولية ٢٤٠ و ٢٥٠ و ٥٧٠. وأظهرت نتائج الدراسة أن البعض من المدققين الخارجيين الذين هم على دراية بالمعايير الرقابية الدولية لمسؤولياتهم وواجباتهم بما يتماشى مع متطلبات عملهم، خاصة بعد الانفتاح الذي تشهده البيئة العراقية بشكل عام والبيئة البصرية بشكل خاص، وبناء عليه، توصي الدراسة بأن يخضع المدققون الخارجيون لدورات مكثفة لدراسة المعايير الدولية، من هنا على المدققين اجتياز مثل هذه الدورات بتقدير لا يقل عن جيد، ويمنح مراقب الحسابات الذي اجتاز الدورة شهادة تثبت اجتيازه الدورة وعمل الكتيبات مع القوانين المنظمة للمهنة لتحديد مسؤوليات وواجبات المدقق الخارجي من قبل ديوان الرقابة المالية، وهو الجهة المنظمة للمهنة.

الكلمات الرئيسة

البعد الثقافي; مكتب الرقابة المالية؛ مدقق الحسابات الخارجي؛ القوانين الدولية

مجلة

تنمية الرافدين

(TANRA): **مجلة علمية، فصلية، دولية، مفتوحة الوصول، محكمة.**

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Introduction:

There is much discussion in accounting thought about what are the responsibilities and duties of the auditor, as there is an ongoing discussion about the nature and limits of responsibilities and the parties to which the auditor bears responsibilities.

The reason for this discussion can be attributed to the environment in which the auditor works, as the environment in which the auditors' work is affected by the party to which the auditor's responsibilities usually appear affected by the emergence of institutional failures. This controversy is due to the great importance that society attaches to the audit process and the heavy responsibilities that society expects from auditors.

As for those who adopt this discussion (they are professional organizations), their point of view (the auditors' view) differs from that of the other groups benefiting from the auditor's report.

As we find that the auditor and the regulators of the profession constantly defend the auditor and his responsibilities as they perceive and understand them, we find that the position of other parties considers the auditor as the critic calling for change and responsible for the failure of some companies.

Accordingly, it was necessary to have basic standards and ingredients regulating the auditor's responsibilities and duties towards others so that he would not be subject to doubts and accusations, and that any developed profession must have certain standards that are recognized among practitioners of this profession working in the light of it and following its guidance at all stages of work so that the work is organized Clearly defined for all categories, thus releasing the auditor from his responsibility towards others.

Accordingly, this research came to discuss what are the most important standards that clarified what are the responsibilities and duties of the auditor so that the images are clear to all parties and the extent to which the auditors understand these standards, and what is the degree of their commitment to applying them. The standards defined the responsibilities, duties, and rights of auditors, and the second chapter was a field study by using a questionnaire consisting of 35 paragraphs distributed to external auditors to test their professional culture about the responsibilities that fall upon them and their professional rights referred to in international standards, in particular Standard 240, 250 and 570, and finally determining what reached The research mechanism is one of the most important conclusions and summarizes the possible recommendations in this aspect.

Research Importance:

The importance of the research stems from measuring the cultural dimension of the external auditors and the extent of their professional culture by following the international standards regulating the responsibilities and duties of external auditors, especially the international standard 240 for determining the responsibilities of auditors for detecting error and fraud and the international standard 250 for determining the responsibilities of external auditors for determining the legal responsibilities of companies Audit sample and ISPM 570 on determining the

responsibility of external auditors for determining the continuity of companies subject to audit. The importance of this study is that the external auditors are not obligated to apply the international standards regulating the profession, given that the accounts in Iraq are based on the application of the supervisory rules issued by the Iraqi Board of Financial Supervision, and this may affect the supervisory work, especially after the openness witnessed by the visual economic arena, especially from the entry of investing companies Which needs external auditors to check their records and accounts and make them in the exact form, even if there are any shortcomings by the latter, which makes him in problems and the importance of the research is embodied here, which is to clarify the cultural dimension of the external auditor about his responsibilities towards these companies, especially concerning standard 240, 250 and 570 of international standards.

Study's Problem:

The external auditor has ethical and professional responsibilities that require a lot from him, as he is the mirror of the company's image, the examination sample to the interested parties or the parties benefiting from the auditor's report. The external auditor may fall into the pitfalls of the laws and standards regulating the profession of external oversight, while he is unaware of the laws and instructions regulated by the professional and regulating bodies of the profession of auditors.

It is noted that the economic openness of the visual environment in particular and for Iraq in general, and the attraction of companies investing in this environment, which the latter need the services of external auditors to organize their records and accounts in line with the requirements of the Iraqi tax law and the Iraqi accounting rules, placed the burden and responsibilities of the external auditor on these companies. He is aware of these responsibilities and duties towards his clients and that the failure to hold any of the educational courses for external auditors regarding the profession laws and standards for organizing the profession of external audit, such as International Standard No. 240, International Standard No. 250 or International Standard No. 570 may cause legal problems for the external auditor and upon him, this research came to address the following problem:-

Does the external auditor have a cultural dimension and a full knowledge of the professional standards of external control and the laws regulating his responsibilities and duties, in particular standards 240,250,570? Is the external auditor keeping pace with developments in the laws regulating the profession?

Study's Targets: The study aims to the following:

1- The personal variables have an impact on the increase in the cultural awareness of the external auditors regarding their responsibilities and their professional duties.
2- Indicating the level of cultural awareness of auditors who are outside the international standards regulating the responsibilities and duties of the auditor.

3- Indicating the extent to which the external auditor is familiar with the laws regulating the profession, especially concerning the responsibilities and duties of the auditor.
4- A statement on the extent of the external auditors' information on the standards issued to regulate the responsibilities and duties of the external auditor's work, such as international standards No. 240,250,570.
5- An indication of the extent to which the external auditors are committed to applying the laws regulating their professional duties referred to in international standards.

Study Hypotheses: The study was based on the following null hypotheses

There is no relationship to personal variables in determining the extent of cultural awareness of the responsibilities and duties of external auditors referred to in international standards.

There is no cultural ignorance among external auditors of the laws and instructions regulating the responsibilities and duties of external auditors.

There is no awareness among the external auditor of the duties referred to by the international standards that fall upon him, namely:

A- There is no ignorance among external auditors of International Standard No. 240 who are interested in determining the auditor's responsibility for detecting error and fraud.
B - There is ignorance among auditors outside the international standard 250 who are interested in determining the auditor's responsibility for the legal violations in which the companies of the examination sample fall.
C-There is ignorance among auditors outside the International Standard No. 570 who are interested in determining the auditor's responsibility for determining the continuity of the examination sample companies.

Literature Review:-

There was no clear study on the cultural awareness of external auditors about the responsibilities and duties imposed on them by the laws, regulations, and standards regulating the audit profession, but there are researchers who have addressed some aspects of the auditors' responsibilities such as:

Abdul Rahman and Ali Maryland study, 2005, a Malaysian study entitled (Auditors' Responsibility for Detecting Fraud in Malaysia), in which researchers dealt with the role of auditors in detecting fraud and illegal errors that the company is in areas of concern as the auditors do not have full awareness or they have poor Wide understanding of the objective of the audit study revealed that there is a gap between respondents' perception and legal requirements of auditors.

The second study was carried out by Muhammad Wahdan, Ali Hamdi, and Van den Jaap, 2009 at the University of Maastricht in the Netherlands. The researchers conducted a field study on the audit profession in Egypt. The researchers distributed 32 questionnaires distributed to auditors. The purpose of the questionnaire was to determine the auditors' perception. On the scope of the

auditor's work, and through the study, the researchers concluded that there is a consensus in the auditors' opinions about the auditor's beliefs, which is the evidence for investment and company evaluation, and that there is a dearth of experienced auditors. The researchers suggested a proposal that contributed to overcoming the lack of experience and knowledge of logical limits. for the audit profession.

A study was conducted by Maria Moraro, Adina Buba, and others in 2009. The study was based on the following question: Are auditors responsible for detecting fraud in the companies they audit? As the public believes that one of the duties of auditors is responsible for detect fraud and fraud, and the duties of auditors are to provide Prevention and reporting of such cases. Through the field survey that took place in Romania, researchers found that there is a misunderstanding of the purpose of the audit process, as there is a perception by users of financial reports that the audit procedures by the auditor are related to detecting fraud and fraud cases. The study notes that there is a large gap between the standards set and the limits of the audit process, and the public's requests for auditors.

A study Ibrahim Ali , Flayyih ,2021.The main objective of this research is to show the effect of using external auditing for indicators of financial failure to assess the continuity of Iraqi banks in light of the financial crises faced by companies listed in the financial markets and to know the extent to which external auditing of banks depends on financial analysis as a tool for predicting financial failure. the research concluded that the external auditor should use financial analysis models to know and evaluate the banks' continuity in terms of anticipating financial collapse.

There is a master thesis presented by Professor Fawzi Al-Shwain entitled Legal and Professional Responsibility of the External Auditor for Discovering Errors, Fraud, and Manipulation in the Financial Statements (A Field Study in the Libyan Environment). The auditor can discover it, which expresses the failure of the audit process when the auditor issues a report consistent with a clean opinion that includes, which means that the financial statements do not contain significant misstatements while they are not.

The study indicated that several responsibilities fall on the shoulders of the external auditor, which are civil responsibility towards the client, civil responsibility towards others, and life responsibility towards society. The researcher conducted a field study of a sample of Libyan auditors to test what the researcher reached in terms of generalities. Elements of the auditor's legal responsibility, but they stressed the need for single legislation regulating all the elements of the auditor's legal responsibility in the Libyan environment. It also emphasized the need to make everything possible to preserve the independence of the external auditor and strengthen this independence so that he could fulfill their professional responsibilities towards fraud and manipulation.

As for the study carried out by Walid Zakaria Siyam and Mahmoud Fouad Abu Hamid, entitled (The extent of the commitment of auditors in Jordan to the rules of professional conduct), a study that was conducted on a sample of auditors in Jordan. The results of the study showed that there is a commitment by the auditors to the rules of professional conduct, and it can be arranged The extent of commitment

to these rules in descending order as follows: the rules of professional conduct related to maintaining the auditor's professional performance, the rules of professional conduct related to enhancing the auditor's independence, the rules of professional conduct related to the auditor's relationship with his clients, the general rules of professional conduct, and the rules of professional conduct related to the auditor's relationship with his colleagues.

The study concluded that the control and supervision authorities of the profession hold seminars through which the rules of professional conduct are discussed, and this helps in strengthening the auditor's commitment to these rules when performing his professional services. The researchers also recommended the need to pay attention to the ethical aspects of the accounting and auditing profession within the accounting courses for university students and urge students and researchers to address the issue of professional ethics in their studies and research.

Through previous studies, we note that there is a clear focus on the role of the auditor or the external auditor and his responsibilities in the process of discovering cases of fraud and manipulation in a focused manner on the responsibilities and duties of auditors referred to in the law and regulated by international standards regulating the audit profession.

Accordingly, the idea of this research came to find out all the responsibilities placed on the shoulders of the external auditors, what are their duties, and the extent to which they are absorbed by the external auditors, especially what is regulated by international standards as Standard No. 240,250,570.

The Theoretical Side

Responsibilities and duties of the auditor in light of international standards:-

Auditors have a responsibility to carry out their audits under auditing standards. These responsibilities are unchanged as a result of this guidance. The guidance is instead concerned with the question of to whom responsibilities are owed (ICAEW,2018).

The auditor often resorts to the systematic critical examination of the financial statements to give a neutral technical opinion on the extent of the fairness of these statements and their representation of the truth. This opinion is considered the outcome of what he has reached and has its effects on all related parties that consider this opinion when making their financial decisions (Al Dhibat, 2009).

Thus, this generates different responsibilities for the auditor. If he performs audit tests and procedures following the accepted professional rules and exerts sufficient professional care and within his report the facts and results he has reached, he will have performed his duties properly and avoided himself from accountability. Otherwise, the auditor is responsible for any failures experienced by the company in which he works and exposes himself to accountability by the concerned authorities in the field of his work according to the legal rule that obliges everyone who causes harm to others to compensate.

First: - Professional Responsibility:-

It is the responsibility to which the auditor is exposed if he violates the ethics and instructions issued by the authority regulating the practice of the audit profession

Second: Civil Liability: It is the responsibility that arises in the event of the auditor's neglect or negligence in performing his duties, which leads to harm to the client or third parties in good faith. Whoever suffers damage, such as the shareholders, has the right to receive compensation in the amount of that damage (Al-Sawad, 2009). This type is divided into two parts:

A - The auditor's responsibility towards clients:

It is the responsibility arising from the contractual relationship, as the relationship between the auditor and his client is based on a contract between the two parties. Under this contract, the auditor is an agent on behalf of the client under some corporate law. It must be noted that the auditor's responsibility towards the client is recognized and the auditor may bear two types of responsibility:-

1- Contractual liability: If the auditor violates the terms of the contract, this violation may be the terms of the contract, for example.

2- Tort liability: stems from the law of tort and this damage may be the result of ordinary negligence, gross negligence, or fraud, as indicated by both (Boynton et al, 2006), (Areans et al, 2003).

A- Ordinary negligence: It is represented in the absence of a reasonable level of professional care necessary when the auditor performs his duties without any attempt to deceive or commit fraud (Boynton et al, 2006) (Black, 2009).

B- Gross or gross negligence: occurs as a result of not taking any amount of care and is represented by neglect and deviation from the standards of due diligence and efficiency when carrying out duties (Boynton et al, 2006) (Black, 2009).

C- Fraud: It occurs when misrepresentations occur and the auditor has knowledge of their negative impact and the intention he has to deceive others, and it is more dangerous than ordinary and gross negligence (Areans et al, 2003).

In general, for the auditor to be responsible for his negligence, basic pillars must be present, which are as indicated by (Al-Dhibat, 2009), which are:

1- Existence of the auditor's commitment to either the provisions of the law or the agreement

2- The auditor's negligence or default led to a breach of his duty

3- Damage affecting the customer

4-The damage suffered by the client is the result of the auditor's negligence or negligence, and there is a causal relationship between them

5- The damage can be reasonably estimated.

B- The auditor's responsibility towards third parties:

To categorize and describe the scope of auditors' legal liability to third parties there are four standards are described below:(Chung et al,2010)

1. Privity rule

The privity rule is the most restrictive standard. Strict privity requires a contractual relationship or direct connection to exist between an auditor and a third party for the latter to be able to sue the auditor for negligence.

2. Near-privity standard

The near-privity standard was first applied in 1931 with the Ultramarines case, and later clarified in the Credit Alliance v. Arthur Andersen & Co. case. Three prerequisites must be satisfied before auditors can be held liable for negligent misrepresentation to non-contractual third parties:

(1) the auditor must have known that financial reports were to be used for a particular purpose;
(2) the known party or parties were intended to be able to rely on those reports; and
(3) there must have been some conduct linking the auditor to the relying party.

3. the restatement rule

The restatement rule first applied in 1968, broadens the class of persons to whom the auditor owes a duty. Intended identifiable and unidentifiable beneficiaries are included in the class. However, if an auditor has no reason to believe the information would be made available to a third party, or if the information's use changes to increase audit risk materially,
the auditor is not liable to this class. The major difference between the restatement rule and the near-privity rule is that the restatement rule does not require that the identity of specific third parties be known to the auditor, only that they be members of a limited group known to the auditor.

4. The reasonable foreseeability rule

Auditor third-party liability was expanded again in 1983 with the reasonable foreseeability rule. Under this standard, an auditor has a duty to all those whom s/he should reasonably foresee as receiving and relying on the audited statements. The duty extends only to those users whose decision is influenced by audited statements obtained from the audited entity.

It is the responsibility that arises towards third parties with whom the auditor is not bound by a contract, and the third party is the third party and maybe a genuine or indirect beneficiary. This responsibility is a matter of dispute, as some believe that there is no responsibility for the auditor if there is no contract. Some believe that the auditor is responsible for third parties if the previous conditions referred to by (Al-Sabban, Al-Fayoumi, and Al-Thibat) are met. In addition, the auditor is aware that there is another party that will rely on the audited financial statements for a specific purpose and that that party relied on these data for the specific purpose and was harmed by the credit It is based on the tort law, but the auditor should not be responsible towards the third party unless that party is a primary beneficiary, that is, to be known to the auditor in advance that he will rely on his report. As for the non-primary beneficiary, the auditor may bear the responsibility against him based on the law of tort in the event of gross negligence and fraud.

Third: The auditor's responsibility for detecting fraud and error:

The Institute of Internal Auditors'(IIA's) defines fraud as "an illegal act characterized by deceit, concealment, or violation of trust. These acts are not dependent upon the threat of violence or physical force. Following the International Standards on Auditing (ISA) fraud is "an intentional act by one or more individuals among management, those charged with governance, employees, or third parties,

involving the use of deception to obtain an unjust or illegal advantage" (IASB, 2009).

International Standard No. 240 states that fraud is a deliberate act or action by an employee, group of employees, management, or a third party that leads to a misrepresentation of the financial statements and therefore may include the following matters:

1- Manipulation, alteration, or falsification of books, records, and documents
2- Not recording some operations
3- Misuse of assets
4- Recording operations that did not happen and there is no evidence to support them
5- Applying the accounting policy incorrectly

The emergence of auditing has been linked to the prevention of fraud and errors and this prevailing concept of the emergence of auditing throughout the ages, as the goal of auditing is to prevent fraud and committing errors, despite the development of audit objectives, but this goal remained prevalent among many and that the lack of understanding of audit objectives It is known that the greater the expectations gap, the more negatively this affects the credibility of the auditors, and what increases the expectations gap. The social environment in which auditors work is changing and developing, and the meanings and concepts of auditing are affected by this environment and therefore it is necessary to re-establish Continuous consideration of the audit objectives and responsibilities of auditors, and this must be done through the interaction between the various groups interested in auditing.

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As for the error, it was defined in Standard No. 53 issued by the American Association of Certified Public Accountants as a misrepresentation or unaccredited exclusion of certain amounts of information in the financial statements. It is often committed as a result of the ignorance of the accounting management clerks of the generally accepted accounting principles and the proper accounting classification. It is also committed as a result of negligence during Carrying out accounting procedures and examples of errors (Al-Sabban et al. 2000)

1- Errors in arithmetic operations, such as in the case of collection, transfer, or wrong balance of some accounts.
2- Inaccuracy in the numbers of accounting estimates due to overestimation or underestimation, such as overestimating the percentage of doubtful debts at the

end of periods 1 and 2. They are usually called technical errors and are considered one of the most dangerous types of errors because they severely affect the fairness and credibility of business results and the financial position (Al-Sawad, 2009).)

3- Lack of proper application of accounting principles, as in the case of confusion between revenue expenditure and capital expenditure

And the distinction between error and fraud is the intention of the cause of distortion. Of course, the task of the auditor, in this case, will be difficult, but he is required to examine these distortions and determine whether they are approved or not, relying on his judgment to one degree or another.

The responsibility of the auditor, in general for errors and fraud, is limited to what appears to him from his careful review of the records and accounting data and the information he obtains through inquiry during the audit process. It is the responsibility of the auditor to plan and implement the audit process appropriately to reach a degree of assurance to reassure the users of the financial statements. So the primary responsibility for preventing fraud and committing errors lies with the administration by designing an internal control system that takes into account all the recognized components of the system and provides guarantees that lead to the efficient and effective application of this system so that it leads to the prevention of errors and fraud and leads to its discovery if It occurred, and the Iraqi Financial Supervision Bureau indicated in Article (10) in paragraph (first) that based on the discovery of a violation or based on reasonable reasons for committing a violation or irregular financial matters by order of the Office of the Inspector General of the ministry related to the investigation and correction of the violation or irregularity and inform the Bureau immediately The General Commission for Integrity when the matter is related to an inspector general under this section. As indicated in Paragraph (11) of the Law of the Iraqi Board of Financial Supervision that the financial violation takes several forms, one of which is negligence and negligence, which leads to loss and waste of funds or damage to the national economy.

Fourth: The auditor's responsibility for legal violations:

International Auditing Standard No. 250 states that the laws here are the laws that regulate the work of companies, such as the laws of banks and insurance companies, while the laws related to production are the laws related to safety and health, and the laws related to private contracts with government agencies, income tax, or others. And international standards are built that non-application means deletions and write-offs that violate laws and regulations by the company under scrutiny, intentionally or unintentionally. (Al-Dhibat, 2009) As for the auditor's responsibility when the above-mentioned laws are not implemented, it is as follows:-

1- Gathering information to assess the potential impact on the financial statements by knowing the potential financial effects such as fines, the possibility of dispossession ،of assets and the company's failure to continue, the extent of the need for disclosure, and whether the potential financial effects are material to a degree that raises doubts about the fairness of the financial statements.
2- Discuss with the management the violations and their effects on the financial statements.

3- Discuss with the lawyer the lack of application.

The auditor must contact the higher administrative level or higher, and he must obtain appropriate evidence to explain the lack of implementation. As for his duty to the shareholders regarding the report on the non-application of the laws, it is as follows:-

1- If the impact on the financial statements is material and the amendment is not made appropriately, the auditor must give a qualified or dissenting opinion.
2- If the auditor is prevented by the company from obtaining appropriate audit evidence to know the materiality of the application, he should not give a conservative opinion or refrain from expressing it according to materialism.
3- If the auditor is unable to determine the extent of the impact due to the circumstances, he must take into account the impact of this on his report, he may give a conservative report or refrain from expressing an opinion according to materiality
4- The auditor may withdraw from the assignment when the company does not take the necessary steps it considers necessary, even if the non-application of the laws is immaterial and in cases of the company's senior management being involved.

Fifth: The auditor's responsibility for assessing the continuity of companies:

The American Institute of Certified Public Accountants, regarding the auditor's responsibility for evaluating the validity of imposing continuity, issued a series of statements or standards. He has a material doubt about the company's ability to continue as a going concern for a reasonable period in the foreseeable future. These procedures include the following :

1- To request the company's management to provide him with information about its plans aimed at facing the effects and events that threaten the company's future to continue, and to evaluate the extent of the realisticness of these plans and their applicability to implementation
2- In light of his evaluation of those plans, he must decide whether there is a fundamental doubt that still exists about the company's ability to continue or not. If he does not conclude that this doubt still exists, he must do the following:-
   a-Evaluate the potential effects of such uncertainties on the financial statements
   b- Evaluating the appropriateness and adequacy of the disclosure provided by the management about problems that threaten the continuity of the company
   C- Include his assessment, after the opinion paragraph, with an explanatory paragraph that reflects his conclusions in this regard.
3- If the auditor concludes that the disclosure provided in the financial statements regarding the company's ability to continue is inappropriate, he must address the problem then as a departure from the generally accepted accounting principles, which results in the issuance of a conservative opinion

The Federation of International Accountants (IFAC) issued Auditing Standard No. 570 in 1999, which added two items to the auditor's responsibilities towards imposing continuity:-

1- Emphasis on the need for the auditor to take into account the risks that arise if the imposition of continuity is incorrect
2- The auditor should add an affirmative paragraph after the opinion paragraph, in which he sheds light on the problems of continuity in the company and explains his conclusions regarding them (Mutair, 2000), (Al-Thneibat, 2009).

Therefore, International Auditing Standard No. 570 is considered a basis for the preparation of financial statements, and according to this standard, the project is considered continuing unless evidence appears to the contrary. The standard also referred to the period that the auditor's responsibility for assessing the company's ability to continue in the future should cover, and it specified this period for a period not exceeding one year from the date of the audited data.

6- Any other duties that the auditor must perform under this law, the law of the audit profession, other relevant regulations, and the customary principles for auditing accounts, and these are the same duties that the Iraqi Financial Control Law referred to in Article (7).

Some have indicated that the duties of the auditor are as follows: - (Al-Sawad, 2009)

1- The auditors need to adhere to the accepted and accepted auditing standards when carrying out the audit process. The auditor’s violation of these standards exposes him to legal or professional accountability by members of the profession.
2- Submit a written report in which he expresses his opinion about the fairness of the financial statements and the extent to which they represent the financial position and results of the company’s business under audit
3- The necessity to abide by the rules of the auditing profession law, its etiquette, and behavior in everything related to its work.

Here, we note that the above paragraphs are not from the task of auditing. The auditor is not responsible for administrative control procedures except within simple limits that have a clear impact on accounting matters. He is also not responsible for reporting on the suitability of the system for the proper functioning of the company’s business unless he discovers some defects in the system Normal auditing, then it is necessary to report to the management on the discovered matters

Hence, we note that these duties referred to in the above paragraph are closer to the practical reality applied in the audit profession, in addition to the fact that there are duties on the auditor that fall upon him, such as that he has obtained information and clarifications that he deems necessary to perform his work also to make sure that the company maintains organized records and documents According to generally accepted accounting rules. Also, he must be convinced of the adequacy of the audit procedures he performed to be reasonable evidence of the company's financial position, the results of its operations, and the company's cash flows.

There are some preventive measures that the auditor can follow to prevent him from falling into the legal issue (Areans et al, 2006), which are:

1- He should have a clear policy in accepting clients and dealing with them so that he does not accept dealings except with those who make sure of their integrity

2- To ensure the availability of sufficient and appropriate scientific and practical qualifications for all auditors who are subject to his responsibility, and to undertake the follow-up of their training and education.
3- Ensure that the auditing standards recommended by the profession are adhered to
4- That he and all members of his office practice the audit process, committed to intellectual and virtual independence
5- To study and understand the client's activity, which helps in knowing whether he can perform the audit task and also helps him to do his work properly.
6- To ensure that all required quality control procedures are available professionally
7- To ensure that all of his employees follow the procedures for properly documenting audit work. We can say that the above paragraphs have been referred to in the Iraqi Financial Supervision Law as duties and tasks of the Bureau if it is referred to in Article (2) in paragraphs (first to paragraph eight).

Auditor rights:

The auditor enjoys a set of rights that vary according to the type of service he performs. In the field of auditing, the auditor enjoys rights defined by international auditing standards, which are: - (Al-Sawad, 2009) (Al-Thneibat, 2009) (Al-Sahn et al., 2000)

1- The right of access: As the Iraqi Financial Control Law indicated in Article (7) in Paragraph (Second) that the auditor requests from the management the data, books, records, and documents of the company, the audit sample at any time, whether they are financial, statistical or administrative, in addition to all incoming correspondence The issued documents and any other documents he deems necessary. The auditor's attendance may be after informing the administration, or his presence may be sudden, according to what he deems appropriate. The international standards indicated that the auditor may reserve his report or refrain from expressing an opinion if he is prevented from obtaining sufficient and appropriate evidence.
2- Verify the company's assets and obligations so that it can express a neutral technical opinion on the level of fairness of the financial statements
3- Seeking the assistance of experts when needed for that. The law of the Iraqi Financial Supervision Bureau indicated in Article (17) that one of the duties of the chief of the Bureau is to include the names of experts outside to assist the Bureau or to reward the news in the manner determined by the Bureau.
4- The right to obtain a copy of all correspondence and data sent by the administration to the shareholders inviting them to attend the general assembly meeting.
5- The right to receive the agreed fees. Article (16) in Paragraph (First) indicated that the Bureau grants the Bureau employees control allowances that do not exceed 50% of the employee's salary, as well as granting him transport and risk allowances that do not exceed 30% of the employee's salary and not less About 15,000 dinars per month.

6- The right to make an inventory of the company's treasuries to determine what they contain securities or other things, and to verify all the company's assets and liabilities.

Accordingly, we note through this theoretical aspect that the auditor, whether external or internal, has responsibilities, duties, and rights referred to by many international standards related to the audit mission. The most important responsibilities of the auditor, what are his duties, and what are his rights, have been clarified and made in the form of binding legal rules for application in professional work. But the question here is whether these International standards and rules for auditors are committed to their application in practice by external auditors. This is what we notice, God willing, in the second part of this research, which is the practical side.

Field study:

The study was conducted on a sample of external auditors, as the sample community was 70 samples, a questionnaire form was distributed to them, and 68 forms out of 70 were collected, which is a very ideal number for conducting the test. The questionnaire was designed based on the triple criterion and it consisted of 37 questions that were divided to test the hypotheses on which the study was based. The answer options in the questionnaire list were defined as Agree, Agree to Some extent, and disagree. Accordingly, the degrees of this answer were graded respectively (1,2,3) and statistics were used as Descriptive analysis to analyze the results and rely on the T-test to test the validity of the reliability hypotheses.

Before entering the hypothesis test, it is necessary to clarify the study variables and the questions designated for measuring each variable through Table (1).

Table (1) Stability hypotheses and questions to be studied

Hypothesis Number	Variable	Questions of Variable
the first	There is no relationship for personal variables to determine the extent of cultural awareness of the responsibilities and duties of external auditors defined by international standards	6–1
the second	There is no cultural ignorance among the external auditors of the laws regulating the work of the external auditors regarding their responsibilities and duties referred to by the Bureau.	11–7
the third	There is no cultural awareness among external auditors of the international standards that define their responsibilities and duties	17–12
the fourth	There is no ignorance among auditors outside the International Standard No. 240, who are interested in determining the auditor's responsibility in detecting fraud and errors.	25–18
the fifth	There is no ignorance among auditors outside the International Standard No. 250 who are interested in	30–26

	determining the responsibility of the auditor for legal violations	
the sixth	There is ignorance among external auditors of International Standard No. 570 who are interested in determining the auditor's responsibility for determining the continuity of companies.	37–31

Analyze answers and test hypotheses:

Before analyzing the answers to test the hypotheses of the study, it is necessary to address the personal characteristics of the respondents, as the majority of the respondents were holders of a bachelor's degree in accounting, and their professional experience ranged mostly from (5-35) years. The master's degree has enhanced and these characteristics have enhanced the quality of the sample under study and made it suitable for the study. By noting the percentages of personal characteristics of male and female respondents in Table No. (2), we can note the characteristics of the sample that were subjected to the study, which is as follows:

Table (2) Personal characteristics of the study sample

Percentage	Number	Dependent variable	personal variable	Number
17.6% 76.4% 1.5% 4.5% 0	12 52 1 3 0	Diploma Bachelor Higher Diploma M.A. PhD	Qualification	1
100%	68	Total		
92.6% 4.5% 2.9% 0 0	63 3 2 0 0	Business Administration Finance and Banking Economie Counting	Scientific specialization	2
100%	68	Total		
36.8% 35.2% 22.2% 5.9%	25 24 15 4	year_ten ten _ twenty twenty _ thirty thirty or more	Years of Experience	3
100%	68	Total		
1.5% 1.5% 72% 25%	1 1 49 17	Chairman of the Commission Accountant Financial sergeant Assistant financial sergeant	Career Title	4

100%	68	Total		

First hypothesis test:

By examining the statistical data to test the first hypothesis, which was tested on 16 resolution questions, the statistical data were as follows:

Table (3) Description of the sample for the first hypothesis.

Number	Questions	Arithmetic mean	Standard deviation	Mistake percentage
1	The primary objective of the audit process is to give credibility to the financial statements.	2.81	0.65	0.08
2	Scrutiny must give reasonable assurance of the extent to which the statements as a whole are free from material distortions.	2.78	0.67	0.08
3	The investigator may be liable to disciplinary liability if he violates the ethics and instructions	2.67	0.56	0.07
4	issued by the regulator of the auditing profession, such as the financial control agencies.	2.62	0.70	0.08
	The investigator			

Number	Questions	Arithmetic mean	Standard deviation	Mistake percentage
5	is exposed to civil liability to clients if he breaches the terms of the	1.68	0.70	0.09
6	contract. The external investigator is informed of the issues of the International Federation of Charof Charof Legal Accountants (I) Periodically).	1.74	0.82	0.01
	Combined terms of (16) relating to personal criteria.	2.38	0.68	0.067

The above table notes that the arithmetic mean of the combined questions was (2.38), which is higher than the hypothetical average, 2 the error ratio of the combined questions was (0.067), which is lower than the assumed 50% of the study, and the standard deviation of the combined questions was (0.68), which is a small percentage. Until the hypothesis was tested, the T-test was used. The following table shows the following results:

Table (4)The results of hypothesis test (T).

The calculated T	Tabular T	SIG	df
1.75	1.67	0.00	67

From the above table, we note that t calculated at a confidence level (95%) in a semantic level (0.05) was (1.25) which is less than t tabular and is equal to (1.67) and therefore t calculated is higher than the tabular point at a denoted level of 0.05. The decision rule states that if the calculated t is less than the tabular t, the constancy hypothesis is accepted and therefore the first infinitesimal hypothesis is rejected. There is no relation to personal variables by determining the cultural awareness of external auditors of international standards of occupation and accepting the alternative hypothesis.

The test for the second hypothesis:

This hypothesis was tested based on questions from (7-11) in the resolution form. Table 5 shows the descriptive statistics of the sample's views on the cultural dimension of external auditors:

Table (5)Descriptive statistics of the second hypothesis.

Number	Questions	Arithmetic mean	Standard deviation	Mistake percentage
7	The fact that the financial community expects many things from the fact-checker's report, which may entail a number of types of responsibilities, including what may be outside the scope of effective liability, is	2.25	0.61	0.07
8	that there is no full awareness of the ethics of the auditing profession.	2.15	0.87	0.11
9	What is the independence of the scrutinizer, the law suggests that the amount of harm suffered by the examiner should be compensated by the amount of harm	1.81	0.90	0.11
10		2.29	0.96	0.12

Number	Questions	Arithmetic mean	Standard deviation	Mistake percentage
11	suffered by the examiner, if the investigator's work results in harm to the society, the investigator points in a negative report in the absence of the necessary financial data.	2.94	0.24	0.03
	Combined terms (7-11) concerning cultural ignorance among external auditors.	2.29	0.72	0.09

The above table notes that the arithmetic medium of the combined questions is (2.29) higher than the hypothetical medium (2) and that the error ratio of the combined questions is (0.09) small and the standard deviation of the combined questions (0.72) is (0.72) small. Until the hypothesis test, t is used and shown in table (6).

Table (6) Second hypothesis test results by t-test.

Calculated T	Tabular T	SIG	df
1.66	1.67	0.001	67

From the above table, T is calculated at a confidence score (95%) of 0.05 equal to 1.66, T is tabulated at a confidence score (0.05) of 1.67, T is, therefore, less than T is tabulated, and the second hypothesis has been accepted and there is no cultural ignorance of those scrutinizers who are outside the responsibilities and duties of the organization under the laws. The third hypothesis test was studied based on the questions (12 17) in the resolution form and by observing the descriptive statistics of the sample opinions on the third hypothesis shown in table (7).

Table (7) Descriptive statistics of the third hypothesis.

Number	Questions	Arithmetic mean	Standard deviation	Mistake percentage
12	Failure to apply international standards in practice. The de facto gap in the non-application of international	2.35	0.73	0.09
13	standards negatively affects the work and prestige of the external investigator.	2.31	0.89	0.09
14	It is not necessary for the investigator	1.84	0.89	0.10
15	to reserve his or her report if he or she is not allowed	2.26	0.94	0.11
16	access to whatever he or she deems	1.72	0.77	0.09
17	necessary for the performance of his or her work.	2.81	0.47	0.05
	Combined questions (12-17) on the third hypothesis on the application of international	2.22	0.75	0.09

Number	Questions	Arithmetic mean	Standard deviation	Mistake percentage
	standards in employment.			

By observing the descriptive statistics in table 7, we note that the arithmetic medium of the combined questions is 2.22, which is larger than the hypothetical medium, 2, and the standard deviation This indicates that the hypothesis can be measured within this ratio. By testing the third hypothesis by testing the T, we note the values in table 8 as follows:

Table (8)T-test results on the third hypothesis.

Calculated T	Tabular T	SIG	df
1.38	1.67	0.01	67

From the above table, we note that T is calculated at 95% confidence and less than 0.05% significance, and at 67 ° freedom, we note that T is less than T is tabular, so the premise of noth has been accepted, which is that there is no cultural awareness among external auditors about the specific international standards of their responsibilities and duties. Hypothesis IV: The examination of this hypothesis was based on questions (1825) in the resolution form and the descriptive statistics shown in table (9) are as follows:

Table (9) Descriptive statistics of sample views on hypothesis IV.

Number	Questions	Arithmetic mean	Standard deviation	Mistake percentage
18	Management is responsible for the detection of fraud and error through the development of an accounting system and internal control that perform the same purpose.	2.56	0.79	0.09
19	The primary responsibility of management is to prevent fraud and to make mistakes.	2.29	0.75	0.09
20	The investigator must be	2.44	0.78	0.09

21	qualified in his or her report if he or she informs the Department of Fraud cases and	2.68	0.68	0.08
22	the Department does not respond to this warning. Does he or she agree to make the investigator	2.82	0.49	0.05
23	responsible for detecting all fraud and errors?	1.81	0.88	0.10
24	If the investigator is unable to obtain additional evidence in order to investigate the materiality of the error and fraud discovered because of the limitations described by the Department, he or she must submit a conservative report.	2.28	0.86	0.10
25		2.29	0.81	0.09
	The questions (18-25)	2.39	0.75	0.08

	combined on the third hypothesis on the knowledge of the external auditors of International Standard 240			

By observing the above table, we note that the arithmetic medium is 2.39, which is higher than the hypothetical medium (2), that the standard deviation is 0.75, which is less than (1), and that the error ratio is 0.08, which is very small, the descriptive statistics of the sample views are relatively homogeneous. To test the hypothesis, we note the results in a table (10), which are as follows:

Table (10) Results of Test T.

Calculated T	Tabular T	SIG	df
1.63	1.67	0.02	67

We note that the calculated T is less than the tabular T. The fourth hypothesis was therefore accepted. There is no ignorance of the external 240 ers of International Standard No. (26-30).

Table (11) Descriptive Statistics of Sample Opinions on Hypothesis V.

Numbers	Questions	Arithmetic mean	Standard deviation	Mistake percentage
26	There is a lack of clarity in the laws governing	2.57	0.65	0.08
27	the profession. In addition to the fact that the law is exposed to tasks that	2.06	0.86	0.10
28	may not be the responsibilities of the investigator, the	2.5	0.82	0.09

29	investigator can use defensive means if he or she is exposed to the legal issue. In the view of some, there is no liability for the investigator if there is no contract linking the investigator to the particular body. The investigator must be aware of the laws governing banking and the companies involved in production.	2.18	1.02	0.12
30		2.78	0.48	0.05
	Combined phrases (26-30) to test the hypothesis.	2.41	0.77	0.09

From the above table, we note that the arithmetic medium of the combined questions is 2.41, which is higher than the hypothetical medium, 2 and the standard deviation was 0.77, which is less than 1. The error ratio of the combined questions is very small, not exceeding 0.09. For the fifth hypothesis, the results of the analysis were shown as follows:

Table (12) T-test results.

Calculated T	Tabular T	SIG	df
1.61	1.67	0.01	67

From the above results, we note that the calculated T is less than the tabular T at a 95% confidence level, an indicative level (less than 0.05), and a freedom score of 67. The test was based on the questions from 3137 and the results of the descriptive statistics of the sample views on hypothesis VI were shown in the table below:

Table (13) Descriptive statistics of sample views on hypothesis six.

Numbers	Questions	Arithmetic mean	Standard deviation	Mistake percentage
31	That the checker should assess	2.61	0.57	0.06
32	the extent to which he/she meets	2.51	0.65	0.07
33	the company to continue with his/her	1.87	0.96	0.11
34	activity if the checker evaluates the appropriateness of using	2.22	0.91	0.11
35	the tool to enforce continuity when preparing the	2.45	0.72	0.08
36	financial statements. That a clean, non-referential	2.58	0.71	0.08
37	report on continuity does not mean a continuity assurance.	2.16	1.01	0.12
	Combined questions (31-37) for the sixth hypothesis test.	2.34	0.79	0.09

From the above table note that the arithmetic medium of the sample views is 2.34, which is larger than the hypothetical medium (2), the standard deviation was 0.79, which is less than (1), and the error ratio is 0.09. To test the hypothesis using the T-test, the results are shown as follows:

Table (14). Analysis results for the sixth hypothesis test.

Calculated T	Tabular T	SIG	df
1.81	1.67	0.00	67

We note from the results of the above table that the calculated T is less than the tabular T at 95% confidence level and a lower indication level (0.05) and a freedom score of 67.

Conclusions and Recommendations:

Through the Field Study, the study reached the following conclusions:

1. The Iraqi environment has a well-known supervisory cadre of personality, with which the study sample is characterized by the fact that they have accounting competence, are mostly university degrees, have more than 10 years of experience, and have the requisite cultural awareness of international standards governing the auditing profession.
2. By noting the laws and instructions issued by the Financial Supervisory Office governing the work of external auditors defined by their responsibilities and duties, it has been noted that there is awareness among auditors who are not responsible and what their duties are following the specific laws of the profession.
3. External examiners in the sample are fully aware of international standards governing the profession about the responsibilities and duties of the external examiners, although they are not required to serve as observers.
4. External auditors are fully aware of the International Standard 240 for determining the investigator's responsibility for detecting errors, fraud, and material distortions.
5. External auditors are sufficiently aware of the International Standard 250 for the identification of the responsibilities and duties of the investigator for corporate offenses.
6. External auditors are fully aware of International Standard 570 for determining the responsibilities and duties of an external investigator in determining corporate continuity.

• Based on the above conclusions, the study made the following recommendations:

1. Despite the good results of the study on the culture of external auditors and their knowledge of the verification criteria, there must be educational courses for external observers on the laws governing the profession, what their legal responsibilities and duties lie with them by reviewing the issues issued by the Financial Oversight Office and the latest updates on the subject.
2. There must be educational courses for external observers on international standards issued by international professional organizations, particularly

standards concerned with the duties and responsibilities of auditors, and on the development of oversight cadres, and how to use them for oversight work.

3. Emphasize that workshops for external observers on cases or problems that have occurred only should be conducted to use them as lessons for determining the responsibilities and duties of external auditors, in particular standards 240, 250, and 570, which are central to the work of external oversight.
4. External observers must be tested on international standards governing the profession and the examiner must be granted certification for passing the standards governing the profession by specialized academic bodies.
5. There should also be an invitation for scholars and researchers to address the subject of professional culture in their studies and research, given the limited literature in this area and its importance for the accounting and auditing profession.

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