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Research Paper

Enhancing the Core Competencies of Auditors to Raise the Quality of Auditing : An Exploratory Study of the Opinions of a Sample of Academics and Professionals

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Abstract

In light of the rapid changes in the economic and financial environment, there is a growing need to enhance audit quality as a fundamental tool for ensuring transparency and accountability in financial reporting. Auditors are the cornerstone of this process, as the quality of audit results depends largely on the core competencies possessed by these professionals. Not many studies have addressed the topic of core competencies in all its dimensions and their impact on auditors' work, whether at the local or international level. Although some dimensions have been addressed individually, some dimensions have not been addressed at all, such as human capital. This study attempts to answer the following addressed the problem through the main question: Do auditors' core competencies play a role in achieving audit quality? Thus, the study aimed to examine the role of auditors' core competencies in their dimensions (empowerment, communication, professional competence and training courses, teamwork, human capital) in achieving audit quality. The research concluded that auditors' core competencies play a role in achieving audit quality. The research recommended the need to pay attention to auditors' core competencies and adequately qualify them to benefit from them in achieving audit quality.

Keywords:
Core Competencies, Professional competence, Auditor, Audit quality

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

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ورقة بحثية

تعزيز واقع المقدرات الجوهرية لمدققي الحسابات لرفع جودة التدقيق :دراسة استطلاعية لاراء عينة من الاكاديميين والمهنيين

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المستخلص

في ظل التغيرات السريعة في البيئة الاقتصادية والمالية، تتزايد الحاجة إلى تعزيز جودة التدقيق بوصفه أداة أساسية لضمان الشفافية والمساءلة في إعداد التقارير المالية. ويُعد المدققين حجر الزاوية في هذه العملية، إذ تعتمد جودة نتائج التدقيق بشكل كبير على المقدرات الجوهرية التي يمتلكها هؤلاء المهنيون. ولم تتناول العديد من الدراسات موضوع المقدرات الجوهرية بجميع أبعاده وتأثيره على عمل المدققين، سواء على المستوى المحلي أو الدولي. وعلى الرغم من تناول بعض الأبعاد بشكل فردي، إلا أن بعضها الآخر لم يُتناول إطلاقًا، مثل رأس المال البشري. وتحاول هذه الدراسة الإجابة على التساؤلات الآتية، إذ طرحت المشكلة من خلال السؤال الرئيس: هل تؤدي الكفاءات الأساسية للمدققين دورًا في تحقيق جودة التدقيق؟ لذا، هدفت الدراسة إلى الكشف عن دور المقدرات الجوهرية للمدققين بأبعادها (التمكين، التواصل، الكفاءة المهنية والدورات التدريبية، العمل الجماعي، رأس المال البشري) في تحقيق جودة التدقيق. وخلص البحث إلى أن المقدرات الجوهرية للمدققين تؤدي دورًا في تحقيق جودة التدقيق. وأوصى البحث بضرورة الاهتمام بالمقدرات الجوهرية للمراجعين وتأهيلهم بشكل مناسب للاستفادة منها في تحقيق جودة التدقيق.

الكلمات الرئيسة:

الكفاءات الأساسية، الكفاءة المهنية، المدقق، جودة التدقيق

1. Introduction

The profession of auditing and accounting supervision faces intellectual, human, and technological challenges brought about by the transformations resulting from globalization, technological innovations, and artificial intelligence. These developments have led to the need for new methods, capabilities, and competencies that auditors must possess. It has become imperative for auditors to understand and keep pace with these developments and to enhance their abilities. The core competencies they hold now have a significant impact on the efficiency and effectiveness of their professional performance, enabling them to deliver high-quality work. Empowerment, for instance, is one of the modern approaches adopted by economic units as a means to develop employees' capabilities and enable them to participate in decision-making and to cope with the competitive environment faced by these units. The ability to apply personal skills and knowledge in new situations within the professional field is one of the essential qualities an auditor should have to achieve audit quality. An auditor must also be an active member of the work team and collaborate with colleagues within the unit, which facilitates the exchange of information and knowledge. Human capital represents the abilities, knowledge, and skills individuals possess, through which they contribute to improving the organization's productivity. This dimension is one of the most important aspects of core competencies, being among the organization's most valuable strategic assets. This is the true motivation behind choosing this topic: the proper investment in an auditor's core competencies has become an added value to the profession and plays a critical role in delivering audit results effectively in audit reports.

1.1. Research Problem: Most auditors and auditing firms do not give sufficient importance to the core competencies of auditors or to how these competencies can be leveraged to achieve audit quality. Core competencies, with their various dimensions, are considered the foundation for achieving excellence in the field of work and represent one of the key drivers for professional success. Therefore, properly and effectively activating these competencies has a significant impact on the outcomes of the auditing process. Upon reviewing previous studies, the researcher found that auditors and professionals in the field have not paid much attention to most aspects of core competencies. While some aspects may have been studied individually, other dimensions have not been addressed at all, and the comprehensive view of all dimensions combined has yet to be explored. This gap motivated the researcher to study the topic in depth.

The research problem can be presented through the following key questions:

1. Does empowerment play a role in achieving audit quality?

2. Does communication play a role in achieving audit quality?

3. Do professional competence and the training courses attended by the auditor play a role in achieving audit quality?

4. Does teamwork play a role in achieving audit quality?

5. Does human capital play a role in achieving audit quality?

1.2. Research Hypotheses: Based on the research problem and objectives, the main hypotheses of the study can be stated as follows:

1.2.1. ***The first main hypothesis***: There is a statistically significant correlation between the core competencies of auditors and audit quality. This main hypothesis is divided into the following **sub-hypotheses:**

A. There is a statistically significant correlation between empowerment and audit quality.
B. There is a statistically significant correlation between communication and audit quality.
C. There is a statistically significant correlation between professional competence and the training courses attended by the auditor and audit quality.
D. There is a statistically significant correlation between teamwork and audit quality.
E. There is a statistically significant correlation between human capital and audit quality.

1.2.2. ***The second main hypothesis***: There is a statistically significant impact of auditors' core competencies on audit quality. This main hypothesis is divided into the following sub-hypotheses:

A. There is a statistically significant impact of empowerment on audit quality.
B. There is a statistically significant impact of communication on audit quality.
C. Third Sub-Hypothesis: There is a statistically significant impact of professional competence and the training courses attended by the auditor on audit quality.
D. There is a statistically significant impact of teamwork on audit quality.
E. There is a statistically significant impact of human capital on audit quality.

1.2.Research objectives:

The research aims to achieve the following objectives:

1. To present the concept of core competencies, their importance, and their dimensions.

2. To identify the factors that affect audit quality.

3. To present the international standards that address audit quality.

4. To Test the relationship and impact of auditors' core competencies on audit quality.

1.3.Research Importance

The importance of this research stems from the significance of its variables and themes. The core competencies possessed by the auditor and financial controller have a substantial impact on the efficient and effective performance of their professional duties. These competencies must be developed, and new methods and capabilities should be explored to enhance the auditor's effectiveness. This, in turn, influences the quality of auditing, which plays a vital role in fostering trust in the audited financial statements.

1.4.Research Methodology

The research relied on the descriptive method in the theoretical part by utilizing available Arabic and foreign sources related to the field of study. The analytical method was adopted in the practical part through the use of a questionnaire to collect data, which was then analyzed using the SPSS software.

1.5.Research Sample

The research sample included a number of academics and professionals. A total of 106 questionnaires were distributed, and the collected data were analysed using the SPSS tool, with the results presented and discussed accordingly.

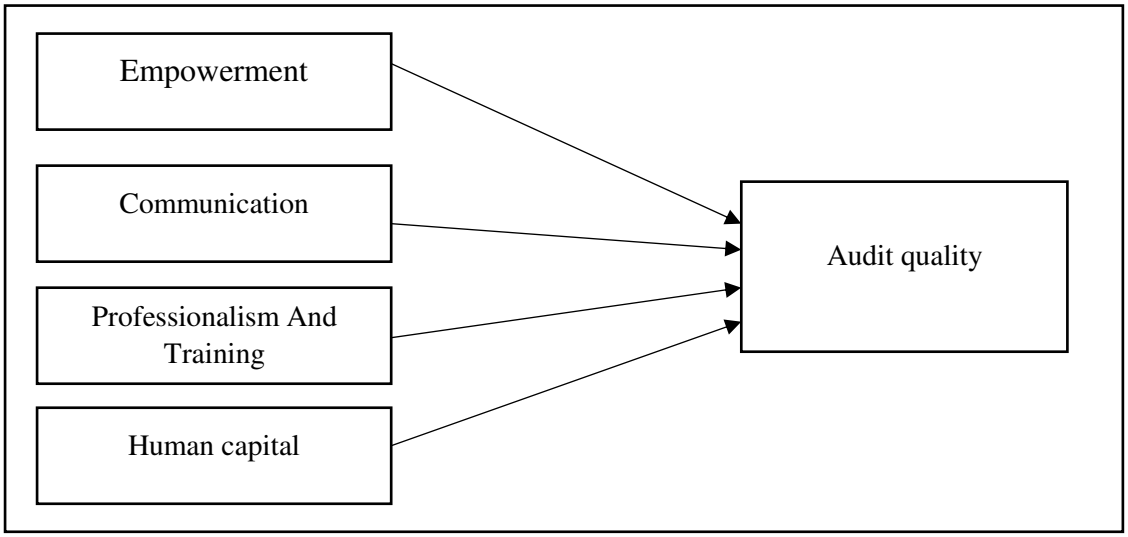


Figure (1). Proposed Research Model

2. Related studies

There are some previous studies that dealt with some of the variables of the current research, such as the study of (Zamzam and others2024), which examines and analyzes the influence of competence and professional behavior on internal auditor performance achievements in the digital era. The second was (Muhammad's Study 2023): wich study sought to explore the role of personal qualities in enabling internal auditors to detect financial and administrative violations. The study recommended that internal auditor competence plays a crucial role in detecting financial and administrative violations in higher education institutions The third study which dealt was Sabry's Study 2022: which aimed to test the potential for leveraging the core competencies of university leaders at Anbar University. The study recommended that university leaders avoid restrictions and limitations that prevent them from implementing effective practices that lead their institutions toward global performance, given human resources possessing unconventional core competencies , the last study was Al-Tamimi's Study 2012: The study aimed to identify the factors influencing the quality of the audit process. The study recommended ensuring a range of factors that influence the quality of the audit process, including organizational, behavioral, and personal factors. Although there are dimensions of Core Competencies that have been addressed individually, there are dimensions that have not been addressed at all, such as human capital. Therefore, the research aims to study the great importance that the subject of core competencies plays with its dimensions (empowerment, communication, professional competence and training courses, teamwork, human capital) in achieving the quality of the audit process.

3. Theortical Background

3.1.Core Competencies – Concept and Importance:

Interest in the topic of core competencies dates back to the writings of Prahalad and Hamel at Harvard University through a series of publications that eventually led to the book Competing for the Future. The two researchers emphasized that core competencies are a fundamental pillar in achieving organizational excellence in the workplace (Al-Mulla Touhi, 2019). Core competencies can be defined as the abilities and resources of an economic unit that, when optimally utilized, enable it to achieve competitiveness and superiority over its rivals (Al-Azzawi & Al-Taie, 2014). According to Sliber & Kearny (2010,),and (Nikita sohi,2024), core competencies are the knowledge and skills possessed by an organization, without which the organization is considered non-existent, and with which it is deemed superior to others. Other scholars view core competencies as a process of integrating a set of technical and

cognitive abilities that allow an organization to compete in new markets by creating value in the offered product (Nmsith, Rifas & Cader, 2016).

3.2. Characteristics of Core Competencies

Core competencies represent a set of skills, knowledge, abilities, motivations, beliefs, and values that relate to a significant portion of a job and are associated with superior, effective performance. They can be measured against standards, are linked to strategic orientations, and can be improved through training and development (Al-Gharibawi, 2023)

3.3. The importance of Core Competencies

Core Competencies are of great Importance in industrial and service organizations alike, and lie in the following points: - (Shalash and Al-Khafaji, 2014):

1. The organization's ability to achieve related competitive activities and that the competitive importance of the internal activity that the organization accomplishes better than other organizations is called core capability.
2. The organization's intellectual activities lie in focusing on investing in strategic assets that achieve added value for the organization and thus build and maintain its best market position.
3. Core Competencies are an important source for evaluating performance and excellence and are the basis through which the company can maintain its competitive advantage more strongly than others in the long term.
4. Today's organizations face a major challenge represented by intense competition and fluctuations in customer tastes. They need to be flexible by empowering employees and helping them identify their strengths to enhance them and identify their weaknesses to avoid and overcome them through continuous training and education.
5. The organization's awareness of its Core Competencies contributes to maintaining or producing new types of capabilities. The importance of Core Competencies also lies in the fact that they are one of the mechanisms for competing with competing organizations. Core Competencies are a basic source for evaluating performance and excellence and are the basis that helps the company maintain its competitive advantage more strongly than others in the long term. According to(Nıshemoto ,2015, p. 3), the importance of core competencies lies in their role in creating an innovative and creative work environment, enhancing productivity and competitiveness, reducing unemployment, and providing a human resource base characterized by efficiency, effectiveness, and adaptability (Kawshala, 2017, p. 254).Core competencies are a key element in an organization’s competitiveness because

an organization functions as a system of competencies capable of adapting and meeting the demands of a competitive environment. Therefore, competitive competencies lead to superiority (Sabri, 2022). For competencies to be considered "core," they must exhibit certain essential characteristics: they must provide value, be rare, be difficult to imitate, and be irreplaceable—meaning that there is no equivalent or substitute for them (Omari, 2021).

3.4. Dimensions of Core Competencies:

Core competencies encompass a wide range of dimensions and aspects, including organizational learning, new service development, organizational and physical resources, leadership, technology management, marketing capabilities, and human capital. Some researchers view the dimensions of core competencies as intellectual capabilities, self-management capabilities, and leadership capabilities (Mahdi, 2023). Others suggest different dimensions such as empowerment, communication, professional competence and training courses, teamwork, and human capital. These dimensions include task skills, management skills, contingency management skills, and job role environment skills (Mayasari,&others,2022), other approach is contradictory in nature to most researchers in the sense that they define core capabilities as the sum of core competencies and strategic processes. (Engin oglu,2016). This study will focus on these latter dimensions, drawing on the work of Al-Khayyat (2022), whose perspective aligns with the researcher's belief that these dimensions are particularly suited to the field of auditing and accounting. While some studies have explored the impact of individual dimensions on auditing, the current research will examine the combined impact of all these dimensions on audit quality. Additionally, some dimensions—such as the impact of human capital on audit quality—have not been thoroughly studied, which distinguishes this research from others. Below is an explanation of these dimensions:

1. **Empowerment:** Empowerment is referenced in the Holy Qur'an in the verse: "[They are] those who, if We give them power in the land, establish prayer and give zakah and enjoin what is right and forbid what is wrong. And to Allah belongs the outcome of [all] matters" (Surat Al-Hajj, Ayah 41). Empowerment is considered one of the modern approaches adopted by economic units as a means to develop the capabilities and competencies of employees, enabling them to participate in decision-making and to compete effectively in the business environment (Mohammed, 2019). Empowerment reflects a psychological state characterized by a sense of competence, control, and entitlement, which allows individuals to engage in organizational activities, develop their capacities, and assume leadership roles. It enhances employees' sense of value and motivation by delegating authority to lower levels in the organization (Al-Khayyat, 2022). Empowerment means giving individuals the

freedom to perform their tasks successfully without being restricted by detailed instructions. Managers who empower their staff work to reduce constraints and controls rather than relying solely on motivation and behavioral guidance (Al-Azzawi & Al-Taie, 2014). Empowerment can be defined as the process of developing and qualifying the auditor to acquire the necessary skills, abilities, and competencies to perform their work effectively, use them in problem-solving, and make informed decisions (Taha, 2013). The motivations and reasons for empowering auditors include (Karaakoc, 2009):

a. Responding to developments in the business environment, especially technological advancements, which auditors must address.
b. Enhancing audit quality by providing practical experience and technical skills to auditors.
c. Increasing auditors' capabilities in leveraging knowledge to achieve audit objectives.
d. Developing auditors' competencies through training, knowledge exchange, and benefiting from cognitive and technological innovations.
e. Additional reasons include providing technical expertise to auditors, keeping pace with technological advancements in the auditing profession, increasing knowledge and cultural exchange, and investing them in achieving audit goals (Mohammed & Taha, 2023).

2. **Communication**: It is both an administrative and social activity within an organization, contributing to the transmission of concepts, opinions, and ideas through formal channels. It is a vital process between individuals, essential for guiding both individual and group behavior among employees who share work, tasks, committees, breaks, meetings, and other interactions (Faza'ah, 2022) Communication is defined as an interactive process between two individuals, where one person (the sender) transmits a message that the other party (the receiver) responds to in a manner that satisfies the receiver. Therefore, communication is a managerial process linked to the nature of individual work—planning, organizing, and directing. It involves two parties: one who delivers instructions and directives, and the other who receives, executes, and acts upon them (Al-Azzawi & Talib). Human resources management pays particular attention to communication among employees in the organization, ensuring the effectiveness of the process by facilitating the understanding of messages from sender to receiver (Zakaria & Bou Qassah, 2021). Hence, communication can be described as a process aimed at transmitting and exchanging information among employees, disseminating unified concepts, making decisions, and implementing them. This requires management to

ensure the existence of effective communication channels at all organizational levels to achieve the company's mission and goals. It becomes clear that written and verbal communication skills are critically important in administrative and business fields, as well as in personal life. Managers and leaders, in particular, must possess effective communication skills (Al-Khayyat, 2022). Auditors, specifically, must have effective communication and interpersonal skills that enable them to interact efficiently with both managers and employees within the organization (Mohammed & Taha, 2023).

3. **Professional Competence and training Courses:** Competence is considered the ability to use personal skills and knowledge in new situations within one's professional field (Al-Tamimi & Al-Tamimi Matlib, 2021). Competence means performing a task well, and it refers to the characteristics of employees who perform successfully in their jobs and achieve organizational results. These characteristics include skills, abilities, values, motivation, initiative, self-control, quality, experience, and cognitive ability (Wahab & Kazem, 2022).From the auditor's perspective, competence is the ability influenced by several factors, such as knowledge and ability. An auditor must possess sufficient and specialized knowledge in accounting and auditing, be skilled in applying that knowledge in various fields, situations, and circumstances, and have the appropriate behavior gained through sufficient education, training, and acquired professional experience (Mohammed & Taha, 2023). According to the "Al-Maany Al-Jami" dictionary, professionalism refers to a job that requires expertise and skill. Professionalism is what a person demonstrates in terms of care, integrity, diligence, and accuracy in fulfilling their professional duties (Hamad & Hameed, 2023). Due Professional Care: The auditor should perform their work with due professional care, taking into account:

- The extent of work required to achieve the engagement objectives.
- The materiality and significance of the matters on which assurance procedures are applied.
- The adequacy and effectiveness of governance, risk management, and control processes (Akbar, M. S., & Suraida, I. (2017)

Training is an important and essential factor that affects audit competence. It is necessary to develop auditors' skills, especially technical ones. Therefore, qualified individuals must be employed, staff must be developed and trained, and both written and unwritten guidelines related to the audit process should be prepared (Mohammed & Taha, 2023).

4. **Teamwork:** One of the key aspects of social interaction among individuals and groups is the presence of a primary factor that plays a role in developing Core Competencies. Teamwork involves two or more people collaborating to achieve a common goal based on the notion that an individual alone may not be able to accomplish certain tasks and hence seeks assistance from others. Cooperation may be voluntary or obligatory (Al-Khayyat, 2022). Teamwork can be defined as a group of individuals working together to achieve a common objective, which includes sharing information and making decisions that help each member fulfill their responsibilities. This occurs when team members live and work together to the extent that they assume collective responsibility for achieving the goal. It emphasizes the spirit of the group and working as a single team, where team spirit prevails over individualism (Al-Khayyat, 2022). An auditor should be an active member of the work team and cooperate with colleagues in the unit. This contributes to the exchange of information and knowledge (Mohammed & Taha, 2023).
5. **Human capital**: Human capital is considered the most important dimension of Core Competencies as it represents one of the organization's key resources for achieving competitive advantage and generating wealth (Kawan, 2017). Chai & Lisa (2016) emphasize that organizations with the ability to use their human capital to transfer implicit knowledge among employees are able to continue innovating and adopting new work methods. Human capital is one of the most important assets of the organization, with current and potential future economic benefits. To benefit from accounting information, human capital should be expressed in monetary terms, once measured, and therefore included in financial statements or the information those statements provide (Khatir et al., 226). Fourie, H., Plant, K., Coetzee, G. P., & Van Staden, J. M. (2013 views human capital as the leaders and employees working within the organization. Human capital represents the capabilities, knowledge, and skills possessed by individuals, which they use to contribute to improving the productivity of the organization. This dimension is considered one of the most important aspects of core capabilities as it is one of the strategic assets of the organization and one of its most valuable resources (Al-Amiri & Al-Kaabi. (2016). Human capital skills and capabilities can help increase the organisation’s performance, The importance of human capital is reflected in the following aspects (Al-Khayyat, 2022)(Aman-Ullah& etal,2022)

- ❖ It is one of the critical and unique sources that impact performance. An organization with rich human capital can compete, survive, grow, and develop through the creativity and innovation that employees contribute.

- ❖ It is a rare resource that is difficult for others to imitate or replicate. This requires the organization to preserve, protect, develop, and pay attention to it, ensuring it is not lost.
- ❖ The ability of entrepreneurs and innovators to secure necessary funding for competitive advantage is influenced by the knowledge they possess, directly enabling them to start new projects. Employees' skills, experiences, and their effective and efficient role performance are crucial.

The accumulation of trained and capable human capital is a unique factor in achieving organizational goals. Therefore, there is no benefit in using advanced technology without having human capital capable of utilizing it. It is worth noting that (Blugaug,1976) was the first to highlight the importance of this concept for production organizations (Jaafar, 2020).

3.5. Audit quality

3.5.1. The concept of Audit quality

The concept of Audit quality is considered a relative concept, due to the lack of determinants for measuring it and the difficulty of determining the scope that audit quality should cover, the multiplicity of parties interested in audit quality, and the diversity of their opinions. The auditor is more interested in the compliance of audit procedures with professional standards than in the outputs of the audit process, while the interest of the rest of the parties is focused on the outputs of the audit process, as management is keen to conduct the audit process with high quality. To give confidence to the prepared financial statements, and investors want the audit process to be carried out with high quality to ensure the accuracy and integrity of the financial information contained in the audited statements that they will rely on when making their decisions, and professional companies seek to improve the quality of the audit process to preserve the interests of all different parties (Al-Masoudi, 2023). There is no clear, comprehensive and agreed-upon concept and definition of quality in auditing, and this is due to looking at it from multiple and different points of view, and one of the first researchers who worked on developing a definition of audit quality is ((DeAngelo, where he defined it as ((the possibility of the condition for the legal accountant to discover errors and loopholes in the client's accounting system and record that in the report he issues (Ajila and Zaqib, 2017). Quality in auditing means ensuring that the desired goal is achieved according to specific standards that depend on quality control, while quality control in professional accounting firms means measuring the extent of the company's employees' commitment to the policies and procedures that lead employees to perform their jobs according to the requirements of professional and ethical performance in order to gain the confidence of the financial community to make sound decisions. (Susilowati, E. ,2023)

3.5.2. Factors Affecting Audit Quality

The factors influencing audit quality are classified into the following categories (Rashwan & Abu Arab, 2022):

1. Organizational Factors: These include the professional audit procedures, planning the operations, and determining the size of the client and the time required to complete the necessary tasks. Additionally, skill in defining the start and end of the audit process for the auditor is important.
2. Behavioral Factors: These are reflected in the audit team's commitment to integrity, independence, participation, cooperation, as well as neutrality and impartiality.
3. Personal Factors: These factors are represented by the academic qualifications and experience of the auditor, in addition to continuous training, which is crucial for achieving audit quality.
4. Factors Related to the Scientific Basis of the Auditing Profession: These include adherence to sufficient principles and professional standards for the audit process and report preparation, as well as the effective utilization of resources.

According to the updated International Internal Auditing Standards™ issued by the IIA in January 2024, the chief audit executive must develop, implement, and maintain quality assurance and improvement programs that include two types of assessments: internal assessments, the results of which the chief audit executive must report to the board of directors and senior management. The chief audit executive must conduct external assessments at least once every five years. (The IIA"). ©2024

The international standards regulating the auditing profession, as per Standard 220, recommend that the organization should conduct audits in accordance with quality control procedures to ensure the internal audit department serves the relevant parties appropriately and in accordance with auditing standards. The standard indicates that quality control procedures may vary depending on the size of the organization, the nature of its work, or its geographical location. The standard lists the following quality control elements (Al- Zenaibat, 2015):

1. Professional Requirements: Audit department employees must adhere to professional ethics such as independence, integrity, objectivity, confidentiality, and exercise due professional care.
2. Competence and Capability: Audit staff should possess high technological skills and professional competence to fulfill their responsibilities and exercise

the required care. This level should be maintained through ongoing education and training.

3. Supervision: Adequate guidance and supervision must be provided, along with continuous review of work at all levels, to ensure reasonable assurance that all work is performed to an acceptable quality level.

Inspection: There must be continuous monitoring of the efficiency and effectiveness of the internal audit system. The department should inform its employees about relevant procedures and policies and ensure they reasonably understand and are aware of them. From the above, the researcher can derive the factors that affect the quality of the auditing process, which will be adopted in this study as follows:

1. Planning, evaluation, and determining the procedures for audit implementation.
2. Diversity, independence, and integrity of the audit team members.
3. Scientific competence, professional specialization, and experience of auditors.
4. Adherence to professional auditing standards.
5. Effectiveness and efficiency of the internal control system.

4. Methods

4.1.Sample and Population

The study sample included a group of academics and professionals, as they possess a more comprehensive vision and understanding of the research topic due to their expertise in the field of auditing and account supervision. This aided the researcher in collecting the necessary information to complete the study. A total of 110 questionnaires were distributed, and 106 were retrieved, representing the responses of the research sample. The characteristics of the research sample are explained as follows

4.1.1. Personal information

1. **Gender:**

Table (1). Gender and Age

Gender			**Age**		
	Count	Present%		Count	Present%
Male	74	69.8	25-34	30	28.3
Female	32	30.2	35-44	46	43.4
			45-54	24	22.6
			55- above	6	5.7
Total	106	100%	Total	106	100%

It is clear from Table (1) that most of the sample members are men, as their percentage reached 69.8%, while the percentage of females reached 30.2%.

2. **Age:** Table (2) shows that the majority of the sample members are between the ages of 35–44, indicating a high level of intellectual maturity within the research sample. This group is followed by individuals aged 25–34. Meanwhile, the group aged 56 and above represents the lowest percentage at 5.7%.

3. **Academic Achievement**

Table (2). Academic achievement and Years of experience

Academic achievement			Years of experience		
	Count	Present%		Count	Present%
Diploma	0	0	1-10	48	45.3
Bachelor	16	15.1	11-20	44	41.5
Hi.Diploma	18	17	21-30	10	9.4
Masters	40	37.7	31-above	4	3.8
Doctorate	32	30.2			
Total	106	100%	Total	106	100%

It is clear from Table (2) that the sample members who hold a master's degree are the most, as their percentage reached 37.7%, and the individuals who hold a doctorate degree came in second place, as their percentage reached 30.2%, and the other paragraphs came in varying percentages.

4. **Years of Experience**

Table (2) shows that the years of experience of most of the sample members ranged from 1-20 years, where their total percentage reached more than 86%, as the percentage of sample members who have years of experience from (1-10) reached 45.3%, in addition to sample members who have experience from 11-20 years, which was 41.5%, which indicates that sample members have sufficient experience and knowledge, and the other ages came in other varying percentages.

4.2.Evaluation and Validation

Several statistical tests were used to test the study tool to evaluate its effectiveness and the extent of its reliability, including normal distribution tests using the Shapiro-Wilk test. As well as measuring the degree of stability (reliability)

1. Normal distribution: To find out whether the data follow the normal distribution or not, the researcher used the Shapiro-Wilk test:

Table (3). Normal Distribution Using The Independent Variable

Axes	Test value	Significance level
Empowerment	0.78	0.68
Contact	0.82	0.77
Professional Competence and Training Courses	0.94	0.82
Teamwork	0.88	0.79
Human capital	0.76	0.65

It is clear from the Table (3) that the axes of the questionnaire list indicate that the data follow the normal distribution, as the significance level for the independent variables is greater than 50.0, and parametric tests should be used.

1. **Measuring the degree of stability (reliability**): The study tool was tested to ensure the validity of the axes and the results were high and indicate the high ability of the study tool to measure what it was designed for, as follows:

Table (4). Stability (Reliability) of The Axes

Axes	stability value
Empowerment	0.81
Contact	0.84
Professional Competence and Training Courses	0.82
Teamwork	0.82
Human capital	0.84
Total	0.83

Table (5). correlation between the variables of the research

Independent variables	Correlation coefficient	Significance level	Dependent variable
Empowerment	0.748	0.000	Audit quality
Contact	0.711	0.000	
Professional Competence and Training Courses	0.859	0.000	
Teamwork	0.658	0.000	
Human capital	0.619	0.000	

Table (5) shows that there is a significant direct correlation between the independent variables (empowerment, communication, professional competence and training

courses, teamwork, human capital) and the dependent variable (audit quality) at a statistical significance level of less than 0.05, as the correlation coefficient between them was high compared to its tabular value. It is also clear that the highest correlation was between professional competence, training courses and audit quality, where (0.859), while the relationship between human capital and audit quality was lower, where it reached (0.619).

Thus, the first main hypothesis and its subsidiary hypotheses are achieved, which state: There is a significant statistical correlation between the Core Competencies and the quality of auditing.

Table (6). The relationship of the effect between the independent variables and the dependent variable

independent variables	Impact	Significance level	Dependent variable
Empowerment	0.560	0.000	Audit quality
Contact	0.560	0.000	
Professional Competence and Training Courses	0.738	0.000	
Teamwork	0.433	0.000	
Human capital	0.383	0.000	

The content of this analysis reflects the test of the relationships of the impact of each of the independent variable(s) on the dependent variable: There is a statistically significant moral effect of each dimension of the Core Competencies on the quality of human auditing at a statistical significance level ($\alpha \leq 0.05$) from the point of view of the sample members. It is clear from Table (6) that there is a statistically significant moral effect between each dimension or variable of the independent variables and the dependent variable, where the highest effect was professional competence and training courses, reaching (0.738), while human capital had the least effect on the quality of auditing, reaching (0.383). Thus, the second main hypothesis and its sub-hypotheses are achieved, which state: There is a statistically significant moral effect relationship of the Core Competencies on the quality of auditing.

4.3.Results and Discussion

This section includes a study and discussion of the results reached by means of the questionnaire list used by the researcher. The following is a presentation and analysis of the most important results reached:

1. Empowerment: It is clear from Table (7) that empowerment has an important role in achieving audit quality, and this is clear from the answers of the sample members, as the percentage of answers of strongly agreed and agreed was a large percentage of 88%, while the percentage of answers of the sample members of neither agreed nor

strongly agreed was a small percentage of 3%. The arithmeti mean for applying the empowerment variable was (4.2327) and the standard deviation was (0.78353), with a standard deviation of 0.78353 and a coefficient of variation of 18.51% and a response rate of 84.65%, which is a relative importance above the average, which means that the respondents agreed to a clear degree on these paragraphs according to their personal point of view.

Table (7). Frequency distributions, means, and standard deviations of Empowerment

Phrases	strongly agree		Agree		neutral		Disagree		strongly disagree		mean	Standard deviation	Response rate
	N	%	N	%	N	%	N	%	N	%	4.7681 9	0.768 19	80.38%
X1	24	23%	66	62%	12	11 %	2	2%	2	2%			
X2	50	47%	44	42%	10	9%	0	0%	2	2%	4.3205	0.799 37	86.42%
X3	52	49%	44	42%	8	8%	0	0%	2	2%	4.3585	0.783 02	87/17%
Tota l	93 88%				(10) 9%		3% (3)				4.2327	0.783 53	84.65%

2. Communication:

Table (8) Frequency distributions, means, and standard deviations of Communication

Phrases	strongly agree		Agree		Neutral		Disagree		strongly disagree		mean	Standard deviation	Response rate
	N	%	N	%	N	%	N	%	N	%	4.0377	0.58 431	80.75 %
X1	20	19%	70	66%	16	15%	0	0%	0	0%			
X2	26	25%	68	64%	12	11%	0	0%	0	0%	4.1321	0.58 677	82.64 %
X3	22	21%	62	58%	20	19%	0	0%	2	2%	3.9623	0.75 498	79.25 %
Total	(89)83%				(16)15%		(1) 1%				4.0440	0.64 202	80.88 %

Communication has an important role in achieving audit quality, as is evident from the sample members' answers in Table (8), where the percentage of strongly agreed and largely agreed answers was 83%, while the percentage of neither agreed nor strongly agreed answers was a small percentage, 1%. The arithmetic mean for applying the empowerment variable was (4.0440) and its standard deviation was (0.64202).

3. Professional competence and training courses

Table (9). Frequency distributions, means, and standard deviations of Professional competence and training courses

Phrases	strongly agree		Agree		Neutral		disagree		strongly disagree		mean	Standard deviation	Response rate
	N	%	N	%	N	%	N	%	N	%	4.3396	0.77934	86.79 %
X1	50	47%	46	43%	8	8%	0	0%	2	2%			
X2	34	32%	54	32%	10	9%	6	6%	2	2%	4.0566	0.90322	81.13 %
X3	32	30%	64	60%	8	8%	2	2%	0	0%	4.1887	0.64900	83.77 %
Total	93(88%)				998%)		4(4%0				4.1950	0.77719	83.90 %

Professional competence and training courses play an important role in achieving audit quality, as is evident from the sample members' answers in Table (9), where the percentage of strongly agreed and agreed responses was 88%, while the percentage of neither agreed nor strongly agreed responses was 4%. The arithmetic mean was (4.1950) and the standard deviation was (0.77719).

3. Teamwork:

Table (10). Frequency distributions, means, and standard deviations of Teamwork

Phrases	strongly agree		agree		neutral		disagree		strongly disagree		mean	Standard deviation	Response rate
	N	%	N	%	N	%	N	%	N	%	4.3585	0.67878	87.17%
X1	48	45%	50	47 %	6	6 %	2	2%	0	0%			

X2	32	30%	58	55 %	14	13 %	2	2%	0	0%	4.132 1	0.70475	82.6 4%
X3	38	36%	54	51 %	10	9 %	4	4%	0	0%	4.188 7	0.71363	83.7 7%
Total	93) 88(%				19)9%(		3)3%(				4.226 4%	0.71363 %	84.5 3%

Teamwork has an important role in achieving audit quality, as is evident from the sample members' answers in Table (10), where the percentage of strongly agreed and largely agreed responses was 88%, while the percentage of neither agreed nor strongly agreed responses was 3%. The arithmetic mean was (4.2264) and the standard deviation was (0.71363)

4. Human Capital

Table (11). Frequency distributions, means, and standard deviations of Humn Capital

Phrases	strongly agree		agree		Neutral		disagree		strongly disagree		mean	Standard deviation	Response rate
	N	%	N	%	N	%	N	%	N	%	4.226 4	0.66595	84.53 %
X1	38	36%	54	51%	14	13%	0	0%	0	0%			
X2	22	21%	58	55%	22	21%	4	4%	0	0%	3.924 5	0.75212	87.49 %
X3	22	21%	62	58%	20	19%	2	2%	0	0%	3.981 1	0.68981	79.62 %
Tot al	85(80%)				19(18%)		2(2%0				4.044 0	0.70262	80.88 %

It is clear from Table (11) that human capital has an important role in achieving audit quality, as is evident from the answers of the sample members, where the percentage of answers that strongly agreed and agreed was 80%, while the percentage of answers of the sample members that neither agreed nor strongly agreed was 2%. The arithmetic mean was (4.0440) and the standard deviation was (0.70262).

5. Conclusion & Recommendations

1. Capabilities are essential if they are characterized by some of the basic qualities and characteristics of their construction, such as value, i.e. these capabilities have value, are rare, are difficult to imitate, and cannot be replaced, i.e. there is no equivalent or equivalent for them.
2. Researchers and writers differed in identifying the dimensions of Core Competencies.The researcher believes that the dimensions of Core Competencies that suit auditors are (empowerment, communication, professional competence and training courses, teamwork, human capital), as researchers addressed some of these dimensions and their impact on auditing and reviewing accounts individually, but studying the impact of these dimensions together affects the quality of auditing, and there are dimensions that have not been studied by researchers and writers, such as human capital and its impact on the quality of auditing.
3. The research concluded that the factors that affect the quality of the auditing process are (planning, evaluation, and determining procedures for implementing the audit, the multiplicity of audit team members, their independence and practical honesty, scientific competence, professional specialization of auditors and their experience, commitment to professional auditing standards, and the effectiveness and efficiency of the internal control system).
4. The survey study showed that there is a positive moral correlation between the dimensions of Core Competencies of auditors and the quality of auditing, as professional competence and training courses had the highest correlation between it and the quality of auditing. While the relationship between human capital and audit quality was the least correlation.
5. The survey study showed that there is a statistically significant moral effect between each dimension of auditors' Core Competencies on audit quality, where the highest effect was professional competence and training courses. While human capital had the least effect on audit quality

Recommendations:

1. The researcher recommends that auditors and audit offices should pay attention to the core competencies possessed by auditors, invest in them, and benefit from them in achieving the quality of the audit process.
2. It is necessary to focus on auditors' capabilities and involve them in training courses in order to enhance their professional competence and thereby achieve audit quality.

3. .Attention should be given to the human resource of auditors, as they represent the human capital that can contribute to improving auditors' performance efficiency, and thus help achieve audit quality.
4. Auditors must be provided with sufficient information about the content and dimensions of core competencies to increase their contribution to achieving audit quality, through organizing training courses and workshops to raise their awareness of the subject.

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