

## **Impact Of The Mediating Role Of IIA Standards To Support ISA610 And Enhance The Primary And Secondary Qualitative Characteristics Of Accounting Information**

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### **Abstract**

Economic units in Iraq witnessed competitiveness as a result of the expansion of their activities. It began to support internal audit as an activity that assures the validity of transactions. Internal audit is currently viewed as an independent activity that provides assurance and advisory services. The research problem is represented by questions, the most important of which are: 1. Is it possible to enhance the confidence of users of the reported information, by adopting IIA standards, when implementing internal audit tasks? 2. Does adopting internal audit standards help support the design and implementation of audit procedures based on ISA610? The practical aspect was prepared by surveying a sample of internal auditors working in the private and mixed sectors. The most important conclusions were as follows: Internal audit activity in Iraq focuses on its personnel having the skill and knowledge to prevent and detect errors and fraud as an essential part of its work to process transactions, considering them influential in financial reports. The sample showed that there is adoption of the attributes standards with a mean of (3.78), but there is weak adoption of the communication of the executive director of Internal audit with the board of directors, weak emphasis on the organizational independence of internal audit, and failure to meet quality requirements as a basis for the concept and work of internal audit activity.

**Keywords:** IIA standards for internal auditing, ISA610, characteristics of primary and secondary accounting information.

## **Introduction**

Internal audit carries out the tasks of examining and evaluating activities, to ensure compliance with risk management and internal control policies and procedures, as well as evaluating governance functions (IIA, 2017). Achieving this requires the availability of standards to guide the internal auditor in order to achieve the objectives of the economic unit and add value to it (Thunaibat, 2015). The Institute of Internal Auditors (IIA) focused on the concepts and practices of internal auditing by issuing a set of definitions and standards from 1941 until now (Pickett, 2005). The first internal audit standard was published in 1978, and these standards did not provide radical solutions to the problems facing internal auditing, which required the adoption of a plan to update these standards, the result of which was the issuance of new standards in 2002 that represent a framework that regulates the work and practices of internal auditing, and provides guidance that clarifies the fulfillment of the profession's responsibilities (Al-Wardat, 2017).

The problem of the study focuses on discussing the weak interest of some Iraqi economic units in meeting the requirements of the IIA standards for internal audit activity, and not giving it the importance it deserves as a tool to enhance the characteristics of primary and secondary accounting information, based on the requirements of the International Standards on Auditing (ISA610). Through the research problem, questions can be raised, the most important of which are:

1. Can the confidence of users of reported information be enhanced by adopting the standards issued by the IIA when implementing internal audit tasks?
2. Does adopting IIA standards help support the design and implementation of audit procedures based on ISA610? The study seeks to achieve a set of objectives as follows:

1. Explaining the role of IIA standards in enhancing financial reporting information by explaining their relationship to the primary and secondary qualitative characteristics of accounting information.
2. Identify the impact of the characteristics and performance standards included in the IIA standards on audit procedures in accordance with the International Auditing Standard ISA610.

The research used an analytical approach to study the characteristics of the research variables. The researcher described the problem of the study and the relationship between its variables, providing data about it as well as explaining its causes, results, and analyses in order to obtain conclusions and make recommendations.

### **Literature Review**

#### **Internal Auditing Standards Issued By The IIA**

Internal audit has emerged as an activity that conserves resources and provides honest information about the results of the economic unit with the breadth and complexity of transactions (Kagermann, 2008). Internal audit developed as a professional and academic concept after the establishment of the Institute of Internal Auditors (IIA) in 1941 (Pickett, 2005). In its early stages of development, it was a process performed by individuals within their economic units to discover and correct errors in accounting records (Moeller, 2016). In the second stage, guidelines were developed that define its responsibilities and tasks (Al-Ramahi, 2017), then the third stage is a neutral activity that carries out inspections and provides oversight services (Nzechukwu, 2017). In the fourth stage, it became an activity that adds value by evaluating management procedures for confronting risks, imposing control, and governance (Pitt, 2014). Finally, internal audit is

considered one of the lines of defense that the unit possesses. It provides independent assurance to the Board of Directors and supports executive management in enhancing the long-term health of the business. It is also independent, possesses skills, resources, powers, and a clear mandate, and is subject to the Board's accountability (BCBS, 2014). Understanding the development of internal auditing is important because the old task of internal auditors still exists, which is to detect fraud and error only, despite the modernization of its tasks. Internal audit standards seek to define basic principles, establish a general framework for performance, work to develop internal audit activities to the widest possible extent (Ibrahim & Hussein, 2018), evaluate the performance of internal auditors, and improve unit operations (Al-Wardat, 2017). These standards are divided into two main groups, and each group includes sub-standards and agencies (IIA, 2016):

The first group: criteria for attributes. It specifies characteristics that must be available in individuals practicing the internal audit profession (Kazem, 2021). It includes purpose - powers - responsibilities, independence and objectivity, skill and professional care, ensuring and improving quality (Al-Zaghoul, 2020).

The second group: performance standards. These standards describe internal audit and determine the quality of measurement of services provided

It includes the following standards: managing the internal audit activity, nature of work, planning the internal audit mission, implementing the internal audit mission, reporting results, monitoring workflow, and reporting risk acceptance (Al-Wardat, 2017).

### **International Auditing Standard ISA610**

ISA610 defined internal audit as an advisory assurance activity that aims to evaluate and improve the effectiveness of unit risk management, and examine the

efficiency and effectiveness of internal control (IFAC ISA610, 2013), through the following (Tabshush & Mishri, 2022):

1. Examining methods for defining and measuring elements of financial statements and preparing reports, including detailed examinations of transactions, account balances, and procedures.
2. Follow up on internal control work to determine the extent of implementation of control policies and procedures, and determine the possibility of amending them in line with changing surrounding circumstances.
3. Examining the economic feasibility, efficiency and effectiveness of operations.
4. Examining compliance with laws and regulations, management policies and directives, and any other requirements.

ISA610 helps determine the possibility of using internal audit work, when performing audit tasks (Thunaibat & Shunnaq, 2006), by evaluating the requirements, which are (IAASB, 2021):

1. Supporting the organizational structure of the internal audit function and policies and procedures related to objectivity (linked to attribute standards).

The organizational status of the internal audit function, including Honesty, accountability, and free from bias, conflicts of interest, or undue influence of others. It goes beyond professional provisions.

2. Efficiency of the internal audit staff (attributes and performance standards). Involving the internal audit staff in acquiring knowledge and skills functional and maintaining it at a level required to enable the performance of tasks according to Applicable professional standards.

Factors that may affect the decision to accept the work of the internal auditor include the following:

- The existence of fixed policies for appointing and training internal auditors.

- Internal auditors have the required knowledge of financial reports and Framework for its preparation.
- Commitment to professional standards related to continuous professional development.
- 3. Internal audit applies a systems approach, and adopts the concept of quality when implementing work.
- 4. Taking into account the nature and scope of the programs and work carried out by internal auditors.
- 5. View internal audit reports to understand the nature of the results reached.
- 6. Review the work of internal audit as a whole to determine its suitability for the purposes of the examination; Including evaluating the validity of the planning, implementation and documentation of the internal audit, and the adequacy of the evidence to draw relevant conclusions. state; Internal audit reports are consistent with the results of the work completed.

#### **4. The basic and secondary qualitative characteristics of accounting information**

A set of characteristics have been identified that accounting information must have in order for it to be considered useful in enhancing financial reporting (Whittington, 2008), represented by the primary and secondary qualitative characteristics. Primary characteristics include relevance and faithful representation, and secondary characteristics include comparability, timeliness, understandability, and verifiability. In addition, financial reporting information must have the characteristic of reliability in order to be useful for decision-making, and honest representation means that financial reports must reflect and represent a real economic situation for financial information by showing a high level of

objectivity and balance (Beest et al., 2009), In addition to the importance of its appropriate timing and verifiability, comparison and understanding.

### **Basic Characteristics**

In order for accounting information to be useful, it must have two basic characteristics: relevance and faithful representation. If information lacks one of these two characteristics, it will not be useful to decision makers (Kieso et al., 2020). It can be explained as follows (Marshall et al., 2021):

- **Relevance:** It means the potential of information to make a difference in users' decisions. Financial information is capable of making a difference in decisions if it has predictive value, confirmatory value, or both. Information has predictive value if it explicitly indicates the ability of the economic unit to generate future cash flows. If it can be used in operations carried out by users and predicting future results (Imenda, 2017). Information has confirmatory value if it confirms or changes previously formed expectations. Appropriate information helps users predict future, current, and past events (predictive value of information) and confirm or correct previous predictions (confirmatory value of information). (IASB, 2010)
- **Faithful Representation :** To provide a faithful representation of economic phenomena, financial reports must be complete, impartial, and free of material errors. This means that there is a high degree of correspondence of accounting information with the events presented in the reports, and that the information honestly expresses the content it aims to achieve (Sepehri & Houmes, 2011; Sutton et al., 2015 ).

### **Secondary Characteristics**



**Comparability and Consistency:** It enables us to identify similarities and differences between economic phenomena. Comparability refers to how easily economic units in the same business sector can be compared with each other. While consistency refers to the use of the same accounting policies and procedures either from one period to another within the same unit or in one period across multiple units. Comparing earnings data is important to evaluate the performance of an economic unit over time (Cole et al., 2012). If the economic unit changes its estimates, judgments, or accounting policies, previous years' profit numbers must be adjusted to clarify the effect of the change in previous results (Barth, 2014).

**Verifiability:** It helps ensure that accounting information accurately represents economic phenomena to be described. In terms of measuring profits, estimates may vary significantly depending on who makes the estimates. Profit information contains a degree of interference, and it is difficult for investors to rely completely on information based exclusively on estimates. (IASB, 2010), and to avoid such a situation, financial reports must be prepared according to facts that are not affected by the personal judgment of the person measuring them (Kieso et al., 2020; Whittington, 2008).

**Suitable Timing:** This is the time when information becomes available to decision makers before it loses its ability to influence decisions (Christensen, 2010). It is linked to the usefulness of the information for the decision in general (De Franco et al., 2011).

**Understandability:** The ability of users of accounting information who have a reasonable degree of accounting knowledge to understand the meaning of that information, and the information can be understood better if it is classified, distinguished, and presented clearly and accurately, avoiding the use of complex technical terms that affect understanding in a negative way (Ahmed, 2020).



## Methods

This section presents an analysis of questionnaire items to survey the opinions of internal auditors. It includes three axes. The first reviews the standards of qualities and performance issued by the IIA and the extent of their adoption by the internal auditors in the research sample. The second demonstrates support for the requirements of the International Standard on Auditing in Economic Units ISA610. While the third discusses the relationship between adopting IIA standards and supporting the characteristics of primary and secondary accounting information. The questionnaire was distributed to a group of 208 internal auditors with experience in the field of auditing, during the years 2022 and 2023. The questionnaire was processed according to a five-point Likert scale, as shown in Table (1):

Table (1) Five-Point Likert Scale (Questionnaire List)

Completely Agree	Agree	Neutral	Disagree	Completely Disagree
5-4.2	4.19- 3.40	3.39- 2.60	2.59- 1.80	1.79- 1

## Population and Samples

Spatial Boundaries:

Table (2) shows the results of the questionnaire distribution that the response rate from the banking sector is the highest among the other sectors, which amounted to 42 questionnaires at a rate of (20.2%), followed by the services sector, industry, and agriculture at similar rates (15%) and (14%). (13%), respectively, then the sectors: hotels and tourism (9.2%), private colleges (8.2%), insurance (7.5%), investment (6.5%), and health (6.3%), as shown in Table (2).

Table (2): The Distributed Questionnaires Subject To Analysis

Targeted Sector	Number Of Responding	%
Banking Sector	42	20.20%
Services Sector	31	15%
Industry Sector	29	14%
Agriculture Sector	27	13%
Hotel And Tourism Sector	19	9.20%
Private Colleges	17	8.20%
Insurance Sector	16	7.50%
Investment Sector	14	6.50%
Health Sector	13	6.40%
Total	208	100%

### Years Of Service

Table (3) showed the percentage of those with (11-15) years of service being the majority (53%), followed by (19%) those with (20) years of service or more. The percentage of those with (10-16) years of service was ( 13%), and those with (6-10) years of service at (11%), followed by (4%) less than (5) years.

The researcher believes that the years of service of the workers in the research sample are experienced because they have acquired knowledge in financial, accounting, operational and administrative processes and discovering errors, fraud and deviations.

Table (3) Distribution Of The Sample According To Years Of Service

Years Of Service	Freq.	%
<5	8	%4
6-10	23	%11
11-15	110	%53
16-20	27	%13
>20	40	%19
Total	208	%100

**Qualification:**

Table (4) indicates the highest percentage of those with a bachelor’s degree (65%), followed by the percentage of a master’s degree (18%), then followed by a diploma certificate (12%), a secondary school (3%), and a doctoral degree or its equivalent (2%).The researcher believes that the sample members are knowledgeable about the subject of the study, which increases the degree of reliance on their answers to carry out the task, as shown in Table (4).

Table (4) Distribution of the sample according to academic qualification

Qualification	Frequency	%
Secondary	6	%3
Diploma	25	%12
Bsc	135	%65
Master	38	%18
PhD	4	%2
Total	208	%100

**Hypotheses**

**First Hypothesis**

H0: There is no significant relationship between IIA standards and support for the requirements of the International Auditing Standard ISA610.

H1: There is a significant relationship between IIA standards and support for the requirements of the International Auditing Standard ISA610.

**Second Hypothesis**

H0: There is no significant relationship between IIA standards and enhancing the characteristics of primary and secondary accounting information.

H1: There is a significant relationship between IIA standards and enhancing the characteristics of primary and secondary accounting information.

**Third Hypothesis**

H0: There is no significant relationship between supporting the requirements of the International Auditing Standard ISA610 and enhancing the characteristics of primary and secondary accounting information.

H1: There is a significant relationship between supporting the requirements of the International Auditing Standard ISA610 and enhancing the characteristics of primary and secondary accounting information.

#### Fourth Hypothesis

H0: There is no significant effect between the IIA standards and support for the requirements of the International Auditing Standard ISA610.

H1: There is a significant effect between IIA standards and support for the requirements of the International Auditing Standard ISA610.

#### Fifth Hypothesis

H0: There is no significant effect between the IIA standards and enhancing the characteristics of primary and secondary accounting information.

H1: There is a significant effect between the IIA standards and enhancing the characteristics of primary and secondary accounting information.

### **Reliability and Validity**

To ensure the reliability and validity of the test, the Cronbach's Alpha scale was used to determine the reliability of the questionnaire when it was administered again to the same population. Table (5) shows the use of Cronbach's alpha scale to measure the reliability of the questionnaire.

Table (5) Cronbach’s Alpha Scale To Measure The Reliability Of The Questionnaire

Var.	Variable.	Items	$\alpha$	$\sqrt{\alpha}$
Support for international auditing standard ISA610 (IV.)	Requirements of independence, objectivity and qualifications	9	0.99	0.994
	Requirements for planning and implementing the audit process	6	0.975	0.987
	Requirements for analyzing and reporting results	7	0.986	0.992
Adopting IIA standards (Med.)	Attribute standards	9	0.985	0.992
	Performance Standards	11	0.977	0.988
Enhancing the characteristics of accounting information (DV.)	Basic characteristics	11	0.985	0.992
	Secondary characteristics	5	0.966	0.982

### Construct Validity

To prove the construct validity of the questionnaire items and their representation of the variables, confirmatory factor analysis was conducted on them and measures were found that prove the construct validity.

- Construct validity for adopting IIA internal audit standards (characteristics and performance)

Table (6) shows the structural validity test by displaying the extent to which the items are related to their dependent variables, as the coefficients were greater than 0.90, which is an excellent indicator that indicates the interconnectedness of the items and the validity of their representation.

Table (6) shows the percentage of variance that is greater than 0.90 for most items, as is the case with the percentage of influence of the first item of the trait criteria

indicators on the latent variable, 97%, and so on for the rest of the indicators. The Chi-Square value for the latent variable was 585.569, with a degree of freedom of 120 and a significance level of 0.000. The value of the comparative suitability index (CFI) was 0.928, which is a value close to the correct one, which indicates the success of the model and its conformity with the data. This is confirmed by the value of the Tucker-Lewis index (TLI), which reached 0.974, close to the correct one. The table also showed the value of the Root Mean Square Error of Approximation (RMSEA) indicator, which is one of the most important indicators of goodness of fit, which shows the percentage of deviation of the model from the optimal standards and the amount of error. If its value is 0.05 or less, it indicates the success of the model, its value is 0.025.

Table (6) Structural validity test for adopting IIA internal audit standards (characteristics and performance)

Latent variable (adoption of IIA standards)		Indicators								
		Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9
Attribute standards	Loading	0.97	0.94	0.97	0.96	0.97	0.96	0.96	0.96	0.91
	Variance	0.95	0.88	0.93	0.92	0.95	0.92	0.93	0.92	0.83
Performance Standards	Loading	0.97	0.96	0.93	0.94	0.95	0.94	0.92	0.91	0.89
	Variance	0.93	0.92	0.87	0.88	0.9	0.89	0.85	0.82	0.8
Chi-Square		DF	SIG	CMINDF	CFI		TLI		RMSEA	
585.569		120	0	4.87	0.928		0.974		0.025	

Construct validity to support the international auditing standard ISA610

Table (7) indicates that most of the items had coefficients greater than 0.90, which is a strong indicator of the interconnectedness of the items and the validity of their representation. The table also shows the percentage of variance that is greater than 0.90 for most of the items, as the Chi-Square value for the latent variable reached

99.914 with a degree of freedom of 20 and level Significance 0.000. The value of CFI was 0.977, which is close to the correct one, which indicates that the model matches the data. The value of the Tucker-Lewis index was TLI =0.959, which is close to the correct one. The value of (RMSEA) was 0.05. As for the variable requirements for planning and implementing the audit process, the Chi-Square value reached 19.35, with a degree of freedom of 5, with a significance level of 0.002, which is less than 0.05. It also reached CMINDF=3.871, and a value of the RMSEA factor =0.0018. The Chi-Square value for the third variable was 23.02, with a significance less than 0.05 and a degree of freedom of 9. The CFI value was 0.993 and the TLI value was 0.985.

Table (7) Construct Validity Test In Support Of The International Auditing Standard ISA610

Latent variable (supporting ISA610)			Indicators								
			Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9
Chi-Square=99.914	Requirements of independence, objectivity and qualifications	Loading	0.94	0.97	0.97	0.96	0.97	0.94	0.97	0.97	0.98
DF=20											
Sig=0.000		Variance	0.88	0.95	0.94	0.92	0.95	88	0.95	0.94	0.96
CMINDF=4.99											
CFI=0.977											
TLI=0.959											
RMSEA=0.05											
Chi-Square=19.35	Requirements for planning and implementing audit the process	Loading	0.94	0.92	0.86	0.96	0.97	0.97			
DF=5											
Sig=0.002		Variance	0.88	0.84	0.74	0.93	0.94	0.95			
CMINDF=3.871											
CFI=0.993											
TLI=0.979											
RMSEA=0.0018											
Chi-Square=23.02	Requirements for analyzing and reporting results	Loading	0.96	0.98	0.97	0.98	0.96	0.97	0.88		
DF=9											
Sig=0.001		Variance	0.92	0.97	0.94	0.96	0.93	0.94	0.78		
CMINDF=3.225											
CFI=0.993											
TLI=0.985											
RMSEA=0.014											



Construct validity to support the International Auditing Standard ISA610 for the characteristics of accounting information.

The chi-square value, as shown in Table (8), for the primary characteristics was 19.35, and the secondary characteristics were 5.901 with degrees of freedom of 5 and 2, respectively. The value of CFI for the basic characteristics was 0.993 and 0.998 for the secondary characteristics, and the value of the TLI scale was 0.979 and 0.989, respectively, for the primary and secondary characteristics, and the Rmsea index for the characteristics in its two parts was 0.0012 and 0.0092.

Table (8) Structural Validity Test Supporting The International Auditing Standard ISA610 For The Characteristics Of Accounting Information

	Latent variable (supporting the International Auditing Standard ISA 610)		Indicators										
			Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11
Chi-Square=19.35	Basic characteristics	Loading	0.96	0.92	0.98	0.96	0.92	0.97	0.9	0.97	0.96	0.9	0.91
DF=5			Variance	0.92	0.85	0.96	0.92	0.84	0.93	0.8	0.94	0.92	0.8
Sig=0.002		Secondary characteristics		Loading	0.91	0.9	0.94	0.99	0.98				
CMINDF=3.871			Variance		0.82	0.82	0.89	0.99	0.96				
CFI=0.993				RMSEA=0.0092									
TLI=0.979													
RMSEA=0.0012													
Chi-Square=5.901													
DF=2													
Sig=0.0052													
CMINDF=2.951													
CFI=0.998													
TLI=0.989													
RMSEA=0.0092													

Figure (1) shows the loading and variance ratios for the IIA Internal Auditing Standards variable. Figure (2) displays the loading and contrast ratios for the two variables, supporting the international auditing standard ISA610 and enhancing the qualitative characteristics.

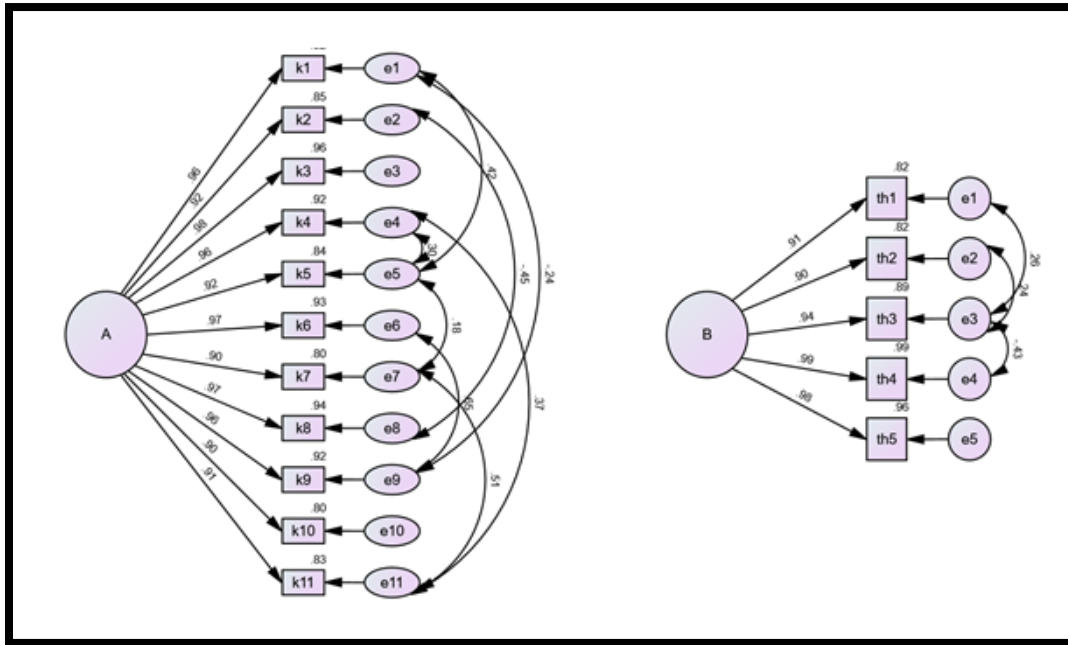


Figure (1) Loading And Variance Ratios For The IIA Internal Audit Standards Variable

Figure (1) shows the loading and variance ratios for the IIA Internal Auditing Standards variable. Figure (2) displays the loading and contrast ratios for the two variables, supporting the International Auditing Standard ISA610 and enhancing the primary and secondary qualitative characteristics of accounting information. There is an increase in the percentages, which means that there is a strong connection and influence between them, according to the results of the confirmatory factor analysis using Amose 26.

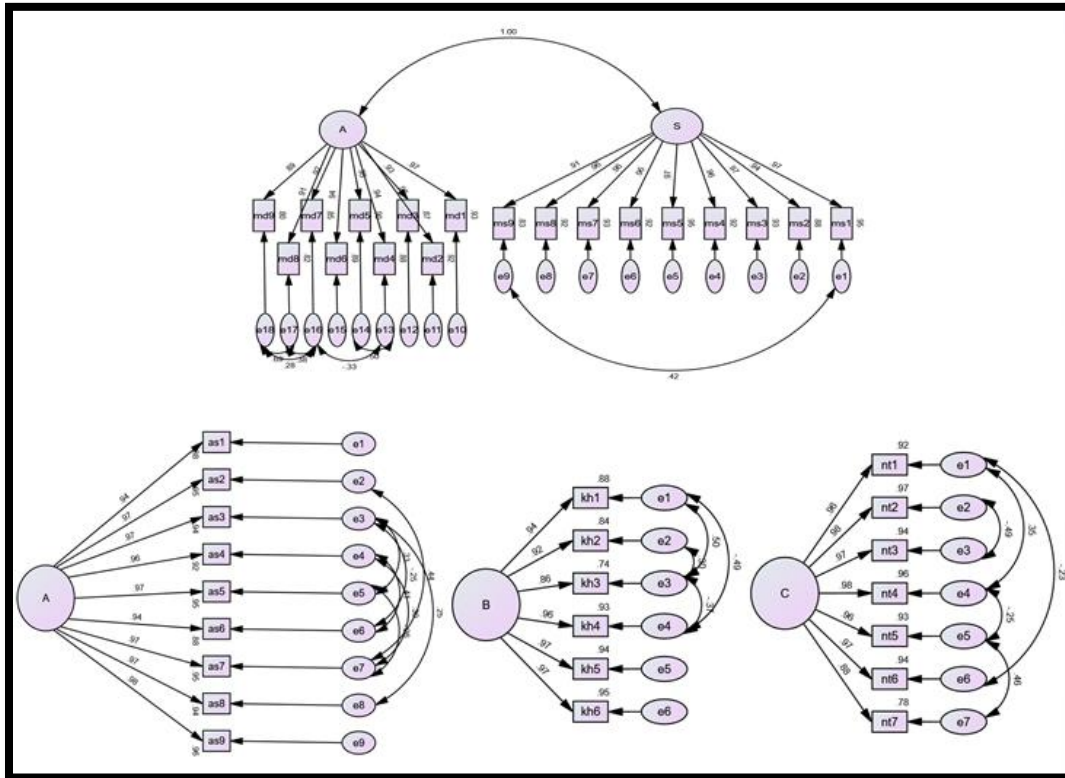


Figure (2) Loading And Contrast Ratios For The Two Variables. ISA610 Supports The Primary And Secondary Quality Of Accounting Information.

### Descriptive Statistics

#### 1. Adopting the internal audit standards issued by the IIA

Attribute standards. The results show that there is general agreement on adopting the criteria for attributes, except for some items. For example, the sample agreed to some extent that the executive director of internal audit communicates directly with the board of directors, as some believe that this is not applied in their units. The same applies to confirming the organizational independence of the Internal Audit Director, which is one of the necessary foundations when meeting the requirements of the internal audit activity based on the IIA standards. It also makes the tasks and scope of the audit process clear and specific, such as reviewing records and documents and communicating with all employees in the unit, and not

practicing Higher authorities put pressure on the internal auditor when performing his duties. These pressures are due to the auditor’s work focusing on discovering errors or manipulation and submitting a report on them. As for the issue of the Board of Directors’ approval of the internal audit budget and resource plan, it does not receive appropriate attention from the unit management. The same applies to adopting the concept of quality when evaluating internal audit activity, as the focus of quality is on discovering errors and fraud in daily transactions.

Table (9) indicates that the arithmetic mean for the adjective standards is 3.78, with a general trend (agreement), as the standard deviation reached 1.056, the arithmetic mean for the items ranged between 4.43-3.24, and the standard deviation ranged between 1.321-0.602.

Table(9) Adopting The Concept Of The Standards Of Attributes Issued By The IIA

No.	Item	Mean	Standard Deviation	Trend
1	Submitting the internal audit work charter to the Board of Directors and Executive Management for approval.	3.58	1.291	Agree
2	Allowing internal audit to access and view records, and not specifying the scope of its work.	4.29	0.939	Completely Agree
3	Direct access of the Internal Audit Director to the Board of Directors.	3.38	1.265	Weak Agree
4	Confirming the organizational independence of the Director of Internal Audit to the Board of Directors.	3.38	1.218	Weak Agree
5	Board of Directors’ approval of the annual internal audit plan.	3.88	1.189	Agree
6	Approval by the Board of Directors of the internal audit budget and resource plan. Adopting the concept of quality and evaluating the internal audit activity	3.24	1.321	Weak Agree
7	Disclosing anything that hinders independence or objectivity to the Board of Directors.	3.87	1.08	Agree
8	Internal auditors have knowledge about fraud risk assessment.	4.01	0.955	Agree
9	Internal auditors develop their knowledge and skills through continuous professional development.	4.43	0.602	Completely Agree
	Average	3.78	1.056	Agree

### Performance Standards

Internal audit activity in Iraq generally focuses on its personnel having the skill and knowledge regarding preventing and detecting errors and fraud as an essential part

of its work when examining the correctness of transaction processing and its impact on financial reports. As for other dangers, they are not taken into account and no plan is developed to confront them. An example of this is cybersecurity risks or the unit stopping its work due to the occurrence of natural disasters. The sample members believe that there is little interest in assessing the degree of commitment to governance, as a result of weak awareness of its importance in all sectors except banks subject to the supervision of the Central Bank of Iraq.

Table (10) shows that the arithmetic mean for the performance standards is 4.12, with a general trend (agreement), as the standard deviation reached 0.844. The arithmetic means for the items ranged between 4.72-3.36, and the standard deviation ranged between 1.258-0.529.

Table (10) Adopting The Concept Of Performance Standards Issued By The IIA

No.	Items	Mean	Standard Deviation	Trend
1	The internal audit plan shall be based on the risks of detecting material misstatements, and in line with the unit's objectives.	3.75	1.258	Agree
2	Review and modify the internal audit plan in response to changes in risks and regulatory controls.	4.03	1.116	Agree
3	Managing internal audit resources and employing them effectively.	3.78	1.021	Agree
4	Evaluating governance processes and proposing appropriate recommendations to improve them to ensure achieving goals.	3.36	1.141	Weak Agree
5	Evaluate the effectiveness of risk management processes and suggest improvements.	3.46	1.089	Agree
6	Assess the possibility of fraud and manage its risks.	4.27	0.766	Agree
7	Documenting the audit work plan, including the objectives, scope, timing, and resources allocated to it.	4.47	0.68	Completely Agree
8	Determine the objectives of the audit mission, the possibility of errors, fraud, or cases of non-compliance with laws and instructions.	4.34	0.975	Completely Agree
9	Documenting the information obtained as a result of the audit, to support the conclusions and results of the audit mission.	4.52	0.715	Completely Agree
10	Reports shall be correct, objective, clear, concise, constructive, complete, and timely.	4.72	0.529	Completely Agree
11	The Internal Audit Director is responsible for communicating the final results to the concerned parties.	4.66	0.675	Completely Agree
	Average	4.12	0.844	Agree

Support international auditing standard ISA610

Requirements of independence, objectivity and qualifications. The sample believes that the availability of the requirements of independence and objectivity enhances confidence in the internal audit observations and recommendations announced in its report on accounting information, with the need for higher authorities not to exert pressure on the internal auditor when errors and manipulation are discovered. Table (11) shows that the arithmetic mean for the performance standards is 3.81, with a general trend (agreement), while the standard deviation reached 1.178, and the arithmetic mean for the items ranged between 4.23-3.43, and the standard deviation ranged between 1.404-0.876.

Table (11) Supporting the requirements of the International Auditing Standard ISA610 in terms of independence, objectivity and qualifications

No	Item	Mean	Standard Deviation	Trend
1	Implementing IIA standards helps eliminate conditions that threaten internal audit's ability to carry out responsibilities impartially, which is reflected in supporting the requirements of ISA610 in terms of independence, objectivity, and qualifications.	4.02	0.876	Agree
2	Implementing IIA standards enables the internal audit manager to have direct access to the Board of Directors, which supports the requirements of ISA610 in terms of independence, objectivity and qualifications.	3.8	1.28	Agree
3	Implementing IIA standards helps the Board of Directors approve the internal audit budget, which reflects support for ISA610 requirements in terms of independence, objectivity, and qualifications.	3.43	1.399	Agree
4	Implementing IIA standards enables the Board of Directors to receive notifications and reports from the Director of Internal Audit regarding the performance of the audit activity and the established plan, which reflects support for the requirements of ISA610 in terms of independence, objectivity, and qualifications.	4.02	1.404	Agree
5	Implementing IIA standards helps provide information to the Board of Directors about any restrictions on internal audit resources or the scope of its work, which reflects support for ISA610 requirements in terms of independence, objectivity, and qualifications.	3.56	1.273	Agree
6	The application of IIA standards helps to disclose what hinders independence or objectivity, which is reflected in supporting the requirements of ISA610 in terms of independence, objectivity and qualifications.	4.23	1.147	Completely Agree
7	Applying the IIA standards helps internal audit personnel possess the	3.9	1.229	Agree



	knowledge, skills, and other competencies to carry out the responsibilities assigned to them, which reflects support for the requirements of ISA610 in terms of independence, objectivity, and qualifications.			
8	Implementing IIA standards helps internal auditors have the knowledge to assess the risks of fraud and error, which reflects the support of ISA610 requirements in terms of independence, objectivity and qualifications.	3.57	1.218	Agree
9	The application of IIA standards helps internal auditors take into account the degree of complexity and materiality, which is reflected in supporting the requirements of ISA610 in terms of independence, objectivity and qualifications.	3.73	1.315	Agree
	Average	3.81	1.178	Agree

### Requirements for planning and implementing the audit process

Table (12) shows that the arithmetic mean for the performance standards is 3.92, with a general trend (agreement), where the standard deviation reached 1.034, the arithmetic mean for the items ranged from 4.27-3.52, and the standard deviation ranged from 1.320-0.962. It is noted from the sample answer that there is agreement on the planning and implementation paragraphs of internal audit operations through translating a comprehensive strategy for the audit process and converting it into detailed programs that help in obtaining evidentiary evidence that reinforces his opinion. In general, internal audit develops plans at the beginning or end of each fiscal year, and in the light of the plan, it determines the necessary resources of individuals to implement audit programs, the necessary financial resources to support them in the event of audit work that requires travel outside the economic unit, and the nature of the skills required.

Table (12) Supporting The Requirements Of The International Auditing Standard ISA610 In Terms Of Planning And Implementing The Audit Process

No	Item	Mean	Standard Deviation	Trend
1	The application of IIA standards helps in developing and modifying the internal audit plan in response to business variables, risks, unit systems and supervisory controls, which reflects the support of ISA610 requirements in terms of planning and implementing the audit process.	3.52	1.112	Agree
2	The application of IIA standards helps inform the Director of Internal Audit about the plans of the internal audit activity and the resources it requires, which is reflected in supporting the requirements of ISA610 in	3.96	1.002	Agree



	terms of planning and implementing the audit process.			
3	The application of IIA standards helps internal audit evaluate control policies and procedures, which is reflected in supporting the requirements of ISA610 in terms of planning and implementing the audit process.	3.57	1.092	Agree
4	Implementing IIA standards helps internal audit document its work plan, including the objectives, scope and timing of each audit, which supports the requirements of ISA610 in terms of planning and implementing the audit process.	4.1	1.32	Agree
5	The application of IIA standards, when determining the objectives of the audit engagement, helps eliminate the possibility of significant errors, fraud or non-compliance, which reflects the support of ISA610 requirements in terms of planning and implementing the audit process.	4.11	1.096	Agree
6	Implementing IIA standards helps internal auditors identify, analyse, evaluate and document information, which supports the requirements of ISA610 in terms of planning and implementing the audit process.	4.27	0.926	Completely Agree
	Average	3.92	1.034	Agree

Requirements for analyzing and reporting results.

Table (13) indicates that the arithmetic mean for the performance standards is 06.4, with a general trend (agreement), where the standard deviation reached 1.027, the arithmetic mean for the items ranged from 4.39-3.16, and the standard deviation ranged from 1.294-0.926. From the answers of the surveyed sample, it can be said that there is an agreement to communicate the audit results to the relevant authorities, such as the unit's board of directors and the executive management to take corrective measures, noting that the internal audit director follows up on the executive management's procedures regarding his report. The sample agreed to some extent about the Internal Audit Director informing the Board of Directors about the executive management's acceptance of a level of risk that is not acceptable to the unit, as the sample believes it is necessary to have a risk management department that can take this matter into account.

Table (13) Supporting The Requirements Of The International Auditing Standard ISA610 In Terms Of Requirements For Analyzing And Reporting Results

No	Item	Mean	Standard Deviation	Trend
1	Applying IIA standards helps internal auditors draw their conclusions based on the results of the work carried out, which reflects the support of ISA610 requirements in terms of analyzing and reporting results.	4.24	1.121	Completely Agree
2	Applying IIA standards helps internal auditors document sufficient information to support the conclusions and results of the audit, which is reflected in supporting the requirements of ISA610 in terms of analyzing and reporting results.	4.22	1.005	Completely Agree
3	Applying the IIA standards, presenting important findings, applicable conclusions and recommendations, helps relevant parties, which is reflected in supporting the requirements of ISA610 in terms of analyzing and communicating results.	4.39	0.832	Completely Agree
4	The application of IIA standards helps to enhance the validity, objectivity, and clarity of communications, and that they are concise, constructive, complete, and timely, which is reflected in supporting the requirements of ISA610 on analyzing and reporting results.	4.22	1.049	Completely Agree
5	Applying the IIA standards helps the internal audit manager disclose the reasons for non-compliance with the rules of conduct, professional ethics, or standards, which is reflected in supporting the requirements of ISA610 in terms of analyzing and reporting results.	3.95	1.229	Agree
6	The application of IIA standards helps in following up on the approved procedures regarding the results that were reported to the executive management, which is reflected in supporting the requirements of ISA610 in terms of analyzing and reporting the results.	4.27	0.926	Completely Agree
7	Applying IIA standards helps the Internal Audit Director inform the Board of Directors about executive management's acceptance of a level of risk that is not considered acceptable to the unit, which reflects support for the requirements of ISA610 in terms of analyzing and reporting results.	3.16	1.294	Weak Agree
	Average	4.06	1.027	Agree

### Qualitative characteristics of primary and secondary accounting information

The sample members agreed that there is a relationship between adopting IIA standards and supporting the basic secondary characteristics of accounting information through the following:

1. The independence of the internal auditor, based on his position in the organizational structure and his direct connection to the Board of Directors, helps in avoiding bias, which supports the provision of reliable and fair accounting information.
2. The availability of skills and professional care by internal audit members qualifies the team to prevent and detect errors and fraud.
3. The Internal Audit Director discusses the reports with the Board of Directors and Executive Management to obtain clarifications about the distortions discovered, and the possibility of correcting them and avoiding their recurrence in the future.
4. Internally audited financial reports help make accounting information comparable, whether with the results of previous years or with similar activity units. Accounting information is useful to those who use it in the comparison process if similar methods of measurement and disclosure are adopted.
5. Internal audit follow-up of activities has an impact on delivering accounting information to users in a timely manner, thus enhancing the credibility of that information and the possibility of using it.

### **Basic Characteristics**

Table (14) indicates that the arithmetic mean for the performance standards is 3.82, with a general trend (agreement), as the standard deviation reached 0.878, the arithmetic mean for the items ranged from 4.20-3.31, and the standard deviation ranged between 1.185-0.680.

Table (14) The Relationship Of IIA Standards To The Basic Characteristics Of Accounting Information

No	Item	Mean	Standard Deviation	Trend
1	When achieving the desired results from internal audit work, be guided by the objectives disclosed in the financial reports.	3.31	1.185	Agree
2	The accuracy of information increases its value when expressing historical facts or future expectations, through the comprehensive scope of the internal audit of the unit's systems, documents and records.	3.93	0.94	Agree
3	Internal audit's commitment to the policies and procedures determined by internal audit standards enhances the confirmatory value of accounting information.	3.54	1.107	Agree
4	The reports submitted by internal audit help inform the Board of Directors of the achieved goals disclosed in financial reports.	3.72	1.179	Agree
5	Good management of internal audit helps maintain the independence of its reports, which enhances the information reported to relevant parties.	4.15	0.959	Agree
6	Internal audit evaluates the governance process of the economic unit and makes appropriate recommendations to improve its methods.	3.32	0.916	Weak Agree
7	Internal audit independence helps avoid bias and provides assurance about the accuracy of accounting information.	4.2	0.725	Agree
8	Internal audit's keenness to identify comprehensive accounting information helps achieve the audit objectives and ensures verification of the information.	3.63	0.914	Agree
9	Professional skill and care help internal audit reduce the risk that material misstatements will not be detected or corrected.	3.75	0.883	Agree
10	Discussing internal audit reports enhances their impartiality.	3.9	0.684	Agree
11	Applying internal auditing standards helps make accounting information more complete, because it contains information necessary for the faithful representation of economic events.	4.16	0.68	Agree
	Average	3.82	0.878	Agree

### Secondary Characteristics

Table (15) shows the arithmetic mean for the performance standards is 4.03, with a general trend (agreement), where the standard deviation reached 8850. The arithmetic mean for the items ranged from 4.44-3.39, and the standard deviation ranged between 1.223-0.626.

Table (15) The Relationship Of IIA Standards To The Characteristics Of Primary And Secondary Accounting Information

No	Item	Mean	Standard Deviation	Trend
1	Audited financial reports help make accounting information comparable, whether with the results of previous years or with similar units.	4.13	0.766	Agree
2	The ability of internal audit to verify accounting information by referring to the documents and records of the economic unit helps enhance the credibility of that information.	4.44	0.626	Completely Agree
3	Internal audit follow-up of the activities of communicating accounting information to users in a timely manner helps enhance the credibility of the information and the possibility of decision-making.	3.39	1.223	Agree
4	Acting on internal audit observations and recommendations in financial, accounting and administrative matters leads to achieving a culture of compliance with instructions.	4.12	0.946	Agree
5	Internal audit's commitment to quality standards when carrying out the work it is assigned to, enhances the making of accounting information more truthful in expressing the activities of the economic unit.	4.06	1.039	Agree
	Average	4.02	0.92	Agree

### Hypothesis Testing

Hypothesis (1): There is no significant relationship between the IIA standards and support for the requirements of the International Auditing Standard ISA610.

Table (16) shows the value of the correlation coefficient between the IIA standards and support for the requirements of the International Auditing Standard ISA610 is 0.993, as it is a strong and direct correlation with a significance level of 0.000, less than 0.005. Also for the requirements of independence, objectivity and qualifications, where the value of the correlation coefficient was 0.988 and the requirements for planning and implementing the audit process was 0.989. Also, the value of the correlation coefficient for the requirements for analyzing and reporting results was 0.971, which are very high values that prove the strength of the correlation and that it is direct at a significance level of 0.000. Therefore, the null hypothesis is rejected and the alternative hypothesis is accepted, which states:

“There is a significant correlation between the IIA standards and support for the requirements of the International Auditing Standard ISA610.”

Table (16) Testing The Correlation Between IIA Standards And Supporting The Requirements Of The International Auditing Standard ISA610

Strength	Correlation Type	Support International Auditing Standard ISA610	Requirements For Analyzing And Reporting Results	Requirements For Planning And Implementing The Audit Process	Requirements Of Independence, Objectivity And Qualifications		Variable	
High	Positive	**0.993	**0.971	**0.989	**0.988	R	Attribute Standards	Adopting IIA Standards
			0	0	0	Sig		
High	Positive	0	**0.985	**0.992	**0.995	R	Performance Standards	
			0	0	0	Sig		

Hypothesis (2): There is no significant relationship between the IIA standards and enhancing the qualitative characteristics of primary and secondary accounting information.

Table (17) shows the value of the correlation coefficient between the IIA standards and enhancing the qualitative characteristics of accounting information, which is 0.993, as it represents a strong and direct correlation with a significance level of 0.000, less than 0.005. The value of the correlation coefficient between the sub-components represented by the primary characteristics reached 0.985 and the secondary 0.991, which are high values that prove the strength of The correlation is direct at a significance level of 0.000. It can be said that the null hypothesis is rejected and the alternative hypothesis is accepted, which states, “There is a significant relationship between IIA standards and enhancing the qualitative characteristics of accounting information.”

Table (17) Testing The Correlation Between IIA Standards And The Qualitative Characteristics Of Accounting Information

Strength	Correlation Type	Enhancing The Qualitative Characteristics Of Accounting Information	Secondary Characteristics	Primary Characteristics		Variable	
						Standards Attribute	Adopting IIA Standards
High	Positive	**0.993	**0.991	**0.985	R	Standards Attribute	Adopting IIA Standards
			0	0	Sig		
High	Positive	0	**0.982	**0.982	R	Performance Standards	
			0	0	Sig		

Hypothesis (3): There is no significant relationship between supporting the requirements of the International Auditing Standard ISA610 and enhancing the qualitative characteristics of accounting information.

Table (18) shows the value of the correlation coefficient between the basic characteristics and the requirements for independence, objectivity, and qualifications, which is 0.982, and the secondary one is 0.982. These are high values that prove the strength of the correlation and that it is direct at a significance level of 0.000. It also reached 0.982 between the basic characteristics and the requirements for planning and implementing the audit process, and the secondary one also reached 0.982. The basic characteristics and requirements for analyzing and reporting results are 0.965 and the secondary ones are 0.970. We accept the alternative hypothesis that states, “There is a significant correlation between supporting the requirements of the International Auditing Standard ISA610 and enhancing the qualitative characteristics of accounting information,” as the value of the correlation coefficient between supporting the requirements of the International Auditing Standard ISA610 was And enhancing the qualitative characteristics of accounting information. It is 0.987, as it is a strong and direct correlation with a significance level of 0.000, less than 0.005.



Table (18) Testing The Relationship Between Supporting The Requirements Of The ISA610 Standard And Enhancing The Qualitative Characteristics Of Accounting Information

Strength	Correlation Type	Enhancing the qualitative characteristics of accounting information	Secondary characteristics	Primary characteristics		Variable	
High	Positive	**0.987	**0.982	**0.982	R	Requirements of independence, objectivity and qualifications	Support international auditing standard ISA610
			0	0	Sig		
High	Positive	0	**0.982	**0.982	R	Requirements for planning and implementing the audit process	
			0	0	Sig		
Moderate	Positive		**0.970	**0.965	R	Requirements for analyzing and reporting results	
			0	0	Sig		

Hypothesis (4): There is no significant effect between the IIA standards and support for the requirements of the International Auditing Standard ISA610.

The value of R2 (0.976) amounted to 97.6% of the changes that occurred in the requirements of independence and objectivity due to the standards of attributes, as well as the requirements for planning and implementing the audit process, as the percentage reached 97.7%. Also, the requirements for analyzing and reporting results are 94.3% relative to the R2 factor. As for the R2 value for the performance standards with metrics to support the International Auditing Standard ISA610, it reached 0.990 for the requirements of independence, objectivity, and qualifications, meaning 99% of the changes that occur in the requirements of independence and objectivity are caused by the standards of attributes, as are the requirements for planning and implementing the audit process, where the percentage reached 98.5%, as well as the requirements for analyzing and reporting results. By 97%, the interpretation model is acceptable as it is adopted in interpreting what changes to the International Auditing Standard ISA610 and its

dimensions due to the adoption of the IIA standards, and its influence rate is 98.7%.

There is a positive effect between the adoption of the IIA standards and the International Auditing Standard ISA610 of 1.153 with a probability value of 0.000, and a T value of 124.6. The calculated F value was 1554.4, which is higher than its tabulated value at a significance level of 0.000. In light of this information, the researcher believes that the alternative hypothesis is accepted, which states: “There is a significant effect between the IIA standards and support for the requirements of the International Auditing Standard ISA610.”

Table (19) The Impact Of Applying The IIA Standards In Supporting The Requirements Of The International Auditing Standard ISA610

Support International Auditing Standard ISA610	Requirements For Analyzing And Reporting Results	Requirements Of Independence, Objectivity And Qualifications	Requirements For Planning And Implementing The Audit Process	DV.			
				IV.			
0.987	0.943	0.977	0.976	R2	Attribute Standards	Adopting IIA Standards	
	0.944	0.968	1.103	B			
1.153	0.491	0.259	0.367	A			
	58.375	93.897	91.791	T			
0.656	3407.6	8816.6	8425.6	F			
	0	0	0	Sig			
124.6	0.97	0.985	0.99	R2			Performance Standards
	0.878	1.094	1.926	A			
1554.4	1.199	1.217	1.39	B			
	81.978	115.7	144.8	T			
0	6720.3	1339.1	2969.1	F			
	0	0	0	Sig			

Hypothesis (5): There is no significant effect between the IIA standards and enhancing the qualitative characteristics of accounting information.

Table (20) shows that a direct positive effect was found between adopting IIA standards and enhancing the qualitative characteristics of accounting information with an amount of 0.927, a probability of 0.000, and a T value of 120.9. The

calculated F value also reached 1463.05, which is higher than its tabulated value at a significance level of 0.000. In light of this information, we accept the hypothesis that states “There is a relationship with a significant impact between the IIA standards and enhancing the qualitative characteristics of accounting information.” The value of R2 also reached 0.970, meaning that 97% of the changes that occur in the basic characteristics are caused by the attribute standards, and likewise the secondary characteristics, where the percentage reached 98.1% in relation to the R2 factor. As for the value of R2 for the performance standards, it was 0.964 for the basic characteristics, meaning that 96.4% of the changes that occur in The basic characteristics are caused by performance standards, as are the secondary characteristics, where the percentage reached 96.5%, as the interpretation model is considered acceptable and is adopted in interpreting what happens to enhance the characteristics of accounting information and its dimensions due to the adoption of the IIA standards and its dimensions, as the impact rate is 98.6%.

Table (20) The Effect Of Applying The IIA Standards In Enhancing The Characteristics Of Accounting Information

Enhancing The Characteristics Of Accounting Information	Secondary Characteristics	Basic Characteristics		Variable	
				Attribute Standards	Performance Standards
0.986	0.981	0.97	R <sup>2</sup>	Adopting IIA Standards	
	0.885	0.718	A		
0.201	0.83	0.819	B		
	103.5	82.1	T		
0.927	1072.8	6741.4	F		
	0	0	Sig		
120.9	0.965	0.964	R <sup>2</sup>		
	0.221	0.396	A		
1463.05	1.03	1.022	B		
	75.1	74.4	T		
0	5647.3	5548.2	F		
	0	0	Sig		

## **Conclusions and recommendations**

### **Conclusions**

1. There is agreement by the sample on what was specified by the International Auditing Standard ISA610 regarding the status of internal auditors in Iraq, audit plans either at the beginning or end of each fiscal year, and in light of the plan the necessary resources are determined.
2. The sample showed that there is support for applying the standards of attributes, except for weak adoption of the executive director of internal audit's direct contact with the board of directors. Weak emphasis by units on the organizational independence of auditing. Weak interest in the Board of Directors' approval of the internal audit budget and resource plan during the period under audit. Failure to take into account meeting quality requirements as a basis in the concept and work of internal audit activity.
3. The sample's responses agreed, with varying degrees, regarding the reflection of the application of the IIA standards, to support the requirements of ISA610 in terms of the following: meeting the requirements for analyzing and reporting results, planning and implementing the audit process, independence, objectivity, and qualifications.
4. The results of the statistical analysis to test the relationship between supporting the requirements of the ISA610 standard and enhancing the qualitative characteristics of primary and secondary accounting information showed the following: the existence of a direct and strong correlation to independence, objectivity, qualifications, planning and implementation of the audit process, and a correlation between the medium and strong level to meet the requirements for analyzing and reporting results while enhancing Qualitative characteristics of primary and secondary accounting information.

5. There is a direct positive effect between adopting IIA standards and enhancing the qualitative characteristics of accounting information

### **Recommendations**

1. Spreading the culture of adopting and supporting the standards issued by (IIA), and educating the internal audit staff about the importance of adhering to paragraphs of standards whose importance they do not have sufficient awareness of in enhancing the qualitative characteristics of primary and secondary accounting information, which includes the following: internal audit communicating directly with the board of directors, confirming the organizational independence of the director Internal audit, board of directors' approval of the internal audit resource plan budget.

2. Attention and follow-up to the application of IIA standards affecting support for ISA610, related to meeting the requirements for analyzing results and reporting, planning and implementing the audit process, independence, objectivity, and qualifications, and supporting the concept of quality in internal audit evaluation.

3. Developing the application of internal audit standards related to supporting the requirements of ISA610 and enhancing the qualitative characteristics of primary and secondary accounting information, the importance of which the internal audit staff has sufficient awareness, about independence, objectivity, qualifications, planning, and implementation of the audit process, and analyzing and reporting the results.

4. The need for the director of Internal audit to inform the board of Directors about the executive management's acceptance of a level of risk when the levels of these risks are not acceptable.

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