RISKS OF THE AUDIT PROFESSION AND ITS IMPACT ON AUDIT QUALITY (ANALYTICAL STUDY IN THE GENERAL COMPANY FOR ELECTRIC POWER PRODUCTION / SOUTHERN REGION)

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ABSTRACT

The research aims to reduce audit risks and their impact on audit quality. To achieve this, the descriptive analytical approach represented by the General Company for Electric Power Production in the Southern Region (the research sample) was relied upon to distribute a questionnaire to collect data from the sample consisting of the Audit and Internal Control Department and the Quality Management Division. In the (research sample), audit offices and the Bureau of Financial Supervision, with (99) questionnaires, this explains that a change of one unit in the risks of the audit profession significantly affects the audit quality by (0.794). Auditors who work for private audit firms in the field of activity have more opportunities to develop their expertise than those who work for public companies and, therefore, may face less risk than auditors in public companies. It is to involve the employees of the Audit and Internal Control Department in developmental courses to develop their skills and provide them with new experiences to implement the activities of the internal control system simultaneous to the operations of the system, urging auditors in the public and private sectors to increase cooperation between them through the establishment of workshops for academics specialized in the field of accounting and auditing.

Keywords: Risks of the Audit Profession, Audit Risk Model, Inherent Risk, Control Risk, Discovery Risk, Audit Quality.

INTRODUCTION

Some government agencies received an unqualified opinion from the auditors that did not practice their work legitimately, so the risks of the auditing profession became a reality threatening the auditor. The auditor should identify them effectively and study the factors that affect them to estimate the risk levels and determine the areas in which they rise and take into account the levels estimated for them when Planning and executing the audit work and taking everything that would reduce the seriousness of its impact on the financial statements and thus reduce the risks of the auditing profession in order to be commensurate with the lowest possible and acceptable level because the auditor's opinion is important and dangerous and has an impact on multiple aspects. This opinion should be of a level of quality in order to meet the requirements of users of the financial statements. A high-quality audit, as an audit, is by professional standards, as the high-quality audit reveals the economic problems and cannot avoid them because they exist, and then the high-quality audit is the one that reflects the economic problems of the unit and the methods and methods of dealing with them for management.

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THE FIRST AXIS/RESEARCH METHODOLOGY

First: the Research Problem

Due to the multiplicity of problems facing some economic units due to the weakness of control procedures in those units and the severity of the risks they were exposed to, as well as the lack of qualified elements in the control departments, and through frequent field visits to the General Company for Electric Power Production in the southern region, identifying and evaluating those risks has become important The auditor, especially in its implementation of the audit process, to improve the effectiveness of performance and to achieve logical results at a level of quality that meets the needs of users of financial reports.

Second: the Importance of Research

The importance of research emerges from the following:

1. Determine the concept of audit risk, the quality of the audit process, and the nature of the relationship between them, and highlight its importance to the auditors as well as to the users of the results of the audit process, which will lead to enhancing confidence in the quality of the audit. This is done using the means provided by the internal control system or the procedures taken by the auditor.
2. Many economic units seek to achieve quality in the audit process by adopting cadres with experience, competence, and precise specialization, as the quality of the audit relates to matters that affect the auditor's ability to achieve the primary objective of the audit to obtain reasonable assurance that the financial statements are free from fundamental errors. The auditor should ensure that any deficiencies discovered or reported are addressed in his report.

Third: Research Objectives

The main objective can be identified: To indicate the extent to which the risks of the auditing profession affect audit quality.

The sub-goals can be identified as follows:

1. Determining the professional risks of auditing and the factors influencing them in a way that achieves audit quality by avoiding those risks in the research sample.
2. Examine the effect of:

a. Risks inherent in audit quality.
b. Risk control in audit quality.
c. Discovery risks in audit quality.

Fourth: the Research Hypothesis

The research hypothesis can be defined as follows: "*There is a significant effect of the risks of the auditing profession on the extent to which quality is achieved by audit quality*."

The Research Sample

The General Company represented the research sample for the Production of Electric Power / Southern Region, as the questionnaire was approved for each of the workers in the concerned departments of the company, the Federal Office of Financial Supervision, and private audit offices.

The Second Axis: Previous Studies

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A study (Abdullah et al., 2018) entitled:

Audit Committees' Involvement and the Effects of Quality in the internal audit function on corporate governance

The study aimed to demonstrate the relationship between the quality of internal auditing and corporate governance by linking the quality of internal auditing to the number and nature of recommendations submitted by internal auditing teams to improve the various dimensions of corporate governance as defined in the corporate governance framework of the World Bank. The most important conclusions are that high performance in internal auditing is associated with more recommendations to improve the dimensions of corporate governance. The most important recommendations suggest conducting more reviews by audit committees for each stage of the internal audit process. This increase in reviews and more significant interactions with the internal auditors would be impossible if the entire internal audit function were outsourced.

A study (Ramdhaniyah, et al, 2020) entitled:

The Impact of Business Risks on the Quality of the Audit Process

The study aims to identify the impact of business risks on the quality of the audit process from the auditors' point of view. Data was collected using a questionnaire distributed to several auditors in the public accounting company. The most important conclusions are that the systematic risks were compensated through the proportion of litigation that affected the quality of the audit process, and the impact of environmental risks was compensated through the penalties received by the Public Accounting Company (Bahasa: Kantor Akuntan Publik (KAP)) affected by the quality of the audit process. The most important recommendations Research variables can be developed by adding components to each risk variable, for example, audit fees and other independent variables, to see the impact on customers.

Study (Yang, 2021) entitled:

Distracted Institutional Investors and Audit Risk

Using a newly developed institutional investor distraction measure, the study examines whether auditors increase their risk assessment when client institutional investors temporarily reduce their monitoring activities. The most important finding is that audit fees and the delay in the audit report increase when institutional investors temporarily focus their attention on other parts of their portfolios. This effect is stronger when investors are distracted. The most important recommendations are that institutional shareholder monitoring activities benefit auditors by reducing audit risk. It shows that the negative impact of investors' limited interest in corporate oversight can be mitigated to some extent by auditors.

A study (Raygan et al., 2021) entitled:

Relationship between Audit Quality and Risk-Taking in the Process of Creating Value for Companies

The study investigates the impact of audit quality and risk on value creation. The variables examined for audit quality are auditor experience, auditor tenure, audit firm size,

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ownership concentration, and proportion of non-compulsory members. The most important conclusions are that among the audit quality factors if risks are not taken into account, only the size of the audit firm affects the value of the company, and if the company's risks are affected, then the size of the audit firm and the auditor is the risk of possession and the risk of ownership concentration. It can affect the value of the company. The most important recommendation is that the relationship with the company's value can directly impact it. However, the concentration of owners has an inverse relationship with the company's value, and increasing it reduces its value. Despite the impact of risks on companies, returns to total profits have a positive and significant relationship with the value of companies.

The third axis: the theoretical framework for the risks of the auditing profession

First: The concept of the risks of the auditing profession

There were many concepts of audit risks; Sheikhi & Fakir (2020: 375) defined audit risks as those risks that relate to expressing a positive technical opinion to the auditor through a clean report expressing the credibility of the financial statements that including material errors, which results in misleading users of this report. The American Institute of Certified Public Accountants (AICPA) defines audit risk as the risk of an auditor expressing a favorable opinion on financial statements that are materially misstated (Al-Awwad & Al-Mayali, 2020: 140).

In the same context, the standard "*ISA 312.02*" (PSA No. 25) Audit risks are the risks that occur if the auditor fails to intentionally modify his opinion based on a financial report that has material errors (Ramadhaniyah et al., 2020: 222). It was also defined as the incorrect and appropriate opinion expressed by the auditor when there are financial misstatements in the financial statements and its reflection and impact on expressing an incorrect opinion in the audited financial statements (Amirish, 136:2021).

Second: Types of risks of the auditing profession

Inherent Risks (IR)

Inherent risk can be defined as the measure of the auditor's assessment of the possibility of material misstatements in the financial statements before taking into account the effectiveness of the internal control system. Where this type of risk is sometimes called the inevitable risk, the inherent risk, or the inherited risk, the American Institute of Certified Public Accountants defines the inherited risk as the possibility of an error in the balance of a particular account of operations that may be material and have an impact, whether it was alone or if the error combined With another error in the balances of other accounts, in the absence of procedures for internal control (Al-Aboudi & Ghafil, 32: 2021). The international auditing standards call the control risks and the inherent risks together what is known as the "*Risk of Material Misstatement*" (RMM), as they are considered errors specific to the unit being audited. Both risks exist before the audit process and are outside the auditor's control. The auditor can evaluate these two risks and determine the nature or extent of the procedures he takes in his audit work for the unit under audit (ISA 200).

Control Risks (CR)

Control risk means that it is the possibility of a misstatement in a specific element or an activity or a group of material misrepresentations, with the internal control system not being able to detect it, as control risks have a significant impact on the role of the auditor, as

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the internal control system is the starting point on which it is based. When preparing the audit program, the auditor determines the necessary tests, as the weakness or strength of the internal control system determines the nature of the evidence and the appropriate time to carry out audits (Fadalah, 43: 2017). As the Iraqi Federal Office of Financial Supervision defines control risks, they are those risks that are the result of material errors in the accounts without the possibility of preventing them or detecting them on time through the accounting system and internal control systems, that is, they indicate a deficiency or weakness in the internal control system in preventing Or detecting or correcting errors after they occur in a short period through the automatic application of the system (Dahu, 2018:81).

Detection Risks (DR)

It measures the effectiveness of audit procedures and their application by the auditors. Unlike inherent and control risks, they do not exist when an audit is not conducted. (Whittington & Pany, 2022: 156) Also, the risk of discovery is a measure of the extent to which the auditor accepts the existence of a fundamental error in the financial statements after completing the audit process and expressing an objective opinion on the financial statements (Lakhdari & Zain, 22: 2017). Ramadhaniyah defines it as the risk that the auditor will not be able to detect material misstatements contained in the financial statements. Analytical and detailed testing can be done to know these risks (Ramadhaniyah et al., 223: 2020).

Third: Audit Risk Model (ARM)

In this regard, Boulhabbal (2018: 215-216) identifies the audit risk components model and provides a link between the auditor's procedures and the opinion he issues. A starting model is used to plan to estimate the evidence that should be collected for each operations cycle that the auditor uses. Audit risk components model in planning the audit process first by estimating the acceptable level of total audit risk. While Louwers et al. (2018: 120) believe that the three components of audit risk are embodied in a theoretical model designed to help the auditor understand how the assessment of each component affects the overall audit risk facing the task and the correlation of the three components can be expressed in the audit risk model. The figure below expresses the amount of audit evidence to be collected (or not collected) by the auditor to provide reasonable assurance.

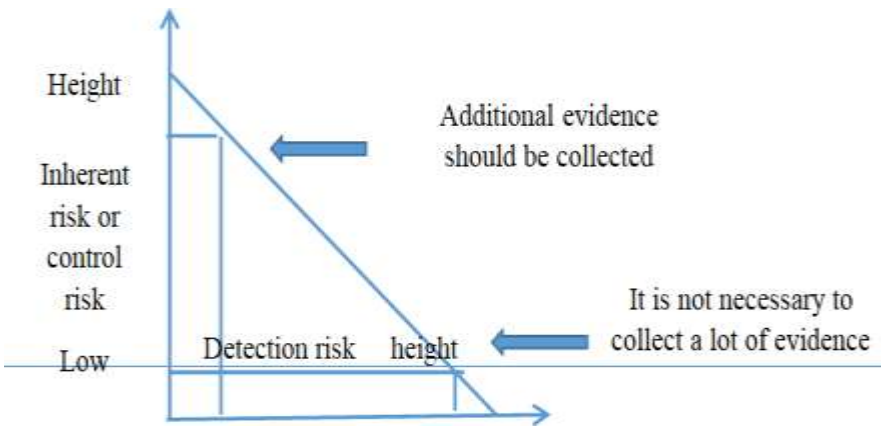

Figure 1
THE RELATIONSHIP BETWEEN INHERENT RISK, CONTROL RISK, AND DISCOVERY RISK; SOURCE (AL-ANSARI, 2021: 58)

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While Al-Shammari et al. (2017: 233) believe that three types of risks can represent the Audit Risk Model (ARM), and the auditor should implement risk assessment procedures to understand the unit and its environment, including internal control. "The auditor obtains preliminary evidence regarding the client's classes of transactions and the operating effectiveness of the unit's internal control. In auditing standards, it is stated that audit risks include control risk (CR) in inherent risk (IR) and discovery risk (DR), and Westland (2020:65) stated that the audit risk model expresses the risks from the auditor who provides an inappropriate opinion of the financial statements of the unit subject to audit and is calculated in this formula:

$$AR = I\,R \times CR \times DR$$

AR indicates audit risk, and IR indicates risks inherent like the business CR indicates the risk that a misstatement will occur but may not be detected, corrected, or prevented by the unit's internal control mechanism. DR indicates the possibility that the audit procedures will fail to detect a material misstatement or fraud CR depends on the strength or weakness of internal control procedures; the DR is either due to sampling error or human factors. This formula is an oversimplification that indicates loss occurring in the real world and is only appropriate for the early, exploratory stages of planning an audit. There are several problems with the simplified formula:

1. Poor accuracy: typical risk matrices can correctly and unequivocally compare only a small fraction (usually less than 10%) of randomly selected risk pairs
2. Errors: Risk matrices can erroneously assign higher qualitative ratings to quantitatively smaller risks, leading to worse decisions than random.
3. Sub-optimal resource allocation: Effective resource allocation for risk reduction countermeasures cannot be based on the categories provided by the risk matrices.
4. Inputs and outputs are ambiguous: Hazard ratings cannot be made objectively. The inputs to the risk matrices and the resulting outputs require subjective interpretation, and different users may get opposite ratings for the same quantitative risk.

The Fourth Axis: is Audit Quality

First: the concept of audit quality

Singh explains the concept of audit quality as the ability to recognize and report defects and violations; the degree of quality in identifying defects and violations and reporting them depends on the audit's competence, independence, and objectivity. Discovering weaknesses in the control system and making recommendations to address them, or reduce them, and the possibility of achieving the maximum possible benefit for the client's company. As for the academic aspect, audit quality has been defined as "*compliance with auditing standards and rules of professional conduct while performing the auditing profession*." It was defined as ensuring the achievement of the desired performance by the auditing standards and ensuring adherence to the specific policies and procedures established, which lead to the achievement of the required tasks of the audit (Masoudi, 2019: 199).

Second: audit quality objectives

The objectives of audit quality can be summarized as follows (Karim et al., 2022:115) (Al-Na'asan, 41: 2018) (Tarshi & Khalaf, 2018: 765) (Al-Shammari & Hussein, 87: 2019) (Indah, 2022:171):

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1. Emphasizing the auditors' commitment to the provisions of international and local laws, instructions, and accounting and auditing standards, especially those approved by specialized professional bodies.
2. Audit quality represents a measure by which audit offices can be evaluated in light of the intensity of competition among audit offices.
3. Gaining users' confidence in the financial statements by increasing the accuracy of auditing them so that they can be relied upon in making their own decisions.
4. The units subject to audit endeavor to ensure that their financial statements enjoy reliability and that they have been subject to the audit process at a high level of quality.
5. The audit offices strive in their audit work to achieve a high level of quality to disclaim their responsibility towards the beneficiaries of the audit process and its results. Hence, audit quality prevents the audit offices from exposure to professional or legal penalties in the event of a failure in their audit work.

Third: audit quality dimensions

The audit quality guidelines issued by the European Union defined quality in auditing as the degree that determines the inherent characteristics of achieving audit requirements, as these dimensions include (Bouzar & Boudwara, 2018: 29) (2019:60, Aqab) (Osama et al., 39:2020).

Table 1 shows these dimensions:

Table 1
AUDIT QUALITY DIMENSIONS

1	Importance	That is, the importance of the issue being tested in the audit, and then it can assess multiple dimensions, such as the financial side of the unit; and the impact of the unit's performance on the community or significant policy issues.
2	reliability or dependability	The results of the audit process and the conclusions it reaches must accurately reflect the actual circumstances regarding the main issue being tested and that all assertions in the audit report or the opinions and other reports provided by the audit process are fully supported by the data collected in the audit process.
3	Effectiveness	Audit quality cannot be evaluated only through the results "outputs" but also through the method and processes of performing the service "inputs."
4	objectivity	The audit is carried out impartially and fairly. The auditors must base their evaluation and opinions on facts and appropriate analysis of evidence.
5	perfect time	Audit results are presented promptly. This may include meeting a statutory deadline, providing audit results when they are needed to make policy decisions, or when they are most helpful in correcting weaknesses in unit management.
6	clearness	The audit report is clear and accurate in presenting the audit results, a model that includes ensuring that the users of the audit report easily understand the scope, findings, and recommendations. Users may not be experts in the matters being addressed, but they need to act in response to the report's results.
7	the range	Properly plan the audit process for all the issues necessary to reach a successful and effective audit process, as the implementation of the audit convincingly completes all the necessary elements of the mission plan so that the report conforms to the parties' requirements and the legal and professional requirements.
8	Efficiency	That is, allocating resources to the audit process reasonably in light of the importance and complexity of the audit process.

Source: Prepared by the researcher

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Fourth: effect of audit risk on audit quality

Risks in the audit profession mean that the auditor receives a certain degree of uncertainty in conducting the audit. The assessment of the auditor's risks is clearly defined in the Audit Standard, AU Section 312 Paragraph 27, whereby the auditor should consider the components of audit risk to determine the nature or type of risk: audit procedures, timing, and scope. The auditor must also consider audit risk when evaluating the results obtained by applying audit procedures. The level of risk faced by the auditor will affect the audit error rate in expressing a reasonable opinion. The higher the risk level the auditor faces, the more likely the auditors will make errors in expressing opinions, affecting the quality of the resulting audit results (Luthfiana, 2018).

Mutlaq, (2021: 135) shows that the analytical procedures aim to reduce the risk of discovery by increasing the efficiency and effectiveness of the audit because it leads to the discovery of errors and material misstatements in the financial statements. Since the primary goal of analytical procedures lies in diagnosing the discovery of errors and misrepresentations at all stages of the audit, which enables the auditor to predict the failure of the economic unit and reduce detailed tests, audit quality is considered a tool to reduce information risks for users of financial statements. This reduction in information risk can create shareholder value because it assures users of any significant anomalies and frauds and a significant impact on the revised audit report (Sutisman et al., 2021: 278).

The fifth axis: the analytical aspect of research

In the light of analyzing the results of the questionnaires and identifying a statistical relationship that arises between the risks of the audit profession and the quality of the audit, which was as follows.

Analyzing the Demographic Data of the Researched Sample

Concerning the distribution of the sample items according to demographic variables, Table 2 Shows the distribution of the research sample items:

Table 2
DISTRIBUTION OF SAMPLE MEMBERS (N = 99) ACCORDING TO DEMOGRAPHIC VARIABLES

demographic variables	class	number	percentage%
Workplace	public sector	66	66.7
	public sector	33	33.3
	another	3	3
Section	Internal audit and control	24	24.2
	Financial control	33	33.3
	Financial audit	42	42.4
Career Title	manager	6	6.1
	Associate manager	4	4
	Senior Accountant/Auditor	58	58.6
	Assistant accountant/auditor	6	6.1
	another	22	22.2
Age	30 years or less	3	3
	43-33	38	38.4
	53-43	43	43.4
	50 and over	21	21.2
Academic qualification	Ph.D	13	13.1
	Master's	35	35.4
	Higher Diploma	15	15.2
	Bachelor's	33	33.3

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	Technical Diploma	3	3
Scientific specialization	Finance and Banking	4	4
	business management	2	2
	Accounting/auditing	33	33.3
	Economy	3	3
	Law	5	5.1
	Chartered Accountancy	55	55.6
	other	3	3
years of service (work experience)	less than 5	17	17.2
	From 5 - 10	23	23.2
	From 10 - 15	43	43.4
	From 15 - 20	22	22.2
	more than 20	3	3
Number of training courses in the field of accounting/auditing/quality	nothing	57	57.6
	1-4	18	18.2
	5 or more	24	24.2

Variable after the risks of the auditing profession

Table 3 below summarizes the weighted arithmetic means, standard deviations, and the relative importance of the audit profession risk dimension variable. It is noted from the Table below that paragraph (X27) obtained the highest relative importance among the paragraphs after the risks of the auditing profession amounted to (87.88%), with a weighted arithmetic mean of (4.46) and a standard deviation of (0.76). Moreover, the result above means that the above paragraph achieved a very high level of agreement from the respondents' point of view in representing the dimension of the risks of the auditing profession. While paragraph (X25) received the least relative importance of (53.54%) among the paragraphs after the risks of the auditing profession, with a weighted arithmetic mean of (3.64) and a standard deviation of (1.05).

Table 3
THE WEIGHTED ARITHMETIC MEAN AND THE STANDARD DEVIATION ARE THE RELATIVE IMPORTANCE OF THE RISK DIMENSION OF THE AUDITING PROFESSION

The risks of audit profession	questions		standard deviation	Relative %importance	subdimensions	Weighted arithmetic mean	standard deviation	Relative importance	Priority according to the relative importance of the sub-dimension	level
	X11	Defining audit objectives accurately contributes to reducing the inherent risks	4	1.33	60.61	المتأصلة مخاطر	3.99	0.61	67.80	third
	X12	Appropriate information contained in the auditor's report affects the reduction of inherent risks	4.02	1.36	60.61					
	X13	Auditor independence affects the reduction of inherent risks	4.07	3.66	60.61					
	X14	Exercising due professional care by the auditor contributes to reducing the inherent risks	4.21	1.31	66.67					
	X15	Developing a system to follow up on the results	3.89	3.83	73.74					

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		and ensure the effectiveness of management procedures contributes to reducing the inherent risks								
	X16	The development of the auditor's skills and experience influences the reduction of inherent risks	3.98	3.86	74.75					
	X17	Appropriate and effective training of the auditor contributes to reducing the inherent risks	3.88	3.81	70.71					
	X18	The nature of the errors expected to be discovered by the auditor contributes to reducing the inherent risks	3.87	3.86	74.75					
	X21	Determining the relative importance of the elements by the auditor contributes to reducing control risks	4.05	1.18	73.74	Control risks	4.09	0.70	76.01	second
	X22	The type of audit procedures applied in the examination process affects the reduction of control risks	4.21	3.64	81.82					
	X23	Attention to developing the auditor's ability to learn and adapt affects the reduction of control risks	4.21	1.13	80.81					
	X24	Excluding the incompetent auditor from work contributes to reducing control risks	4.16	3.66	77.78					
	X25	The auditor's independence reduces control risks	3.64	1.35	53.54					
	X26	Developing a culture of cooperation among audit teams contributes to reducing control risks	3.95	3.85	75.76					
	X27	The auditor's performance of his work honestly, carefully, and responsibly contributes to reducing control risks	4.46	3.76	87.88					
	X28	Maintaining a continuous system of	4.02	1.13	76.77					

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		training programs for employees leads to reducing control risks								
	X31	The auditor's high degree of honesty and independence contributes to reducing the risk of discovery	4.04	3.86	73.74	الانحراف مخاطر	4.09	3.73	79.80	First
	X32	Encouraging and motivating the skilled auditor through the unit's promotion and upgrading policies contributes to reducing the risk of discovery	3.98	3.61	76.77					
	X33	Not being biased toward any party that may have an interest in the unit's activities reduces the risk of detection	4.15	3.85	82.83					
	X34	The adoption of control methods enhances the quality of control work, which in turn contributes to reducing the risk of discovery	4.07	3.61	78.79					
	X35	Interest in developing the auditor's ability to learn and adapt contributes to reducing the risk of discovery	4.13	3.65	80.81					
	X36	The high level of effectiveness and efficiency of the internal control system procedures contributes to reducing the risk of discovery	4.19	3.85	83.84					
	X37	The use of experts and technicians to work whenever necessary to enhance quality control contributes to reducing the risk of discovery	4.10	3.83	78.79					
	X38	Reasonable resource allocation in the audit process reduces detection risk	4.10	3.62	82.83					

Variable after the Quality Audit

Table 4 below summarizes the results of the weighted arithmetic means, standard deviations, and the relative importance of the audit quality dimension variable. It is noted from the Table below that paragraph (Z52) obtained the highest relative importance among the paragraphs after the audit quality, amounting to (89%), with a weighted arithmetic mean of (4.32) and a standard deviation of (0.73). Furthermore, the result above means that the above paragraph achieved a very high level of agreement from the respondents' point of view

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in representing the audit quality dimension. While paragraph (Z63) received the least relative importance of (57%) among the paragraphs of the audit quality dimension, with a weighted arithmetic mean of (3.52) with a standard deviation of (1.02).

Table 4
THE WEIGHTED ARITHMETIC MEAN AND STANDARD DEVIATION, THE RELATIVE IMPORTANCE OF THE AUDIT QUALITY DIMENSION (N = 99)

	questions		Arithmetic mean	standard deviation	Relative importance%	sub dimension	Arithmetic mean	standard deviation	Relative importance%	Priority according to the relative importance of the sub-dimension
After quality checking	Z11	Developing a general strategy for the audit plan and detailed methods for the nature, timing and scope of this plan contribute to improving audit quality	4.42	0.81	83	Audit planning	4.12	0.65	81	Second
	Z12	Direct supervision by the team leader on the implementation of the work contributes to improving the audit quality	4.19	0.73	86					
	Z13	The auditor's identification, analysis, evaluation, and documentation of sufficient information and collection of sufficient and appropriate evidence for the audit process and its analysis contribute to improving audit quality.	4.01	0.98	77					
	Z14	Determining sufficient	4.08	0.83	78					

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		measures to determine whether goals and objectives, assessment of governance, risk management, and internal controls have been achieved affects the improvement of audit quality.								
	Z15	Exerting appropriate care in essential areas, diagnosing potential problems, and working to solve them on time contribute to improving audit quality. Non-interference of management in the auditor's work contributes to improving audit quality	4.2	0.88	80					
	Z21	Exerting appropriate care in essential areas, diagnosing potential problems, and working to solve them promptly improves audit quality. Non-interference of management in the auditor's work contributes to improving audit quality	4.25	0.86	85		4.04	0.68	78	seventh
	Z22	Adopting impartiality, honesty, non-discrimination, and the absence of	3.96	1.009	73	independence				

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		personal interests by the auditor contributes to improving audit quality								
	Z23	The auditor's possession of complete freedom when preparing the audit program contributes to improving audit quality	3.92	1.12	73					
	Z24	Determining the work steps and the amount of work to be performed affects the improvement of audit quality	4.21	0.82	81					
	Z25	The management's non-interference in the audit program and the modification of the procedures identified by the auditor in the program contribute to improving the quality of the audit	3.95	0.8	80					
	Z26	The auditor avoids any pressures or any interference in his audit work that contributes to improving audit quality	3.93	0.93	78					
	Z31	Accurate reflection of the results of the audit process and the conclusions it reaches affect improving the quality of the audit	4.01	0.83	79	reliability	4.13	0.75	81	First
	Z32	The auditor's absolute	4.02	0.87	77					

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		evaluation of his opinions on facts and appropriate analysis of evidence contribute to improving audit quality								
	Z33	Presenting the results of the audit on time or when it is needed to make decisions that contribute to improving the quality of the audit	4.3	0.89	86					
	Z34	Results that are very useful in correcting weaknesses in unit management contribute to improving audit quality	4.17	1.02	82					
	Z41	The work influences the development of policies that encourage and motivate the efficient auditor to improve audit quality	4.25	0.79	87	Professionalism	4.04	0.72	78	sixth
	Z42	Attention to continuously developing the auditor's capabilities contributes to improving audit quality	3.73	1.04	64					
	Z43	Excluding the incompetent auditor from performing the audit tasks affects improving audit quality	4.21	0.76	84					
	Z44	Adequate knowledge of auditing financial statements contributes to	3.95	1.05	76					

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		improving audit quality								
	Z51	The auditor performs his work independently and honestly	4.19	1.03	83	auditor performance	4.13	0.65	80	Third
	Z52	The auditor is keen on a continuous system of training programs	4.32	0.73	86					
	Z53	The auditor shall exercise due professional care at all stages of the audit process.	3.87	0.88	66					
	Z61	Applying best practices and conducting audits by applicable international or local standards contribute to improving audit quality	4.32	0.8	76	Execute the audit process	3.88	0.58	72	eighth
	Z62	Executing the audit impartially and fairly affects the facts in improving the quality of the audit	3.64	0.95	61					
	Z63	Preparing systems to monitor quality control risks contributes to improving audit quality	3.52	1.02	57					
	Z64	Developing a system to follow up on the audit results and ensuring the effectiveness of the measures taken by the administration contributes to improving the quality of the audit	4.1	0.75	83					

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	Z65	The fact that the head of the audit team informs senior management or the board of directors when he accepts a high level of unacceptable risk contributes to improving audit quality	4.1	0.79	84					
	Z71	Matching information about the action plan to the needs of data users contributes to improving audit quality	4.01	0.79	83	Quality of service	4.1	0.68	80	Fourth
	Z72	Subjecting employees to courses concerned with the requirements of appropriate ethical behavior affects improving audit quality	4.18	0.77	82					
	Z73	The current auditor contributes, through maintaining contact and communication with the previous auditor, to improving audit quality	4.12	0.92	83					
	Z81	Timely audit reporting affects audit quality improvement	4.15	1.004	77	Quality of audit reports	4.07	0.7	78	Fifth
	Z82	Information in audit reports that benefits decision-makers contributes to improving audit quality	4.18	0.95	83					

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	Z83	The management's non-interference in influencing the nature of the final opinion on the final financial statements subject to audit affects the improvement of audit quality	3.98	0.97	77					
	Z84	Giving confidence in the auditor's reports and financial statements by users affects improving audit quality	4.02	0.8	78					
	Z85	Fulfilling the contents of audit reports with stakeholder requirements contributes to improving audit quality	4	0.98	77					

Variable after the Extent to Which Audit Quality is Achieved

Table 5 below summarizes the weighted arithmetic means, standard deviations, and the relative importance of the extent to which audit quality is achieved. It is noted from the Table below that paragraph (Y12) obtained the highest relative importance among the paragraphs after the extent to which audit quality was achieved amounted to (88%) with a weighted arithmetic mean of (4.24) and a standard deviation of (0.74). Moreover, the result above means that the above paragraph achieved a very high level of agreement from the point of view of the respondents in representation after the extent to which audit quality was achieved. While paragraph (Y31) received the least relative importance of (61%) among the paragraphs after the extent to which audit quality was achieved, with a weighted arithmetic mean of (3.72) with a standard deviation of (0.92).

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Table 5
WEIGHTED ARITHMETIC MEAN AND STANDARD DEVIATION ARE THE RELATIVE IMPORTANCE OF THE EXTENT TO WHICH AUDIT QUALITY IS ACHIEVED (N = 99)

		questions	Weighted arithmetic mean	standard deviation	Relative importance			Priority according to the relative importance of sub-dimension	
The extent to which audit quality is achieved	Y11	Supporting senior management in the areas of quality programs and providing the necessary capabilities leads to professional competence that achieves the quality of the audit process	4.31	0.88	87	Quality of audit inputs	4.06	0.58	79	first
	Y12	The auditor's commitment to conducting audits following ethical and behavioral principles (showing competence and professional care, adopting professional skepticism, objectivity, and integrity) contributes to the quality of the audit process.	4.24	0.74	88				
	Y13	The presence of a sufficient number of auditors characterized by competence, skills, experience and certificates in financial and regulatory sciences to carry	4.01	0.81	76				

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		out their responsibilities leads to the quality of the operations they carry out.								
	Y14	The auditor's commitment and ability to maintain their independence contributes to the objectivity of the opinion presented and makes their judgments neutral and unbiased.	4	0.71	79					
	Y15	Existence of a comprehensive audit program characterized by governance and accurately defining audit procedures, tasks and responsibilities to ensure high quality performance.	3.76	1.01	65					
	Y21	The internal audit activity helps to evaluate the internal control systems by evaluating their effectiveness, efficiency, and continuous improvement.	3.69	0.92	60	The quality of the audit process	3.9	0.67	73	
	Y22	Cooperation and interaction between the internal auditing body and other parties participating in the auditing process, especially external auditing, contributes to performance quality.	4	0.89	77					

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	Y23	The compliance of the auditing profession with auditing standards, other relevant laws and regulations, and quality control procedures is reflected in the quality of the auditing work.	4.01	0.81	82	Quality of audit outputs	3.91	0.68	73	third
	Y31	The auditor prepares accurate, objective, clear, concise, and timely periodic reports in line with international standards, which are reflected in the quality of his performance.	3.72	0.92	61					
	Y32	There are many contacts and communication with the financial and supervisory regulatory authorities in a way that ensures the emphasis on the control aspects that it carries out to report illegal acts promptly and emphasizes certain aspects of the reporting process	4.02	0.89	78					
	Y33	Quality control programs help improve the procedures and effectiveness of the tools used, and reduce errors and deviations in performance.	4	0.81	82					

Hypothesis Test

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For testing and proving the research hypothesis, which was represented by:
(There is a significant effect of the risks of the auditing profession on the extent to which quality is achieved by audit quality). The path analysis method was used, through which we will estimate the direct and indirect impact of the independent variable (the risks of the audit profession) on the dependent variable (the extent to which audit quality is achieved), and these effects are represented by drawing the paths of the relationship between the independent and the dependent variable through the mediating variable Z (Audit quality) explain it in the following Figure 2.

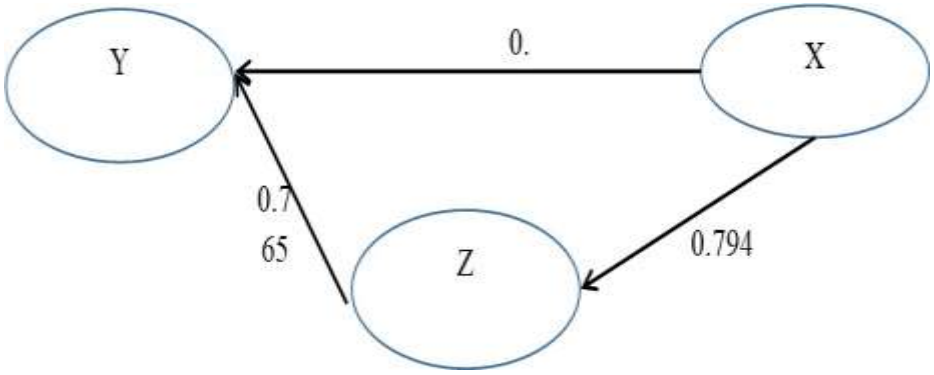

Figure 2
PATHS OF THE DIRECT AND INDIRECT RELATIONSHIP BETWEEN THE VARIABLES OF THE STUDY

Source: Prepared by the researcher

Table 6 shows that variable X has a direct effect and an indirect effect on the dependent variable Y. Its direct effect was 0.567, its indirect effect was 0.607, and the total effect was 1.174. At the same time, we note that the intermediate variable Z has a direct effect equal to 0.765, and this, in turn, indicates the existence of an integral relationship between the variables of the study, that is, the greater the interest and focus on reducing the risks of the auditing profession, the greater the risk Audit quality, which in turn increases the chance of achieving the required audit quality.

Table 6
DIRECT AND INDIRECT EFFECTS

Dependent variable	Independent variables	Direct impact	Indirect influence	Total effect
Y	X	3.567	0.607	1.174

DISCUSSION

In light of the analyzed data through the statistical effect resulting from this relationship, which was measured statistically, determining the value of β and interpreting the number of changes that occurred in the auditing quality by the interpretation coefficient (R2). As a result of what was reached, the relationship that arises between the risks of the auditing profession and the quality of the audit was identified, as it was found that there is an inverse relationship, as the lower the risks of the auditing profession, the higher the quality of the auditing, by following the analytical and detailed procedures of the auditing process. This is what has been proven that there is an inverse effect relationship between audit profession risks and audit quality, i.e., the lower the audit profession risks, the audit quality increases, as Cronbach's alpha coefficient for the audit professional risks and audit quality reached (0.99) at the level of the function (Sig = 0.000), which is less than (0.05), which indicates There is

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an inverse effect relationship, and this indicates that any adverse change to reduce risks leads to an increase in audit quality. Based on the previous conclusions, the researchers recommend the need to compel auditors in general and auditors in the public sector to abide by the duties entrusted to them according to fieldwork standards as well as to develop The skills and capabilities of observers through workshops and training programs in the field of accounting and auditing, which contributes to improving the performance of the work of the economic unit and enhancing its added value to reduce the risks that affect the quality of auditing. As the research hypothesis is accepted (there is a significant effect of the risks of the audit profession in the extent to which quality is achieved by audit quality), this confirms the hypothesis's validity.

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