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SAKARA UNIVERSITY
GRADUATE SCHOOL OF BUSINESS

**THE ROLE OF ACCOUNTING INFORMATION
SYSTEMS ON THE ETHICS OF ACCOUNTING
PROFESSION AND ITS IMPLICATIONS FOR THE
WORK OF AN EXTERNAL AUDITOR**

MASTER THESIS
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Department : Business Administration
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Tezin Başlığı: Muhasebe Bilgi Sistemlerinin Muhasebe Mesleği Etiği Üzerindeki Rolü Ve Dış Denetçinin Çalışmasına Etkileri	
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<p>Muhasebe bilgi sisteminin, yüksek kaliteli muhasebe bilgilerinin hazırlanması için fayda sağlayabilecek önemli bir araç olduğu söylenebilir. Ayrıca muhasebe bilgi sisteminin muhasebe etiği uygulamalarına da yardımcı olabileceği düşünülmektedir. Çünkü kayıt ve raporlamada insan faktörü ne kadar azaltılırsa hile yapma olasılığı da o derece azalacaktır.</p> <p>Muhasebeciler ve şirket yönetimi, yüksek kaliteli muhasebe bilgilerine sahip olmak için meslek etiği ilkelerini uygulamalıdır. Muhasebeciler ve şirket yönetimi tarafından meslek etiği ilkelerinin uygulanmaması bir takım olumsuz etkilere neden olacaktır. Bu olumsuzluklara bir örnek olarak karar almada yaşanacak yanlış yönlendirmeler verilebilir. Ayrıca muhasebe meslek etiği ilkelerinin uygulanması, bağımsız denetçinin muhasebe bilgilerinin kullanıcılarına doğru veri ve bilgi sağlamasına destek olur. Denetçilerin en önemli işlevlerinden biri, bir şirketin mali tablolarındaki mali bilgilerin bütünlüğünü doğrulamaktır. Mali bilgilerde denetçi tarafından tespit edilebilecek ve Denetim raporunda belirtilebilecek bir yanlış, eksik ve yanıltıcı bilgi olduğunu varsayalım. Bu rapor tüm hissedarlarla paylaşılacaktır. Bu yanlış, eksik ve yanıltıcı bilgiler, şirketin mevcut ve potansiyel yatırımcılarının uygun olmayan ve gelecekte zarara uğrayabilecekleri kararlar almalarına neden olabilecektir. Ayrıca, bağımsız denetçi raporunda denetçinin herhangi bir çekincesinin bulunması şirket itibarını olumsuz etkilemektedir.</p> <p>Bu çalışmanın amacı muhasebe bilgi sisteminin muhasebe meslek etiğine ve bunun yanında dış denetçinin çalışmalarına yönelik etkisini belirlemektir. Diğer bir deyişle, muhasebe bilgi sisteminin yüksek kaliteli muhasebe bilgisi sağlamadaki rolü ve bu rolün muhasebe mesleği uygulamaları ve muhasebe meslek etiği üzerinden dış denetim sürecine sağlayabileceği faydayı tespit etmektir. Bu çalışmada, araştırmanın doğasına uygun olarak veri toplamak için betimsel ve analitik yaklaşımlar kullanılmıştır. Çalışmayla ilgili verileri toplamak için Irak'ın illerinde (Erbil, Dohuk ve Süleymaniye) 15 dış denetçi ile yapılan mülakatlar kullanılmıştır.</p> <p>Çalışma sonucunda Muhasebe Bilgi Sistemlerinin, Muhasebe Meslek Etiği uygulamalarına olumlu yönde yansıdığı, yani Muhasebe Bilgi Sistemlerinin muhasebe meslek etiği uygulamalarına yardımcı olduğu anlaşılmıştır. Muhasebe bilgi sisteminin, dış denetçinin çalışmalarını gerçekleştirirken sağlamış olduğu hızlı ve takip edilebilir veri sunması nedeniyle denetçi çalışmalarına kolaylık sağladığı söylenebilir.</p>	
Anahtar Kelimeler: Elektronik Muhasebe, Meslek Etiği, Dış Denetçi	

Title of Thesis: The Role of Accounting Information Systems on The Ethics of Accounting Profession And Its Implications for The Work of An External Auditor

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It can be said that an accounting information system is an essential tool that can be beneficial for the preparation of high-quality accounting information. In addition, it is thought that the accounting information system can help accounting ethics practices. Because the more the human factor is reduced in recording and reporting, the less likely it is to commit fraud.

Accountants and company management must apply the principles of professional ethics in order to have high-quality accounting information. Failure to apply the principles of professional ethics by accountants and company management will cause some adverse effects. Misdirections in decision-making can be given as an example of these negativities. In addition, the application of professional accounting ethics principles supports the independent auditor in providing accurate data and information to users of accounting information. One of the most critical functions of auditors is to verify the integrity of the financial information in a company's financial statements. Suppose that there is inaccurate, incomplete or misleading information in the financial information that can be determined by the auditor and stated in the audit report. This report will be shared with all shareholders. This inaccurate, incomplete or misleading information may cause the current and potential investors of the company to make inappropriate decisions that may incur losses in the future. In addition, the auditor's reservations in the independent auditor's report adversely affect the company's reputation.

This study aims to determine the effect of the accounting information system on professional accounting ethics and the external auditor's work. In other words, it aims to determine the role of the accounting information system in providing high-quality accounting information and the benefit that this role can provide to the external audit process through accounting profession practices and professional accounting ethics. In this study, descriptive and analytical approaches were used to collect data in accordance with the nature of the research. Interviews with 15 external auditors in the provinces of Iraq (Erbil, Dohuk, and Sulaymaniyah) were used to collect data related to the study.

As a result of the study, it has been understood that the Accounting Information Systems reflects positively on the Professional Accounting Ethics practices, that is, the Accounting Information Systems help the accounting professional ethics practices. It can be said that the accounting information system facilitates the work of the auditor, as it provides fast and traceable data that the external auditor provides while performing his work.

BKeywords: Electronic Accounting, Ethics of the Profession, External Auditor

INTRODUCTION

In light of the rapid technical and technological developments that occurred during the past years and the attempt to benefit from the development of these technologies in various areas of life, many business organizations of various forms and types have sought to employ their business and activities by taking advantage of various modern information technologies (Bn Qutaib, 2017: 17). And since any organization operates within an open scope it directly affects and is affected by the environment in which it operates, as it was necessary for many effects to occur on various systems within any organization, including the accounting information system, and this system affected greatly and positively and affected the speed of work. Reports and financial statements are given in very short periods and with high accuracy and this development was very necessary for the companies. (AL-Amro, Ahmed and Sabr, 2017: 71).

The accounting information system is applied by professional accountants and this important category needs ethical principles and values in order to be able to perform their duties in the best way and provide a service to the beneficiaries of the accounting information with sincerity, objectivity and honesty (Mahsol and Loag, 2018: 13). Accountants have a professional ethical responsibility related to the ability to work, not to divulge secrets, to protect information, to provide complete and objective information that can be relied upon in the accounting work, away from distortion or falsification of information and financial statements or disclosure of information that harms any of the beneficiaries, so that it can preserve the interests of the parties benefiting from the accounting information (Nzal, 2014: 13). There must be an independent party outside the facility to decide whether there is reliability, bias, or misrepresentation in accounting information or not. To reach this goal, companies resort to the services of the external auditor (Muhammad, 2017: 39).

The audit profession arose the necessity of the need for credible, reliable and appropriate financial statements for decision-making, and this profession developed with the passage of time until auditing became one of the mandatory legal requirements in most countries of the world (Misbah, 2018: 11). The external audit is a necessary requirement for all internal and external parties. The audit process aims to express a neutral technical opinion the extent of

fairness of the financial statements, cases of fraud and manipulation, identification of the errors committed, and the expression of this opinion through the auditor's report, which aims to inform the users of the financial statements. An audit process whose results affect the quality of the financial statements presentation (Al-Dalabih, 2018: 11).

Since the accounting unit in any economic entity is responsible for providing financial information to different parties, whether internal, such as the administration, or external, such as tax agencies, so it must be taken into account the availability of qualitative characteristics in the accounting information provided to these entities to help them implement their tasks and rationalize their decisions (Dosky, 2012: 32).

In this context, this study acquires its importance by highlighting the role of the accounting information system in providing high-quality accounting information and the application and ethics of the accounting profession in order to help the external audit process. On the other hand, the importance of this study is that it is beginner in Iraq that demonstrates the impact of the accounting information system on professional ethics and its reflection on the work of the external auditor.

Objectives of the study

Based on literary research and analysis of primary and secondary data, we try to obtain the main objectives of this study and accordingly we present research recommendations, and the general objective of the study is to improve the ability of information technology to provide an effective accounting information system that serves the work of the external auditor and ethical accountability within commercial institutions to be able to achieve the general objective of the study, the researcher takes into consideration the following specific objectives (khald, 2017: 4 ; Tawfeq and Jabali, 2014: 5 ; Al-Shanti, 2011: 4 ; Babiker and Abdullah, 2019: 3):

1. Learn about ethics in general, and ethical accounting behavior in particular.
2. The existence of the accounting information system affects the ethics of the accounting profession.

3. Access to an effective accounting information system and the importance of using information technology in it helps in making decisions of the auditor to issue final reports.
4. Knowing the impact of accounting information systems on audit quality practices.
5. Show the basics of the audit profession and its importance within the organization.

Significance of the Study

The current study contributes to shedding light on two important factors that have a major role in influencing the work of the external auditor, namely the ethics of the accounting profession and the accounting information system, as any deficiency in these two factors would create a gap that dissipates the fairness of access to the accounting information for the beneficiaries of information from inside and outside the company. Consequently, it is affected by their financial decisions, as with the multiplicity of creative accounting methods and the collapse of many companies as a result of the lack of commitment of accountants and auditors to the ethics of the accounting and auditing profession, it has created a kind of distrust in the financial statements and reports of the parties benefiting from the accounting information. Existing corporate management behaviors and accountants that would affect the profitability of the company due to escape from paying the tax. In this research we will study the effect of the accounting information system in achieving justice and confidence when managing the company and accountants to give accounting information to the beneficiaries and this is how it is reflected on the work of the external auditor and this is what the study tries to highlight and suggesting recommendations regarding it. This study also takes its importance in that it is a study the first deals with the role of these two factors on the work of the external auditor in Iraq.

Scope of the study

This study is aimed to determine the effect of the accounting information system on the ethics of the accounting profession and its impact on the work of the external auditor. For the purpose of collecting data, we identified three governorates in Iraq (Erbil, Duhok and Sulaymaniyah). We selected a sample of external auditors who work in the same

governorates and we conducted field interviews with them. This category is like important people working among many companies. We asked questions to them and we got a convincing answer from them and discussed development with them, the accounting information system and the orientation towards Electronic Accounting by companies operating in Iraq and its benefits and disadvantages, as well as whether the Electronic Accounting system affects the ethics of the accounting profession or not, and this system is how it helps the work of external auditors. We obtained accurate answers and conducted an analysis of them to achieve the general objective of the study.

Outline of the Thesis Report

The study is primarily divided into four main parts. The first part exclusively illuminates the general concepts of information technology and accounting information system. The second part consists of professional ethics and the ethics of the accounting profession in detail. The third part consists of an extensive external review. Important sources from books, scientific journals, master's theses and doctoral theses related to the three topics mentioned in chapters one, two and three have been reviewed. The fourth part is devoted to field research and interviews with external auditors, and for this regard we have attended many scientific questions. We went to get a sample from the category of external auditors and collected sufficient scientific answers, and finally we interpreted them and presented the results of the research.

CHAPTER 1: ACCOUNTING INFORMATION SYSTEMS

Our current era is the time of electronic speed due to the development in information and communication technology, which is part of the current world because it contains great benefit in transmitting information and serving society and especially affecting on the accounting (Khshef, 2019: 8). The Electronic Accounting systems are considered part of the total of the information system in organizations, where these systems play a major role which is provide various levels of management by a ready and real data in a timely manner to assist them in making management and financial decision (AL-Amro, Ahmed and Sabr, 2017: 78). No organization can compete and operate without using these systems, where their role is to provide accounting information to both the users and the beneficiaries whether outside the organization or within them (Husain and Diab, 2018: 45).

1.1. The Information Technology

The word technology has an ancient Greek origin, derived from two words (techno), meaning technical skill, and the word (logy) means science and study and in general technology means organizing technical skill and a concept has been linked Technology has been in industries for a long time (Qadri, 2018: 88). The age in which we live today is the information age (the age of information and communication technology) or rather the new era of information, and this is what distinguishes it from the rest of the other eras in the abundance and accuracy of information. This digital and information revolution is based on the emergence of modern technologies from modern devices, the internet etc. Using it in the implementation of all works in society, from the simplest to the most complex, in addition to the efficiency and speed it provides in processing data and giving the results to be reached in a very short time (kahena, 2015: 52). As for the accounting side, there are also radical changes and serious changes in the field of accounting as it affects every field. In order to adapt to this electronic transformation, even companies and even public institutions have made fundamental and structural changes in their structures. In this process, some professions that cannot catch up with change disappear and some professions undergo transformation Regardless of the sector

or field of activity, it becomes necessary to use computer technologies and the internet (Öztürk and Çarıkçı, 2019: 78).

1.2. The Concept of Information Technology

Information is the cornerstone and an important resource for the performance of various enterprise operations and the emergence of information technology has helped in processing the large amount of data, storing, retrieving and transmitting information in the organization automatically and delivering it to those who need it in a timely manner to make decisions, as information technology constitutes a vital pillar in the organization as the use of computers contributed and its multiple applications in bringing about tremendous changes in the course of operations (Gharibi, 2017: 8).

The information technology has become one of the most important means used by various types of profit oriented and nonprofit business establishments in their various operations, whether in planning and supervision processes, documentation, administrative or accounting affairs, or other aspects of activity, and at the same time the review process has witnessed an increasing development within keeping pace with developments in information technology in these establishments and companies. As a result, what is called auditing computerized systems or computer auditing has emerged. This field has witnessed continuous developments and increased interest in the auditing profession in it.

1.3. The Definition of Information Technology

Due to the multiplicity of environments and businesses created by information technology and some believe that its use of computer technology. It should be noted that there is no specific definition of the term information technology scientifically or practically at the highest international, Arab, or local levels (khald, 2017: 87-88).

The most important definitions related to information technology can be summarized as follows (Al-Shanti, 2011: 12 ; Taiwo, 2016: 3):

- It is also define as electronic means for collecting, processing, storing and disseminating information. This technology is originally designed on the basis of

digital information that is stored electronically in the form of single and zeros and includes physical computer components, software and information networks

- Technology is also defined as the effective and effective organization and use of human knowledge and experience through means of high applied efficiency, directing discoveries and the underlying forces surrounding humans for the purpose of development and achieving better performance.
- The set of tools and devices that provide the process of storing, processing, and then retrieving information, as well as delivering it after that via various communication devices to anywhere in the world, or receiving it from anywhere in the world.

From the above definitions, it can be drawn that Information technology as the following: Information technology depends mainly on the use of computer technologies and software, and also extends to the cognitive, intellectual aspects, the necessary methods and techniques. After a number of stages, we summarize them in collecting and processing the necessary data, and then disclosing the information produced to the beneficiaries of the accounting information.

1.4. The Importance of Information Technology

Information technology is not only a technical issue, but it is a civilizational and cultural issue, as it is related to changing the values, concepts and habits prevailing in society, and that any attempt at the importance of information technology must be preceded by an acknowledgment that information is much more important than technology and there is no need here to prove the benefits of information just as the decision makers around the world, the word information is frequently repeated every time they talk about development and development in various sectors. And as information technology is not limited to its importance in one era without another, rather its importance is increasing day by day, and this technology has changed traditional societies in modern industrial countries into technical societies that in turn affected the human behavior of individuals, the administration, society and political organization (Fayza and Shahrazad, 2017: 38). We will touch the importance of

this technology in improving performance for the National Corporation for Maintenance and Cleaning Materials as follows (kahena, 2015: 79):

A. Changing working methods, as the use of modern technology allows remote work as well as remote guidance, which is reflected in both the time and cost elements.

B. The easy provision of different and varied documents, which allows access to the institution's memory, and reduces the reproduction of documents and archives and low costs of sending.

C. Information technology helped to eliminate some of the work pressures resulting from the classic system, such as too many papers, narrow workplaces due to the large number of shelves, and ambiguity sometimes in the performance of tasks due to the difficulty of transferring and circulating information within the institution.

D. Working over information networks has reduced the movement of individuals within the organization and this helps more in devoting human effort to work, instead of moving from one office to another in order to obtain information or approval from the official, but today and thanks to working on the network it was possible to do most activities through Personal computer and from the office, and in a shorter and faster time without the need to move.

1.5. The Objectives of Information Technology:

Technology achieves goals that work on the well-being and comfort of its users, which can be summarized as follows (Fayza and Shahrazad, 2017: 39 ; Sana, 2019: 29):

1. **Saving time:** it means the speed of achievement of what was being accomplished in a year with traditional technology, and it has become accomplished in a month with contemporary technology, and thus the real meaning of saving the time available to a person from his natural rate. It means the technology saves the time available to humans, allowing them to achieve greater achievements during their practical life journey.
2. **Saving effort:** saving effort is an increase in a person's energy and performance ability, so the lecturer can deliver a lecture on television, for example, and he hears it

and most members of society see it, and from here the effort that he replaces in repeating the lecture will be saved as other lectures, and so the information technology gave the person an additional effort over the limited capacity for his natural effort, which allows him to achieve more achievements.

3. **Cost saving** :It can be said that reducing costs is one of the most important benefits resulting from the use of information technology in business organizations. Organizations perform business and clerical tasks in an automated way to reduce costs.

1.6. The Historical Development of Information Technology

Over time much great information technology has evolved and dedicated over the past twenty years as the number of organizations that are highly dependent on computer systems in operating mail data, and when you start using computers to run data accounting, the number of organizations using these small computers was most of the computers is characterized by as big size and there was most of those management organizations called computer management the workers by collecting appropriate data manually from the other sections and then they convert to another image be understood by the computer, where they can clarify developments as in information technology, from during the significant increase in the ability of computers to operate. Saving data, and expanding computer networks, which allows direct communication between computer devices with each other (Al-Shanti, 2011: 13). The growth and increasing power of information technology, and the decrease in its mandate has led to an increase in the role it plays within the organization. As a result of the development of computers, it has become easy to learn many programs in the least possible time and at the lowest cost, and institutions have also been able to acquire large central computers and personal computers. This development has led to Increase the use of computers at all organizational levels and the daily activities that take place within the organization (Gharibi, 2017: 10). And also the development of technology has greatly affected the speed of available information and the way employees work together, such as the invention of the fax machine to send letters, e-mail, or the internet service, and voice and video chatting. The best example

of this is Wal-Mart. Satellites to ensure that everyone in the organization has access to the same information at the same time (Fayza and Shahrazad, 2017: 24).

1.7. The Use of Information Technology in The Efficiency of The Performance of Operations

The great importance of information technology as one of the most important components in the institutions of our time, due to the advantages and facilities available resulting from the characteristics that characterize this technology, as it plays a major role in modernizing and developing institutions, improving their performance, improving work conditions, and facilitating various transactions within the institution, so it is of great importance (Gharibi, 2017: 13). And this importance is highlighted through such as the following points factor (Al-Shanti, 2011: 14):

1. Improved timeliness, that is, the provision of information in a timely manner and increased accuracy of information.
2. Improving and facilitating additional analysis of information.
3. Reducing the risk surrounding the control procedures.
4. Improving control methods and appropriate segregation of duties by implementing secure controls, operating systems databases.
5. The possibility of operating a tremendous amount of transactions in a short time and with less cost and a low degree of dependence on the human.

1.8. Characteristics of Information Technology

Information technology can be considered as the practical, administrative, engineering and technological systems used in dealing with different information in the different fields process and its applications, and automatic calculations and their interaction with humans and devices, as well as the cultural and economic related. The most important characteristics of information and communication technology can be identified as follows (Adam, 2019: 14 -15 ; Fayza and Shahrazad, 2017: 35-36):

1. **The increase in networked systems:** Possibility of linking the different types of internal systems in the one network system where the different internal systems can be linked with each other.
2. **Intellectual development of the electronic environment:** There are nine challenges facing immediate communication systems which are coordination, distances, size, compatibility, cost, noise, error, portability and standards providing a description of their basis for generating the challenge and increasing its intensity supporting knowledge its depth and the use of force for response and willingness to deal with it. In this case interaction for a long time with information systems in the future will contribute to shaping the intellectual behavior of individuals.
3. **Downsizing:** Storage methods that accommodate an enormous amount of stored information and can be accessed quickly and easily.
4. **Forming communication networks:** Forming communication networks: The use of technology allows the exchange of information with other activities, and there is a group of equipment based on information technology for the formation of communication networks, and this increases the flow of information between users and industrialists machine producers.
5. **Asynchronous:** The use of technology provides us with many benefits for example the user can receive message at any time that suits the user, so the complainants are not desired to use the system at the same time.
6. **Decentralization:** It is a feature that allows the independence of information technology or communications this is very important for example the internet so no party can disable the internet worldwide in all cases enjoys the continuity of its work. Mobility and mobility: that is, the user can benefit from its services while on the move, any place, through many means of communication such as a laptop computer, a mobile phone, etc.
7. **Spread and spread:** It is the power of this network to expand to encompass more and more unlimited areas of the world, so that it gains strength from this systematic spread of its flexible style.

1.9. The Risks of Using Information Technology

The use of information technology has led to the emergence of some risks despite the advantages and added value it provides to the organization which are (Draghi, 2019: 38):

Human errors: These errors are unintentional and the company's management must do its job about this problem, these errors can result in the design, preparation process, connection channels, computer that will work on investigation accounting information systems, programming operations, testing the system, entering the data. This is a major threat to the security of accounting information and constitutes a high percentage of problems and even directly affects the interests of information users.

Computer offenders: Some humans have a share in all intentional mistakes and technology is not safe from them the source of this crime may be from people working in the same company or they penetrate by the hackers. And they affect to accounting information systems using the computer or through different communication networks.

1.10. Information Technology And Accounting

The accounting information system is considered one of the most important sub-systems of the administrative system, and it has an important role in the company. With the technical development and globalization, the accounting systems have changed, expanded and developed to become giving accurate, reliable and timely data and in this case it needs information systems that help control on the huge amount of necessary information that the institution needs and information technology has greatly helped in accessing this and the process of data processing is done in an electronic way the so-called electronic accounting information system appeared, which in turn contributed to improving the quality of financial reports, as it allows obtaining information in a shorter time. time and with the highest quality, and this helps the user of this information to make the best decision (Mustafa, 2019: 240).

The information technology is no longer distinct from accounting field, a fact stressed by the instructors, the employers and the employees. The aforementioned relationship has been

there for the last decades. Those who develop the accounting software applications and nowadays cloud computing systems are IT people (Rkein and Hejase, 2019: 42). And the roles played by information technology in accounting and control processes cover the entire continuum of roles from efficiency enhancement to a more abstract mediating role (Granlund, 2011:40). Information technology creates an environment that produces information in an easy, fast, complete and flexible way, and it has become an essential and inevitable carrier of accounting information. through the use of technologies such as the Internet, digital communications, software and database solutions, enabling and facilitating the achievement of accounting purposes (Taipaleenmaki and Ikaheimo, 2013: 45).

1.11. Why Do we Need Information Technology in Accounting Practice?

Information technology has an important role in bringing about radical changes in the processes themselves, which made it a major part within these processes, in addition to it enabling small projects to open channels of communication with all the parties that deal with them, and gave them sufficient flexibility to adapt to the developments that occur, whether in the processes themselves or on them. The external environment, in addition to reducing costs through controlling inventory and orders, and organizing transportation and shipping operations. And this all depends on the organization's ability to employ the appropriate information technology for it and its operations in proportion to the surrounding environment. Information technology with its advanced tools is extremely important for doing business. Nothing has affected human life since the industrial revolution, as it has affected information technology, which has become indispensable in all areas human life (Al-Wahidi, 2017: 46). Where the basic needs of the existence of information technology in accounting can be summarized as follows (Teru, 2019: 72 ; Khalifa, 2017: 53):

1. Accuracy in extracting the information and the final results, given that the computer contains means and methods for controlling and verifying the administration's ability to verify the correctness of the calculations.
2. Decreasing the cost of the facility's calculations and increasing its accuracy and speed.

3. The speed of completing similar transactions at the same time, recording a large number of accounting operations and using fewer people in a short time.
4. Getting the greater control over finance of the company by moving from paper records to computerized accounting software.
5. The possibility of benefiting from the new services in the field of professional assurance, especially confidence assurance services, both in the company's website or in its information system.
6. Electronic Accounting may improve the effectiveness, performance, budgeting, reporting, control and auditing that even have implications for the effectiveness of the firm.
7. Data confidentiality can be maintained by taking advantage of the security password system provided by most accounting software.
8. Send the sales invoice and other documents directly to other business accounts It means the speed of work for recipient approval without the need to re-enter the information this is very important for the company.
9. The effect of information technology on the success of different activities and professions.
10. Adherence to the management policies of economic units and protection of their assets. Information and communication technology contributes to economic development by allowing people to access.
11. The potential to get the most benefit from the continuous developments in the field of information technology.
12. The possibility of achieving the greatest possible communication with the requirements of the contemporary business environment, especially in the field of the electronic environment.
13. E-commerce provided new means for exchanging goods and services, which resulted in a reduction in costs commercial transactions and deals and their completion time, as well as reducing the volume of inventory, and relying on them in recording them for electronic evidence.

14. The possibility of using integrated instant operating systems with accounts and thus immediate accounting and auditing systems persistent.
15. Information and knowledge that exist anywhere in the world at almost the same moment it helps to achieve effective control in operational processes.

1.12. Accounting Information Systems

The accounting information system consists of a homogeneous and interconnected group of actions, steps, elements and resources that collect, operate, manage and control data in order to produce and disclose useful information to users of accounting information through a network of communication lines through the company's management. This system is specific to commercial and industrial establishments, associations, charitable and governmental institutions. There is a simple manual system that consists of a group of books and documents, and there is also a comprehensive and complex system based on the use of computers and special accounting programs (Noureddine and Islam, 2019: 246).

1.12.1. Meaning And Concept of Accounting of Information Systems

The development of information technology has affected all fields, including electronic accounting, and it is a new development in the proportion of the accounting profession. In the electronic accounting system, all accounting records of all kinds have changed, as well as documents in digital form instead of paper (Thanagamesh, 2020: 77). The using computers and the accounting programs to entering the information and dealing with information systems in different firm and companies, It means this system depended on modern, develop technology and computers in the computerization of information to replace the save information guide systems, in a way that these companies have access to the data, saving and processing by computer-assisted devices (AL-Amro, Ahmed and Sabr, 2017: 62).

One of the main factors that made the target group of accountants have a positive attitude towards the electronic accounting system is the fact that automation will facilitate their daily work. The advancement of technology and automated processes gives professionals in all

fields more time to be strategic and become true business partners. (Rkein and Hejase, 2019: 67).

Known accounting electronic information systems as “structure or the selection or the unit used in the implementation of the accounting work and the organizing the completion of the full accounting cycle, and includes a coherent set of documents, books , records , reports, accounting menus , working ,procedures and arrangements which through it can compile, analyze , record , summarize and interpret data related with economic and financial status, which offers the banks during the accounting period (AL-Amro, Ahmed and Sabr, 2017:7 6).

1.12.2. The Role of Accounting of Information Systems

The tremendous development in information technology has led to a difference in the advanced system for the electronic operation of data, which works to meet the needs of many beneficiaries of accounting information efficiently and effectively. Ambitious companies have moved very quickly towards taking advantage of modern technology to produce information and communication to develop and improve methods of providing their services to their customers, as institutions Finance is considered one of the most sectors in relying on data collection, processing and conversion into information and therefore analysis and disclosure to meet the needs of beneficiaries of accounting information (Fouda and Sayed, 2019: 361).

We can say this is a new development and significant in the field of accounting and has been adopted at the whole world. Electronic Accounting in which all transactions are recorded in a server or database over the internet, just like a website, blog. Before To open or use the electronic program requiring ID number and password are . In Electronic Accounting both the accountant and the business owner you feel good because it's not expensive and without software crashes or failures. Where the accounts are saved on an online server or Database. By this we can save a large amount of money on stationery because there is no need for manual registration (Teru, 2019: 202). We can say that information technology and computer have a vital role in supporting the activities of economic units, preparing financial reports and communicating them to decision-makers because of their high ability to receive, store

and operate data, obtain desired results and retrieve information to keep pace with new changes in a changing economic environment and successive developments in the field of technology (Al-Sharayri and Zureikat, 2017: 93).

We can say briefly Electronic Accounting plays an important role in the success of many institutions, as it provides individuals and different entities with appropriate financial information in making various decisions. The widespread use of Electronic Accounting in many business institutions has led to a fundamental change in the tasks and responsibilities of the accountant, it has developed and become more effective. In contributing to management accounting systems and assisting management in making decisions, the use of automated methods in operating data requires, on the other hand, the need for the computer to have some knowledge of designing automated systems and how to set up the necessary accounting programs (Dabur and others, 2018: 13).

1.12.3. Advantages and Benefit of Accounting of Information Systems

Electronic Accounting depends on computer applications and the operation of the internet with all its potential, and bringing accounting data from the data bases to be processed by applying advanced models to them through the computer to achieve the goals of accounting. And from anywhere in the world connected to this network (Khshef, 2019: 54).

The possibility of operating a huge amount of transactions in a short time at a lower cost, in addition to the almost absence of operational and accounting errors as a result of taking advantage of the capabilities of information technology and the low degree of dependence on the human element. Likewise, the auditor has many and varied information also available that the electronic operation of financial data despite its risks, which was referred to by many writers and researchers, but the vast majority of establishments (especially large establishments) have become completely biased towards him, and have become dependent on him in managing their data mainly, which indicates In preference to it over manual operation. (Khalifa, 2017: 56).

The most important features and benefits of the accounting information system are (Yaishyi and awlad, 2017: 15):-

1. The accounting organization must ensure that it is easy to verify the correctness of accounting data and to follow easy and sound methods of processing it.
2. The accounting information system is characterized by comprehensiveness as it extends to all activities within the unit, so it is not possible to imagine any activity within the organization that the accounting information system does not touch in one way or another, given that all these activities' movements have a financial impact.
3. It is considered the most important system adopted in the planning, control and decision-making process within the economic unit, especially financial decisions because they directly affect the profitability of the institution and its financial structure.
4. Provides management with useful information at all levels for decision-making.
5. The accounting information system must achieve a very high degree of accuracy and speed in processing financial data when converting it into accounting information.
6. It should be flexible enough when it is required to update and develop it to suit the institution's emergency changes.
7. It must contain a dual system of public accounting and analytical accounting, because the latter derives its information most of the time from public accounting.

1.12.4. Characteristics of Accounting Information Systems

High quality accounting information has great importance for a large number of users because it affects the quality of the decisions taken, and providing high quality and useful accounting information is a basic condition for the competence of the organization. (Tsoncheva, 2013: 52). Thus, the characteristics of the quality of accounting information can be defined as qualities that make the information contained in the financial statements useful to users as well as enable them to earn Trust (kieso and others, 2014: 30). There are basic characteristics of the quality of accounting information as follows:

A-Reliability

Reliability refers to the fact that accounting information needs to be able to truly record the economic activities and business events of the company in the course of its operations, and

it must also reflect the results of the company's handling of economic events. It must be objective when recording. From a perspective, personal opinions should not be mixed in. The reliability of the quality of accounting information is the primary feature, which can not only ensure the use value of accounting information, but also effectively avoid corruption and corruption (Yan, 2019: 72).

Reliability will have three characteristics, which are that it will be error free, neutral, and capable of completeness. Of course, completeness can rarely be achieved, and the goal of the council is to maximize those characteristics to the maximum extent possible, as follows (Husain and Diab 2018: 10-11 ; Ali, 2017: 91):

1. **The absence of errors:** Does not mean accuracy in all respects, but rather the absence of errors or omissions in describing the phenomenon. The process used to produce the reported information has been chosen and applied without any errors in the process.
2. **Completeness:** This feature means the complete representation that the user provides for disclosure all information necessary to understand the information being reported, along with all necessary facts, descriptions and explanations.
3. **Neutrality:** Information neutrality means avoiding the intended type of bias that may be exercised by the one who prepares and displays accounting information in order to reach prior results, or with the aim of influencing the behavior of the user of this information in a specific direction. So biased information cannot be considered security information, nor can it be trusted or relied upon as the basis for a decision-making process.

B-Relevance

Relevance: it is known as the ability of accounting information to change the user of the information and influence on them or it is the ability of information to find a difference in the decision making (AL-Amro, Ahmed and Sabr, 2017: 79). Must the relevance refers to that the content in the accounting report needs to be fully in line with the operating conditions of the enterprise, and at the same time it can provide a reference for managers to make

business decisions and ensure the value of accounting information. In addition, the correlation characteristics of accounting information can also provide useful reference for investors and creditors' business decisions (Yan, 2019: 62).the accounting information is appropriate if Its distinguished by the following (Ali, 2017: 90 – 91 ; Husain and Diab, 2018: 10-11):

1. Predictive value in order for accounting information to have a predictive role, it must be enabled the beneficiary is to predict economic events and the ability to predict the organization's performance in the future, as well as the capacity organizations to face sudden future changes and unexpected events.
2. Appropriate timing, i.e., providing accounting information and delivering it to decision-makers at a time that enables them to achieve the largest desired benefit from them, and thus it is appropriate.
3. The feedback value is the use of the information in evaluating the validity of its previous expectations, and thus improving the quality and quality of the accounting information that leads to the relevance of the information.

C- Comparability

This feature is intended to prepare accounting data using the same methods, and the accounting procedures from year to year and for the same establishments operating within the same economic field, this is to enable comparisons between one year and another and the performance of similar economic units (Ahmad, 2017: 24). And to reach this goal it must the accounting information needs to conform to the unified management regulations formulated by the government. When business accountants record activities, they must strictly abide by national laws (Yan, 2019: 72).

1.12.5. The Relationship Between The Risks of Using Electronic Accounting and Its Impact on Characteristics of The Quality of Accounting Information

private and public organizations have witnessed a major shift in the use of computers and systems Electronic, database, and modern means, which contributed to creating an information system that depends in a manner mainly on the computer and trying to take

advantage of these systems for the purpose of development, but these systems are affected by many factors that affect the nature of their work and for this reason, organizations must be closely monitored. To follow up on environmental and structural changes, as these systems produce a huge amount of information that is needed That they have specific characteristics and result in information outputs that can be relied upon in comparison Among the beneficiaries (Al-Badrani, 2017: 113). However, the use of electronic systems comes with risks devices, equipment, human resources and networks, as well as procedures and database risks and software (Cnil, 2012: 77). There are environmental risks, which are the risks that occurred due to environmental factors such as: storms, earthquakes, electrical, current faults and fires, and whether these disasters were natural or abnormal, they may affect the operation of the accounting system and may lead to disruption of equipment work and stop it for long periods, which affects the security and safety of accounting information systems all of this affects the interests of the beneficiaries of the accounting information. These risks related to the output step of data processing operations and what is issued at this step of lists of accounts or reports and tapes of magnetic files and how to receive those outputs and these risks are destruction, forgery, directing, theft, through, error, etc. There are risks related to data entry it results from inadequate technology-designed input controls by placing wrong inputs or operating them and entering them more than once (Dabur and others, 2018: 8-9).

Can cause this risks of damaging accounting systems or disrupting them from work and thus leading to data corruption the information or the loss of its properties, which leads to the occurrence of apparent or latent financial losses (Al-thiba and Al-Ramahi, 2011: 59). Especially since the quality characteristics have become a competitive and strategic means distinguished as that all the requirements of sustainable development and development are running under it as well Information with these characteristics and characteristics can only be available to the organization today through a system Information processes data and works to provide users with information that has characteristics and specifications (Al-Badrani, 2017: 113). Based on the above, Electronic Accounting information systems have a fundamental role In the production and flow of information necessary for decision-making, whether from within the organization or from outside it the type and amount of information

these systems produce depends on the nature of their use by the makers decisions and based on that requires that they have a set of characteristics, which are considered standards this information should be standardized, but the risks associated with using these systems may be cause some characteristics of the quality of accounting information to be canceled or affect it negatively (Husain and Diab,2018: 12).

CHAPTER 2: THE PROFESSION ETHICS AND ETHICS OF THE ACCOUNTING PROFESSION

International bodies have issued charters of ethics for the accounting profession, where we find evidence accounting ethics issued by the International federation of accountants, which includes the rules of conduct for the practice of the accounting profession, in order to preserve the reputation of the profession and the reputation of the accountant himself, because a few years ago we witnessed a significant rise in financial scandals and corruption related to misrepresentations and financial fraud, which included a number of accountants and large accounting firms, and where these rules serve due to the financial reports disclosed by companies, which led to the emergence of global financial problems, and in this case, the American association of Certified Public Accountants (AICPA) did not leave the interest in the behavior of accountants and the necessity of building it. On ethics, because the work of the accountant does not only serve the company, but all those who deal with the facility (Al-Abdi and Abirat, 2019: 248). All this led to thinking with an ethical awareness in training and educating professional managers and officials in the field of ethics in order to develop the ethics of the accounting and finance profession, as many countries and agencies, including the united states and European countries, focused on training and educating accountants and professional officials all over the world (Alywah, 2015: 11).

2.1. Profession Ethics

The absence of many organizations from the business world was not because of resources or an increase in competition. Rather, the main reason for this was low ethics and the absence of a professional conscience, as organizations and individuals alike became behaving without respect for the minimum ethical conditions, which made many organizations. It suffers from these unethical practices of fraud, falsification, misleading information and lack of transparency (Lablata, 2018: 92). It is clear that the concept of professional ethics includes multiple meanings, so there is no precise definition of ethics and among these definitions, the definition of ethics in general as a set of ethical principles, values and rules of behavior, and

ethics become clear when someone makes a decision from several available alternatives related to ethical principles (Babiker and Abdullah, 2019: 56).

Ethics form the basis of the progress of each of his mother, the symbol of her civilization, and the fruit of her faith and principles. The heavenly messages urged people to adhere to morals, and the great Messenger of Islam (may God bless him and grant him peace) considers ethics the first goal of his mission by saying: "I was sent to fulfill honorable morals." Researchers 'interest in studying ethics in general, and moral growth in particular, is an essential element of the existence and survival of society, and an essential component of its existence and personality. No society can survive or continue without being governed by a set of laws, rules and controls that regulate the relationships of individuals with each other. And to serve as the approved standards in guiding their behavior and correcting their deviations (Dosky, 2012: 28).

And also there is another important definition. It means the standards, controls and rules that govern the behavior of individuals in the organization, and it is a set of obligations to which the employee is subject and consists of two groups, the first of which is the duties that he is required to perform, and the same is that the employee performs his work without any negligence or transgression, that he respects the values of his society and his customs. The second is the prohibitions that he must refrain from, such as accepting gifts and seeking them from any party that has a financial relationship or connection with his department (Maksour and Saadoun, 2019: 45). The origin of the term ethics goes back to the ancient Greeks, where the term good or good deeds was used. As for ethics, it is the first term used in the accepted philosophy by society which is compatible with its customs and traditions. Which means knowledge of good and evil, and thus ethics was considered as the science of morality, and from the early part of this century, those interested in studying the patterns and judgments of morality (Sabihi, 2015: 45).

2.2. The Significance of Professional Ethics

The importance of professional ethics, whether for the facility, the individuals who belong to it, or the interested parties, is important in determining the extent of commitment to the

principles of correct and correct work, which can direct the organization towards a broader. The importance of professional ethics, lies in as follows (Dosky,2012: 29; Alywah,2015: 14).

- A. Traditionally, adherence to ethical standards has been considered an obstacle to achieving material profit, but recently there is a positive correlation between the two, which is beneficial to the enterprise in the long run.
- B. The establishment's focus on the principle of adulthood and the economic model away from the ethical socio economic orientation would cost it a lot of legal lawsuits or a moral crime in some cases.
- C. The modern trends see ignoring work ethics as a displacement towards narrow self-benefit while adherence to ethical standards for work places it within the scope of enlightened self-benefit and it is known that negative reactions to ethical behavior may arise by all parties with interest, and this Long-term damage to the institution's reputation.
- D. The various segments that make up the human resources of the facility assist them to adhere to the goals set for them based on the entity's values that affect them.
- E. It facilitates the decision making process and achieves respect for all parties, whether from inside or outside the organization.
- F. It enhances the reputation of the establishment at the local, regional and international levels, and this also has a positive impact on the establishment.
- G. It generates among the employees a sense of confidence and pride in belonging to the enterprise.

2.3. Principles of Professional Ethics

The ethics of the profession are characterized by principles upon which the worker adheres to them and proceeds according to its system to reach an acceptable level of professional ethics, which we summarize as follows (Drissi and Nawari, 2019: 35-36):

1. **The Principle of Discipline:** where absence is one of the most important factors affecting the negative performance of the employee, and the employee can reach the

highest levels of discipline by making his job one of his most important priorities, knowing his duties and the time plan for its completion.

2. **The Principle of Cooperation:** through good working relations that depend on the effectiveness of managing collision of roles and the collective solution of work problems.
3. **The Principle of Respect:** it is not possible to perform any work with others if the employee or worker is not aware of the policies of his respect for those who are above or below him at the job level.
4. **The Principle of Equality:** justice is achieved when everyone is treated without discrimination on the basis of his race, gender, place of residence, etc. This principle also includes discourtesy and the leakage of information important to the concerned persons.
5. **The Principle of Transparency And Integrity:** it means that workers in companies are characterized by fairness and that they be honest, chaste and honest when performing their work in performing their duties. Workers should also not put themselves in situations that affect their lives or make them among the workers fall under the influence of others.

2.4. Factors Affecting The Ethics of The Profession

The important role of ethical behavior in the organization has led to directing managers and experts to the influencing factors, as the analysis of the effective factors on the ethical behavior of the employees can improve it at different levels of the organization (khorakian and others, 2017: 3). Ethics generally in a profession refers to a set of ethical principles and standards directed towards the promotion of societal well-being. Ethics related to ethical behavior often plays an important role in individuals, society as well as community professions. The credibility of many professions including engineering, accounting, and medicine is primarily reflected through the ethical conduct and conduct of members of the profession. The severe negative impact on careers due to the increasing number of corporate scandals reported and caused major crises such as company WorldCom, Enron, TransmilleTyco has raised concern among different strata of society to focus on issues related to

ethics (Ismail and Muhammad, 2013 : 43).Factors that can affect ethical practices in the profession, which lead to mistakes and violations as follows (Nzal, 2014: 23-24):

1. Whenever the behavior of leaders or officials in the company deviates from the ethics of the profession, this encourages employees not to adhere to them.
2. The penalties imposed on violators of this ethics have their effect on determining the extent of compliance with them.
3. Common behavior in the company has its effect on supporting and confirming business ethics, or it may encourage wrong practices.
4. The ethical aspect in society (given that the human being is by nature social) has its effect and implications in all aspects of life, including business.
5. The financial need has a great impact on determining the extent of commitment to the ethics of the profession, in light of the increasing needs of individuals, in contrast to the modest procedural policies, mistakes and waste will increase and vice versa.

2.5. The Relationship Between Ethics and Accounting

Access to appropriate and good accounting outputs is a matter related to human behavior and its informational and accounting relationship, as the choice of method, procedures and accounting methods is affected by the thinking and interests of the accountant on the one hand and the user's behavior of the information on the other hand, as well as human behavior and psychological and social aspects when making any change or development on operations Accounting, and also affects human behavior on a set of elements, the most important of which are:

- Adequacy of disclosure.
- The extent of coverage of the data, accounting information and financial statements.
- Trends related to various practices, applications and reports on the facility.
- Provisions of relative importance.
- The effects of the accounting decision for alternative accounting procedures.

Therefore, the accountant must show objectivity and good morals related to basic concepts such as truth, legal and moral justice, integrity and fairness, as everyone agrees to make these

concepts a guide for accountants' actions and direct them to carry out their duties and guarantee their rights (Lablata, 2018: 19). Especially recently, thus, concatenation of ethical negligence, corporate failures, auditing and accounting scandals have all left their marks on the economies of developed and emerging nations negatively affected regarding issues of ethics and integrity in the accounting and auditing profession especially this profession needs a very strong confidence but on the obverse is on the rise as it pertains to questionable acts in both public and private domain (Chinedu and Ikiriko, 2019: 101).

2.6. Accounting Profession Ethics

The category of accountants and auditors must be ethical in their practices because of the nature of their profession and their profession needs strong confidence. Ethics has emerged among a large group of supporters of the application of the ethics of the accounting profession in companies and the need to build them on sound foundations and tighten control over them, and this is very necessary for shareholders and all those who have an interest the company has the advantages it provides by increasing disclosure and transparency and preserving the interests of the parties, and thus affecting the decisions of the beneficiaries of accounting information. All accountants depend on accountants because of their professional rules and ethical standards. Thus, the key to maintaining the trust of customers and the public is professional conduct (Al-Abdi and Abirat, 2019: 249). The accountant should avoid pressures through personal experience and training. However, there are some specific points that an "ethical accountant" must strive to achieve, which include:

- **Avoiding small moral failures.** Small failures should not be neglected by the organization. Although it may seem insignificant at first, there is a possibility of exploitation later on by uninitiated individuals.
- **Focus on long-term reputation.** Accountants should try to focus on their reputation and ignore short-term pressures because it is a long-term reputation.
- **Be prepared for personal consequences.** An ethical accountant may be faced with two options: to abandon ethical standards and acquire certain standards.

Finally, if the ethical harm is not reasonably resolved, professional accountants have no other choice but to resign their position within an organization or assignment from a client (Makhabane, 2015: 36).

And also mentioned the standards of ethical behavior for the accountant and his responsibilities that when using management accounting information for the purposes of control and performance evaluation the accountant may be subjected to pressure from the management to show incorrect results, and this happens many times in most companies. The way the accountant deals with these pressures depends on his beliefs, moral formation and confidence in himself, as well as on the extent of his influence on the prevailing reactions in the economic unit., the accountant may face behavior from some workers or supervisors that is legally acceptable, but it is not morally acceptable (Nzal, 2014: 37).

In view of the importance of professional conduct rules and the obligation of accountants and auditors to adhere to them, this issue has received great attention from the parties concerned with the profession, whether at the international or local level. The American Certified Public Accountants (AICPA) developed the first guide to a code of conduct for the accounting and auditing profession in a year 1917 this guide has been subject to many developments and reformulation to keep pace with the developments in the accounting and auditing environment. There have also been tireless efforts by the International Federation of Accountants (IFAC) in this field, as it issued a guide to ethical behavior in a year 1990 as an enhancement to the existence and credibility of the profession and its credibility (Sabihi, 2015: 9-10).

2.7. Attributes of an Accountant Under The Ethics of the Accounting Profession

The Accounting ethics is important for the accounting profession due to the important role practitioners play in financial processes, whether they are for corporate governance or compliance purposes. Alapse in the ethical practice in business reporting, for instance, could have the potential to bring about negative societal and business ramifications. Most times, these lapses are the result of paucity in the moral probity of the professional. This is the

reason why recent financial scandals existed. In the World, there are as a result, there is a need for more vigilance among private entities with regards to their accounting practices (Sharma, 2019: 35). This is why accountants work requires familiarity with the knowledge and skills necessary for accountants to perform their responsibilities, as well and the following are some of the personal and legal essential characteristics and the technical and background qualifications that an accountant must possess (Coco, Adeb, and Salah, 2019: 9-10):

1. The accountant must be fully aware of the scientific principles and practical applications of accounting science, and he must be keen to follow recent trends in the field and to delve into the accounting information and the foundations that the company follows.
2. To be familiar with the principles of accounting science, its scientific principles and practical problems, and familiar with modern methods of accounting.
3. To be familiar with, in addition to accounting, knowledge of the provisions of laws and legislations related to his work, such as commercial law, corporate law and tax legislation.
4. To be proficient in his language, able to speak well and write clearly and well in smooth and unambiguous phrases.
5. He must adhere to the ethics and conduct of the profession and does not tolerate violations under any impatient pressure.
6. He must be strong in character and enjoy self control, skill capacity, decency, accuracy in judgment, self-esteem, presence of spontaneity, and good treatment of individuals in the company and managers.
7. To be trustworthy of the secrets of the company in which he conducts its accounts and not to divulge its secrets.

2.8. Creative Accounting

Creative accounting is one of the topics that have attracted the attention of researchers since the eighth decade of the last century until now due to the increase in negative effects

arising from the resorting of some corporate departments to manipulate accounting numbers in order to reduce their profits for certain purposes or increase them to hide their failures in achieving profits through fabricating profits that they cannot achieve. It was also defined as “the procedures or steps that are used to manipulate financial figures, including options and practices of accounting principles to deceive the financial report, and any procedure or step towards managing profits or smoothing income.” Whatever the different labels, the intent is clear, which is the deliberate misrepresentation and for multiple motives that make the administration use accounting methods, including Improving the company’s competitiveness in the market by declaring exaggerated profits, obtaining extensive financial credits from banks, improving the financial performance of the facility in order to achieve personal interests such as obtaining rewards and tax incentives. And this accounting will be negatively affected in the long run such as depreciation of the company's value, violation of ethical standards, operational penalties and return of financial statements and a crisis of confidence and credibility (Dosky, 2012: 65).

There are certain principles and guidelines for bookkeeping models that organizations must follow. Because it helps accountants and management to avoid some ethical issues, including creative accounting, and must follow generally accepted accounting principles, securities and commercial commission, the rules of international financial reporting systems and the preparation of financial statements that agree to the new rules (Sharma, 2019: 13):

1. Appropriate Evidence-Based Approach: Supporting archives must be appropriately formatted and arranged so that they remain up to date because archives have many benefits such that they remain for accountants as evidence.
2. Importance of Consistency: Consistency is a critical issue for clients on endeavors. Since the disclosure of financial reports to be real and reasonable perspective budget summary for projects.
3. Contributing to the framework of data innovation: The optimal use of data entry and the work of various information is of value in the audits of accounts and data, away from deviations and biases to the parties entering.

2.9. The Accounting Profession Needs Professional Ethics

- A. The accounting profession has focused a wide range of literature on identifying the importance of ethics in accounting and its role in reducing financial distortions and financial fraud, and that accounts and auditors have an obligation and duty to work in the interest of the public and stakeholders in companies. The existence of ethics in accounting helps prevent issues related to self interest. Ethics in accounting is very important to reduce fraudulent activities. Corporate mismanagement and internal control can create loopholes through which accountants can indulge in unethical activities. This also reduces the reputation of the business and association (Kiradoo, 2020: 74). The most important factors that justify the effects of the ethical factor on the professional performance of accountants can be identified as follows (Dosky, 2012: 30-31 ; Mahsol and Loag, 2018: 12-13).
- B. Accounting is practiced through a set of procedures carried out by accountants, and therefore it is acts that express a committed behavior, which justifies the need for ethical standards that guide this human behavior in general and accounting in particular, which reflects the great need for an ethical base that constitutes a correct starting point for what is based Tags accountants.
- C. Other than the administration that contracts with the accountant, there are many parties who use accounting information in making their decisions without being in agreement with the accountant, who rely on the objectivity of accountants in preparing the information. Accountability, and thus they are considered in the judgment of a witness who determines the rights and obligations, and informs with the necessary information that they need to be distinguished in the performance of their work, as well as the information they provide that is characterized by honesty, fairness and honesty, whether by setting the accounting standards that lead to this, or by the self formation of accountants, or the rules of professional conduct.
- D. The accounting works in the field of financial transactions, and every person loves his money and wants to maximize his benefit from it, and the accountant in practicing his accounting work in particular seeks a financial interest represented in his reward

or fees, and there are many options he pursues to achieve this benefit, including what can be described as Ethical if the balance between interests is taken into account, some of which are immoral if it is taken into account to achieve more benefit than it deserves, and since everyone depends on accounting information to identify his rights and obligations, so the accountant who determines this must be honest and fair, as well as in performing his task he should not behave unethically in obtaining clients or harming colleagues.

- E. If the accounting is based on the existence of principles or rules that are then formulated in the form of accounting standards that can be relied upon in preparing data, and in order for this data to be useful, it must contain the values of truthfulness, fairness and honesty, which requires that when preparing accounting and review standards, ethical values are taken into account. Provides the ethical approach to accounting theory.
- F. Accounting works within the framework of the economic system because its field of work is economic events by recording them and providing information about them to make decisions. Even though the principle position of contemporary economic systems is that ethics and religion have no connection to the economy and it is better to settle economic matters with reference to economic behavior.

2.10. Ethics Standards for the Accounting Profession Issued by (Professional Conduct Standards Committee)

Professional associations and organizations such as: [FASB, SEC, PCAOB and IASB] have been able to continuously develop and standardize accounting systems with solid steps despite their slowness through issuances of professional accounting standards in general and ethical standards issued by the Institute of Management Accountants in order to ensure the ethics of this profession In preparing financial reports, drawing the organization's policies and processing accounting information for all parties, Kennett MacLean says about the ethics and ethics of the accounting profession: The problem in the work of accountants is a cultural problem, not an ethical one because accountants are honest people and they must always and never tell the truth like workers in other professions such as judge and doctor Because not

telling the truth results in misleading information for the accountant, the manager, the employees, the public and the community (Dosky, 2012: 36).

It is worth noting that the efforts of the American Society of Certified Public Accountants (AICPA): In October 1983, the association formed a special committee for standards of professional conduct and the introduction of what it deems to develop on the standards issued in 1964. The committee was known by the name of its president Anderson and issued its report in 1986, including the ethical constitution for the profession, which contains the following (Mahsol and Loag, 2018: 12-13 ; Coco, Adeb, and Salah, 2019: 8-9).

- 1. Standards of Professional Conduct:** They represent the general ethical values required for the accounting profession with linking them to the members' obligations and responsibilities towards their clients, colleagues and the general public, and these standards are:
 - A. Honesty and Integrity:** They are the basic moral values that characterize the accountant, and the public derives confidence from the qualities of the members in them. Without this description, it is very difficult to appoint a person for this position.
 - B. The extent and nature of the services it provides:** This is related to the value of work efficiency and the balance between interests, especially to third parties or the public.
 - C. Due diligence:** It relates to improving work, developing its expertise, learning, innovating and mastering it, and what it requires to continue developing its professional competence and performing work to the fullest extent.
 - D. Objectivity and independence:** it means freedom from any unprofessional influences in the accountant's performance of his work and he gives information on an equal basis, taking into account the balance of interests and not deviation.
- 2. The Rules of Professional Conduct :** It represents the detailed instructions that an accountant must follow in his work in order to be committed to general ethical standards, the most important of which are the following:

- B. Not to distort or distort facts or to tamper with them and not to be influenced by others or to keep the right when issuing his decisions, and this rule is linked to the standard of honesty, integrity and objectivity.
- C. Observing the dignity of the profession, it is forbidden for a member to do any act that harms the reputation of the profession.
- D. Exercising due diligence through planning, supervising and obtaining sufficient and appropriate data. This rule is linked to the due diligence standard.
- E. Taking into consideration the colleagues of the profession, so that he does not compete with them through advertisements or pay brokerage or commission to obtain clients, and that he does not participate or use persons other than members of the Accountants Association.
- F. Keeping clients' secrets and not disclosing them, and this is related to the standard of integrity and honesty.
- G. To make sure that the objective accounting principles are followed in the form of approved standards in the accounting application.

2.11. Ethical Principles in the Accounting Profession

The cases of fraud and manipulation of accounting information that some companies witness to achieve several goals, including it will increase profits until they obtain the administrative bonus and deceive investors into buying their company's shares, or it will decrease the company's profit to reduce the tax amounts to be paid to the tax authorities, which means tax evasion despite the developments in accounting thought and the emergence of accounting principles to serve as a guide and rules for accounting practices that must be adhered to reduce the erroneous practices of some accountants, we must know that the accounting profession is charged with the responsibility of showing a high sense of accountability and control. To maintain the reputation of the accounting profession, there are five core principles of the International Ethics Standards Board for Accountants (Egiyi and Ugwoke, 2019: 51). The IESBA Code of Ethics requires accountants to adhere to are (Buys and others, 2012: 4 ; Dosky, 2012: 37-38):

- A. Independence and Objectivity:** The principle of objectivity in accounting institutes is a perspective that imposes an obligation not to prejudice professional judgment due to bias, conflict of interest, or undue influence on others. The accountant is responsible for delivering information fairly and objectively, fully disclosing all appropriate information that may affect the user's understanding of the reports, opinions or recommendations he prepares, and some link between independence and the bases of integrity and objectivity. The concept of objectivity can be defined when the accountant is independent and unbiased, as well as when he is seen as independent and unbiased, when it comes to the facts of the work and the situation at hand, both from a personal perspective and from the influence of others. When faced with ethical questions, it is essential for the accountant to take into account the feelings and motivations of other stakeholders.
- B. Integrity:** Integrity is defined as the quality of being honest and having strong moral principles. Require that the professional accountant becomes autonomous, independent and unbiased, especially when it comes to the situation at hand and its business facts. As a result, the professional must not be influenced by personal motivations or by others, but is motivated by the stakeholder's motives. Consequently, the professional must communicate fairly and objectively and disclose all applicable information that could influence the end decision. Within an organizational situation, the association professional accountant must be able to distance themselves from possible conflict of interest situations, thereby enabling their objective assessment of the situations the organization faces (Sharma, 2019: 93).
- B. Professional merit or eligibility:** The accountant is responsible for maintaining an adequate level of professional competence by developing his knowledge and skills, and having full knowledge of the local and international standards on the basis of which financial operations are established and through which financial reporting reports are prepared to carry out his professional duties in a manner commensurate with The generally accepted regulations and laws and technical standards, and that he has a personality who can control and abide by the laws on the basis of which the preparation of financial statements must be the complete and clear preparation of

complete and clear reports and recommendations after conducting a proper and appropriate analysis.

C. Confidentiality: The accountant is responsible for maintaining the confidentiality of work and information and not leaking any information without the approval of the higher management / departments in which he works. His work. Awareness of his assistant accountants or financial data recorders to maintain the confidentiality of information and to refrain from using or pretending to use confidential information obtained during the performance of his work to obtain illegal or immoral advantages for other competing parties.

D. Professional Behavior: Members abide by relevant laws and regulations and avoid any act that would tarnish the reputation of the profession. The ACCA Rulebook goes further, stating that members should "act with kindness and consideration" toward everyone they do business with in a professional capacity. Professional accountants, when marketing and promoting themselves and their business, should not harm the reputation of the profession, but rather be honest and honest and should not do the following (Mahsol and Loag, 2018: 18):

- Making exaggerated claims about the services that can be provided, the qualifications they possess, or the experiences they have acquired.
- Expressing offensive signals or unconfirmed comparisons with the work of others.

2.12. Why Is The Unethical Works Of Professional Accountants Increasing?

Despite developments in accounting thought and the emergence of accounting standards to serve as a guide and rules for accounting practices that must be adhered to in order to reduce the wrong practices of some accountants, there are cases of fraud and manipulation in accounting information that some companies witness to achieve unlawful goals, including reducing the tax amounts that must be paid to tax authorities Emphasizes that the lack of commitment of accountants to the ethics of the profession will contribute greatly to the emergence and widening of the gap in the reliability of accounting information (Dosky, 2012: 39). There are some important reasons for the increase of unethical practices of financial reporting and accounting are (Sharma, 2019: 13-14):

1. Financial reporting is misleading. Since last decade, financial misrepresentation is focal points of consideration in the reporting of finances. The companies are purposefully altering the share price to deceive investors. The primary area of fake activities is by showing imaginary income and by intentionally adjusting entries in the journal.
2. Resources misappropriation: In bookkeeping one of the most important ethical issues is the misappropriation of resources at an individual level. It directly influences the company's reputation. The company's executives made profits by deluding the records and setting up wrong solicitations and reports. The resources of a company should only be used for the betterment of the company, not for personal interests as seen nowadays.
3. Full Disclosure: The companies' financial statements should contain sufficient information so that investors can take informed decisions based on that

If there was no application of professional ethics in the field of accounting, it was one of the most prominent factors that were forgotten in the collapse and numerous financial scandals of companies in various countries, which led to the recognition that work ethics is an absolute necessity for all businesses and jobs in the economy and society, and the urgent need for confidence in activities has become Economic is a fact that cannot be ignored (Othman and Abdullah, 2018: 10). And also we have the ways to achieve and strengthen adherence to the Code of Ethics (Lablata, 2018: 16-17).

- A.** Applying general standards to all members. As for the explanatory reports, they are taken into account in every category of practitioners in the profession in their own offices, or employed accountants or internal auditors.
- B.** The moral self-commitment of the members towards these rules.
- C.** The penalties that are decided in the event of deviating from the standards of professional ethics by three committees, namely:
 - Investigation Committee
 - Disciplinary Committee

CHAPTER 3: THE EXTERNAL AUDITING

The external control and audit procedures have evolved from traditional procedures to advanced modern procedures as a result of the development of modern methods issued and emitted by professional oversight associations in the United States of America, Europe and even local ones (Al-Attar & Sheikh and Rashid, 2018: 35).

The profession of external audit is considered a basis for verifying the accounting data in the institution and serves all the beneficiary parties, as it ensures that the information provided by the institution enjoys credibility and justice, and given the importance of this profession, international organizations and institutions have adopted many standards and determined everything related to this profession (Khelaifia and Djaouahdou, 2019: 454).

There is a person outside the institution who performs his supervisory work and they do not have a functional relationship or material interest with the company. This type is called neutral or independent audit. The main purpose of auditing is to give a neutral technical opinion about the fairness of depicting the budget and final accounts of the results of the audit work at the end of the financial year. It will also reveal is the use of accounting principles appropriate or not, and accounting data and information are reliable or not (Al-Attar & Sheikh and Rashid, 2018: 35).

3.1. Importance of External Audit

It is evident from the manifestations of daily economic life that accounting information has become the basis on which Depends on him in making decisions related to economic activities, and as a result the need to be confirmed Sufficient about the credibility of this information is essential, so the process of auditing and auditing the accounts The independent external accounting information system has become of paramount importance to the various parties benefiting from the information produced by the accounting information system. Where the reviewer usually provides his findings of information and results through a formal report contains a neutral technical opinion about the financial position of the institution (Shetaih and Sousha, 2017: 9). The importance of auditing is due to the users of accounting

and financial data, who use them to make decisions. Auditing increases the value of these data to rationalize the decision. The audit process can be limited to each party that is interested in this process as follows (Khaled, 2017: 32-33 ; Brahmi, 2019: 19).

1. **Capital Owners: Shareholders or Owners:** They rely heavily on the auditor's report, which is the link between them and the institution to ensure the accuracy and sincerity of the financial statements in expressing the true financial position, and the accuracy of the information stated in the report of the Board of Directors. Contrary to what was prevalent in recent years until the first half of the twentieth century, where the owners knew very well the managers, and in most cases they themselves were the managers, at the present time what is known as absentee ownership has emerged, and this is because the ownership of the institution has dispersed over a large number of owners.
2. **Tax Administration:** Approval of respecting the legislative and legal texts and accounting principles gives confidence in the accounts of the institution before the tax administration and then gives credibility to the tax declarations and to ensure the correct determination of the tax base. There are also other bodies such as managers and employees are interested in the results of the audit in order to make sure of the safety of the center The financial institution and the available liquidity is the thing that increases their confidence in the continuity of economic dealings with it and the recovery of their rights on dates and the expansion of dealing with it.
3. **Investors:** in deciding whether or not to invest their money in the concerned companies, based on the accuracy of the financial statements and the financial position of the economic unit and judging the rates of profitability and the likelihood of achieving it in the future.
4. **Creditors:** They are interested in the safety of the financial position, the current profitability and the potential profitability of economic units in the future, as well as the degree of liquidity in relation to their current assets, in order to be able to continue granting credit and deal with them in the future.

5. **Banks and insurance companies:** They are interested in the soundness of the financial position of economic units, and the amount of fixed and working capital, in preparation for granting loans or credit facilities.

All of these matters and others depend on information prepared or prepared by others. These parties may struggle with the interests of the parties benefiting from this information, for this reason the need for the service of the impartial and independent auditor has arisen who will report the other parties in the firm if these financial data and information are represented moderately or clearly and all material aspects are the financial position as it is on a specific date. (Bin Kashida and Gharbi, 2018: 11).

3.2. The Concept of External Audit

The general concept of the word audit is to examine the accounts of an economic unit by examining the financial information or data by an independent and impartial person to ensure its correctness for any institution, regardless of its goal, size, or legal form. Americans audit that (a structured procedure for obtaining evidence related to credits returns and economic events and their evaluation objectively, to determine the degree of the relationship between these declarations and a scale on the other hand, external audit in its developed sense is specific and the results are communicated to the beneficiaries) (Shetaih and Sousha, 2017: 107). Also there is another definition of The American Accounting Association defines auditing as a systematic process of obtaining evidence related to the elements indicating economic events and evaluating them objectively for the purpose of confirming the degree to which these elements conform to objective standards, and then communicating the results of that to the parties concerned (Brahmi, 2019: 17). It was also defined as “the process of examining the internal control systems, data, documents, and accounts The notebooks of the project shall be subject to an organized critical examination, with the aim of coming up with a neutral technical opinion The significance of the financial statements about the financial position of that project at the end of a known period of time and extent Its development of the results of his business from profit or loss for that period.

By reviewing the previous definitions, we conclude that external audit means verification objective, independent and independent of the economic and administrative competence of the institution's operations, and its conformance with the desired goals, and the communication of the concerned parties in a timely, logical and objective language Purposeful feedback (Bin Kashida and Gharbi, 2018: 7-8).

3.3. The Objective of External Audit

The external audit aims to achieve objective, independent and independent verification of the economic and administrative efficiency of the operations of the establishment and its conformity with the desired objectives there are several objectives for the external audit as follows (Bin Kashida and Gharbi, 2018: 9 ; Mabrok, 2019: 12).

1. The need to understand the nature, rules, principles and main objectives of accounting.
2. Familiarize yourself with the main verification methods and tools that can be used to implement the review process and auditing the various elements of activity in the facility.
3. Ensure that all elements included in the institution's budget and the rest of the financial statements are in place effectively.
4. Obtaining a complete and comprehensive picture of all the organization's events, in addition to evaluating the various events accounting.
5. Increasing reliance on the internal control system, as well as monitoring plans and following up on their implementation.
6. Obtaining a neutral technical opinion in matching the accounts and financial statements to what is recorded in the books, records and accounting programs.
7. Evaluate business outcomes in relation to what was intended and eliminating wastefulness by achieving maximum productivity in all aspects of the activity.
8. Discovering errors or fraud that may be present in the books. This is a danger to the interests of the beneficiaries of accounting information and to reduce the chances of

errors and fraud occurring through unannounced auditor visits to the project and strengthening the internal control systems used by the company.

9. Audit plans, follow up on their evaluation, identify the goals they have achieved, and study the reasons that prevented them from reaching the set goals.

3.4. Types of External Audit

It is possible to differentiate between three types of external audit, namely (Al-Sabban, Ibrahim, 2012: 36 ; Brahmi, 2019: 12).

1. **Legal Audit:** In terms of legal obligation, auditing is divided into two basic types;
 - **Mandatory Auditing:** It is the auditing that the law requires to do, as the project is obligated to appoint an external auditor to audit its accounts and approve the final financial statements for it. Hence, failure to carry out this audit will result in the violator being subject to the prescribed penalties. An example of a mandatory audit is an audit of joint stock companies.
 - **Optional Audit:** It is an audit that is carried out without a legal requirement to be performed. In individual establishments and companies of persons, the services of the external auditor may be used in auditing the project accounts and approving its final financial statements.
2. **Contractual Audit:** Is an audit performed by a professional at the request of one of the parties (internal or external) dealing with the institution, which can be renewed annually.
3. **Judicature Expertise:** which is carried out by an external professional at the request of the court, the aim of which is to inform the administration and guide it about the financial and accounting conditions and to provide indicators with numbers, and it is circumstantial that its duration is determined by the judge.

3.5. The Independence of the External Auditor

With the development of the audit objective to expressing an opinion on the extent to which the financial statements are honest and fair, it was logical for the auditor to be independent

in his work from any administrative body that audits its work. As the profession of auditing is based on performing the service to others and on mutual trust between the auditor and other related parties, which leads to an increase in the users of financial statements on the audited financial statements as a source and an increase in the responsibility of the auditor in front of others (Tawfiq, 2018: 32).

Where independence is defined as an unbiased view of the auditor through reviewing the financial statements and external attachments. The external auditor is one of the most important specifications that the external auditor should have (Siham, 2017: 11). Independence is intended for the reviewer to be far from any other influences related to the work entrusted to him and for his report to be reliable by the users, the reviewer must be exploitative and neutral (Muhammad, 2017: 68).

The elements of independence are based on some aspects such as: Self determinants that work in favor of the person of the reviewer, his scientific and moral composition and his practical experience such as honesty and trust, subject to obtaining a badge or badge to stop all actions and tampering with accounting policies the objective and related elements beside the provisions, rules, guarantees, standards, presentation and general laws for the professional period of the function of expressing an opinion, i.e. impartiality when expressing an opinion in the financial reports. Applications fraud from companies. (Muhammad, 2017: 67-68). The auditor's independence is the most important point on which the auditing profession rests, because his independence will enable him to start his opinion without any bias and with all objectivity in the extent of the credibility of the lists, and it can be said that without independence the audit process becomes without justification at all and loses its role (Misbah, 2018: 15).

The external auditor must adhere to a set of matters that support his independence which can be summarized as follows (Misbah, 2018: 15 ; Alnuesan, 2018: 47):

1. He must not be, currently or during the past three financial years, an employee of the company with a position that has any form of executive powers.
2. He should not have a direct family relationship with one of the employees with executive powers in the company currently or during the past three financial years.

3. He should not be one of the company's technical advisors.
4. He is not one of the main employees or customers of the company.
5. He should not be one of the main contractors for the company, and he does not have commercial or any other relationships that may affect his ability to act independently.
6. That the auditor does not have material interests directly or indirectly in the project or has investments in shares or any loans granted to the project, or obtained a loan from a project whose accounts are audited by the auditor.

It is worth noting that there are two special criteria for the independence of the external auditor. The importance of this standard and principles stems from the extent of trust and the degree of dependence on the opinion of the external auditor. It needs a neutral technical opinion on the financial conditions of the project, and then the external auditor constantly resorts to supporting that independence so that it does not lose its position in front of those interested parties (Amirat, 2018: 29). Because it is very important for the public to maintain confidence in the profession of auditing and auditing, and in the commitment of its members to the principle independence, so the observer should not appear in front of the public with the appearance of lack of independence or interfere with relationships that make the public believe that there is no independence (Tawfiq, 2018: 11).

3.6. External Audit Standards

The AICPA issued, through the BSA, a list of auditing standards, which have been classified into three groups:

- The first group: personal standards
- The second group: field work standards
- The third group: reporting standards

3.6.1. Personal standards

This set of standards is described as general because it is prepared to meet field work standards and report standards. It is also described as personal because it contains the

personal characteristics of the external auditor. His performance in the audit process and in preparing the report (Brahmi, 2019: 14).

3.6.2 Field work standards

It includes three criteria as follows (Awadi, 2016: 15):

- **Planning and supervision:** This is what is supposed to be sound planning related to the task of auditing provides organization correctly in the auditor's office and among its employees and to ensure the smooth running of work.
- **Internal Control:** Here trustworthy evidence must be reached through inspection, observation, investigations, confirmations, etc. And these evidence and evidence can generally be divided into two internal and external categories.
- **Evidence sufficiency and appropriateness base:** through the work of the external auditor, he needs a sufficient amount of all kinds of evidence and appropriate evidence to be a sound basis on which reports and financial statements can be expressed through documentary examination, accounting and cash audits, inquiries, approvals and notes.

3.6.3. The external auditor's report

The external auditor's report receives wide attention by many parties that seek to confirm the credibility and fairness of the financial statements on which they are based in making their investment decisions. The auditor's report is defined as “the A summary of the auditor's findings after reviewing and introducing the company's activities and examining sufficient evidence, documents, inquiries, notes and other supporting evidence that he deems necessary and beneficial to his work. The report is the written document that must be referenced in order to determine the responsibility of the auditor and to state the position of the company and the opinion of the auditor on the accounting statements is to give value and confidence in these financial statements (Sisalem, 2018: 37).

3.7. External audit procedures

1. Audit procedures reflect the actions, practices or behavior that must be performed by the auditor to achieve his activity and its implementation, and can be summarized in the audit program. In other words, audit procedures express the means by which the auditor carries out his mission, and it often expresses the audit program, starting from preparation, planning and ending. By writing the final report for the concerned authority. And the audit procedures remain the part that is left to the auditor's discretion, as he sets the procedures that he deems appropriate and necessary to perform his task, and they differ from one task to another, so that each task has its objectives and characteristics, in addition to the nature of the institution subject to audit, the nature of its records and books, and the quality of internal control applied within the institution (Alnuesan, 2018: 28-29). And all of this is an attempt to discover errors and fraud from the reality of the accounting books and records, and to reduce the chances of committing them through the development of special procedures and controls (Atawneh, 2016: 16). The steps for the profession of the external accounts governor are as follows: (Awadi, 2016: 27-28):
2. Acceptance of the mission and contact with the institution: After appointing the accounts governor by the general assembly, he accepts this agency and contacts the institution appointed therein to get to know its managers and its activities.
3. The beginning of the work: The work that the accounts governor performs is continuing by making the latter compelled to keep two files necessary to carry out the task, namely the permanent file and the annual file, and without them he would not have been able to organize his activity and ensure that he gathered all the necessary elements that would allow him to give his final opinion supported by evidence about him and the accounts. Which he examined, and their existence represents a permanent data bank and evidences that allow supervision of the work of his assistants and evidence of following internationally agreed professional performance standards.
4. Preparation of reports: The accounts governor expresses his professional opinion in the auditor's report, and this report is considered a summary of the work he has

undertaken, so he should clearly and explicitly specify the scope of the examination he has performed and what he deems to be regarding the fairness of the financial statements.

3.8. The Quality of the External Audit

Nowadays, economic institutions are characterized by their large and multiple functions, and as a result of globalization and the increase in the activity of institutions and the continuous development of their financial operations, the science of accounting has become a major role in giving a clear perception of the financial position of the institution. The development in accounting science has accompanied the development of another field that helps in verifying the results of accounting operations, which is auditing (Mabrok, 2019: 43). especially that the increase in the need for the services of the external auditor and the importance of his role as one of the actors within the economic system made researchers interested in ways to develop the practice of the profession through an attempt Searching for determinants to measure their quality and thus working on developing them continuously (Lachlache, 2018: 93).

The concept of quality in the field of auditing is adherence to auditing standards in general and the rules of professional conduct while performing the task of auditing, as well as the ability to discover the strengths and weaknesses of the internal control system and make significant recommendations to the beneficiaries of the information them, or reduce them, and the possibility of achieving the maximum possible benefit for the client institution (Rice and others, 2020: 7). As the quality of auditing represents a necessary requirement for all parties to the audit process, especially the external audit. Also, audit quality defines the set of technical and qualitative characteristics of an auditor that satisfy the needs of stakeholders. To this end, professional organizations have been interested in establishing committees and issuing standards aimed at improving the quality of auditing (Maprok, 2019: 23).

The importance of the quality of auditing for the users of the auditor's report doubles as the conflict increases between the various parties that need the auditor's report. The demand for the quality of the profession increases, especially in light of the modern form of institutions

outlook (Lachlache, 2018: 99). The importance of auditing stems from the following areas (Amirat, 2018: 17):

1. Confirm the auditor's commitment to professional standards.
2. Contribute to narrowing the expectations gap in the audit.
3. Enhancing the ability to discover irregularities and errors in the financial statements.
4. Reducing agency conflicts
5. Contribute to strengthening the concept of corporate governance

3.9. Fees of the external auditor

The audit fees charged by the external auditor, one indicator of the task that affect the independence and the quality of service provided, and that the process of determining fees of the auditor is the process very complex and that the multiplicity of factors affecting the estimation of such fees, as it aims the auditor access to technical opinion neutral on the sincerity and the integrity of the financial statements through the regular procedures for examining the financial statements and verifying their integrity (Alhudhuwh, 2015: 26). The fees of the external auditor and appointed determined by the general assembly of the facility, and this is to ensure his independence (Hadab and Al-Tamimi, 2018: 64).

For the external auditor to perform the audit process, he must exert effort and time, and their results appear in the costs of completing this service, such as examining, risking and reporting on it, and these costs are included in the price of the audit service, and the fees for auditing operations represent the main source of income for the audit offices, and the reason for the existence of these offices has become a goal. The audit office is the fee in order to reach the best possible return from practicing the profession, and the audit fees represent a financial burden on the firms subject to audit (Al-Tikriti and Al Shaqab, 2017: 10).

The process of determining the audit service fees is mainly related to the characteristics of the company being audited, such as: (the size of the company, the complexity of its operations, the type of auditor's report, the number of its branches, etc). Which differ from one industrial sector to another. Also, there is a positive relationship between the audit fees,

and each of the size of the company subject to auditing, the degree of complexity of its operations and the type of auditor's report, in addition to the fact that the business result of profit or loss is one of the factors affecting audit fees (mushtahi, 2014: 11). The size of the auditor's fees affects the quality of the audit process, and if the external auditor receives high fees that are not commensurate with the exerted effort, it reduces the credibility and impartiality of the report issued by the auditor, as the relationship between the size of the fees and each of the credibility and impartiality of the auditor's report was an inverse relationship (Ramadan and Dahdouh, 2019: 18). The audit offices shall determine the fees that are commensurate with the performance of the nature of the task assigned to them in accordance with professional and technical standards, and low fees should not be determined in order to preserve the client only without achieving the efficiency and quality required at work (Alnuesan, 2018: 84). Also, there are several forms of the external auditor's fees as follows (Alhudhuwh, 2015: 28):

1. **Fees Fixed:** Are amounts determined in advance, and they are not subject to increase, and they are determined based on based on the nature of the work or service required and in accordance with the agreement between the auditor and the client.
2. **Fees Variable:** Which are the amounts that are set in exchange for fees that depend mainly on the time that the auditor spends in the audit process, and the researcher believes that this method may not be accurate, as it may not be accurate.
3. **Fees Contingent:** Which are fees whose value and process of obtaining them are determined based on the fulfillment of a future condition, for example if it is a percentage of the net income achieved, accepting these fees for services that do not represent assurance services may lead to a threat to objectivity and independence due to personal interest For the auditor.

3.10. Types of external auditor reports

Although there are various differences between the auditing standards in countries around the world, especially in terms of the form and contents of the auditor's report, there is a relative agreement regarding the need for clarity of the auditor's opinion on the audited

financial statements. Auditing and accompanying it to obtain the evidence and information necessary to be able to express an opinion (Atawneh, 2016: 42). There are four types of external auditor reports as follows (Sisalem, 2018: 38 ; al shtaraf, 2017: 100-101 ; Atawneh, 2016: 43).

First: The (clean) absolute opinion: This opinion is issued without reservations when the external auditor does not find any observations or suggestions that affect the validity of the financial statements, and a clean report means that the auditor has discovered all the material errors resulting from fraud or violations that occurred during the financial year Subject to audit.

Second: Conservative opinion (not clean or restricted): The auditor concludes, after obtaining sufficient appropriate audit evidence, that erroneous data, individually or as a whole, are considered material but not prevalent in the financial statements, or that the auditor is unable They are required to obtain sufficient appropriate audit evidence on which to base the opinion, but concludes that the potential effects on the financial statements related to undisclosed errors, if any, could be material but not widespread.

Third: Dissenting opinion (negative or opposite): A negative opinion is expressed in the case that the effect of a disagreement with management is substantial and comprehensive of the financial statements, to the point where the auditor concludes that the reservation alone is the report and is not sufficient to disclose the nature of the deviation or decrease are the financial statements.

Fourth: Abstaining from expressing opinion: This opinion is issued in the event that the auditor does not obtain sufficient evidence, evidence and proof to express a neutral technical opinion on the financial statements, whether this is due to narrowing the scope of the audit in terms of time or cost or the existence of exceptional and unnatural circumstances.

And that the importance of the auditor's report and opinion lies in the fact that it is the basis on which the users of the financial statements build their decisions and that the conclusion of an external, impartial and professional opinion in the fairness of the information contained in those reports and studies have proven that the auditor's opinion has an effect on companies'

credit. Increasing or reducing the cost of debt, the share price, and the investment opportunities. For this reason, the auditor's opinion can be relied upon in his report on the quality of the financial reports and used as an indication of that.

3.11. The Importance of Relation Between Internal and External Audit

The importance the relationship between the external auditors and the internal was of interest many international professional standards, audit bodies, have recognized example, the American Association of Certified Public Accountants (AICPA) the International Federation of Accountants (IFAC) and the Institute of Internal Auditors (IIA), regarding the importance of internal audit and its possible contribution to the audit work external (Endanya, 2014: 76). Internal auditors may contribute to the audit of the financial statements in their capacity assistants under the supervision and follow-up of the external auditor or accreditation of the auditor external auditors work on the work of internal auditors during the year of the audit and the question they are the determinants of relying on the internal auditor in light of auditing standards professional / international (Al-Kanani, 2020: 67).

There have some effects and integration between internal and external audit in the following aspects (Sahba and others 2018: 97 ; Thwraya, 2012: 41):

1. The external auditor can rely on the internal auditor to know what if the internal control system is implemented in a manner that maintains accuracy and transparency financial statements recorded in the books and their reflection on the fairness of disclosure.
2. Provide the external auditor with all information on the assignment of tasks and responsibilities in the organization.
3. The internal investigation shall assist the external auditor at the end of the financial year in obtaining confirmation from clients of their account balances and attachments to some budget lines.
4. The external auditor's dependence on the internal audit in relation to examination branch operations, and inventories made in it, in the case of establishments with branches spread geographically.

5. The dependence of the external auditor on the internal auditor in the field of discovery manipulating his permanent presence in the organization, and his contact with workers all administrative levels.
6. A comprehensive assessment of the audit risk, and then taking the relevant decisions determining the nature, timing and extent of the audit procedures.
7. Reducing the time of performing the external audit task, as confidence in the system internal audit leads to less time for external audit, this leads to a reduction in the fees of the audit and verification greater than customer satisfaction.
8. Increase and support the training and qualification of internal auditors, and motivate them to perform work using methods, procedures, ideas and information different and new.

And the most important objectives of integration between internal and external audit can be identified as the following (Salahat, 2017: 16):

1. The inclusion of all activities of the organization with the audit work.
2. Increase the effectiveness and efficiency of investigation work.
3. Reducing redundancy and duplication of work.
4. Reducing the cost of external audit work.

3.12. The Impact of The Ethics of the Accounting Profession on The Work of the External Auditor

Attention has increased in the importance of the quality of accounting information in recent periods due to the direct impact of accounting information and its quality on its users, especially in light of the development of information technology. Decisions, reducing the cost of capital and reducing the gap between enterprise management, investors, and beneficiaries of financial reports (Coco, Adeb, and Salah, 2019: 201). And that the ethics of the accounting profession is of great importance when practicing the profession because a commitment to the ethics of the accounting profession leads to obtaining quality information and free from any manipulation, and because the accounting profession provides social services represented by investors and the various parties of society and this service must be

credible and reliable, and this is not available. When committed to the ethics of accounting and auditing profession (Muhammad, 2017: 38).

Accountants and external auditors in institutions adhere to the ethics of the accounting profession during their performance of their work, and that financial reports are presented based on knowledge and skills related to the ethics of the accounting profession, and that weak commitment to professional ethics leads to poor output of accounting systems (Coco, Adeb, and Salah, 2019: 205). And that the accounting information system would serve the external auditor in the audit process and this means that the accounting information system provides accurate information of quality to the external auditor, which would help him in performing the audit process at the required level affects the quality of the external audit through its contribution to raising the level of External audit quality (Amirat, 2018: 46).

CHAPTER 4: THE PRACTICAL ASPECT (A FIELD STUDY OF A SAMPLE OF AUDITORS IN IRAQ)

In this chapter, the researcher dealt with a detailed description of previous studies, the method and procedures used in implementing the study, which included curriculum, tools, society, sample, procedures, results, conclusions and recommendations of the study in order to be able to access the results of the research in an academic way.

4.1. Literature Review

In general, there are many studies that have spoken on the accounting information system and the ethics of the accounting profession and external auditing throughout the Arab world to test the effect of the accounting information system on the ethics of the accounting profession and its reflection on the work of the external auditor First and foremost, the study is analyzed with a number of studies in many From countries of the world and then presented these studies that were analyzed in the following paragraphs below in a chronological order.

1. Jawabreh and Alrabei (2012). "The Impact of Accounting Information System in Planning, Controlling and Decision Making Processes in Jodhpur Hotels in India"

This study aimed to recognize the fact of accounting information systems in the four category hotels and the five stars in terms of planning, control and decision-making processes, and the researcher used the approach descriptive and analytical data collection by means of a questionnaire, which was distributed to different groups accountants in hotels and their number. This study recommended increasing the qualification of cadres and developing information systems in these hotels towards the effective application of the means of accounting information systems.

2. Al dosky (2012) "The Role of Accounting Ethics and Quality of Accounting Information in narrowing the Tax Gap" This study has been enhanced by a survey study using a questionnaire distributed to the target sample in the Iraq.

The importance of this study stems from the fact that it sheds light on two main factors associated with accountancy as a profession, which are ethics of profession and the quality of accounting information. This is in addition to the extent of the contribution of these two factors to reducing the tax gap and to achieve justice between the tax agencies and those responsible for tax matters. Moreover. And this study reviews the theoretical background and literature in regard to the ethics of the profession of accounting, auditing, and the quality of information and financial reports, and the extent of their impact in reducing the tax gap and achieving justice. The most important conclusion reached by the study is that the ethics of the profession of accounting, auditing and accounting information quality contribute significantly to the reduction of the tax gap and achievement of tax justice.

3. Al-Ghadhanfari (2013) "The Contribution of Moral Behavior in Reducing Creative Accounting Practices" An Exploratory Study at the College of Administration and Economics / University of Mosul / Iraq.

The study aimed to identify the contributions of ethical behavior in limiting creative practices, and the study mentioned a set of dimensions, including ethical accounting behavior and creative accounting practices, and the study reached a number of results, including: that the accounting profession has special ethical rules and principles that the accountant adheres to, and that these ethics that govern the profession lead the advancement of accounting, and it ended with a set of recommendations, including the need to adhere to the rules of ethical accounting behavior.

4. Nzal (2014) "The Role of the Accounting Standards and Ethics of the Profession as Controls for Accounting Practices" Field Study on the Jordanian Industrial Public Shareholding Companies.

The current study aimed to identify the role of the accounting standards and the ethics of profession as controls for accounting practices and also its role on the authenticity of the financial statements of Jordanian industrial public shareholding companies. To achieve this objective the researcher dealt with two types of data; the primary data which was collected via field study and questionnaire. The questionnaire has been distributed on a study sample consists of the accountant, auditor, financial analyst, and financial manager working The

study came up with the findings that the Jordanian industrial public shareholding companies adhere the application of accounting standards and don't adhere the application of the ethics of profession, And the study recommends to obtain a training course about the accounting standards and the ethics of profession and to support the academic courses concerned with the ethics of profession at the universities of Jordan.

5. La Ballata (2018) "The role of accounting ethics in controlling accounting practices from the professional point of view" A field study of a sample of Algerian Economic Institutions.

This study aims to highlight the role of professional ethics in controlling accounting practices in economic institutions, by examining the relationship between the requirements of professional ethics and accounting practices. The study reached a number of results, including that the requirements of professional ethics in the institutions under study, regardless of ownership and size, do not differ, There is no difference between the requirements of professional ethics in the institutions under study, whatever their ownership and size, The study concluded with a number of recommendations, including the need for the attention of large institutions accounting measurement, as well as benefit from the experience of the medium institutions in relation to accounting measurement.

6. Babiker and Abdullah (2019) "Ethics of the accounting and auditing profession and its impact on the quality of the profession practice" An applied study on the Accounting and Auditing Profession Regulatory Council in Sudan.

This study aimed at demonstrating the impact of accounting and auditing ethics on the quality of practicing accounting and auditing from the perspective of the members of the Board of Accounting and Auditing Organization in the Sudan. The study tested the following hypothesis: ethics of accounting and auditing that affects the quality of the profession of accounting. Some findings of the study are: Auditors objectivity and independency enhances the quality of professional practice, auditor's interest in their work, and the pursuit of improving and developing are some factors affecting the profession quality.

7.Çıtak (2020) "The effect of electronic developments on accounting professional ethics in accounting applications" a research on the view of accounting professional members at kirikkale in Turkey.

The study aims to determine the opinions of the professional accountants registered in Kırıkkale Chamber of Independent Accountants, regarding the effect of electronic developments in accounting practices on accounting professional ethics with the survey application method. In line with this purpose, after analyzing the electronic developments in accounting practices and accounting professional ethics conceptually, the data obtained by applying factor analysis to the survey study were interpreted. The results suggest that professional accountants have an awareness of professional ethics, but should be supported by training on e-transformation practices.

8. Al-Mutairi (2013) "The importance of Information Technology in Controlling the Quality of the Auditing and the difficulties of using it from opinion of auditors in Kuwaiti"

This study aimed to identify the importance of Information Technology in controlling the quality of the auditing and the difficulties of using it from opinion of auditors in Kuwaiti. A sample study consisted of (125) auditors working in the study concluded the number of results: the impact of Information Technology (computerize techniques, Scientific and practical experience, and Skills development) in controlling the quality of the auditing and the difficulties of using it from opinion of auditors in Kuwaiti.

9. Bn Qutaib (2017) "The role of accounting audit in light of electronic data processing in improving the quality of accounting information" studying a sample of Algerian economic institutions.

This thesis investigates the relation between auditing in the light of electronic data processing as an independent variable and the quality of financial reporting as a dependent variable. For the sake of this study, a survey was made and distributed on a sample of 34 economic corporations in the governorate of Tiaret. Results show that information and communication technology do play an important role in regards to the process of auditing which, in turn, enhances the quality of financial reporting. Noteworthy are the risks involved in both auditing

and technology which represent a real threat to this profession, hence, the need to figure out ways and methods to face these risks so that auditing could perform its real role in an information technology context and, as a consequence, enhance the quality of financial reporting.

10. Francis and Olayemi (2016) Accounting Information System as aids to Managerial Performances.

This study aimed to find out what adds the use of accounting information systems to the administrative performance in the organization and the problems facing the administration in decision-making in educational institutions, coordination, control, profit maximization, optimal benefit and optimal exploitation of resources, and the researcher used the descriptive analytical approach, and the results of the study showed that there is a strong positive correlation between the application of accounting information systems in a large way with the impact of operations. Making strategic and managerial decisions in organizations. The researcher benefited from this study in developing the theoretical framework of the study.

11. Al almi (2015) "The Role of Computerized Accounting Information Systems in the Efficiency and Effectiveness of External Auditing" An applied study on auditing offices operating in the southern governorates of Palestine.

This study aimed to get an answer to this question: Does the use of accounting information systems have a role in the efficiency and effectiveness of external audit? To achieve this goal, some hypotheses were formulated by the researcher to achieve the objectives of the study and answer its questions. The results of the study showed that there is an important role for the use of computerized accounting information systems on the efficiency and effectiveness of external auditing, and its use is one of the primary means that helps to raise the level of efficiency and effectiveness of external auditing, and helps the auditor to implement audit programs and achieve performance in a better way, as it has d An important and significant opinion in raising the level of the auditing profession.

12. Al Ubaidi (2012) "The risks of using computerized accounting information systems and their impact on the effectiveness of the audit process in Jordan".

Aimed this study to know the risks of using accounting information systems or their impact on the effectiveness of the audit process in firm listed on the Amman Stock Exchange, and the study community will be of three categories with a statistically significant impact of the environmental risks of computerized accounting information systems on the effectiveness of the audit process in Jordanian public shareholding companies. The study made a number of recommendations, most notably emphasizing Jordanian public shareholding companies using computerized accounting information systems, paying attention to the environmental risks of these systems because they affect the effectiveness of the audit process, and attention to data entry in computerized accounting information systems in a sound and safe way because their risks affect the effectiveness of the audit process in Jordanian public shareholding companies.

4.2 Study Approach

In order to identify the status of the accounting information system, orientation towards it and its impact on the ethics of the accounting profession and its reflection on the work of the external auditor from the point of view of external auditors, and in this regard the researcher used the descriptive and analytical approach to collect data in order to suit the nature of the study, as the descriptive approach studies the reality or phenomenon (Kharabsheh, 2012: 13).

4.3. Study Tools

The researcher used the interview to collect data related to the study the interview is of great importance as a tool in collecting data and obtaining the information you want, especially since individuals have an innate tendency to talk more than their tendency to write, and its importance also lies if the researcher tries to obtain the confidence of her respondent, so the interview differs from the questionnaire in that the mechanism includes direct interaction Between the researcher and the interviewee, the interview was defined as “a directed conversation that a person conducts with another person with the aim of obtaining information and exploiting it in scientific research or for use in guidance, diagnosis and treatment” (Hashem, 2014: 46).

Interviews have many types, including as mentioned by (Kharabsheh, 2012: 15). the personal interview, the telephone interview, the computer interview, the television interview, and there is the standardized and unregulated interview. The codified is the one for which the researcher prepares questions in advance, and the unregulated ones are the ones that the researcher does not put out specific questions for them in advance and leaves the interview to run freely. He also added about the advantages of the interview tool that it is flexible, and the percentage of responses in it is higher than the questionnaire. Time, effort and great cost that may be affected by stress and tension factors, and there is difficulty in reaching some people sometimes. The interview questions addressed to the external auditors include the following:

1. What do you think about the using of AIS in the company? (advantage and disadvantages)
2. What do you think about the usage of AIS on audit process?
3. What do think about the use of AIS in financial reporting from the perspective of managers?
4. What do you think about the using of AIS in creative accounting?
5. What do you think about the using of AIS by the company from the perspective of external auditor?
6. What do you think about the usage of AIS from the aspect of accounting ethics?

4.4. Study Population

The study population knows that: All individuals or elements that suffer from the problem of the study or are related to it, and the researcher seeks to generalize its findings on it (Kharabsheh, 2012: 10). Thus, the community in this study are the external auditors in the governorates (Erbil, Duhok, Sulaymaniyah) in Iraq. Their number was (15) individuals, all of whom hold a CPA certificate, although in the three mentioned governorates the number of external auditors includes (47) individuals. The preparation of the interview was carried out according to the following steps:

First: Planning the Interview:

1. The main objective of the researcher in the interview procedures was to collect private data about the reality of the accounting information system, its strength, robustness and control over the professional ethics of accountants and their reflection on the work of the external auditor from the point of view of the external auditors who work in the same geographical area.
2. The researcher and the supervisor formulated and wrote the interview questions based on a scientific link with the two variables of the study, and the number of questions reached (6) questions.

Second: Implementation of the Interview:

1. The researcher contacted the external auditors by phone in the aforementioned governorates and set the date for the interview with them according to their work schedules and according to their spare time.
2. The researcher conducted interviews with the external auditors who carry out the external audit process in the companies during a period of time between (2.19.2021 / 3.20.2021).
 - The external auditors are provided with interview questions that will be presented to them for perusal.
 - The recording of the interview was linked to the type of questions asked, and the questions were open, and the interview was recorded through a recording device that was in its possession, after asking for permission from the interviewers.
 - The researcher gave the supervisors sufficient time to answer the questions separately, in order to obtain the largest amount of information about each question presented to them, to benefit from their responses and comments as much as possible.
 - The researcher received the answers to the questions with the utmost care and accuracy, using the skill of communication and communication, which is one of the most important qualities that the researcher must possess in this tool.

- The interviews were recorded on a recording device in order to collect information and then listen to it several times, unpacking data and analyzing it by classifying it into axes and collecting it to extract results and analyze them to obtain the required qualitative information, and to suggest appropriate recommendations.
- After unpacking the answers of the sample members that were heard, they were placed in the form of arranged data and specific answers for each person separately on each question using the qualitative content analysis method, so that the results of the interview would be a justification for their position towards the target situation we are seeking around.

4.5. The Auditors' Answers About the Interview Questions

Q. 1 What do you think about the using of AIS in the company? (advantage and disadvantages)

P.1 The application of an accounting information system by companies is a good job and this leads to providing real and accurate information and data to all beneficiaries of accounting information. Companies use random accounts and at the end of the year, the account organizer will be required to bring fake data only for tax purposes, except for large companies who have an accounting information system that is free from fraud and manipulation.

P.2 Not only in the establishments, the accounting information system is important, but anything in any field must be organized, which is required and very important because if the inputs to the accounting system are accurate and arranged, they will obtain reliable and useful outputs. In general, the accounting information system in Iraq is not at the required level, but if we compare it with the previous one, you feel that the accounting system is heading towards the better, and this is due to government laws and procedures, and think's that these procedures are very important because through a good accounting information system, those who benefit from accounting information can obtain reliable data and information correct.

P.3 In all companies they have an accounting information system, but there are companies that have a good accounting information system and its data is available and reliable, and

also there are companies that have a random accounting information system. And obtaining an integrated accounting information system helps all stages of the audit process and also helps the company's management and all parties benefit from the accounting information, but there are laws and procedures issued by the government and applied to companies through the Accountants Syndicate and tax authorities that require companies to use actual data instead of fake data in End of year.

P.4 That the existence of the accounting information system in companies is a very important thing almost as a basis for the management of the company because through this system he can determine the result of the activity of the facility and protect the company's assets and help the administration On taking decisions, but unfortunately in general, the accounting information system for companies is very weak and even did not reach the average level, and this depends on the awareness of the owners and managers of companies and the legal vacuum that occurred due to government negligence.

P.5 That accounting information systems are very important for companies. Even the beneficiaries of accounting information get the data and information to make their decisions, but the most important thing is whether companies implement an accounting system completely and without deliberate errors or not? Think's that the percentage of companies that apply the accounting system is 20%. According to Iraqi law, companies must apply a unified accounting system. For electronic accounting, there is a program licensed by the Iraqi Ministry of Finance, and this program is varied according to the activity and size of the company, which means that companies do not have the powers to choose or design a program other than their interests due to fraud and manipulation to maintain reliability accounting information.

P.6 The application of accounting information systems in Iraq is very necessary, but on the contrary it is very weak and this is good for unfair management because it deals with his temperament, organizes accounts and information and takes decisions according to his interest. But for all other beneficiaries from banks, owners, tax authorities etc. They are not good and they are affected by the lack of accounting information to make their decisions and to remedy this issue, companies must purchase accounting systems and train specialized

cadres and apply them in an integrated manner. We certainly do not forget that government control must have a role. It is equally effective for companies.

P.7 The application of accounting information systems in companies is a necessary and compulsory thing, because through the existence of these systems, the company can deduce the accounting information from the data and access the results of the company's activity, meaning that it knows that its existence is in danger or not. However, companies in general have a great negligence in applying this system, and that the beneficiaries of accounting information are affected because they cannot make their decisions on the basis of real information.

P.8 The existence of the accounting information system in companies is a very important thing, and all establishments must implement it with the most accurate details because its application benefits the company until the data is available for the management and the result of the company's activity and the provision of data and information for the work of the external auditor because providing data to the management and auditors has an important characteristic Through it, notification is given to the management if the company's position is good or bad in order to avoid the company from risks. But at the present time, most companies apply the accounting information system, especially for their work, but at the time of their auditing process, they do not give the data to the auditors because of tax evasion.

P.9 The application of an accounting information system by the facility is a necessary act because it leads to the provision of real and accurate information and data to all the beneficiaries, and facilitates their work to make their daily and strategic decisions, whether the company's management, the external auditor, tax authorities and the beneficiaries of obtaining the information Accounting.

P.10 That the application of the accounting information system is very important, especially in Iraq because by applying this system, it will control the companies and give the real information to the beneficiaries of the accounting information, but unfortunately the accounting information system in most companies is very weak and this is good for the management of others because it can Manipulating accounting information and not good for all other beneficiaries from banks, owners, tax authorities etc. There are also flaws to this

system, the most dangerous of which is penetration of the system, and this leads to the disclosure of confidential information of the company.

P.11 The emergence of the accounting information system with the percentage of Iraqi companies is something new because according to Iraqi law, the system imposed on companies is the unified accounting system. The accounting information system has many advantages, the most important of which is accuracy and speed in providing data and information and at any moment that the company's management needs reports that they can obtain. It also has disadvantages, for example if the company has several branches and its system is linked to the external internet, it has risks of penetration by people outside the company. There is accounting information of great importance that should not be known to anyone except the management of the company, and in this case the company must rely on a person specialized in the electronic program in order to strengthen the accounting systems.

P.12 The orientation towards the use of accounting information systems in companies is a positive thing and it has great importance because through these systems the company can deduce the accounting information from the data and access the results of the company's activity easily. Without this system, the company's management cannot provide sufficient data and information for the beneficiaries of the accounting information.

P.13 The use and application of the accounting information system is a very important thing for the company, especially in terms of accuracy, speed and ease of work, and the orientation towards this system means the abolition of routine work and this system is useful for the beneficiaries of accounting information and that most companies use this system and depends on the nature of work, size and type the company.

P.14 The existence of the accounting information system in companies is an imperative thing, but its use, if it is electronic or manual, depends on the nature and size of the company, and in the present time that most companies apply the accounting information system especially for their work, but most companies do not give the real data to auditors to do because of tax evasion.

P.15 The application of the accounting information system is a very important thing for those companies who have the intention to develop because it gives information quickly and with high accuracy and organizes the accounts well and reduces the tasks of the accounting staff and most companies apply this system, but according to the company's activity and the company's management need for information and its most serious defect is to penetrate the information system Accountant if it is linked to the internet and stealing information by the accounting cadres easily because it does not have a large weight or size.

Q. 2 What do you think about the usage of AIS on audit process?

P.1 As companies apply accounting information systems, and we can collect accurate and certified data, this saves effort, cost and time, but unfortunately most companies have sporadic and non-electronic data so that we can say they have a primitive system, for example, for revenues, a special book, for expenses, special book, special book for the debt. etc. The time of auditing, we must collect data manually, i.e. we check a document and collect data in a difficult and step-by-step manner so that we can work the system for them. There are companies that apply an Electronic Accounting system, and this is very easy for him to audit compared to a manual system.

P.2 According to the internal laws and standards in Iraq, companies must apply a unified accounting system, but until now most companies do not adhere to these standards except for large companies and oil companies, and these companies go towards an Electronic Accounting system and have sufficient information data for all the beneficiaries and when a turn comes the external auditor to conduct the audit process, we obtain all the data and statements in an easy way, and this is useful for conducting the audit process with less time and less cost. As we note that the accounting systems of companies are moving towards electronic accounting, but in a slow manner, and this requires auditors to learn continuously and present any new developments that affect their work.

P.3 The accounting information systems in companies help a lot in the audit process, especially if they are electronic, because the financial statements and statements, and any accounting information you need in the audit process are available in moments, unlike a

manual information system and also of high quality, but to collect evidence there is more effort and time and direction Towards an Electronic Accounting system requires the auditors to learn continuously, especially the new developments that affect our work as external auditors.

P.4 As we said that the accounting information system is very weak. This negatively affects the auditing process in the sense that the information we obtain is few and sometimes incorrect and insufficient, and this affects the cost, time and effort in order to affect the external auditor team in terms of the number of auditors and assistants because most companies apply a manual accounting system and we will not obtain the arranged information and also due to the lack of experience and neglect that companies have integrated the accounting information system with the management information system in this case all the information we obtain is separate information, unlike the Electronic Accounting system.

P.5 Certainly if the companies applied the accounting information system well, especially if the electronic facilitates the audit process because in this case all the data, statements and financial statements are available, and this positively affects the speed and accuracy in data collection, but if the accounting information systems are not applied, we must we collect data and design a new system for the company and this affects effort, time and cost.

P.6 The companies must apply the accounting information system first, then comes the role of the external auditor to carry out the audit process, but if the companies did not apply the accounting information systems, the auditors have no right to force them and sometimes the opposite. There is insufficient data and we will not be able to carry out the audit. The obligation to implement the accounting information system by companies is the duty of government and tax agencies.

P.7 If there is an effective accounting information system in companies, it will help the audit process a lot to obtain data, collect evidence and keep data as an archive, and this helps even in the audit process for previous years. The accounting information is organized for a specific company that we have audited. This means that we have organized data and archives, and it will be directed to the Internal Oversight Bureau in the event that they request the external auditors.

P.8 If the companies have an integrated and organized accounting information system that will facilitate the external audit process, that is, the accounting information is integrated and the budgets of the past years are present and anything we need for the work of the external auditor is available, but on the contrary, the external auditors have everything related to the audit process such as the audit program and the system Samples and competent cadres are bound by auditing standards, evidences, worksheets and inquiries, but at the time of their application and we start work, most of the data we as auditors collect and organize them and this is due to the weakness of the accounting system in companies and affects the audit process in terms of time, effort and cost.

P.9 As companies use accounting information systems, we can collect accurate and real data, and this changes many things such as saving effort, cost and time, but the current state of accounting information systems for most companies is not good and we are forced to collect data manually, i.e. we check a document and collect data in a difficult way until we get to the step of providing an opinion.

P.10 The use of the accounting information system has many effects on the accounting information system, and if the system is weak, it negatively affects the external audit process, and the information we obtain is insufficient, and if the system is integrated and the accounting data and information are present, it positively affects the work of the external auditor. .

P.11 That the accounting information system helps the audit process a lot because the auditor can obtain the accounting information quickly and easily, and the characteristic of the accounting program is that everything in it is stable and clear, and any errors or manipulations do not pass on the external auditor, even after a long period, the auditor can detect them. There is another point that recent years are the turning point from the manual accounting system to the Electronic Accounting system, and the auditors must develop their electronic skills in order to get used to them so as not to affect the quality of external auditing.

P.12 With the presence of an integrated accounting information system in the company will help the external auditor a lot in the audit process by obtaining data, information, consensus

of evidence, etc. And even it will help the external auditor for the coming years because this system gives data for several years and has the ability to store information for many years. .

P.13 The trend towards using the accounting information system will facilitate the work of the external auditor because he will obtain accurate accounting information and data at a high speed and this affects the costs, time and effort of the external auditor's work. Also, auditors need to learn and develop their electronic skills so that they can control their work.

P.14 If the company's management has a structured accounting information system, it will certainly facilitate the process of external auditing, meaning that the accounting information is integrated and all the data and information required is available to the auditors through moments, quite unlike manual accounting.

P.15 The accounting information system affects the work of the external auditor positively and helps him a lot to obtain accounting information at a high speed and affects the quality of the external audit. The expertise of people who specialize in technology is used.

3. What do you think about the use of AIS in financial reporting from the perspective of managers?

P.1 There are some managers who have full experience in applying accounting information systems in the financial statements and they encourage this, but there are some managers who do not have any understanding on this work and neglect only want to get the final results winning or losing, but unfortunately managers in general they do not accept to use the real data in the financial statements of the company for tax reasons only. I want to say that there are positive changes for the coming years due to the new laws and procedures by the government and the Association of Accountants and Auditors, and managers and company owners will be required to adhere to accounting information systems and apply them in the financial statements.

P.2 The preparation of providing accounting data and information is the commitment of the company's management, and there are large companies whose accounts and their accounting system are organized and complementary, and any information needed for the work of auditors is available, but most companies do not have any accounting system but he had

personal opinion that it depends on the awareness of managers do they adhere to the directives that it is given to them by the auditors or not. In all cases, the managers are also moving towards the best, especially after the new laws and procedures issued by government agencies.

P.3 That managers in companies in general do not want to give the real data to any parties because they see that the accounting information is a break for the company, or I can say that it is tantamount to their presence. They use fake data in the financial statements for the reasons for tax evasion, and these procedures began two years ago, and we as legal auditors have great hope that they will improve for the better because of the awareness of managers and also because of the laws and procedures of the government.

P.4 According to the new laws, managers are obligated to give the actual data and information to the company, whether they want it or not, especially due to the pressure of the tax authorities because three years ago or more, the responsible authorities such as the Accountants and Auditors Syndicate were not strict about fetching the actual data from the companies There was real chaos, but now %70 percent are moving towards using actual data in financial statements.

P.5 Managers always conceal the accounting information and do not give the data completely and some companies have two accounting systems, one of which is used for the company and for decision-making and the other is almost neglected, i.e. it has a very small amount of accounting information and based on it they create financial statements, meaning dedicated only to tax and government agencies. If the auditor has a feature instead of professional care, he will reveal such manipulations and will be mentioned in his final report.

P.6 That managers in companies do not help in using the actual and real data in the financial statements, as we originally said that the accounting information systems are weak, and if they give the data or not, they benefit very little from the financial statements. Before now, i.e. in the past years, managers used to give fake data at the end of the year and use it in financial statements due to tax evasion, but there is a good recovery in using actual data due to government pressures on companies.

P.7 In general, the managers do not have any awareness of the financial statements and that the managers choose what they think is in their interest and will apply them and use their real data in the financial statements, but if they feel that the use of accounting information and information is not in their interest, they will present the fake data to be used in the statements. Financial In past years, most companies used to use fake data in financial statements, but now most managers direct actual data due to the pressures of the concerned authorities.

P.8 That managers of companies all over the world always want to hide information as much as they can, such as reducing revenues or increasing expenses in order to affect the profits of the company with the intention of tax evasion, but there is a small group of companies that do not hide information and even use it in financial statements such as oil companies, banks and companies Large in general.

P.9 There are some managers who have full awareness of accounting information systems and use real information in the financial statements, but most of the managers do not have any understanding and are not interested in the actual data. They just want to get the final results, and this is due to the tax reasons.

P.10 That company managers in all knowledge do not want to use actual and real data in the financial statements for several reasons, such as tax evasion or because of competitors, but in Iraq, company owners or managers can use fake data in financial statements more because of the gap that exists because of laws and Government actions but we feel that there is a good recovery in the use of actual data due to pressure from government agencies on companies.

P.11 If the management agreed with the accountant to increase or decrease the profits of the company, then it is very difficult to discover that, but the application of accounting information systems helps the external auditor in discovering manipulations and errors. But there are cases that the administration uses two systems, the first gives information to the administration only, which is a good and integrated system and has all the information, and the second is not an integrated program and has many manipulations and all its data and information according to the administration's desire and gives its outputs to the external auditor and tax authorities.

P.12 In general, that managers do not want to give the data and information to external parties because they realize that disclosing information except for themselves is a threat to their existence and this is not in their interest and resort to using fake data in the financial statements, but there is a small group of managers who have awareness and use the actual data in Financial Statements.

P.13 The financial statements are a very important thing for the management of the company, especially if the company has several branches and use the actual data and information, but most companies have two financial statements, one of which is used for their decisions and the second for the tax authorities means that they do not give the actual data to the concerned authorities due to tax evasion.

P.14 Most of the facility managers in all the world always want to hide information and do not want to disclose it for fear of competitors and tax evasion as much as they can, such as reducing revenues or increasing expenses in order to affect the company's profits and the intention of tax evasion, but there is a small group of companies that do not hide the information and they do by disclosing them in the financial statements such as large companies in general.

P.15 Most of the companies do not want to disclose the real accounting information for the beneficiaries of the accounting information, especially because of the tax authorities in the financial statements, but we see that there are companies that have two types of financial statements, the first is for the company and relies on it to make their decisions and the second directs it to the tax authorities, but there are companies They do not evade tax and use their accounting information in the financial statements at the end of the fiscal year.

Q. 4 What do you think about the using of AIS in creative accounting?

P.1 That creative accounting means that it will increase or decrease the profit of the company by the accountant and the management of the company in a creative way, and within the governmental laws in Iraq, but at the present time companies are exaggerating in creative accounting and he had opinion so that they can avoid this phenomenon. The designer of the accounting program should not be the person using the accounts.

P.2 Creative accounting is creativity in the tricks that companies carry out against the government, meaning that some companies use this accounting to evade tax, but in general in Iraq they do not have any information about creative accounting so that they can use it, but if companies use it Electronic Accounting will obtain accurate information in moments instead of months compared to the electronic system, and then perhaps companies can benefit from creative accounting in their favor, but it is easily exposed by the external auditor.

P.3 That companies in Iraq can not use creative accounting at all because companies are obligated to apply a unified accounting system, that is, we do not have any international standards to take advantage of this opportunity, but according to the information we have, they will soon apply IFRS international standards in companies. But I don't see applying creative accounting as a good step, because instead of choosing a highly skilled auditor and organizer, companies will choose the person who can reduce more than the company's profit.

P.4 That creative accounting chooses the company to choose what is best for it while there are several alternatives, but so far in general our society is simple people and they do not have enough experience to implement creative accounting, but compared to before now everything is heading for the better and for the companies in which they are used Electronic Accounting is easier to apply creative accounting. Because they obtain accounting information more quickly and accurately.

P.5 That creative accounting benefits from Electronic Accounting and there are paragraphs in the accounting work that require the organizer and auditor to use creative accounting in accounting information systems and even these paragraphs and accounting operations are not included in the Iraqi and international standards, and these cases need the auditors 'jurisprudence. Obligatory to use creative accounting, but in Electronic Accounting it is used less because in this accounting, even changing paragraphs, you need permission from the program designer and modify the program.

P.6 The use of creative accounting did not reach Iraq in the way that you feel, and even if they were able to use accounting information systems in creative accounting is a normal thing, but depends on the external auditor. Is the company exaggerating in the use of creative accounting or not because if it exaggerates it is something dangerous to the beneficiaries of

accounting information, because by using this accounting we can completely change the result of the company's activity. This means creative accounting is good for the company and something negative for government and tax authorities.

P.7 The accounting information systems in Iraq have not yet applied them well so that they can be creative in it. I have never felt that they have any experience like this that they do the accounting creativity and also according to the law they oblige companies to apply the unified accounting system. This system does not give the opportunity or scope Too much until they implement or implement creative accounting.

P.8 Creative accounting depends on accounting information systems because if the company wants to use creative accounting, it changes or alters some of the paragraphs and procedures of the accounting information system, and this is according to what the senior management or company director wants, whether they increase or decrease the profits of the company and discover such manipulations depend on the experience and cleverness of the external auditor, but in general, creative accounting needs more time to reach our companies in Iraq because they want practical experience, skills, and creativity, and all of this has not yet been achieved.

P.9 Using of accounting information systems leads to a reduction in the trend towards creative accounting, which means that the proportion of creative accounting use by companies will decrease and this is in the interest of all beneficiaries of accounting information except for the company's management because if it has the intention of tax evasion and reducing profits, it is not able to do that.

P.10 That controlling creative accounting is something impossible, but it will reduce the percentage of its use, and that the external auditor will discover it more easily compared to the manual accounting system, but there are cases or paragraphs in the accounting work that require the organizer and auditor to use creative accounting in accounting information systems and these cases rare but necessary to do an audit.

P.11 The use of the accounting information system leads to the reduction and reduction of the use and orientation towards creative accounting and its use in the interest of management,

but for all other beneficiaries of accounting information is not good in short, we do not need to use creative accounting, but we need to apply accounting standards and principles.

P.12 Accounting information systems in Iraq is something new, and we hope that it can reduce the use of creative accounting by corporate management or hide data and information from other beneficiaries of the information. had an opinion , accounting information systems do not give much opportunity or scope until they apply Creative Accounting.

P.13 Creative accounting is used in both the manual and electronic systems, especially if the accountant is involved with the management, but I can say that creative accounting did not reach Iraq due to the lack of experience of professional accountants.

P.14 That creative accounting gives the company's management the choice to choose what is best for it in the accounting operations and has some tricks that increase or decrease the profit and this is something dangerous for the decisions of the beneficiaries of the accounting information and so far I did not feel that the accounting arrived in Iraq, but using the accounting information system will facilitate the disclosure of accounting Creative by auditor.

P.15 The creative accounting is a big problem for the accounting profession and affects all beneficiaries of accounting information. The only party that benefits from this accounting is the company's management.

Q. 5 What do you think about the using of AIS by the company from the perspective of external auditor?

P.1 In Iraq, we have a unified accounting system, but unfortunately most companies do not apply this system. If companies want to apply this system, this will be free from errors, fraud and manipulation, and that the work of the external auditor and auditing an accounting system will be easy and very organized, and if there are errors Many intentional and even unintentional in the accounting system. This means that the information available to the external auditor is certainly inaccurate information and its quality is very low.

P.2 Always the category of auditors want to obtain organized and reliable accounting information so that they can do their work, analyze the sample, and finally express their

opinion. But a general picture of the auditors category believes that the corporate accounting system is not in good condition, but I will also say that the situation will improve more because of the tax authorities that do not give the way for managers and the owner of the company to use fake data at the end of the year for the financial statements under the pretext of tax escape.

P.3 The use of accounting information systems for the work of auditors is of great importance and helps the auditing process and helps parties benefiting from accounting information, but currently most companies do not have information systems that we as auditors need, and in return there are companies that have a complete Electronic Accounting system and any statements, receipts and lists The financial that we ask of them is available and most of these cases are due to the awareness of the owner of the company.

P.4 Auditors' opinions in general about corporate accounting information systems are not nearly good. Very weak and most of them are at the lowest level, but there is a category of companies who have an excellent information system. Whether the accounting information system is due to the absence of laws and government procedures in the past years and this affects the work of the auditor. External is through a lot of pressure on the auditor's job.

P.5 In general, the auditors category are not satisfied with the information systems of companies because most of the companies in Iraq are family companies. They do not need a specialized accountant or any expensive system, because in their opinion, all this is an additional cost. Sometimes they only depend on the receipt of purchase and sale. There are no laws and there are no observers until they are obliged to apply the accounting information system. Also, there are companies, but few have an accounting information system.

P.6 The application of accounting information systems from the auditors' point of view depends on the competence of the external auditor, because through the process of external auditing, he links, analyzes and concludes data and then decides on it, and each one has a private opinion.

P.7 The auditors in general see that the application of accounting information systems is integrated to help the external audit process in all its aspects, but unfortunately most

companies when performing the audit process, we notice that they did not bring most of the data or data hidden or unorganized and this affects the cost, time and effort . However, due to the fines of the new tax authorities, most companies are heading towards good implementation of accounting information systems with the intention of obtaining actual data and applying them in the financial statements.

P.8 That most companies do not have integrated accounting information systems, and those who have complete systems do not give correct data and information because by nature of people they view tax as a financial burden that they must pay to the government and that the existence of the external auditor's work is imposed at most for tax reasons and to avoid paying the tax before companies tend to give false and incorrect information, and during the past two years the situation began to improve more compared to previous years.

P.9 Most of the external auditors are not satisfied with the performance of companies in terms of implementing accounting information systems, and auditors cannot do anything because their work is only to express an opinion and this is due to the weak application of tax laws in Iraq, but we note that the government has an intention to regulate this sector because it Need more money because of the current financial crises.

P.10 The auditors in general were not satisfied with the application of the current accounting information system, and this system does not fully help the external audit process and that the management hides the real information and this affects the cost, time and effort. There are new attempts by tax authorities to compel companies to apply accounting information systems with the intention of obtaining data actual and applied in the financial statements.

P.11 That external auditors in general are not satisfied with the application of the accounting information system by companies and this is due to we have a weak and unregulated tax system and the reason for neglecting that sector is that we are from those countries that depend on oil revenues and the government depends on this by 90% Income, but I can say that the accounting information system is moving towards the better.

P.12 That auditors in general see that the application of accounting information systems helps the process of external auditing and management of the company and the beneficiaries of

accounting information in all its aspects, but in Iraq most companies are joint companies that do not want to spend their money on the accounting program because most programs are expensive, but we feel that companies It is geared towards good application of accounting information systems to obtain actual and accurate data and apply them in the financial statements.

P.13 Auditors in general see the application of the accounting information system by companies as a positive matter and that its benefits are greater than harm to the company, but they see that this system is new to Iraq and did not reach all companies in a required manner.

P.14 That the auditors in Iraq are not satisfied with the companies because most of them do not have integrated accounting information systems and those who have complete systems do not give the correct and real data and information because they view the tax as a financial burden that government agencies must pay for nothing and in order to avoid paying it, they turn to giving the information is incorrect for external auditors and tax authorities.

P.15 The external auditors in general were not well satisfied with the accounting information system, but they see that this system in Iraq is heading for the better, that is, it switches from manual to electronic, and this is the best option for companies and the external audit process.

Q. 6 What do you think about the usage of AIS from the aspect of accounting ethics?

P.1 The application of the accounting information system by companies will force accountants to adhere to the ethical commitment of the profession because the accounting system has many advantages like any accounting process. There are several copies of lists and receipts, the first for the manager, the second for the accountant and the third for the auditor, and in this case there is no easy room for fraud from before accountants, or if there is an electronic information system also, there are advantages to this system, for example, there are several people who will see operations such as the manager, accountant, and auditor, each one will see the inputs to the system that the accountant has recorded, and he cannot delete any daily entry or change numbers briefly, so any of them does not He can cheat or manipulate because of the other person.

P.2 One of the things that auditors and account auditors must take into account is the professional behavior of accountants, but if the accountants and managers entered data incorrectly and manipulatively in this case, there is no benefit from the outputs of the accounting information system, but as long as we said that Accounting Information Systems is a good thing in this case. It should not allow accountants to do unethical things, and this is through internal control procedures and also through the external auditor.

P.3 The ethics of the accounting profession depends on the personality of the accountant, because if he is an honest and trustworthy person, he will not do immoral things, but if he is a small person and has the intention of tricks and manipulation, in this case the accounting information system alone cannot stop him because he does not have any Relationship with accounting ethics, but it needs a strong and effective internal control system, and the Electronic Accounting system is more vulnerable to manipulation and fraud because the accountant can, through changing one number in the electronic program, make large manipulations and this means that the accounting information system has been exploited by the accountant, but it is easier to discover. By the external auditor.

P.4 Each science has special principles, and the science of accounting also has many professional principles and this affects the behavior and morals of the accountant, for example the confidentiality of accounting information with the accountant, the accountant's, awareness, etc. But in Iraq most companies are family companies (solidarity) and the person who chooses as an accountant, he does not have any certification in accounting science, that is, he does not have any background in accounting principles, and this negatively affects the ethics of the accounting profession and also the existence of a weak internal control system equivalent to weak accounting information systems because they have a positive relationship, and in this case the commitment or lack of commitment to the ethics of the accounting profession will cease. On the personality of the accountant. But Electronic Accounting controls more on accountant ethics.

P.5 The accounting information system has a great impact on the ethics of the accounting profession, especially if there is an advanced Electronic Accounting system because in these systems it divides the powers between several people, for example, a person who has data

entry powers, and another one has amendment powers within the system through a secret code only. It defines the code and the introduction of prices into the program is the authority of the administration, and in this case it is not possible for anyone to do unethical acts and the outputs of the accounting system will have reliability.

P.6 If the company applies the advanced Electronic Accounting system and has limited powers, and several people participate in the decisions of entry, amendment and scanning, and they have a special code and codes in this case, severe control will be on accountants through each other and they are not able to do tricks and they will be committed to ethics their profession is only if the top management has an intent to cheat and manipulate.

P.7 If companies apply accounting information systems, especially electronic ones, there are duties and powers distributed to several people between accountants and management, and this unites them on one business, meaning that each of them is under supervision and in this system the company has a strong internal control system and none of them can That they leave the ethics of the accounting profession and if the information system is manual, the administration cannot obtain an effective internal control system.

P.8 Accounting science has many principles and assumptions, and a good and certified accountant applies all the assumptions and accounting principles so that he is a person with high morals and silences all the secrets of the company and gives accounting information without bias and there is a hypothesis that says that the accountant sees and does not hear But sometimes the accountant is required by the administration to carry out manipulations and if there is an Electronic Accounting system, the accountant cannot do unethical things because it is known that this system divides the powers and responsibilities of several people, meaning that there is self-control applied by the employees in the company.

P.9 Application of the accounting information system by companies forces accountants to abide by the ethical commitment of the profession because the accounting information system has many advantages such as that the accounting operations in which several people are gathered, that is, within the accounting information system an internal control procedure is carried out, for example there are several people who will participate in the operations everyday like a manager, accountant, and auditor, each one has specific powers.

P.10 The application of the Electronic Accounting system means that the accountant is committed to accounting standards and principles, and this means that the accountant adhered to professional ethics against his will, and on the other hand that in the accounting information system, the accountant cannot manipulate the data and numbers because this system is designed in constant and they should not change or change it. Only modified by program designers.

P.11 The existence of the accounting information system means the use of an electronic program that requires the accountant to do his work well, and this means that he is committed to his professional ethics such as reliability, accuracy speed in preparing, data, etc. This shows us that the orientation towards the electronic information system is a good thing. It affects the ethics of the accounting profession in a positive way.

P.12 The use of the electronic program by companies is a very important thing, and accountants are required to apply the ethics of the accounting profession, especially if the program is developed and has the characteristic of distributing duties and powers between the employees and the accountants of the company and the company's management and all the parties benefiting from the accounting information benefit from it.

P.13 If the electronic programs used by the company have the feature of distributing roles and applying them by several people, then it is a successful program, and accountants are required not to deviate from the ethics of their profession, but if the use of this program is only by one person, she has the risk of manipulating the numbers.

P.14 There are many duties that the auditor must perform, one of which is to follow up the application of the professional behavior of accountants, which is a very important thing because if accountants and managers manipulate the information, the beneficiaries of the accounting information do not benefit from the accounting information system, but the application of the accounting information system is a good thing. It did not allow the accountants to do unethical things, and even if they did, they would be exposed by the external auditor.

P.15 Does the use of the accounting information system affect the ethics of the accounting profession, or not? This depends on the fraud, the trick that the accountant intends to do, but he has less room to do it in the accounting information system compared to the manual accounting system, but the most important thing is the weakness or strength of the internal control system in the accounting information system.

4.6. Findings

Findings for advantages and disadvantages of using AIS

We can summarize the general consideration as a result of the answers given to this question by 15 participants in the interview. The application of accounting information systems in companies is necessary and mandatory, because through the existence of these systems, the company can deduce accounting information from the data and access the results of the company's activity in the sense that it knows through this system that its presence is in danger or not. The advantages are the most important of which are accuracy and speed in providing data and information, and at any moment the company's management and the beneficiaries of accounting information need the financial information and reports they can obtain. Accounting information systems in companies, if it is weak, this is good for unfair management because it deals with temperament, organizes accounts and information, and takes decisions according to his interests. But for all other beneficiaries from banks, owners, tax authorities, etc. They are not good and are affected by the lack of accounting information to make their decisions and the main reason for this problem is the lack of government control over this sector.

In this context, the interviewer p11 stated the subject as that; *“the emergence of the accounting information system, the proportion of Iraqi companies is something new from the norm. This system also has its flaws for example, if the company has several branches and its system is linked to the external internet, it has risks of penetration by people outside the company. There is accounting information of great importance that should not be known. For any person except the management in the company”*

And also in this context, the interviewer p15 stated the subject as that; *“Theft of information by accounting cadres easily, this is a risk of deviating this system that does not have a large number of weight or size”*.

Findings for using AIS on Audit process

We can summary the general consideration as a result of the answers given to this question by 15 participants in the interview. The use of the accounting information system has many effects on the work of the external auditors, for example, if the accounting information system is weak, it negatively affects the external audit process, and the information we obtain is insufficient, and if the system is complete and the accounting data and information are present, it positively affects the work of the external auditor and, we get all the accounting data and information in an easy way, and this is useful for conducting the audit process in less time and at a lower cost, and any accounting information that you need in the audit process is available in moments, unlike the manual information system and also with high quality. Something in which is stable and clear and any errors or manipulations do not pass the external auditor, even after a long time, the reviewer can discover them.

In this context, the interviewer p4 stated the subject as that; *“says, “If the accounting information system is weak, this negatively affects the audit process, meaning that the information we obtain is few and sometimes incorrect and insufficient. This affects the cost, time and effort to influence the external auditor's team in terms of the number of auditors and assistants because most companies They implement a manual accounting system and we will not get the information arranged also due to lack of experience and carelessness of companies”*.

In this context, the interviewer p12 stated the subject as that; *"An effective accounting information system in companies, will help the audit process a lot to obtain data, collect evidence and keep data as an archive, and this helps even in the audit process for previous years because this system gives data for several years and has the ability to store information for many years."*

Findings for the use of AIS in financial reporting

We can summarize the general consideration as a result of the answers given to this question by 15 participants in the interview. The financial statements are very important to the company's management, preparation and disclosure of accounting data and information. It is the commitment of the company's management, especially if the company has several branches, and the actual data and information must be used in the financial statements so that they use the beneficiaries of the accounting information, there are some managers who have full experience in applying accounting information systems to financial statements they encourage the use of actual data, but there are some managers who do not. They do not have any understanding of this business and ignore the real data. They only want to get the final winning or losing results, but unfortunately the company's managers in general do not want to disclose and use the actual and real data in the financial statements, such as reducing revenues or increasing expenses in order to affect the company's profits. Intended for several reasons such as tax evasion or because of competitors.

In this context, the interviewer p12 stated the subject as that *"There are cases in which the administration uses two systems, the first gives information to the management only, which is a good and integrated system, and the second is not integrated and has many manipulations and according to the administration's desire it gives its outputs to the external auditor"*.

In this context, the interviewer p12 stated the subject as that *"If the management agrees with the accountant to increase or decrease the profits of the company, it is very difficult to discover that, but the application of accounting information systems helps the external auditor to discover manipulations and errors."* Most of the auditors agreed that there are positive changes for the coming years due to new laws and procedures by the government and the Association of Accountants and Auditors. Managers and company owners will be required to adhere to accounting information systems and apply them in the financial statements.

Findings for using of AIS in creative accounting

We can summary the general consideration as a result of the answers given to this question by 15 participants in the interview. Creative accounting means that it will increase or decrease the profit of the company by the accountant and manage the company creatively. This accounting is a major problem for the accounting profession and affects all the beneficiaries of the accounting information. The only party that benefits from this accounting is the management of the company that chooses the best results for it, while there are several alternatives that creative accounting means that it will increase or decrease the profit of the company by the accountant and manage the company creatively and most auditors believe that creative accounting is creativity in the tricks practiced by companies against the government, that is, some companies use this accounting to evade taxes and discover such manipulations, depending on the experience and intelligence of the external auditor. But most of the auditors agree that creative accounting in Iraq, Iraq, has not applied it well until now because they do not have enough experience to apply creative accounting.

In this context, the interviewer p12 stated the subject as that *"companies in Iraq cannot use creative accounting at all because companies are obligated to apply a unified accounting system, meaning we do not have any international standards to take advantage of this opportunity, but according to the information available to us"*.

In this context, the interviewer p12 stated the subject as that "creative accounting benefits from Electronic Accounting and there are paragraphs in the accounting work that require the organizer and auditor to use creative accounting in accounting information systems and even these paragraphs and accounting processes are not mentioned in Iraqi and international standards creative accounting is a major problem for the accounting profession and affects all beneficiaries of accounting information".

In this context, the interviewer p12 stated the subject as that *"Companies in Iraq cannot use creative accounting at all because companies are obligated to apply a unified accounting system, meaning we do not have any international standards to take advantage of this opportunity, but according to the information available to us"*.

In this context, the interviewer p12 stated the subject as that *“creative accounting benefits from Electronic Accounting and there are paragraphs in the accounting work that require the organizer and auditor to use creative accounting in accounting information systems and even these paragraphs and accounting processes are not mentioned in Iraqi and international standards”*

Findings for using of AIS for external auditor

We can summary the general consideration as a result of the answers given to this question by 15 participants in the interview. The use of accounting information systems for the work of auditors is of great importance and helps in the audit process and helps the beneficiaries to obtain accounting information, including the external auditor category, and this category always wants to obtain reliable and organized accounting information so that they can do their work, analyze the sample and express their opinion in the end. However, the accounting information system in most companies is not in good condition, and there are insufficient accounting data and information, and they use fake data in the financial statements under the pretext of tax evasion. In contrast, some companies have a complete Electronic Accounting information system, and any statements and information requested by the external auditor are available. These are returned. To the awareness of the company owner.

In this context, the interviewer p12 stated the subject as that *"In general, auditors are not satisfied with corporate information systems because most of the companies in Iraq are family companies. They do not need a specialized accountant or any expensive system, because they see all this as an additional cost."*

In this context, the interviewer p12 stated the subject as that *"Companies who have complete accounting information systems do not provide correct data and information because by their nature they consider tax a financial burden that they have to pay to the government."*

In this context, the interviewer p12 stated the subject as that *"The weakness of the accounting information system is due to the weakness of the tax system, and the fact that the tax sector has great neglect in most countries that depend on oil revenues, and our government also depends on this sector by 90%”*.

Findings for accounting ethics on usage of AIS

We can summarize the general consideration as a result of the answers given to this question by 15 participants in the interview. Among the matters that the auditors and they must take into account are the professional behavior of accountants and the science of accounting also has many professional principles and this affects the behavior and ethics of the accountant, for example the confidentiality of accounting information with the accountant and the awareness of the accountant etc. The existence of an accounting information system means the use of an electronic program that requires the accountant to do his work well, and this means that he is committed to professional ethics such as reliability, accuracy and speed in preparing data because in these systems he divides the powers between several people. Going to the electronic information system is a good thing. Affects the ethics of the accounting profession positively.

In this context, the interviewer p12 stated the subject as *that "The Electronic Accounting system is more vulnerable to manipulation and fraud because the accountant can, by changing one number in the electronic program"*.

In this context, the interviewer p12 stated the subject as that *"There is a famous hypothesis among accountants that "the accountant sees but does not hear" in an Electronic Accounting information system. The accountant cannot do unethical things because it is known that this system divides the powers and responsibilities of many people, meaning that there is self-control applied before Employees in the company"*.

4.7. Interpretation of the Findings

The main objective of the study is in fact to verify the effect of the accounting information system on the ethics of the accounting profession, especially after its development and support by information technology, and how it is reflected on the work of the external auditor in order to achieve this goal. We chose the external auditors category in three governorates in Iraq as a research sample and conducted important and scientific interviews with them. The reason for choosing this category is that, through each year, they work among the many companies, and through the nature of their work, they have sufficient information about the

status of the accounting information system and the professional ethics of accountants, and we can also get convincing answers and compare them with the results of previous studies for several issues.

The application of Electronic Accounting has a positive effect on commitment to the ethics of the profession in the work of the accountant because this system has good features, for example, there are several people who will see operations such as the manager, the accountant and the auditor, each one will see the inputs to the system that the accountant recorded and he cannot delete any daily entry or change the numbers. In short, none of them can cheat or manipulate because of the other person, such as self-monitoring of the accounting information system, and also this system has the feature of distributing powers and responsibilities between employees and accountants in the accounting and management department in the company, and this is a very big development that occurred in the accounting profession. This result is in agreement with the study conducted by Çıtak (2020) and this study adds the findings that professional accountants have an awareness of professional ethics, but should be supported by training in e-transformation practices.

Also, according to the results of this research, there is a direct relationship between Electronic Accounting and the work of the external auditor because the use of the accounting information system will facilitate the work of the external auditor and he will obtain accurate accounting information and data at a high speed and this affects the costs, time and effort of the external auditor's work, but the external auditors must develop their new electronic skills, which came towards the accounting profession, or they must be hired by specialists in this field so that they can control their work. This result is consistent with the study conducted by Al almi (2015) and this study adds the results to the fact that there is an important role for the use of the Electronic Accounting information system in the efficiency of and the effectiveness of external audit and helps the auditor to implement audit programs and achieve better performance.

The commitment to the ethics of the accounting profession by the corporate accountant benefits all the parties benefiting from the accounting information and those who included the external auditor, and he can obtain accurate and correct data and information and in the

end he will give a clean opinion in his final report and also affect the efforts and time of the external auditor and vice versa. This result is in agreement with the study conducted by Al dosky (2012). This study adds the results to the fact that the ethics of the accounting and auditing profession and the quality of accounting information contribute significantly to facilitating the tasks of the external auditor.

The accounting profession has special rules and ethical principles that accountants abide by, these ethics that govern the profession lead the advancement of accounting and give the accountant a reputation in society. This result is in agreement with the study conducted by Al-Ghadhanfari (2013).

Academic bodies must make their duty towards the application of accounting standards and open training courses on accounting standards and professional ethics in universities. This result is in agreement with the study conducted by Nzal (2014).

DISCUSSION AND CONCLUSION

The general objective of the study is definitely to reveal whether Electronic Accounting has an effect on the ethics of the accounting profession and how it is reflected on the work of the external auditors.

The most of the external auditors have agreed that there is a positive relationship between Electronic Accounting and the ethics of the accountant profession. The existence of an accounting information system means the use of an electronic program that requires the accountant to do his work well, and he cannot leave his profession and adheres to the ethics of the accounting profession because he is in these systems divide the powers and responsibilities of daily work among several people, meaning most of the companies that apply this system have several people involved in managing the accounting system, for example, one from the administration side will enter the prices for the program and the accountant will enter the data and make the lists and another person is committed to receiving and paying the money, and in this case it is very difficult. Find someone stealing money or giving full information to competitors. Positively affects the ethics of the accounting profession, and this is called self-control applied in the accounting information system in the company

Most of the auditors agree that there is a direct relationship between Electronic Accounting and the work of the external auditor, and that Electronic Accounting has fundamental effects on the work of the external auditor and helps the audit process a lot to obtain data and collect evidence meaning if the accounting information system is strong and tidy and there is no shortage in it the information that we obtain is reliable and complete, and in this case it positively affects the work of the external auditor, and this is beneficial to the audit process in the matter of reducing time, cost and effort and with high quality, and in this system the scope of intended and unintended errors is very little, unlike the manual information system, but most companies implement a manual accounting system. Beneficiaries of accounting information do not get the information in order due to lack of experience and negligence of corporate management.

The most of the external auditors agreed that there is a positive relationship between commitment to the ethics of the accounting profession and the work of the external auditor because the orientation towards the electronic information system is a very important thing and positively affects the ethics of the accounting profession. Because in these systems, responsibilities and powers are divided among several people who work on this system. Among the matters that are the responsibility of the external auditor and must be taken into account are the professional behavior of accountants such as reliability, awareness, accuracy and confidentiality of accounting information. The existence of an accounting information system means the use of an electronic program that obliges the accountant to do his work well and does not deviate from his professional behavior, and any manipulation or fraud that occurred by the accountant is very easy to detect by the external auditor.

Electronic accounting is very important in facilitating the preparation of data and information, and therefore the available financial data is more accurate and realistic, and the application of electronic accounting prevents or reduces the use of creative accounting by the company's management, and it can be said that this system leads to a reduction in intended and unintended errors. Electronic accounting facilitates the provision and preparation of reports and financial data in a timely manner because this system has a terrible speed in providing activity reports, unlike manual accounting because in this system for each report, data must be collected and analyzed manually and takes a long time.

The application of electronic accounting needs effort and cadres to protect against penetration of the electronic accounting information system by people who have bad intentions towards the company because this system is linked to the Internet and it is easy to penetrate and this is a danger to the company because some information should not be delivered to competitors.

We conclude that the application of electronic accounting leads to an increased commitment to the ethics of the accounting profession by accountants working in the company. By restricting the powers and responsibilities of each person working in the accounting information system from different departments and some companies have several people working on the system with the accountant, for example, an employee in the administration who enters prices and another employee who has powers over the fund they call him a

treasurer and in this case it is difficult to make breakthroughs and this is called internal control system.

The ethics of the accounting profession is a set of rules and behavioral principles that accountants must adhere to in order to advance the accounting profession and enhance its position in society. Creative accounting has an illegal aspect represented in manipulating and distorting the accounting numbers to show the accounting lists and reports in what they prefer and not as they should. The company's management either increases the profit to deceive new investors or to obtain material rewards or decreases the profit due to tax evasion.

The development of information technology in the organization has imposed a new reality on the audit process and auditors, which led to the development of methods for providing data and reports for the audit process from manual to electronic by the accountant and the company's management so that the audit process does not need cost, effort and time like before and all thanks to the specialized program that is produced by specialized institutions.

In the final we can make the some important recommendations. Must the government expedite and comprehensively apply laws to companies knowing that there are new government laws and procedures applied to companies operating in Iraq through the tax authorities and the Accountants and Auditors Syndicate, which requires companies to give realistic and reliable data and information to the beneficiaries of accounting information and this will also affect the work of the external auditor, but the but the implementing authorities are not keen to implement it.

The necessity of imposing strict penalties by the Accountants and Auditors Syndicate and the government on every accountant who proves that he has used creative accounting methods to mislead the tax authorities or any party that uses the accounting lists and reports. The need to take strict positions by the Syndicate of Accountants and Auditors that reach the withdrawal of the right to practice the profession of those who are proven not to abide by the rules and behaviors of the profession of the auditor because sometimes companies provide fake data and information to tax authorities with the help of the offices of account auditors

The cost of the Electronic Accounting program is very expensive for the company, but I advise managers and company owners its worth buying it because they will benefit from its application in many aspects, such as accuracy, speed and reliability of the information.

Must the Academic bodies in the accounting, administrative and social sciences to conduct research and studies related to the factors affecting the ethics of all the profession, not just the accounting profession, and to make appropriate recommendations to reduce the impact of those factors that increase the trend towards this phenomenon. The Universities and institutes that have an accounting department must teach their students the Electronic Accounting program and add it to the study curriculum because this category is for most of them working on this program in companies and also they must learn the ethics of the accounting profession before graduating from educational institutions.

Subject accountants and account auditors to developmental training courses organized by the Accountants and Auditors Syndicate and universities in the field of the quality of accounting information and recent trends in Electronic Accounting information systems to increase the appropriate effectiveness and reliability of accounting information at the need for the Accountants and Auditors Syndicate to enhance the independence of accountants by defending accountants who are subject to administrative pressures or dismissing them for their commitment to impartiality in their work, because most accountants do not implement the management orders the company will lose their source of livelihood.

It advised that the external auditors, accountants and any parties working in the information system to preserve their position in society through fairness in their work should not work tricks, theft and loss of companies money.

Finally, after a deep study of all the variables and long interviews with the external auditors, and analyzed the data, it can give an opinion about the study results.

The existence of an accounting information system that forces the accountant to do his job well and without errors and facilitates the process of providing data to the beneficiaries and so that in a few moments he can bring data and information for this year and previous years,

meaning such as an archive that preserves information and this serves the users of accounting information.

The accounting information system benefits the external audit process and positively affects the work of the external auditor in terms of reducing time, cost and effort and with high quality because this system requires the accountant to adhere to the ethics of the accounting profession, and all of this benefits the external audit process.

After long research, it was found that the accounting information system has innumerable benefits, but this system in the future may negatively affect the interests of accountants, or it may affect the accounting profession as it reduces the importance of this profession.

There are many companies present in Iraq that use a manual information system or their accounting information system is not integrated and has deficiencies that cannot be counted, and because of two things, first, they do not understand the strength of the modern accounting information system, and secondly, it is due to the price of an electronic accounting program, and this greatly affects the company's management decisions.

The results obtained in this research are in agreement with the results of the Literature Reviews (Al dosky: 2012; Nzal: 2014; Al-Ghadhanfari: 2013; La Ballata: 2018; Al-Mutairi:2013; Bn Qutaib: 2017; Al almi: 2015; Al Ubaidi: 2012). It seems that all studies on this subject agree and that the use of modern technology has entered into all fields including the accounting profession and has positively affected this profession. To promote accounting and most studies agree with that accountants must obtain a training course on accounting standards and professional ethics and support academic courses concerned with accounting rules and professional ethics and this affects the effectiveness of the audit process.

Entering data into accounting information systems in a safe and secure manner because its risks affect the effectiveness of the audit process in companies and affect the reputation of the financial statements and the interests of users of accounting information.

The speed of obtaining accounting information is a result of most companies moving towards obtaining an accounting information system because we live in an era of competition. Sometimes we need accurate information to give urgent decisions.

The external audit affects the work of the accountant and the administration in order to preserve the rights of the users of accounting information because the accountants and the administration know that their work will be subject to accountability and therefore they cannot cheat and manipulate. The results to be considered are those identified in other studies also from previous studies to date.

This study searched in three governorates (Erbil, Dohuk and Sulaymaniyah) in Iraq, and interviews were conducted with the research sample, who are the external auditors.

It is certain that the writing of any report, article, research or book by academic people, there are many benefits for the target groups, and the benefit can be defined as the positive effect of the research on the parties directly involved (such as research participants and those associated with them, researchers and research institutions). Since this research includes multidisciplinary research such as accounting information system, all related to information technology, professional ethics and finally external auditing, it is likely that many beneficiaries of the results of this research within the commercial private sector, such as accountants, auditors, company management, company owners and students Universities and academics, as well as in the government sector, there are policy makers and decision makers such as tax authorities and unions.

It is clear that writing each thesis certainly the researcher will face to the several obstacles even to reach the objectives of the study. Also, the stages of writing this study were not empty of obstacles, and the most important problems faced to us in this year that the Corona virus pandemic, and it became very difficult to collect data, make interviews with the study sample and also close universities, libraries and borders. The sample of study is the category of external auditors and the nature of their work is always busy with their work, Although they are few in the geographical area of the study. Also faced a lack of resources to write some files and even got them we suffered a lot, and this is due to the lack of a detailed and accurate database of accounting information, but in the end, we were able to reach the objectives of the study and we wrote the discussion and conclusion as well.

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