



# The Role of Joint Auditing in Enhancing Confidence in the External Auditor's Report an Analytical Study of the Opinions of a Sample of Auditors and Specialized Academics

JAMILA HAMRAN AL-JUBOURI<sup>1</sup>, IBRAHEM MOHAMAD ALI<sup>2</sup>, MAY ABLAHAD AFRAM<sup>3</sup> AND AYMEN ALMAYYAH<sup>4</sup>

<sup>1</sup>University of Al Hamdaniya / College of Administration and Economics.

E-mail: [dr.jamela.aljbury@uohamdaniya.edu.iq](mailto:dr.jamela.aljbury@uohamdaniya.edu.iq)

<sup>2</sup>University of Al Hamdaniya / College of Administration and Economics.

E-mail: [ibrahemsaleem@uohamdaniya.edu.iq](mailto:ibrahemsaleem@uohamdaniya.edu.iq)

<sup>3</sup>University of Al Hamdaniya / College of Administration and Economics.

E-mail: [may-a-ablahad@uohamdaniya.edu.iq](mailto:may-a-ablahad@uohamdaniya.edu.iq)

<sup>4</sup>Southern Technical University, Management Technical College. Basra, Iraq, PhD student - Faculty of Commerce, Mansoura University, Mansoura, Egypt.

E-mail: [Ayamen.abdulali@stu.edu.iq](mailto:Ayamen.abdulali@stu.edu.iq), [Ayamen.abdulaali@std.mans.edu.eg](mailto:Ayamen.abdulaali@std.mans.edu.eg)

---

## Article History

Received : 26 May 2025; Revised : 28 June 2025; Accepted : 10 July 2025;

Published : 12 November 2025

---

**Abstract:** The research aims to clarify the concept of joint auditing and its importance as one of the modern procedures of the auditing process. And to highlight its role in enhancing faith in the external auditor's report. "There is a significant relation between enhancing the confidence in the external auditor's report and joint auditing, as assumed by the study." The research hypothesis was tested through a field study conducted on a sample that included a selected group of auditors and specialized academics, using the descriptive approach, adopting the questionnaire form and according to the five-point Likert scale for a random sample, by distributing (50) questionnaire forms, where (45) of them were retrieved as valid forms for the study, i.e. at a rate of (90%) and (5) of them were invalid, i.e. at a rate of (10%), which is an excellent and acceptable percentage for scientific research purposes. For analysis

## To cite this paper:

Jamila Hamran Al-Jubouri, Ibrahim Muhammad Ali and May Ablahad Afram (2025). The Role of Joint Auditing in Enhancing Confidence in the External Auditor's Report an Analytical Study of the Opinions of a Sample of Auditors and Specialized Academics. *Asian Journal of Economics and Business*. 6(2), 175-213. <https://DOI:10.47509/AJEB.2025.v06i02.04>

purposes, the (SPSS) program was relied upon to analyze the answers of the research sample and present and interpret the results reached by the research:

1. Joint auditing is the auditing process executed by two or more independent auditing offices that share in the planning process, distribute field work tasks, and issue a final report signed by them. The audit can be mandatory or optional.
2. The results of the study showed that the regression value of the coefficient (0.973), the calculated “t” value reached (4.827) and (2.563), which is a value the tabular value is more than at the significance level (0.05), which means the existence of a strong statistically significant correlation for joint auditing in strengthening the auditor’s opinion in the auditing process, which is reflected in his report and thus enhancing confidence in that report. The study recommended that the relevant authorities and professional organizations concerned with the external auditing profession should establish the intellectual framework for joint auditing and how to apply it, as well as the principles, procedures and mechanisms that auditors, auditing offices and companies charged with carrying it out must adhere to, in order to ensure increased confidence in the report of the external auditor , and organizing the work of joint auditing by issuing standards, instructions and controls to be used as guidance during its application.

**Keywords:** Joint audit, External auditor’s report, Audit evidence, Audit firms, Financial statements.

## INTRODUCTION

We know the world has witnessed the collapse of a large number of major companies, which raised concerns about the reliability of financial statements. These collapses were accompanied by multiple lawsuits filed against auditing firms whose reports did not confirm the existence of continuity problems in these companies. The most famous of these events was the collapse of Enron and WorldCom, whose accounts were audited by Arthur Andersen. Despite the importance of the external auditing profession today, the challenges it faces may contribute to financial crises that harm the interests of investors. These include financial manipulations and material violations that were not discovered or reported in the reports that affected the financial community’s confidence in the auditing profession and led to its decline. Therefore, these crises called for the reorganization of the profession, as the European Commission proposed at the time the use of joint auditing operations to improve the quality of auditing.

In 2010, the European Commission sought to reduce market concentration of audit services by issuing proposals called the Green Paper, which represented the possibility of generalizing the French experience, which requires joint-stock

companies to appoint two auditors to carry out the audit mission, and then issue a single joint report.

Based on the above, the audit process can be implemented in two ways: The first: contracting with a single audit office: The office carries out audit process and issues the final report. The second: contracting with two or more audit offices to review the financial statements of a single client, and a joint audit report is issued bearing the signature of all participating auditors, and this is known as a joint audit.

### **FIRST: RESEARCH PROBLEM**

Trust in the external auditor's report is essential for various stakeholders in companies, and joint auditing has emerged as one of the modern trends in the external auditing profession, as it seeks to enhance the efficiency of the auditing process and support confidence in external auditors' reports, so it has become necessary to search for factors to improve this profession in a way that enhances confidence in auditors' reports, based on that, the main problem of the study can be identified by asking the following question: "Is there a role for joint auditing in enhancing confidence in the external auditor's report?"

The following sub-questions arise from the main research question:

1. Is there a role for joint auditing in enhancing the responsibility of the auditor and the audit team.?
2. Is there a role for joint auditing in promote the scope of the auditing process.?

### **SECOND. IMPORTANCE OF THE RESEARCH**

Highlighting the concept and importance of joint auditing as a modern trend in the external auditing profession through:

1. explain concept and importance of joint auditing as one of the new trends in the external auditing.
2. Clarifying the concept and importance of the auditor's report for all parties benefiting from and using the financial statements of companies and economic units subject to auditing.
3. Explaining the impact of joint auditing on enhancing confidence in the reports of external auditor's.

4. Clarifying the role of joint auditing in enhancing confidence in external auditor reports.

### **THIRD. RESEARCH OBJECTIVES**

The following objectives can be achieved:

1. Clarifying the concept of joint auditing and its importance as one of the modern procedures of the auditing process.
2. Clarifying the importance of joint auditing and highlighting it in enhancing confidence in the external auditor's report.
3. Providing opportunities for more research in this field.

### **FOURTH: RESEARCH HYPOTHESIS**

In light of problem of study , the hypothesis can be formulated: There is a statistically significant relationship between joint auditing and enhancing confidence in the external auditor's report. The following sub-hypotheses emerge from this main hypothesis:

1. There is a significant relationship for joint auditing in enhancing the auditor's and audit team's responsibility.
2. There is a significant relationship for joint auditing in enhancing the scope of the auditing process.

### **FIFTH: RESEARCH METHODOLOGY**

The research methodology used the descriptive and analytical approaches. The descriptive approach was adopted to determine the general theoretical framework of the research by reviewing university theses and dissertations, periodicals and scientific journals that discuss the research topic, and using the analytical approach by preparing a questionnaire form according to the Likert scale for the research sample in analyzing the results based on the opinions of a sample of auditors and specialized academics and using the statistical program (SPSS) in analyzing the sample's answers and presenting and interpreting the research results.

### **SIXTH: RESEARCH PLAN**

The study can be divided into:

1. The first section: Previous studies

2. The second section: The conceptual framework for joint auditing and the external auditor's report.
3. The third section: The applied aspect.

**SECTION ONE: LITERATURE REVIEW**

Many literature have addressed the topic of joint auditing, stating its impact on several fields. The following table shows a presentation of a group of these studies:

<i>S. No</i>	<i>Researcher's name and date</i>	<i>Study title</i>	<i>Study objectives</i>	<i>Study results</i>
1	Saleh's study (2021)	" The impact of joint auditing on the independence of auditors: a field study of a sample of auditors' offices in Iraq "	The objectives of study were: 1. Clarifying the affect of joint auditing on the independence of the auditor during the implementation of tasks related to joint auditing. 2. Defining the concept of joint auditing, its importance and objectives. 3. Defining (the concept of independence in general and auditor independence in particular)	The most important results reached by the study:  1. There is a affirmative and significant linkage between joint auditing and the independence of auditors, as the simple correlation coefficient between them (0.632), which is a statistically significant 2. There is a statistical significance between joint auditing and the independence of auditors, as the calculated T value reached (2.048), which is reinforced by the value of the coefficient of determination (R) amounting to (39.9%), which indicates the ability of the elements of the independent variable (joint auditing) to explain (36.9%) of the variance independence of auditors.

2	Study of Zaarab and Shabir (2022)	" The possibility of adopting the joint audit approach from the point of view of (auditors in the Gaza Strip) "	The objectives of the study were: 1. To know the extent of the possibility of adopting the joint audit in auditing and accounting offices in the Gaza Strip. 2. To identify the most important advantages of joint auditing, and to identify the difficulties facing auditors when applying it.	The most important results were as follows: - 1. When applying the joint audit , it leads to meliorative the quality of the audit process. 2. It contributes to reducing errors during the audit, and enhances the issuance of financial reports with joint responsibility. 3. As for its disadvantages, its application may cause each auditor to depend on the reports of the other auditor. 4. Also, when applying the joint audit, it increase in the costs of the audit process for the company being audited. 5. The existence of obstacles, including the possibility of leaking data of the companies being audited.
3	Study of Al-Anzi and Jassim, (2022)	" The impact of joint auditing on the external auditor's opinion: an applied study on a sample of companies listed on the Iraq Stock Exchange "	The objectives of the study were: 1. Testing the impact of joint auditing on the external auditor's opinion , for a sample of (19) banks in the Iraq Stock Exchange. 2. Analyzing the financial statements published using Pearson's correlation coefficient, then testing the level of relationship between joint auditing and the auditor's opinion.	The most important results of the study were as follows: 1. applying the joint audit approach does not have a positive moral effect on expressing a qualified opinion in the audit report. 2. The instability of the regression model in terms of the value of (F) amounting to (2.989) which is not significant at a significance level of (5%), meaning that it is not possible to change the auditor's opinion in terms of joint auditing, and this indicates the invalidity of the model.

<p>4</p>	<p>Muhammad's Study (2024)</p>	<p>" The role of joint auditing in enhancing the reliability of accounting information for private banks "</p>	<p>The objectives of the study were:                      1. The role of joint auditing in increasing the reliability of accounting and financial information announced by Iraqi private banks.                      2. Identify which banks provide the specific information of the auditor's report and submit it to relevant parties in a manner consistent with their needs for decision-making.</p>	<p>The most important results were:                      1. Joint auditing has clear relationships in the impact of positive statistical significance with the reliability of accounting information.                      2. There is a relation between increasing reliance on professional in the field of auditing and increasing the reliability of accounting information</p>
<p>5</p>	<p>Salman's Study (2024)</p>	<p>" The impact of joint auditing on reporting default "</p>	<p>The objectives of the research were:                      1.Measuring the impact of joint audit on the ability of auditors to detect financial defaults and report them in audit reports.                      2. Verifying the possibility of using joint audit as a tool to reduce defaults in private banks</p>	<p>1. The widespread application of the joint audit method in foreign and Arab countries in its various forms, including mandatory and voluntary, or its application to specific sectors or in full, indicates the importance and effectiveness of joint auditing in addressing the problems facing the auditing profession, and raising the independence and efficiency of the auditing process..                      2. Joint auditing achieves the protection of the external auditor from the pressures and temptations that may be exerted by the audited unit, and leads to providing appropriate protection to maintain neutrality in the audit report.</p>

By reviewing some previous studies that addressed the topic of joint auditing, we conclude from the above that there is no study that addressed the “ The role of joint auditing in enhancing confidence in the external auditor’s report An analytical study of the opinions of a sample of auditors and specialized academics “ (according to the researchers’ knowledge), so this study came to address this paragraph by reviewing the role of joint auditing that works to support the independence of the external auditor, as well as gathering the experiences of more than one auditor by auditors as one team, all of which contribute to improving the auditing process and thus enhancing confidence in the report of the external auditor.

## **SECTION TWO: CONCEPTUAL FRAME FOR JOINT AUDITING AND THE REPORT OF EXTERNAL AUDITOR**

### **First: conceptual frame of joint auditing**

The confidence of entities and users of accounting information in financial reports stems from their confidence in the accounting and auditing profession. The financial crises and the rapid collapse of many institutions and companies, including some auditing firms, have been reflected in the shaking of confidence in financial reports. The main goal of professional organizations in the auditing and accounting profession is to restore the confidence of entities and users in audit reports. In addition to the interest in studying the subject by many researchers and specialists in the field of accounting and auditing. (Almayyahi, et al ., 2024) (Abdul Hamid, 2014, p. 168), and the first attempts to apply joint auditing appeared in the thirties of the last century, and the application in Denmark was mandatory from 1930 to 2004, then the application of joint auditing became optional. In France, the application of joint auditing has been mandatory since 1966 for companies listed on the French financial markets (Thinggaard & Kiertzner, 2008, 142). The main motivation for establishing rules and laws to restore confidence in important auditing firms is the scandals especially the fall of a company in 2001. The Sarbanes Oxley Act issued by the United States of America covered a wide range of external auditing topics, such as the replacement of auditors and auditing services (Huber, 2011, 6). The so-called “Green Paper”, raised the issue of generalizing the French experience as much as possible, obligating joint-stock companies to apply joint auditing in these companies by contracting with two offices to carry out auditing work

and issuing a unified report on the audit results that includes a single opinion agreed upon by the auditors participating in the auditing process. (Al-Desiti, 2014, p. 36). Then the European Commission confirmed the joint audit that The application of joint auditing is optional, and the rotation period is nine years instead of six years for the auditor according to a regulatory proposal issued in 2011. Ec,2011,article31,paral)), and recommendations on the European Commission's proposals for this draft were published by the Legal Affairs Committee of the European Parliament in 2012, which consisted of strengthening the use of joint auditing and extending the rotation period for auditing firms to 25 years (Parliament,2012,p85).

**Through the above, the reasons and challenges that led to the emergence of joint auditing can be identified (Fares et al., 2020 573-574), (Al-Jaber and Al-Saadoun: 2014 285)**

1. Inheritance of experiences when there is teamwork, each person completes the experience of the other and adds to his own experience from the others.
2. It contributes to reducing the shortcomings of partners and thus contributes to reducing the risks related to information.
3. Achieving the highest levels of quality in work by enhancing audit evidence..
4. Reducing the control and monopoly of the (BG4) on the market and involving other offices in auditing work.
5. Reducing the work pressure on auditors that can be exerted by controlling managers in the companies being audited and thus reporting all violations and cases of corruption that are discovered in the company being audited.
6. In the event of failure of audit work, auditing firms can be sued and held responsible for any shortcomings in the work.

### **1-1- joint auditing concepts**

Since joint auditing was used, academic institutions and research bodies have worked to develop and define its theoretical aspects. It is defined as a joint audit between two independent offices that cooperate in the auditing process by dividing the tasks and responsibilities of field work, and produce a single audit report with a single point of view that is signed by all of them, and each

of them bears part of the responsibility for auditing the content in the report as well as the audit procedures that have been completed. (Ratzinger, et al., 2012, 9), and (Zerni, et al., 2012, 733) confirmed that joint auditing is “an advanced audit of judgment and professional opinion in financial reports, as it is a means of supporting auditing work, as it leads to enhancing the auditor’s independence and developing his capabilities and skills in dealing with potential problems that may occur with the management of the companies being audited, through professional coordination between them and constructive cooperation in gathering ideas to plan the audit process and coordinate the procedures to be taken to discuss and solve problems to prepare a unified audit report characterized by integration. (Metwally, 2013, 412) added that joint auditing « is based on two or more audit offices performing the audit of the financial statements of one company, and participating in implementing a single audit program determined through joint planning, and the audit work is divided, and is characterized by issuing a single joint audit report.» (Jabr, 2017, 401) views it as « an objective and organized evaluation process of evidence related to the assertions issued by Management and its claims about economic practices and activities to find the degree of compatibility between management’s assertions and the standards applied by it, and to report the results of the work to the concerned parties in an appropriate manner, and the auditors are jointly responsible for the accuracy of the information contained in the report prepared by them jointly « . (Zakr and Abdel Wahid, 2021: 102) see that joint auditing is “ the involvement of two or more separate and independent auditing offices and companies in auditing the accounts of a specific company, optionally or mandatory, and often joint planning is done to divide the field work. And improve the auditing process in a balanced manner according to the size of the office and the professional and scientific experience of the auditors working in auditing the accounts «.

From the above, it can be concluded that the most important thing that distinguishes the concept of joint auditing is the following points:

1. Joint auditing is done for one company by agreeing with more than two parties to carry out the auditing process of the financial statements.
2. The two audit offices carry out the joint planning process for auditing work to coordinate on how to distribute the field work tasks between them in an organized and balanced manner.

3. Each office maintains the independence of its auditors and works to develop their capabilities and enhance their skills in addressing the points of disagreement they face while performing audit work.
4. At the end of the joint audit work, a joint report is prepared that includes the opinion of the two offices, the contents and paragraphs of which are agreed upon and each of them signs the report.
5. Each office bears responsibility for the accuracy of the joint report issued by them, as the responsibility is considered joint towards the audit work in which the two offices participated.

### **1-2- Joint audit objectives**

Joint audit seeks to achieve many of the following objectives (Ibrahim, 2018: 51), (Taroush and Ramadan, 2021, 9):

- A. Benefit from the accumulated skills and diversity of experiences of team and use the strengths of each of them to enhance the efficiency and effectiveness of the audit process.
- B. Reduce the phenomenon of the concentration of the audit market and limit it to specific accounting offices and benefit from local audit offices in carrying out audit tasks.
- C. Support and enhance the independence of the auditor and ensure a higher level of quality for the audit process.
- D. Each auditor “verifies the procedures and actions carried out by the other auditor and thus submits a single joint audit report bearing their signatures, who bear joint legal and ethical responsibility for the results of the audit process”.
- C. Developing the experiences and improving the skills of employees in audit firms and small offices by entering into audit work with major international audit firms.
- H. Creating good ideas, using brainstorming among the audit team through interaction and discussion that leads to increasing the quality the effectiveness of the external audit
- K. Preparing a joint audit report that includes a single opinion on the audit work applied to the financial statements, signed by each of them.

The characteristics of joint auditing can be stated as follows: (Al-Anzi and Jassim, 2022: 104), (Biehl, et al, 2021: 8)

1. Determining audit procedures and processes through joint planning.
2. Implementing joint auditing by two or more audit offices.
3. The need for continuous coordination between participating auditors.
4. Mutual objective review between auditors for each auditor.
5. Signing a contract that specifies the distribution of tasks and responsibilities of each auditor in accordance with legal requirements.
6. Issuing a joint audit report that reflects the unified opinion of the auditors, and the auditors sign it and bear responsibility for it.

### **1-3- Negative and positive aspects of joint auditing**

The positive aspects achieved by the application of joint auditing that contribute to raising the efficiency of auditing work and those responsible for it can be explained as follows: - : (Muhammad, 24, 2024) (Azab and Shabir, 2022, 25)

- 1) Enhancing the performance of those conducting joint auditing in discovering errors, and identifying aspects of fraud in reports .
- 2) The joint review of data by two audit offices leads to enhancing auditing services and raising the efficiency of work, which is positively reflected in audit reports, and enhancing the confidence of parties interested in the reports.
- 3) And developing the skills of employees working in small audit offices by exchanging experiences with auditors in large offices.
- 4) The participation of two offices in audit work is reflected in the effective planning of audit work, identifying best practical practices, exchanging experiences and opinions on existing problems, and choosing appropriate solutions enhances the quality of audit work.
- 5) Joint auditing opens up future prospects for business prosperity by contributing to building auditors' capacities and increasing their participation.
- 6) Responsibility for audit work is shared between the audit offices that participate in the work within the joint audit.

- 7) Forming a joint neutral technical opinion and issuing a joint report on the audit work enhances the confidence of users of the financial statements and raises the quality of the audit report.

Despite the positive effects and advantages achieved by applying joint auditing, there are negatives that can occur when using joint auditing, which are as follows (Al-Jaber and Al-Saadoun, 2014, 287), (Mahmoud, 146, 2016):

1. Significant increase in costs in companies that apply joint auditing due to the presence of two offices participating in the audit work compared to the costs that can be incurred when using individual auditing.
2. Difficulty in agreeing between joint auditors on a unified opinion due to conflicting viewpoints in certain cases, which may result in relying on the opinion of one of the two joint offices.
3. Laxity and slowness of work due to negligence of one of the auditors or evasion of his responsibility in performing the work and relying on the efforts of the other party in the audit, which results in the work not being implemented as planned, in addition to the lack of evidence and its inaccuracy.
4. Competition that may occur between the two audit offices, which affects the independence of the auditor as a result of his pursuit of gaining the satisfaction of the management and thus influencing his opinion or what is called Opinion shopping, and its effect appears negatively on the audit work.

## **SECOND: THE CONCEPTUAL FRAMEWORK OF THE EXTERNAL AUDITOR'S REPORT**

### **2.1. The concept of the external auditor's report**

These reports receives great attention from all parties seeking to confirm the credibility of financial statements on which they rely in making their investment decisions. The auditor's report is considered one of the important stages in the auditing process, as the auditor must express his opinion at the end of the auditing process regarding the accuracy and fairness of the presented data in the financial statements. This is done by evaluating the audit results obtained, and expressing a professional opinion on the objectivity and truthfulness of the financial statements provided by the company. (Al-Tamimi, 2006, 115)

The report is a comprehensive assessment of the financial position of the company being audited, is comprehensive of all the company's assets and liabilities, as it provides an assessment of the company's financial position and future prospects. The issuance of audit reports is also legally required if the company's shares are traded publicly, or through their listing on the stock market. (Sisalem, 38, 2018).

The report of the auditor is an official document issued by a specialized and professional person capable of giving an impartial opinion with the aim of informing users of information and accounting statements about the extent of honesty in the data and information presented from a professional perspective. The report represents a critical and organized examination of internal control systems, in addition to examining the accounting information shown in the books, records and financial statements by a specialized audit team, in a manner consistent with legal requirements and accounting and professional rules for the purpose of expressing an objective technical and professional opinion that shows the accuracy and validity of the information, and shows whether it is prepared in a fair and honest manner and expresses the financial position and business results of the company being audited.

The auditor's report is "the results obtained by the external auditor and the summary of his work in reviewing and auditing all the business of the company and its activities and verifying the evidence and documents submitted to him, and obtaining inquiries and recording the notes that he deems necessary, for the purpose of preparing a report in which he expresses his professional opinion in a written document, to give confidence and credibility to the information and data presented in the financial statements» . (Al-Shatrat, 2017, 99) (Boras) defined the concept of the report of the auditor as "the final result of the auditing process, as the auditor uses technical methods and practical procedures, with the aim of obtaining the largest possible amount of evidence, which allows him to express his neutral technical opinion, this opinion that represents the added value of the auditing process, which helps users of financial statement information to make correct and appropriate decisions" (Boras, 56, 2017) (Al-Dhanibat) also adds that the preparation of the external auditor's report is necessary, as it is the means of communication between him and the users of audit reports, as it represents the summary of his work. All the results he reaches, and his impartial and objective opinion

regarding the financial statements as a whole, which is recorded in the report as an official document submitted to the company's management, shareholders, and other parties, reflecting the company's position, accounts, budget, and proposals submitted for distributing profits. (Al-Dhanibat, 2015, 56)

Through the previous concepts, a set of characteristics that the external auditor's report must have can be identified:

1. The report submitted by the external auditor is considered a main tool for communication between him and the parties benefiting from the reports he prepares.
2. The report should include complete, concise information, and no vague or unknown information that requires additional clarifications.
3. Present the report in a correct manner by adhering to the standards and formal aspects of preparing the report and organizing it well.
4. It is necessary to support the data contained in the report of the auditor with evidence and supporting documents in addition to audit papers in order to avoid interpretation and distortion in what is stated in the report.
5. After completing the audit process, the external auditor must prepare the report in a timely manner for the purpose and without delay in order to benefit from it and use it by the parties benefiting from the report.

## **2-2. The importance of the report of the external auditor**

The importance of the audit report for the auditor himself, all stakeholders and the institution can be summarized, and this is what accounting studies have confirmed, as the report has a great impact due to the opinion presented by the auditor and its impact on the volume of transactions in securities and stock prices in the stock market, as follows: <https://www.meemapps.com/term/auditors-report> (Al-Shatrat, 2017, 100).

The report shows the scope the accounting data presented in statements are consistent with accounting principles, Based on the level of assurance offered by the audit report that statements are accurate and free from fraud, in addition to the company's constant interest in correcting and addressing accounting errors.

The report represents the final result of the auditor's work, reflecting the extent of its completion. It serves as a communication tool through which the auditor conveys an impartial and technical opinion on the audited statements to the company's owners, addressing whether they align with generally accepted accounting standards and principles.

The report that the auditor is present an official written document that determines the legal and professional responsibility of the auditor when exposed to a civil or criminal issue before society in the event of negligence, or breach of his work, or failure to adhere to the ethics and rules of professional conduct while performing his work.

The audited financial statements gain a great degree of importance, as the audit report adds a high value to those dealing in the financial markets by presenting the auditor's opinion.

The audit report adds credibility to the financial data and serves the users. Therefore, These parties place significant value on the audited the data and the accompanying report, because they rely on it to formulate policies, determine plans, and make appropriate decisions.

### **2.3. The objective of the reports**

The report prepared to achieves a set of objectives that can be identified as follows: (Ibrahim and Abdul Rahman, 605, 2019) (<https://farahatco.com/ar/blog>)

The report prepar to achieves a set of objectives that can be identified as follows: (Ibrahim and Abdul Rahman, 605, 2019) (<https://farahatco.com/ar/blog>)

The report represents an independent professional assessment of the financial data submitted by the company.

The audit report enhances the reliability and audited financial data, through companies' efforts to focus on correcting fundamental errors and enhancing and improving accounting practices, in addition to complying with the regulatory requests that the report emphasizes.

The report must present the auditor's comprehensive opinion on the financial statements. In cases where the auditor refrains from expressing an opinion, he must state the reasons, and he must also present in his report the points that led to his abstention and the examinations he conducted and determine the responsibility of the unit for the statements it prepared. Amended

## **2.4. Elements and contents of the report of the external auditor**

The report of the auditor includes a set of main elements, which are as follows:  
- (Asia Hairy, 88, 2018)

- Title.
- The party to whom the report is directed.
- Opening paragraph: It displays all the financial data and information that have been reviewed and audited by the auditor, and also includes the responsibilities borne by the management and the auditor.
- Scope paragraph: It explains the auditor has accomplished his work and its compliance with the international standards adopted for that country. Also,.
- Opinion Paragraph: This section presents the auditor's opinion on the financial statements as a whole.
- Report Date: This section reflects the date on which the audit work was completed.
- Auditor's address: This is the address of his main office where he practices his work.
- Auditor's Signature: This section includes the auditor's personal name, along with the name of the auditing firm or office with which they are affiliated.

## **2.5. Types of the reports:**

The report can includes these types are: (OpenAI, 2025)

1. Absolute opinion (clean): Issued when the financial statements are fairly presented and in compliance with International Financial Reporting Standards (IFRS) or local, and there are no material errors or limitations on the scope of the audit and the financial statements accurately represent the financial position of the company. This report is considered a positive testimony to the accuracy of the financial reports.
2. Qualified Opinion: Issued when there is a specific error or misstatement in a part of the financial statements, but it does not significantly affect the financial statements as a whole. It may be the result of limitations on the scope of the audit or deviations from accounting standards. It states that the financial statements are generally correct, but there are specific

exceptions that have been noted. It warns users of problems at one or more points in the financial statements.

3. **Adverse Opinion:** Issued if the financial statements contain material errors or deviations that make them misleading and non-compliant with accounting standards and indicates that the financial statements do not fairly represent the financial position of the company and is a strong warning to users not to rely on the financial statements.
4. **Disclaimer of Opinion:** Issued if the auditor faces significant limitations on the scope of his work and is unable to obtain sufficient evidence to express an opinion on the financial statements. This may occur due to lack of cooperation from management or lack of data. It indicates that the auditor is unable to provide an opinion on the financial statements and alerts users to the lack of information necessary to evaluate the accuracy of the financial statements.

### **SECTION THREE: THE APPLIED ASPECT**

This section deals with the method and procedures that were followed by the researchers in applying the research in the field to achieve its objectives, and it is represented by describing the research community, the applied sample, the sources of information collection, the tool that was used to reach the necessary data, its stability and stating the demographic characteristics of the sample individuals, and identifying the most important statistical methods used to analyze the data, where a set of statistical tests were conducted, namely: correlation (Pearson correlation), Linear regression and analysis of variance (ANOVA) were utilized in the field study, with data collection primarily conducted through a questionnaire. The aim was to explore and analyze the research topic using the Statistical Package for the Social Sciences (SPSS).

#### **3.1. Testing the hypothesis of the field study and analyzing its results**

**3.1. Study community and sample:** The questionnaire form was distributed to a sample of auditors and academics, where the forms, numbering (50) forms, were distributed to the above sample, and (45) valid forms were received for analysis, i.e. (90%), which is a good and appropriate percentage for analysis, and the number of neglected forms was (5) forms, i.e. (10%), and a five-point Likert scale was adopted for each paragraph of the study tool, using the

statistical program (SPSS), and then giving them the relative weights shown in the following table No. (2):

Scale degree	Degree of agreement	Relative weight
Strongly agree	5	100%
Agree	4	80%
Neutral	3	60%
Disagree	2	40%
Strongly disagree	1	20%

**Study tool:** This section included an analysis of the relationship between the research variables, which are the independent variable joint audit and the dependent variable external auditor report, where the researchers used the questionnaire form as the main tool for the study, due to its suitability for this type of analytical studies, to obtain data from the study sample that contributes to clarifying the role of joint audit in enhancing confidence in the external auditor report, using the statistical program (SPSS) to verify the existence of a relationship between them or not, where the questionnaire included two sections:

First Section: Demographic Variables: This section seeks to identify the demographic characteristics of the respondents (study sample) by examining factors such as academic and professional qualifications, field of specialization, years of experience, and job roles.

Second Section: It includes the study axes, which include:

- The first axis: Joint audit, which includes (8) questions.
- The second axis: The external auditor's report, which includes (8) questions.
- The third axis: The role of joint audit in enhancing confidence in the external auditor's report, which includes (8) questions.

**First: Characteristics of the sample individuals:** The main variables that help describe the sample individuals are explained, including (academic and professional qualification, scientific specialization, years of experience, job specialization), using Richard Geiger's equation (Equation No. 1) to calculate the sample size from the total community. We can explain this as follows:

The characteristics of the sample used in the study can be summarized as in Table No. (1):

**Table 1: Sample characteristics in relation to study variables**

n	variable	Category	Number of respondents	percentage
1	Academic and professional qualification	Bachelor's	8	17.8 %
		Higher Diploma	0	0 %
		Chartered Accountant	3	6.7 %
		Master's	27	60 %
		PhD	7	15.6 %
		The total	<b>45</b>	<b>100 %</b>
2	Scientific specialization	Accounting	30	66.7 %
		Audit	6	13.3 %
		Control	6	13.3 %
		Other	3	6.7 %
		The total	<b>45</b>	<b>100 %</b>
3	Years of experience	5 years or less	2	4.4 %
		From 6 to 10 years	9	20.0 %
		From 11-15 years	10	22.2 %
		16-20 years	16	35.6 %
		21-25 years old	4	8.9 %
		26-30 years old	3	6.7 %
		31 years and older	1	2.2 %
		The total	<b>45</b>	<b>100 %</b>
4	Job Specialization	academic	28	62.2 %
		Auditor	17	37.8 %
		Other	0	0 %
		The total	<b>45</b>	<b>100%</b>

Source: Table prepared by: Researchers based on the results of data.

Academic and professional qualification: The sample members were distributed based on the variable of academic and professional qualification as shown in Table No. (1), and it was found that there were (8) people with a bachelor's degree, representing (17.8%), (3) people with a legal accountant,

representing (6.7%), (27) people with a master's degree, representing (60%), and (7) people with a doctorate degree, representing (15.6%). That is, the master's degree holders have the highest percentage, as shown above.

**Academic specialization:** The sample members were distributed based on the variable of academic specialization, as shown in Table No. (1), and it was found that the accounting specialization was (30) people with a percentage of (66.7%), the auditing specialization was (6) people with a percentage of (13.3%), the control specialization was (6) people with a percentage of (13.3%), and the other specializations were (3) people with a percentage of (6.7%), meaning that the accounting specialization has the highest percentage, as shown above.

**Years of experience:** The sample members were distributed based on the variable of years of experience as shown in Table No. (1), and it was found that the years of experience from 6-10 years were (9) people and a percentage of (20.0%), the years from 11-15 years were (10) people and a percentage of (22.2%), the years from 16-20 years were (16) people and a percentage of (35.6%), from 21-25 years were (4) people and a percentage of (8.9%), the years from 26-30 years were (3) people and a percentage of (6.7%), and the years from 31 years or more were (1) person and a percentage of (2.2%), meaning that the highest percentage is for years of experience from 16-20 years as shown above.

**Job specialization:** The sample individuals were distributed based on the job specialization variable as shown in Table No. (1), and it was found that the academic specialization was (28) people, at a rate of (62.2%), the auditor specialization was (17) people, at a rate of (37.8%), and the other specializations were non-existent, at a rate of (0%). That is, the highest percentage is from academics, as in the table above.

## **Second: Tests conducted on the study tool using the “Five-point Likert” scale**

Validity and reliability of the study tool (questionnaire) using the Cronbach's alpha method

For the purpose of measuring the stability rate in the questionnaire, the (Cronbach's alpha) scale was used, and the test is acceptable if the stability coefficient exceeds ( $\text{Alpha} \geq 0.60$ ), as shown in Table No. (2)

**Table 2: Values of the coefficient of validity and reliability of the study questions**

<i>N</i>	<i>Study questions</i>	<i>Total paragraphs</i>	<i>Reliability coefficient (Cronbach's alpha)</i>	<i>Honesty rate</i>	<i>Split-half correlation coefficient</i>
1	To what extent do you agree that joint auditing enhances the accountability of the auditor and the audit team?	8	0.93	0.90	0.91
2	To what extent do you agree that joint auditing enhances the scope of the audit process?	8	0.88	0.91	0.92
3	To what extent do you agree that joint auditing enhances confidence in the auditor's report?	8	0.93	0.94	0.91

*Source:* The table was prepared by the researchers based on the results of the SPSS analysis.

It is clear from Table No. 2 that the values of the validity and reliability coefficients for the study variables according to the (Alpha Cronbach) scale were as follows:

1. For the first axis (to what extent do you agree that joint auditing enhances the responsibility of the auditor and the audit team): the validity coefficient was equal to (0.93), the validity ratio (0.90), and the split-half correlation coefficient (0.91).
2. For the second axis (to what extent do you agree that joint auditing enhances the scope of the audit process): the validity coefficient was (0.88), the validity ratio (0.91), and the split-half correlation coefficient (.920).
3. For the third axis (to what extent do you agree that joint auditing enhances confidence in the auditor's report): the validity coefficient

was (0.93), the validity ratio (0.94), and the split-half correlation coefficient (0.91), which indicates the validity and reliability of the scale used to measure the variables of the research.

**Third: Description and diagnosis of research variables**

The researchers conducted statistics for the sample answers for each paragraph of the study axes and also calculated: relative importance (score out of 100), arithmetic mean, standard deviation and rank for each paragraph of the axes, as shown in Tables (3) below:

**Table 3: Statistics of the first axis (to what extent do you agree that joint auditing enhances the responsibility of the auditor and the audit team)**

<i>N</i>	<i>Paragraphs</i>	<i>Arithmetic mean</i>	<i>Standard deviation</i>	<i>Coefficient of variation %</i>	<i>relative importance</i>	<i>Order of importance</i>
1	Effective cooperation between joint auditors improves the quality of discussion on substantive issues, helping to overcome challenges and problems that may arise during the work. This close coordination helps to avoid joint legal liability to the parties involved.	4.42	0.62	14.0%	88.44	1
2	Supports the development of a comprehensive audit strategy that clarifies the scope, timing and direction of the audit and provides the necessary guidelines for conducting the audit process, and this is done jointly between them.	3.98	0.72	18.2%	79.56	6

<i>N</i>	<i>Paragraphs</i>	<i>Arithmetic mean</i>	<i>Standard deviation</i>	<i>Coefficient of variation %</i>	<i>relative importance</i>	<i>Order of importance</i>
3	The exchange of knowledge and practical experience between participating auditors contributes to enhancing auditing standards, both locally and internationally. This cooperation leads to increased efficiency of auditors in completing the required tasks, which reflects an improvement in the quality and effectiveness of work.	4.36	0.65	14.8%	87.11	2
4	It leads to enhancing the independence of auditors participating in the audit process, whether it is an apparent or real audit, thus achieving the quality and independence of the audit process.	3.96	0.98	24.7%	79.11	7
5	It leads to reducing the expectation gap, as the audit process is carried out by two audit offices, thus overcoming errors and obstacles facing the audit process in general, so that the audit report represents reality and enhances the validity of expectations.	3.89	1.03	26.4%	77.78	8
6	It increases the ability of participating auditors to detect errors, distortions and fraud in the financial statements and then report them.	4.18	0.68	16.4%	83.56	3

<i>N</i>	<i>Paragraphs</i>	<i>Arithmetic mean</i>	<i>Standard deviation</i>	<i>Coefficient of variation %</i>	<i>relative importance</i>	<i>Order of importance</i>
7	The use of the joint audit method enhances the accuracy of audit evidence, thus increasing the confidence of all parties benefiting from accounting information.	4.02	0.78	19.5%	80.44	5
8	The use of the joint audit method helps in planning the audit process well in a way that achieves the evaluation of the internal control system and determines the audit program.	4.04	0.80	19.7%	80.89	4

Source: The table was prepared by the researchers based on the results of the SPSS analysis.

Table 3 shows that the arithmetic averages, standard deviations, coefficient of variation, and relative importance of the above paragraphs, where the highest percentage was in paragraph No. (1) (“Effective cooperation between joint auditors contributes to improving the quality of discussion on essential matters, which helps in overcoming challenges and problems that may arise during work. This close coordination helps in avoiding joint legal responsibility before the relevant parties.”), where the arithmetic average was (4.42), the standard deviation (0.62), the coefficient of variation (14.0%), and the relative importance (88.44), as shown in the table above. The lowest percentage was in paragraph (5) (It leads to reducing the expectation gap since the audit process is conducted by two audit offices, thus overcoming errors and obstacles facing the audit process in general, so that the audit report represents reality and enhances the validity of expectations.) where the arithmetic mean was (3.89), the standard deviation (1.03), the coefficient of variation (26.4%), and the relative importance (77.78), as shown in the table above. This means that joint auditing enhances the responsibility of the auditor and the audit team.

**Table 4: Statistics for the second question (To what extent do you agree that joint auditing enhances the scope of the audit process)**

<i>N</i>	<i>Paragraphs</i>	<i>Arithmetic mean</i>	<i>Standard deviation</i>	<i>Coefficient of variation %</i>	<i>relative importance</i>	<i>Order of importance</i>
1	Joint auditing contributes to providing auditors with scientific competence and professional experience that enhances the auditing process and whose results appear in the auditing process.	3.91	0.87	22.36%	78.22	7
2	Applying joint auditing avoids many potential negative effects, including those resulting from changing the auditor in external audits from time to time.	4.11	0.88	21.52%	82.22	5
3	Involving more than one auditor in the audit process has a positive impact on increasing the level of professional skepticism and improving performance efficiency, and this is reflected in the entire audit process.	4.13	0.76	18.31%	82.67	4
4	It contributes to reducing the dominance of large auditing firms in the audit services market, which increases competition and enhances the professional practice environment. This leads to improving the efficiency of professional practices and is positively reflected in the quality of services provided.	3.91	0.63	16.19%	78.22	8

<i>N</i>	<i>Paragraphs</i>	<i>Arithmetic mean</i>	<i>Standard deviation</i>	<i>Coefficient of variation %</i>	<i>relative importance</i>	<i>Order of importance</i>
5	Joint auditing results in each auditor reviewing the audit work, obtaining sufficient evidence, having it evaluated by the partner auditor, and reinforcing the positive points of the audit.	4.24	0.71	16.78%	84.89	1
6	Each auditor's exercise of the professional care required to perform the audit work reduces errors and fraud and enhances the joint audit.	4.22	0.64	15.05%	84.44	2
7	Joint auditing reduces the expectation gap between auditors and stakeholders by providing ideas and insights and finding appropriate solutions.	3.93	0.72	18.30%	78.67	6
8	Each auditor shall exercise due professional care to maintain his name and reputation with the partner auditor and also with the entity he is assigned to audit. This commitment enhances the positives of the joint audit and ensures the achievement of the highest standards of quality and professionalism, which reflects positively on the confidence and reliability of the audit results.	4.13	0.87	21.02%	82.67	3

Source: The table was prepared by the researchers based on the results of the SPSS program data.

Table 4 shows that the arithmetic means, standard deviations, coefficient of variation and relative importance of the above paragraphs, where the highest percentage was in paragraph No. (5) (Joint auditing leads to each auditor reviewing the audit work and obtaining sufficient evidence and evaluating it by the partner auditor and enhancing the positive points of the audit.) where the arithmetic mean was (4.24), standard deviation (0.71), coefficient of variation (16.78%), and relative importance (84.89) as shown in the table above. The lowest percentage was in paragraph No. (4) (It contributes to reducing the dominance of major auditing firms in the audit services market, which increases competition and enhances the professional practice environment. This leads to improving the efficiency of professional practices and reflects positively on the quality of services provided.) where the arithmetic mean was (3.91), standard deviation (0.63), coefficient of variation (16.19%), and relative importance (78.22) as shown in the table above. This means that joint auditing enhances the scope of the audit process.

**Table 5: Statistics for the third question (To what extent do you agree that joint auditing enhances confidence in the auditor's report).**

<i>N</i>	<i>Paragraphs</i>	<i>Arithmetic mean</i>	<i>Standard deviation</i>	<i>Coefficient of variation %</i>	<i>relative importance</i>	<i>Order of importance</i>
1	The joint audit provides policies, procedures, systems and instructions that support enhancing confidence in the external auditor's report in audits.	3.82	0.81	21.08%	76.44	7
2	The positive factor is provided by the presence of more than one auditor in the audit process, which increases the level of communication and thus reflects on increasing the shareholders' confidence in the audit report and the financial reports of the company concerned.	4.00	0.67	16.86%	80.00	2

<i>N</i>	<i>Paragraphs</i>	<i>Arithmetic mean</i>	<i>Standard deviation</i>	<i>Coefficient of variation %</i>	<i>relative importance</i>	<i>Order of importance</i>
3	It leads to achieving a high degree of consensus in opinions and ideas among auditors in a way that achieves the expression of professional opinion with complete credibility and clarity in the audit report.	3.82	1.05	27.49%	76.44	8
4	The use of the joint audit method enhances the professional competence of auditors in a manner that is reflected in the final report.	4.00	0.77	19.22%	80.00	3
5	The use of the joint audit method strengthens the relationships between the auditors participating in the audit process in a way that serves the continuity of the audit. Thus, the audit report represents reality and enhances the validity of the required audit process in a way that provides confidence in what is stated in the report.	3.98	0.84	21.09%	79.56	4
6	The use of the joint audit method provides legal cover for auditors participating in the audit process by defining the legal and contractual conditions necessary for the continuity of the audit process in a manner that leads to increasing the confidence of the parties benefiting from the final report.	3.98	0.84	21.09%	79.56	5

<i>N</i>	<i>Paragraphs</i>	<i>Arithmetic mean</i>	<i>Standard deviation</i>	<i>Coefficient of variation %</i>	<i>relative importance</i>	<i>Order of importance</i>
7	Working with joint auditing results in reducing amendments and comments to the final audit report and reducing the drafting of financial reports, which is reflected in enhancing the confidence in the financial reports for their beneficiaries.	4.16	0.67	16.19%	83.11	1
8	It leads to a balance in the division of work and tasks of the participating audit team, which increases the credibility and reliability of the financial statements and is clearly evident in the audit report in a manner that meets the needs of users.	3.87	0.81	21.07%	77.33	6

*Source:* The table was prepared by the researchers based on the results of the SPSS analysis.

Table 5 shows that the arithmetic averages, standard deviations, coefficient of variation and relative importance of the above paragraphs, where the highest percentage was in paragraph No. (7) (Working with joint auditing results in reducing amendments and comments related to the final audit report and limiting the formulation of financial reports, which is reflected in enhancing confidence in the financial reports for their beneficiaries..) where the arithmetic average was (4.16), standard deviation (0.67), coefficient of variation (16.19%), and relative importance (83.11) as shown in the table above. The lowest percentage was in paragraph No. (3) (It leads to achieving a high degree of consensus in opinions and ideas among auditors in a way that achieves expressing the professional opinion with complete credibility and clarity in the audit report.) where the arithmetic average was (3.82), standard deviation (1.05), coefficient of variation (27.49%), and relative importance (76.44) as shown in the table above. This means that the buyer's audit has enhanced confidence in the auditor's report.

**FOURTH: TESTING HYPOTHESES AND STUDY RESULTS**

In order to test the study hypotheses, a set of statistical tests were conducted, namely: “correlation (Pearson correlation), linear regression, and analysis of variance” on the research variables, as follows:

**1. “Pearson Correlation Coefficient”:** To determine the correlation coefficients between the study variables, the researchers analyzed each axis of the study using the Pearson Correlation Coefficient. This statistical method is commonly used to measure the strength and direction of the linear relationship between two quantitative variables within the study sample. The Pearson Correlation Coefficient was calculated for the research variables using the SPSS software, as presented in Table No. (7) below.

**Table 7: Pearson’s correlation coefficient for the study axes.**

<i>Pearson's correlation coefficient matrix</i>		<i>First: To what extent do you agree that joint auditing enhances the responsibility of the auditor and the audit team?</i>	<i>Second: To what extent do you agree that joint auditing enhances the scope of the audit process?</i>	<i>Third: To what extent do you agree that joint auditing enhances confidence in the auditor's report?</i>
First: To what extent do you agree that joint auditing enhances the responsibility of the auditor and the audit team?	<b>R</b>	1	.753**	.780**
	<b>P</b>	-	0.001	0.002
Second: To what extent do you agree that joint auditing enhances the scope of the audit process?	<b>R</b>	.753**	1	.684*
	<b>P</b>	0.001	-	0.034
Third: To what extent do you agree that joint auditing enhances confidence in the auditor's report?	<b>R</b>	.780**	.684*	1
	<b>P</b>	0.002	0.034	-

R: Pearson correlation coefficient, P: significance level, \*: weakly significant correlation (p < 0.05), \*\*: strongly significant correlation (p < 0.01).

Source: Table compiled by researchers based on SPSS analysis results.

**2. Testing the study hypothesis:** This axis aims to determine the nature and strength of the correlation relationships between the research variables, represented by “joint audit and the report of the external auditor”, based on (the values of the correlation coefficient and the test of the significance of the correlation between these two variables), and according to the main research problem, the following hypothesis can be formulated: “There is a statistically significant relationship between joint audit and enhancing confidence in the external auditor’s report”, and the following sub-hypotheses emerge from the main hypothesis:

1. There is a statistically significant relationship “for joint audit in enhancing the responsibility of the auditor and the audit team”.

To prove this hypothesis: “Simple Linear Regression Analysis” was used. The table below summarizes the statistical results of the test. It is clear from the table that (the correlation coefficient is a high value), which is an indication that there is a “direct relationship between the dependent variable and the independent variable”. The value of the coefficient of determination reached the required level, which is the value that expresses the amount of variance explained by the independent variable (to what extent do you agree that joint auditing enhances the responsibility of the auditor and the audit team), to the dependent variable (to what extent do you agree that joint auditing enhances confidence in the report of the auditor). As for “the value of the regression coefficient is (0.780a), which is a value that expresses the amount of influence of the independent variable on the dependent variable”, and to verify the significance of this effect, the calculated “t” value reached between (2.267), which is “a value greater than the tabular value” at the significance level of 0.05). Therefore, it is concluded that there are indicators at a statistical significance level ((0.05, on (the existence of a statistically significant relationship for joint auditing in enhancing the responsibility of the auditor and the audit team).

<i>Model Summary</i>				
<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	0.780 <sup>a</sup>	0.608	0.599	0.293448

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	5.744	1	5.744	66.701	0.001
Residual	3.703	43	0.086		
Total	9.447	44			
Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	0.533	.421		2.267	0.0212
First: To what extent do you agree that joint auditing enhances the responsibility of the auditor and the audit team?.	0.833	.102	0.780	8.167	0.002

Source: The table was prepared by the researchers based on the results of the SPSS analysis.

2. There is a statistically significant relationship between “joint auditing in enhancing the scope of the audit process”.

To prove this hypothesis: Simple Linear Regression analysis was used, in the table below the statistical results of the test were summarized, it is clear from the table that “the correlation coefficient is a high value”, which is an indication that there is (a direct relationship between the dependent variable and the independent variable), and the value of the coefficient of determination reached the required level, which is the value that expresses the amount of explained variance - for the independent variable, (to what extent do you agree that joint auditing works to enhance the scope of the audit process), to the dependent variable (to what extent do you agree that joint auditing works to enhance confidence in the report of the auditor ).

As for the value of the regression coefficient, it is (0.684), which is a value that expresses the extent of the influence of the independent variable on the dependent variable, and to verify the significance of this influence, the calculated “t” value reached (6.144) which is “a value greater than the tabular value” at the significance level (0.05). Therefore, it is concluded that there are

indicators at a statistical significance level of (0.05) that there is a statistically significant relationship between joint auditing and enhancing the scope of the auditing process.

<i>Model Summary</i>				
<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
	.793 <sup>a</sup>	.630	.612	.288647

<i>ANOVA<sup>a</sup></i>					
<i>Model</i>	<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
Regression	5.947	2	2.974	35.690	0.000
Residual	3.499	42	0.083		
Total	9.447	44			

<i>Coefficients<sup>a</sup></i>					
<i>Model</i>	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
(Constant)	.810	.514		1.575	.123
Second: To what extent do you agree that joint auditing enhances the scope of the audit process?.	.774	.126	.684	6.144	.000

Source: The table was prepared by the researchers based on the results of the SPSS analysis.

### **Third: To what extent do you agree that joint auditing enhances confidence in the auditor's report?**

3. There is a statistically significant relationship between “joint auditing and enhancing confidence in the auditor's report.”

To prove this hypothesis: Simple Linear Regression analysis was used. The table below summarizes the statistical results of the test. It is clear from the table that the “correlation coefficient is a high value”, which indicates that there is a “direct relationship between the dependent variable and the independent variable”. The value of the coefficient of determination reached the required

level, which is “the value that expresses the amount of variance explained by the independent variable” (to what extent do you agree that joint auditing enhances the scope of the audit process, to what extent do you agree that joint auditing enhances the responsibility of the auditor and the audit team) to the dependent variable (to what extent do you agree that joint auditing enhances confidence in the report of the auditor). As for the value of the regression coefficient, it is (0.973), which is a value that expresses the amount of “the impact of the independent variable on the dependent variable”. To verify the significance of this effect, the calculated “t” value reached (4.827) and (2.563) a value greater than the tabular value at the significance level (0.05). Therefore, it is concluded that there are indicators at the significance level Statistic (0.05), on “the existence of a statistically significant relationship between joint auditing and enhancing the scope of the audit process.”

<i>Model Summary</i>				
<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
	.793 <sup>a</sup>	.630	.612	.288647

<i>ANOVA<sup>a</sup></i>					
<i>Model</i>	<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
Regression	5.947	2	2.974	35.690	0.000
Residual	3.499	42	0.083		
Total	9.447	44			

<i>Coefficients<sup>a</sup></i>					
<i>Model</i>	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
(Constant)	.245	.453		.539	.593
First: To what extent do you agree that joint auditing enhances the responsibility of the auditor and the audit team?	.653	.152	.612	4.287	.000
Second: To what extent do you agree that joint auditing enhances the scope of the audit process?	.253	.162	.223	2.563	.0126

Source: The table was prepared by the researchers based on the results of the SPSS analysis.

## CONCLUSIONS AND RECOMMENDATIONS

### Conclusions

1. Joint auditing means that the auditing process is carried out by two or more independent audit offices that share in the planning process, distribute field work tasks, and issue a final report signed by them. The audit can be mandatory or optional.
2. The concept of joint auditing is a means of control that helps increase the confidence of stakeholders (beneficiaries of the financial statements) in the auditor's report and enhance it.
3. There is a statistically significant relationship for joint auditing in enhancing the auditor's and audit team's responsibility, as the value of the regression coefficient reached (0.780a), and the calculated "t" value between (2.267) is a value greater than the tabular value at the significance level (0.05), which indicates the existence of a strong statistically significant correlation for joint auditing in enhancing the auditor's and audit team's responsibility.
4. There is a statistically significant relationship for joint auditing in enhancing the scope of the auditing process. The regression coefficient was found to be **0.684**, indicating the degree of influence exerted by the independent variable on the dependent variable. To assess the significance of this influence, the calculated "t" value was **6.144**, which exceeds the critical (tabular) value at the 0.05 significance level. This result confirms the statistical significance of the relationship, which indicates the existence of a strong correlation with statistical significance for joint auditing in enhancing the scope of the auditing process.
5. The results of the study showed that the value of the regression coefficient was (0.973), the calculated "t" value was (4.827) and (2.563), which is a value greater than the tabular value at the significance level (0.05), which indicates the existence of a strong correlation with statistical significance for joint auditing in enhancing the auditor's opinion in the auditing process, which is reflected in his report and thus enhancing confidence in that report.
6. There is a significant effect of joint auditing in enhancing confidence in the external auditor's report, as was the individual effect of the variables according to the simple regression model, which indicates the existence of a significant effect on the report of the external auditor.

## **Recommendations**

7. Audit firms and companies should consider adopting the concept of joint auditing and actively work towards its implementation, given its positive impact, particularly in enhancing the credibility of the external auditor's report and increasing stakeholders' confidence in it.
8. The need for the relevant authorities and professional organizations concerned with the external auditing profession to establish the intellectual framework for joint auditing and how to apply it and the principles, procedures and mechanisms that auditors and audit offices and companies assigned to perform it must adhere to, in a way that ensures increased confidence in the external auditor's report.
9. The professional bodies concerned with the external auditing profession must organize the work of joint auditing by issuing standards, instructions and controls to be guided by during its application.
10. The need to conduct more studies related to the concept of joint auditing due to its importance, role and impact on increasing the confidence of the parties assigned to the external auditor in the report he submits and the statement of his opinion.

## **REFERENCES**

- Abdel Hamid, Ahmed Ashraf, (2014), Joint Audit as a Tool to Increase Audit Quality, Egyptian Journal of Business Studies, Volume Thirty-Eight, Issue Four, Mansoura University.
- Almayyahi, A. R. A., Saleh, S. A. F., & Metawee, A. K. (2024, June). Applying Robotic Process Automation (RPA) in Sustainable Audit Quality: A Literature Review Survey. In International Conference on Explainable Artificial Intelligence in the Digital Sustainability (pp. 26-35). Cham: Springer Nature Switzerland.
- Taroush, Jalal Amer, Ramadan, Jalal Ali, (2021), Joint Audit Programs and Their Role in Increasing the Quality of External Auditing (A Field Study), Journal of the Faculty of Economics for Scientific Research, University of Zawiya, Libya.
- Ibrahim, Nabila Sami, (2018), The impact of applying joint audit on the quality of accounting profits and the value of the establishment - an applied study, unpublished master's thesis, Faculty of Commerce, Cairo University.
- Al-Tamimi, Hadi, (2006), An introduction to auditing from a theoretical and practical perspective, Wael House for Printing, Publishing and Distribution, Amman, Jordan.

- Al-Jaber, Yahya bin Ali and Al-Saadoun, Nasser bin Muhammad, (2014), The impact of joint auditing on the quality of accounting profits of companies listed in the Saudi Stock Market, Volume 54, Issue 2, pp. 283-303, Riyadh, Saudi Arabia.
- Al-Dhanabiyat, Ali Abdul Qader, (2015), Auditing in light of international standards - theory and application, Fifth Edition, Wael House for Publishing and Distribution, Amman, Jordan
- Al-Deisiti, Muhammad Muhammad Abdul Qader, (2014), Joint auditing versus individual auditing, an applied study on the extent to which Egyptian auditing offices restrict earnings management practices in companies Contribution, Egyptian Journal of Business Studies, Mansoura, Volume Thirty-Eight, Issue Two.
- Zaarab, Hamdi, and Shabir, Abdul Rahman, (2022), The Possibility of Adopting the Joint Audit Approach from the Perspective of Auditors in the Gaza Strip, Algerian Journal of Economics and Finance, Volume 09, Issue 02.
- Fares, Ashraf Hashem, and Jassim, Muthanna Rokan, and Salim, Iyad Dakhil, (2020), Joint Auditing and Its Impact on the Market Value of Companies Listed in the Iraq Stock Exchange, Journal of Economic and Administrative Sciences, University of Baghdad, Volume 26, Issue 124.
- Ibrahim, Lubna Zaid, Abdul Rahman, Duaa Muhammad, 2019, Journal of Economic and Administrative Sciences, Volume 25, Issue 110, University of Baghdad.
- Ghali, Ashraf Ahmed Mohamed, (2012), Measuring the impact of the joint audit approach on the relationship between the level of accounting conservatism and the value of the company: An applied guide from companies listed on the Egyptian index EGX, Accounting Thought Journal, Faculty of Commerce, Ain Shams University, Issue 4, p. 023.
- Salman, Yahya Raed, (2024), The impact of joint auditing on reporting financial distress for a sample of private banks listed on the Iraq Stock Exchange, Master's thesis, College of Administration and Economics, University of Baghdad.
- Sisalem, Rawan Majed, (2018), The impact of audit committee characteristics on the opinion of the external auditor - An applied study on banks listed on the Palestine Stock Exchange, Master's thesis, Faculty of Economics and Administrative Sciences, Islamic University, Gaza.
- Al-Shatrat, Hosni Khalil, (2017), The impact of subsequent events and the credibility of the external auditor's report, Ramah Journal of Research and Studies, Center for Research and Development of Human Resources, Volume 1, Issue 22.
- Al-Anzi, Faten Salem Fahd, and Jassim, Muthanna Rokan, (2022), The impact of joint auditing on the external auditor's opinion: An applied study on a sample

of companies listed on the Iraq Stock Exchange, Tikrit Journal of Administrative and Economic Sciences, Volume 18, Issue 59, Part 2.

Jabr, Gharib Jabr, (2017), Measuring the impact of applying the joint audit approach on audit quality: Evidence from the Egyptian Stock Exchange, Journal of Accounting Research, Tanta University, Volume Four, Issue One.

Muhammad, Aqil Salem, (2024), The role of joint auditing in enhancing the reliability of accounting information for private banks, Al-Kut Journal of Economic and Administrative Sciences, Volume 16, Issue 50.

Al-Hayali, Ali Salem Abdul Majeed, (2023),

Ahmed Zaki Hussein Metwally, (2013 AD), Measuring the impact of applying joint audit programs on stock prices, evidence from the Egyptian Stock Exchange, Scientific Journal of Trade and Finance, Volume 33, Issue 4. Tanta University.

Saleh, Bakr Ayoub, (2021) "The impact of joint auditing on the independence of auditors, a field study of a sample of auditors' offices in Iraq." Journal of the Center for Kufa Studies, Volume 1, Issue 63.

Bouras, Karima, (2017), External Audit and its Impact on the Effectiveness of Performance in the Economic Institution, Case Study of Sidi Ben Dahbiah Mills - Mostaganem), Master's Thesis, Faculty of Economics, Management Sciences and Business Sciences, Abdelhamid Ben Badis University, Mostaganem, Algeria.  
22- Heri, Asia, (2018), The Effectiveness of External Auditing According to Professional Ethics in Improving the Quality of Auditor Report Information - A Study of a Sample of Algerian Economic Institutions, PhD Thesis, Business Economics and Management Sciences, Algeria.

OpenAI. (2025). ChatGPT (January 15, 2025 version) [Large language model]. Retrieved from <https://chat.openai.com/>