AUDIT EFFICIENCY AND ITS ROLE IN ACHIEVING THE SUSTAINABILITY OF FINANCIAL REPORTING UNDER IFRS

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Abstract
The study aimed to identify the impact of auditing as a profession that seeks to create value for the organization and confidence in financial data on the sustainability of international financial reporting in accordance with International Financial Reporting Standards (IFRS) and the extent of its impact on the efficiency of the organization. To achieve the research objectives, the descriptive and analytical approach was used, which relies on studying reality or phenomena and is concerned with describing them accurately. The questionnaire was used to collect data, and statistical analysis, regression analysis, correlation, and validity and reliability testing were employed. In addition, available references, periodicals, and the Internet were used to cover the theoretical aspect. The research community consists of Iraqi banks listed on the Iraq Stock Exchange. Based on the analysis of the opinions of the study sample, the responses to questions (1, 2, 4, 6, 7, 10) received the highest acceptance rate regarding the ability of International Accounting Standards to influence the Iraqi environment, whether among management, investors, or the public, with a strong acceptance level on the Likert scale. Meanwhile, Question (9), which relates to whether the experience, academic, and professional standing of the accounting staff within the bank positively influences the sustainable financial reporting process, received the lowest arithmetic mean of 3.24. Based on these findings, the study recommended that the administration of banks must keep pace with compliance with International Financial Reporting Standards (IFRS) by strengthening commitment to the auditing profession and activating its role through expanding the auditor's framework to include analyzing the economic and regulatory conditions of the bank, which can have an important impact on its continuity, thus contributing to creating its sustainability.

1. Introduction

Auditing is one of the most important professions in the field of accounting, as it is closely linked to the parties benefiting from the accounting information contained in the financial statements. It has garnered the attention of professional associations and organizations through the issuance of standards and ethical and behavioral guidelines that must be applied by auditors and auditing firms. Adherence to these standards enhances the credibility and reliability of financial statements, improves audit quality, and promotes the professional competence of publicly traded companies. This has necessitated a focus on financial statements and financial reporting to ensure their accurate presentation. The topic of sustainable financial reporting has also received particular attention from professional organizations and associations through the issuance of standards governing financial reporting, for which management bears full responsibility as the entity responsible for preparing these financial statements.

Based on the above, the research is concerned with studying the ethics of the auditing profession and highlighting the level of professional performance and the procedures followed by members of the profession in order to ensure the quality of auditing, and the essential role played by the auditor in expressing a neutral technical opinion on the integrity of the financial statements to meet the requirements of rules, ethical conduct and standards.

Over the years, International Accounting Standards have gained widespread acceptance and have become an essential foundation for improving the comparability of financial statements across countries. Their adoption has helped address many of the disclosure challenges faced by organizations in today's global business environment. As more countries embrace a common set of accounting standards, financial reporting becomes more transparent, consistent, and reliable. This international convergence not only facilitates better communication of financial information but also enhances the credibility of financial markets and strengthens stakeholders' confidence in financial reporting.

The essential element for the success of any economic unit is the existence of a clear and documented strategic vision for the purpose of enabling management to achieve its goals and objectives. Therefore, the research problem will be highlighted as: Does adopting financial reporting standards guarantee a sufficient level of information for the various beneficiaries, and is it worthy of providing accounting consistency? And does auditing contribute to the sustainability of financial reporting?

1.1. Research hypothesis

The research is based on the following hypothesis: Auditing contributes to raising the efficiency of the institution and thus the sustainability of its financial reporting in accordance with the application of IFRS and its disclosure rules and improving the consistency of accounting information.

1.2. Theoretical background

1.2.1. The concept of auditing

The practice of auditing dates back to the dawn of civilization, to the very beginnings of reading and writing, according to records from Mesopotamia dating back to 3600 BC. These records were used to prepare summaries of financial transactions, including small marks, dots, and circles to indicate comparisons between different records (Tahir, Bukar, & Waziri, 2019). The profession of auditing arose as a natural consequence of the human need to verify the accuracy of financial data and ensure its conformity with reality. Furthermore, investors needed tools to monitor and track management's fulfillment of the mandates stipulated in the agency agreement. Therefore, one of the most common methods in this field is requesting external audits of periodic accounting reports (Aras, 2008). The word "audit " itself is derived from the Latin word " audaire ," meaning "to listen," because accounts were read aloud to the auditor (Ardelean, 2013).

According to Dawuda, Aninanya, and Alnaa (2015) Auditing is defined as the process of providing assurance about the reliability of information contained in financial statements prepared in accordance with generally accepted accounting principles or other rules.

It is considered a systematic process for obtaining objective evidence and evaluating this evidence regarding the organization's current status in terms of activity, financial position, and control, comparing it to predetermined accepted standards, and communicating the results to the target users (Yen et al., 2019). The standards used for comparison may be legal, such as the Sarbanes Act. Oxley (Sarbanes Oxley) or organizational standards such as policies and procedures established by the organization (Fourie et al., 2013). Auditing is defined as the collection and evaluation of evidence about information to determine the degree of conformity between the information and the applicable standards and to report on that. The audit should be carried out by an independent and competent person.

The American Accounting Association (AAA) defined auditing as an organized and systematic process of collecting and evaluating evidence and clues objectively , relating to the results of economic activities and events, in order to determine the extent of conformity and conformity between these results and the established standards and to communicate the results of the audit to the concerned parties (Phillips, Libby & Libby, 2016).

From the above definitions, we note that there are several phrases that have been used which are among the main elements of the auditing process (Geis & Kutzmark, 1995): 1) The generality of

auditing: that is, it includes all types of auditing, such as internal auditing carried out by employees in organizations, or auditing of governmental organizations carried out by employees in governmental auditing bodies, and auditing The neutrality shown by the certified public accountant. 2) Auditing is a systematic and organized process, it involves a set of sequential and well-planned procedures governed by a fixed theoretical framework, represented by a set of agreed-upon goals and standards. 3) Auditing is an independent process: it is usually carried out by highly qualified and trained accountants, for the purpose of providing a comprehensive audit of the organization's financial transactions, as well as determining whether the financial statements conform to predetermined standards called Generally Accepted Accounting Principles (GAAP), and whether those statements accurately reflect the outcome of the activity. 4) Pre-established information and standards: When conducting an audit, information should be available in a verifiable form, as well as certain standards by which the auditor can evaluate that information, which can be measured quantitatively, such as the organization's financial statements, or qualitatively, such as the effectiveness of the electronic computer system. 5) Collecting and evaluating evidence and clues: This reveals the nature or basic essence of the auditing process. The process of collecting evidence and clues, in particular, should be done objectively, meaning that it should not be influenced or subject to the whims of those collecting it or be susceptible to personal bias. Although the evidence and clues of proof may differ in their degree of objectivity , the auditor should have an objective mental orientation , and then evaluate that evidence in an unbiased manner. 6) The report: The auditor's report is the final stage of the audit process, as it represents a tool for communicating the results to users of accounting information. Reports vary in nature, but in all cases, they aim to inform readers of the degree of conformity between the information and standards, as well as clearly defining the nature of the work done and the auditor's expression of his neutral professional opinion.

1.2.2. The importance of auditing

stems from the users or beneficiaries of accounting data. Therefore, the larger the organization's activity and the number of data users, the more challenging the auditing profession's task becomes, due to the use of this data in decision-making. The role of auditing is to guide the decisions of accounting data users or beneficiaries, given the difficulty users face in accessing this data. For that information, as well as bias on the part of the information provider and the large volume of information (Hasan, 2024), the increasing globalization of business in general has increased the demand for the auditing market in particular, as global regulatory bodies have increased their interest in increasing the effectiveness of the auditing profession in order to develop this profession and raise its quality, in order to alleviate the concern of users of financial data about whether a high-quality audit can be achieved at a consistent level globally. There are also many advantages that have increased the importance of auditing (Hasan, 2025). 1) Objectivity: The most important feature of external auditing is the objectivity of the external auditor. Because auditors bring a separate perspective to the audit, they can be more objective about the decisions that were made. 2) Experience: Auditors may have expertise that is not available within the organization, and many audits are directed towards a specific event. 3) Neutrality: The logical motivation for conducting an external audit is to obtain an unbiased perspective, and an objective, specialized audit can reveal critical flaws in a program that management has overlooked due to its proximity to the program.

The importance of the auditing profession stems from the fact that the auditor adds value to the economic information produced by the accounting system for the benefit of data users to rationalize their decisions by reducing the information risk resulting from Nzewi and Ifeanyi (2020): 1) Difficulty in directly accessing information. 2) Bias on the part of the information provider. 3) The large amount of information. 3) Exchange operations are complicated.

1.2.3. Audit Objectives

Modern auditing trends have included what is called performance evaluation or comprehensive auditing. These objectives can be explained in the following points (Panoutsou, 2017): 1) Monitoring the plans that have been developed, following up on their implementation and the extent to which the goals have been achieved, as well as identifying deviations , their causes and methods of addressing them. 2) Evaluate the project's performance against the set objectives. 3) Achieving maximum efficiency. This objective focuses on achieving a robust internal control

system, thereby reducing risk to the lowest level, which in turn reduces the auditor's responsibility. 4) Contributing to the well-being of all members of society through what is called social auditing, which is based on a periodic examination to evaluate the organization's performance from the perspective of society, since the goal of the organization's continuity is to maximize profitability and to achieve social well-being has been added to it.

1.2.4. Concept Report Money

The American Accounting Association (AAA) generally defines accounting as a "process" of identifying, measuring, and communicating economic information to enable users to benefit from it in making informed decisions and issuing judgments based on that information (Peršić, Janković, & Krivačić, 2018). The measurement of economic events and financial transactions is not the ultimate goal of accounting; rather, it goes beyond measurement to communicate the results to users. Consequently, the process of accounting communication has become very important in different fields, leading researchers and specialists to devote considerable attention to this area by producing numerous studies, research, and publications on accounting communication and the appropriate methods for delivering information to its users (Raderbauer, 2011).

Financial reporting, according to the definition of the American Financial Accounting Standards Board (FASB) in its first Statement of Financial Accounting Concepts, consists of activities aimed at serving the information needs of external users who lack the authority to obtain such information directly, as well as providing valid information related to management for those users (Sari, Ghozali, & Achmad, 2017).

Meanwhile, the American Institute of Certified Public Accountants (AICPA) defines financial reporting as the provision of information about an economic entity to assist users in making resource allocation decisions related to that entity. It includes multiple elements, including financial reports (Savčuk, 2007).

The term financial reporting is also considered as the process of providing useful information to investors, creditors, and other stakeholders. This information should be useful in assessing the amount, timing, and degree of uncertainty surrounding expected future cash flows (Ahmad et al., 2019).

1.2.5. Reporting objectives Financial

The objectives of financial reporting represent the foundation upon which the conceptual framework of accounting theory is built. Since accounting is a service activity, its output is reflected in a set of financial reports prepared by management for the benefit of various parties, both inside and outside the organization. Therefore, the objectives of accounting begin with identifying the parties that influence and are influenced by the financial reporting process. These parties include the following (Spiceland et al., 2018): 1) The management of the organization, represented by accountants and internal auditors, who are responsible for preparing financial reports and presenting them to the owners. 2) The accounting and auditing profession, which is responsible for examining and auditing financial reports outside the organization. 3) External users of financial reports, who rely on financial information for decision-making.

There is no doubt about the importance of the objectives of financial reporting. Therefore, the accounting profession in the United States, the United Kingdom, and Canada has made several attempts to formulate the objectives of financial reporting. One of the most significant efforts was undertaken by the American Institute of Certified Public Accountants (AICPA), which established the Study Group on the Objectives of Financial Statements, chaired by Robert M. Trueblood. The committee presented its report in 1973, which became widely known as the Trueblood Report, named after its chairman. In this regard, the committee proposed the following objectives of financial reporting (Said Suwaidan & Qasim, 2010):

The first objective of financial statements is to provide useful information for making economic decisions and to serve users who lack the authority, ability, or resources to obtain specific information directly. These users rely primarily on financial statements as their main source of information about the economic activities of an entity.

To provide useful information for investors and creditors in predicting future cash flows, including their amount, timing, and the uncertainty associated with them. Financial reporting should also provide users with information that enables them to assess the entity's ability to generate earnings and cash flows, as well as to evaluate management's effectiveness in using the entity's resources to achieve its fundamental objectives.

To provide factual information and interpretation regarding transactions and other events that contribute to predicting, assessing, and evaluating the entity's ability to generate earnings and cash flows. Financial reporting should also disclose the basic assumptions underlying interpretation, estimation, and evaluation, present the entity's financial position in a way that supports predictions of future performance, and report periodic earnings that assist users in evaluating the entity's future earning capacity.

To present information on financial activities that contributes to predicting and evaluating the entity's ability to generate earnings and future cash flows. Such information should be based primarily on the economic substance of significant transactions or events that have affected, or are expected to materially affect, future cash flows. It should also include data that require minimal subjective judgment, provide useful information for forecasting purposes, and present financial forecasts whenever doing so enhances the reliability of users' predictions.

1.2.6. Report Financial Quality Information Accounting

The concept of accounting information quality refers to the usefulness of the information provided through financial reporting to its users, which represents one of the primary objectives of financial reporting. Defining the qualitative characteristics of accounting information establishes an essential link between the objectives of financial reporting and the other components of the accounting conceptual framework. These qualitative characteristics are particularly valuable for accounting standard setters as well as those responsible for preparing financial reports, as they provide the basis for evaluating the information produced by applying alternative accounting methods and practices. The primary purpose of identifying these qualitative characteristics is to assess the quality of accounting information and, consequently, the quality of financial reporting.

The Trueblood Report, issued by the American Institute of Certified Public Accountants (AICPA) in 1973, identified seven qualitative characteristics that financial reporting information should possess to effectively satisfy the needs of its users. These characteristics include relevance and materiality, substance over form, reliability, freedom from bias, comparability, consistency, and understandability (Ong & Djajadikerta, 2017).

1.2.7. The impact of audit efficiency on the sustainability of financial reporting

The efficiency of auditing (internal and external) contributes significantly to enhancing the sustainability of financial reporting in accordance with IFRS standards by improving the quality of information, ensuring reliability, and contributing to the assessment of sustainability performance. The IFRS-S2 standard reduces risks and enhances investor and beneficiary confidence in the transparency of reporting (Hai et al., 2020): 1) **Enhancing quality and reliability**. Effective auditing leads to improved quality of financial information (relevance, credibility), and ensures accurate application of IFRS , especially with the use of electronic auditing. 2) **IFRS and auditing standards**. The integration of external auditing and internal control helps in achieving sustainability goals and assessing the economic conditions that affect the company's continuity. 3) **Assessment of sustainability standards**. Internal auditing plays an effective role in assessing sustainability initiatives and compliance with environmental and social standards, which positively impacts the accuracy of sustainability reports. 4) **Reducing risks and increasing disclosure**. Audit efficiency supports compliance with risk disclosure, which supports financial sustainability and the ability to continue .

Furthermore, impact enhancement mechanisms are aided by a set of auditing tools, which are as follows (Younas, & Kassim, 2019): 1) **Objectives-based auditing**. The transition from routine auditing to results-based auditing and its accompanying activities for the organization. 2) **Electronic auditing.** Using modern technologies in planning and implementation to improve audit

quality. 3) **IFRS-S2 standard.** Focus on sustainable performance auditing in accordance with sustainable disclosure standards .

Through this, audit efficiency can provide the necessary guarantees for the sustainability of accounting practices and financial disclosures , which directly contributes to achieving the overall sustainability of the organization.

2. Method

To address the objectives of this study, the descriptive and analytical approach was used, which relies on studying reality or phenomena and is concerned with describing them accurately. The questionnaire was used to collect data, and statistical analysis, regression analysis, correlation, and validity and reliability testing were employed. In addition, available references, periodicals, and the Internet were used to cover the theoretical aspect. The research community consists of Iraqi banks listed on the Iraq Stock Exchange.

The study population consisted of banks applying the criteria, selected from a stratified random sample of 162 individuals. The researcher relied on a questionnaire as a primary source of data collection, designed in accordance with the study's objectives and hypotheses. The reliability and consistency of the data collection scale were also assessed using Gronbach's Alpha. It is a statistical method that demonstrates consistency, stability, and correlation. The study variables as a whole, or single sub-variables represented by a single hypothesis or objective, had a Gronbach - Alpha value of 0.92, which indicates the reliability of the sample members' responses and the reliability of the statistical analysis results. Subsequently, an analysis of the research sample's responses was conducted using SPSS. Based on the nature of the study variables and measurement methods, the following statistical methods were used for the purposes of analysis: 1) The arithmetic mean is relative to the maximum value of the Likert scale. A study is considered acceptable if it obtains a percentage higher than 60%, that is, when the arithmetic mean exceeds 3 degrees of the scale area, in addition to the standard deviation. 2) T- analysis and regression analysis (One Sample Test) to test the research hypotheses.Results and Discussion

3. Results and Discussion

Table 1 and Figure 1 show that the majority of the study participants hold a bachelor's degree, accounting for 53% of the total sample. This finding indicates that most respondents possess an adequate educational background, enabling them to provide reliable responses to the questions related to the study variables.

Table 1. Qualification

Qualification	%
Diploma	25
BA	53
Master's	15
Ph.D	7
Total	100%

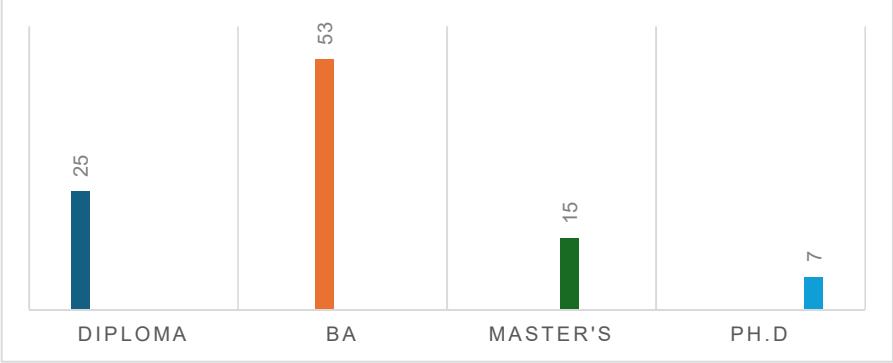


Figure 1. Qualification

Table 2 presents the analysis of the responses provided by the study participants. Questions 1, 2, 4, 6, 7, and 10 received the highest level of agreement, indicating that the respondents perceived International Accounting Standards as having a significant influence on the Iraqi environment, including management, investors, and the public. These items were rated with a high level of agreement based on the Likert scale.

Question 9, which examines whether the academic qualifications, professional experience, and expertise of the accounting staff within the bank positively influence the sustainability of financial reporting, also received a high level of agreement.

The lowest mean score recorded was 3.24. The overall standard deviation of the responses was 0.991, indicating an acceptable level of variation among respondents. In addition, the coefficient of variation for all study variables was 24.56%, which is relatively low and reflects a high degree of consistency in the responses provided by the study participants.

Table 2. the study variables

Items	Mean	Stand.dev .	CV
The organization's management strives to provide sufficient and timely accounting information to enable its users to make sound decisions.	3.51	0.999	24.30%
The organization has an effective accounting information system characterized by its user-friendliness and simplicity, facilitating easy understanding of the information by its users.	4.12	1.998	22.42%
The organization utilizes modern technology to deliver accounting information in a way that benefits the largest possible number of users, aligning with their diverse objectives.	3.66	1.121	23.21%
The organization's management is committed to financial disclosure in the published financial statements.	4.01	1.996	23.66%
Financial disclosure contributes to achieving reasonable and appropriate profits for the organization's management.	3.64	1.31	35.99%
Adopting a financial disclosure policy requires the organization's management to adhere to auditing and accounting standards, which contribute to sound financial decision-making.	3.82	1.02	24.46%
High-quality financial reporting positively impacts the organization's activities, and vice versa.	4.25	1.09	23.90%
Timely financial reporting significantly contributes to developing and enhancing the organization's predictive capabilities.	3.79	1.15	30.34%
The experience, academic and professional standing of the accounting staff within the bank positively influence the sustainable financial reporting process.	3.2.4	1.21	12.1%
The financial reporting process ensures the provision of accurate and sustainable accounting information, thus achieving its intended purpose.	4.17	1.51	10.1%
Total	3.78	0.991	26.22%

Table 3. Hypothesis Testing

	T-test	T-table	SIG.
Hypothesis	1.430	1.984	0.000

Table 3 presents the results of the t-test. The findings indicate that the calculated t value (0.4301) is lower than the critical (tabulated) t value. Accordingly, the hypothesis is accepted.

4. Conclusions

The concept of sustainability in financial reporting has become increasingly important in response to the rapid evolution of the global economic environment. The primary objective of auditing financial statements is to enable the auditor to express an opinion on whether the financial statements have been prepared in accordance with all the material requirements stipulated in specific financial reporting standards. It is also noteworthy that International Financial Reporting Standards (IFRS) have moved beyond the traditional concept of measuring financial data elements, shifting from historical cost to fair value, thus making financial statements more responsive to the needs and expectations of investors. However, auditors often lack sufficient experience in the techniques and methods required to measure and evaluate these changes. Furthermore, the auditing profession seeks to strengthen public confidence in its role as a neutral and independent mechanism by defining the auditor's responsibilities within specific professional frameworks and standards. Given that various sectors of society rely on the auditor's opinion, and since the audit

report serves as the primary means through which the auditor expresses an independent technical opinion, international standards on quality control, auditing, review, other assurance engagements, and related services place significant emphasis on the auditor's report. Since timeliness is one of the key characteristics of the auditor's report, it is essential that the report be completed and submitted promptly so that the majority of users can benefit from it, thereby contributing effectively to the sustainability of financial reporting through the proper application of International Financial Reporting Standards (IFRS).

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