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**THE ROLE OF APPLYING INTERNATIONAL AUDITING
STANDARD 220 IN NARROWING THE EXPECTATION GAP: A
STUDY ON AUDITORS IN IRAQ**

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Master Thesis

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SCIENTIFIC ETHICS PAGE

According to the thesis writing guide of the Institute of Social Sciences at Tokat Gaziosman Pasha University, my master's thesis is entitled " The Role of Applying International Auditing Standard 220 in Narrowing the Expectation Gap: A Study on Auditors in Iraq " which I prepared under the supervision of "Assist. Prof. Dr. İbrahim ÇİDEM" under scientific ethical values and rules. I hereby declare that it is a proper original work and I will accept any legal penalties if decided otherwise.

/ 07 / 2024

Ahmed Imad Hassan AL-DALO

DEDICATION

It is my great pleasure and a duty of loyalty and gratitude to thank God Almighty, who has supported me in all my times. Then, I extend my feelings of appreciation and respect to my father despite his death because he worked with me a lot. I also thank my dear mother who helped me reach this level of knowledge. I hope that May God protect her and prolong her life, and I would like to thank my dear wife who stood with me during my difficult times. I will never forget her kindness to me. I also thank everyone who contributed, from near or far, or by expressing an opinion, advice, or recommendation in the preparation of my research.



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Praise be to God, thanks and praise to Him. Thanks to Him and His generosity, this research was completed. I would like to extend my sincere thanks and appreciation to “Assist. Prof. Dr. İbrahim ÇİDEM”, for his valuable assistance and continuous support in preparing this research. I also thank the respected committee members, Assoc. Prof. Dr. İsmail KABAN and Assoc. Prof. Dr. Atila KARKACIER, and Assoc. Prof. Dr. Zekai ŞENOL who discussed my research and gave me advice so that my research would be distinctive and not contain any errors. I would also like to express my deep gratitude to my dear parents, my beloved mother, and my dear wife for their constant support and continuous encouragement. I do not forget to extend my thanks and gratitude to everyone whose name I did not mention, and to everyone who helped me, even with a word, so you all have all my thanks and appreciation.

ABSTRACT

The Role of Applying International Auditing Standard 220 in Narrowing the
Expectation Gap: A Study on Auditors in Iraq

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The expectation gap in auditing refers to the difference between what the public and other stakeholders believe auditors are responsible for and what auditors actually do according to their professional standards. This gap can lead to misunderstandings and unrealistic expectations about the nature and scope of an auditor's duties. Negative aspects of the expectation gap include loss of trust in the auditing profession, increased scrutiny and criticism from the public, and potential legal repercussions for auditors if stakeholders feel misled or dissatisfied with the audit outcomes.

One of the tools to mitigate this gap is the International Standard on Auditing (ISA) 220. ISA 220 is essentially a standard that focuses on the quality control for an audit of financial statements. It outlines the responsibilities of the audit engagement partner and emphasizes the importance of maintaining quality control procedures throughout the audit process. By adhering to ISA 220, auditors can ensure that they follow a consistent, high-quality approach to auditing, which helps in managing stakeholder expectations and reducing the expectation gap.

This study aimed to elucidate the reasons behind the expectation gap in Iraq and to assess the role of compliance with the International Auditing Standard (ISA 220) in reducing this gap from the auditors' perspective. To achieve the study's objectives and test its hypothesis, a questionnaire with three sections was distributed to certified public accountants and auditors in Iraq. Out of 400 distributed questionnaires, 224 valid responses were analyzed using the Statistical Package for the Social Sciences (SPSS). The analysis revealed clear reasons for the expectation gap in Iraq's auditing environment, mainly due to deficiencies in local laws and legislation. Furthermore, the correlation coefficient and regression analysis indicated

a significant positive relationship between adherence to ISA 220 and narrowing the expectation gap. This suggests that compliance with ISA 220 significantly impacts reducing the expectation gap and enhancing the auditing process.

Key words: International auditing standard, expectations gap, adherence to standards.



ÖZET

Beklenti Boşluğunun Daraltılmasında Uluslararası Denetim Standardı 220'nin
Uygulanmasının Rolü: Irak'taki Denetçiler Üzerine Bir Araştırma

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Denetimdeki beklenti boşluğu, kamunun ve diğer paydaşların denetçilerin sorumlu olduğuna inandıklarıyla denetçilerin mesleki standartlarına göre gerçekte yaptıkları arasındaki farkı ifade eder. Bu boşluk, bir denetçinin görevlerinin niteliği ve kapsamı hakkında yanlış anlamalara ve gerçekçi olmayan beklentilere yol açabilir. Beklenti boşluğunun olumsuz yönleri arasında denetim mesleğine duyulan güvenin azalması, kamuoyundan gelen inceleme ve eleştirilerin artması ve paydaşların yanlış yönlendirildiklerini düşünmeleri veya denetim sonuçlarından memnun olmamaları halinde denetçiler için potansiyel yasal yansımalar yer almaktadır.

Beklenti boşluğunu azaltmaya yönelik araçlardan biri Uluslararası Denetim Standardı (UDS) 220'dir. UDS 220 esasen finansal tabloların denetiminde kalite kontrolüne odaklanan bir standarttır. Denetçinin sorumluluklarını ana hatlarıyla belirtir ve denetim süreci boyunca kalite kontrol prosedürlerinin sürdürülmesinin önemini vurgular. UDS 220'ye bağlı kalarak denetçiler, paydaş beklentilerini yönetmeye ve beklenti boşluğunu azaltmaya yardımcı olan tutarlı, yüksek kaliteli bir denetim yaklaşımı izlediklerinden emin olabilirler.

Bu çalışmanın amacı Irak'ta denetimde beklenti boşluğunun nedenlerini ortaya koymak ve UDS 220'ye uyumun bu boşluğu azaltmadaki rolünü denetçilerin bakış açısından değerlendirmektir. Çalışmanın amaçlarına ulaşmak ve hipotezlerini test etmek için Irak'taki mali müşavirlere ve denetçilere üç bölümden oluşan bir anket dağıtılmıştır. Dağıtılan 400 anketten 224 geçerli yanıt Sosyal Bilimler için İstatistik Paketi (SPSS) kullanılarak analiz edilmiştir. Analiz, Irak'ta denetimde beklenti boşluğunun, esas olarak yerel yasa ve mevzuattaki eksikliklerden kaynaklandığını ve bu durumun nedenlerini ortaya koymuştur. Ayrıca, korelasyon ve regresyon analizi, UDS 220'ye uyum ile beklenti boşluğunun daraltılması arasında anlamlı bir pozitif ilişki olduğunu göstermiştir. Bu durum, UDS 220'ye uyumun

beklenti boşluğunu azaltma ve denetim sürecini iyileştirme üzerinde önemli bir etkisi olduğunu göstermektedir.

Anahtar kelimeler: Uluslararası denetim standardı, beklenti farkı, standartlara bağlılık.



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ABBREVIATION

IAS	:	International auditing standard
MOTE	:	Manifestations of the expectations gap
EEQC	:	Examining engagement quality control
TETU	:	The engagement team understands
CTER	:	Commitment to the ethical requirements
Q	:	Questions
R.P	:	Repetition
A.M	:	Arithmetic mean
S.D	:	Standard deviation
A.R	:	Agreement rate

INTRODUCTION

In the modern, fast-paced business world, trust and transparency are essential for ensuring the validity of financial information. Auditing plays a vital role in supporting this confidence through financial oversight. An independent audit, carried out by an external auditor, involves examining a company's financial records to ensure accuracy and compliance with accounting standards and laws. This process includes planning, gathering evidence, evaluating, and issuing a report. During planning, the audit's scope and objectives are defined. Evidence is collected from accounting records and employee interviews, analyzed for accuracy and reliability, and finally, an audit report is issued that provides the auditor's professional opinion on the financial records' compliance with standards.

An independent audit enhances trust between a company, its investors, and stakeholders by providing assurance that financial statements accurately reflect the company's financial position. However, the audit gap, which is the difference between users' expectations and what auditors provide, remains a challenge. This gap includes the expectations gap (difference between what users believe auditors do and what they actually do) and the performance gap (difference between ideal auditing standards and actual practice). Addressing this gap requires improving communication between auditors and users and enhancing public understanding of auditors' roles and tasks.

Despite the global efforts of auditors, the expectations gap is an ongoing challenge, reflecting the discrepancy between stakeholder expectations and what auditors can achieve. International standards like International Auditing Standard 220 (ISA 220) have been developed to address this issue. ISA 220 focuses on audit quality control, ensuring high-quality audits and reducing the expectations gap. It includes requirements on leadership responsibilities, ethical compliance, client relationship evaluation, team assignment, and audit procedure adherence. Audit team leaders must ensure quality and ethical compliance, evaluate client relationships for conflicts of interest, select skilled audit teams, and follow professional standards. The aim of ISA 220 is to boost confidence in audit quality, providing assurance that audits are conducted professionally and independently.

The primary objective of this study is to analyze and understand the role of applying International Auditing Standard (ISA) 220 in narrowing the expectations gap

among independent auditors in Iraq. The expectations gap refers to the discrepancy between what users of financial reports anticipate from auditors and what auditors can realistically provide. By focusing on ISA 220, this research seeks to bridge this gap and enhance the overall quality of audit operations in Iraq.

To achieve this, the study aims to measure how well-informed and knowledgeable Iraqi auditors are about the specific requirements and guidelines set forth in ISA 220. Additionally, it assesses how the implementation of ISA 220 affects the effectiveness, accuracy, and reliability of audit processes conducted by auditors in Iraq. Another key focus is to identify and understand any discrepancies between what stakeholders expect from financial audits and what auditors provide, particularly in the context of ISA 220. Based on the findings, the study will offer practical suggestions and strategies for better implementation of ISA 220, thereby improving audit quality and reducing the expectations gap.

The research is organized into three main chapters, the first chapter explores the nature, definition, components, characteristics, reasons, and methods to narrow the expectations gap in auditing, the second chapter provides a historical overview of international auditing standards, the concept and importance of these standards, and focuses on how ISA 220 aims to reduce the expectations gap, the third chapter addresses the research problem, objectives, hypotheses, importance, methods, limitations, and presents the analysis of data collected from Iraqi auditors regarding the application of ISA 220.

The research on applying International Auditing Standard 220 (ISA 220) in narrowing the expectations gap highlights its crucial role in enhancing audit quality and aligning auditor-stakeholder expectations. ISA 220 clarifies audit scope and responsibilities, reducing variations in audit results and boosting reliability. This standardization fosters public and investor confidence in auditors and their reports. Continuous training for auditors is essential for effective ISA 220 implementation, improving their professional competence. The study emphasizes the need for international compatibility in auditing practices, benefiting Iraq's business environment. Local challenges, such as resource needs and organizational changes, are noted, but implementing ISA 220 enhances transparency, accountability, and helps combat corruption. Field findings corroborate these theoretical insights, showing strong

correlations between ISA 220 dimensions and the reduced expectations gap. Recommendations include intensive training, improved internal controls, enhanced transparency and communication, regulatory support, and modern auditing technology investment. Educating the public about ISA 220 through awareness campaigns can further narrow the expectations gap. Implementing these measures will enhance ISA 220's effectiveness in Iraq, leading to better audit quality and greater stakeholder trust.



CHAPTER 1

THE CONCEPT OF THE EXPECTATION GAP

The Concept of the Expectation Gap delves into the disconnect between what the public expects from auditors and what auditors actually deliver. It explores the origins and implications of this gap, highlighting the challenges it poses to the credibility of the auditing profession. By analyzing case studies and theoretical frameworks, the chapter aims to offer insights into bridging this divide and enhancing stakeholder trust.

So, in this chapter explores the nature, definition, components, characteristics, reasons, and methods to narrow the expectations gap in auditing.

1.1. THE NATURE OF THE EXPECTATIONS GAP

The expectations gap describes the difference between what users of financial reports expect from auditors and what the auditor actually does. Auditing standards state that the external auditor's responsibility is to plan and implement the audit process to obtain reasonable assurance that the paper financial statements or published online financial statements are accurate. There are no flaws in the presentation of the company's electronic information (Al-Shaqour and Al-Hajaya, 2022: 112). Additionally, the expectations gap broadly refers to the discrepancy between what the auditor does or is capable of doing in accordance with (Generally Accepted Auditing Standards) (GAAS) and what he should be expected to perform in accordance with society expectations for supervisors (Shahin and Zaid, 2021: 11).

1.2. THE CONCEPT OF THE EXPECTATIONS GAP

It is necessary to handle the expectancies gap in auditing from a number of angles, take into account the various points of view and diverse definitions made by researchers and academics with expertise in this area, and define a concept that conveys it accurately and concisely (Al-Sabouh, 2015: 20), Professor Liggio wrote an article titled "The expectation gap is a legal defeat for the auditor" in 1974 and is credited as being the first to define the expectations gap in auditing. According to Liggio, the expectations gap is a result of the levels of anticipated performance as seen by the

external auditor and the user of the financial statements, and the discrepancy between these levels represents the expectation gap (Zein et al., 2018:346).

1.3. DEFINITION OF THE EXPECTATIONS GAP

The expectations gap, which reflects the discrepancy between what the public expects from the auditing profession and what the auditing profession actually provides, was previously known as the discrepancy between users of financial statements and auditors regarding the application and function of auditing (Al-Sabaa, 2016: 8).

According to Abu Snaida (2015), it is the space separating consumers or beneficiaries from the auditor and represents the mismatch between what they anticipate the auditor would supply on the one hand and what he can really deliver on the other.

The expectancies gap is dynamic and static in nature since it is regenerated by two factors, according to: (Al-Sheikh, 2017: 667)

- The demand from users for financial statements is rising significantly as a result of their requests for the auditor.
- Outlining the tasks and responsibilities of the auditor as they are represented in the financial statements prepared in line with accepted accounting and auditing standards.

According to the researcher, the expectations gap in audit operations results from discrepancies between the performance that the audited organization really exhibited in its assessment of certain financial records and statements and the expectations of auditors or the financial community. This discrepancy enables auditors and interested parties to recognize disparities between the audited entity's actual financial status and its anticipated financial state.

1.4. COMPONENTS OF THE EXPECTATIONS GAP

The expectations gap in auditing may originate from one or both parties, according to the definitions of the term given above and what studies have addressed through research and analysis. This is what was stated in the study (Porter 1993), which divided the expectations gap in auditing into two parts. Major two are: (Berer, 2014: 68)

1.4.1. The Reasonableness Gap

The reasonableness gap is the difference between what the auditing profession can reasonably perform and what society or the users of financial statements reasonably expect from it. In other words, the users of financial statements expect auditing to play a more important role than it actually does in practice.

1.4.2. Performance Gap

It is the discrepancy between the auditor's performance and what society properly expects auditors to achieve. The two components of the performance gap are as follows: (Taamah, 2013: 12)

- Standards discrepancy: This is the discrepancy between the tasks that the auditor can reasonably be expected to perform and those that are required of him by legal requirements and auditing standards.
- The performance discrepancy: This is the discrepancy between the auditor's actual performance and that which is needed by auditing standards and regulatory requirements.

The Components of the Expectations Gap Will Be Explained in This Figure:

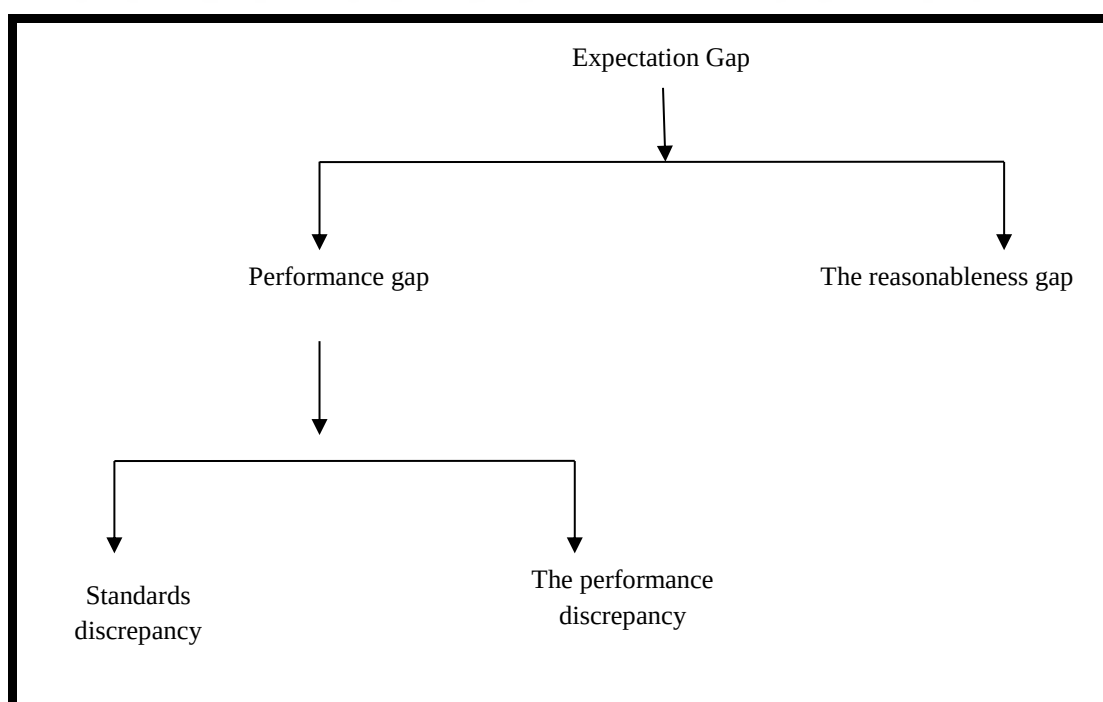


Figure 1: The Components of the Expectations Gap

Source: Prepared by the researcher

Al-Baz (1999), who divided the expectations gap into two groups based on the causes of its existence and listed them as follows: (Al-Sabouh, 2015: 24)

- ❖ Expectation chasms involving auditors: These are expectation gaps with auditors being held responsible for their causes. The following are the gaps that are considered to be the most significant:
 - Performance gaps in auditing.
 - A lack of auditor independence.
 - Gap in the audit report.
- ❖ Expectation chasms in the context of external audit: These are the expectation gaps, and the audit environment-related external elements are responsible for their causes. The following are the gaps that are considered to be the most significant: (Tamah, 2013: 13)
 - The plausibility discrepancy.
 - Inconsistency in auditing standards.
 - Gap in legal responsibility.

The two fundamental elements of the expectations gap that we previously discussed are the reasonableness gap and the performance gap. Following that, we will discuss the additional gaps that Al-Baz mentioned in his study, as follows: (Ibrahim, 2020: 21)

- Gap in the audit report: It is defined as the discrepancy between what users of financial reports anticipate and what the auditor believes is true as stated in the audit report.
- A lack of auditor independence: Due to numerous factors that affect the auditor's independence and prevent him from expressing an unbiased opinion during the performance of audit tests and issuing the report, it happens when the auditor's actual behavior deviates from the independence expected in accordance with the rules of professional conduct.
- Gap in legal responsibility: The following are likely the most significant factors contributing to the gap between users' expectations and the scope of the auditors' legal responsibility: (Ghurab, 2018: 11)

- Uncertainty over the internal audit contract's specificity between the auditor and the audit process alone and the contract's generality with regard to accountability for the third party.
- Legal inconsistencies, worldwide standards for auditing, and codes of behavior for professionals.
- Differing court decisions in lawsuits brought against auditors (judicial precedents).

The Components of the Expectations Gap and the Reasons for Its Occurrence Can Be Explained As Follows:

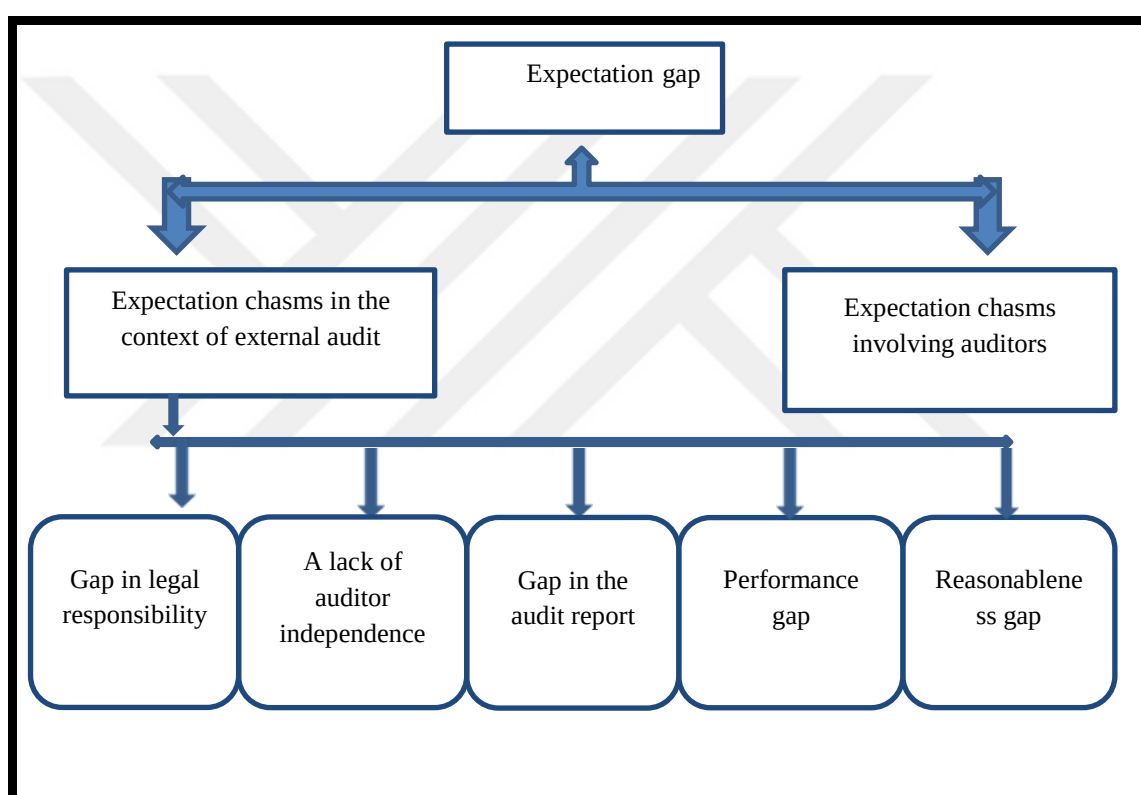


Figure 2: The Components of the Expectations Gap and the Reasons

Source: Prepared by the researcher

1.5. CHARACTERISTICS OF THE EXPECTATIONS GAP

The expectations gap is characterized by a number of characteristics that can be summarized as follows: (Hama Amin and Muhammad, 2020: 201)

- It is impossible for the expectations gap to exist as an excess supply of services and the duties of the external auditor since it always indicates the excess demand of the company's stakeholders for services.

- The expectations gap is neither static nor dynamic since it is constrained by two factors: the interest's desire for the services and obligations of the external auditor and the offer of such services and obligations.
- It conveys the administration's excessive demand for internal audit roles and functions, which results from a lack of audit roles and functions available to assist the administration in the first place.
- It illustrates the discrepancy between the duties and responsibilities internal audit fulfills in commercial firms and what management requires of it in this regard (Al-Hawari, 2020: 204).
- The international and relative expectations gap because it affects all nations equally, though to varying degrees, and because it is exported to third-world nations as a result of globalization and the liberalization of international trade, even though each nation has a different size and quality of this gap (Saadawi, 2020: 11).

1.6. REASONS FOR THE EXPECTATIONS GAP

According to the Chartered Institute of Canadian Accountants, the factors contributing to the expectations gap are unreasonably high expectations from users of financial statements, a lack of legislation governing international accounting and auditing standards, and subpar auditor performance (Mujahid, 2020:388). There have been several studies on the existence of the expectancies gap in the auditing environment, but there hasn't been a clear consensus on its reasons because they vary among nations and social and cultural contexts. We can shed light on the key elements contributing to the expectations gap by referring to earlier studies (Ghania and Zuhair, 2018: 183).

The reasons for the expectations gap are divided into two main parts.

1.6.1. Reasons Related to the Auditor

We shall make an effort to describe the elements and causes of the expectancies gap, whether they are related to the auditor herself, the users, or other factors.

1.6.1.1. Concern about the Independence of the Auditor

The primary necessity for audit services is seen to be independence, and some people underline that the auditing profession loses value if the auditor loses his independence. Administrative and tax consulting are two additional services that the auditor offers in addition to the auditing profession, these services necessitate special relationships that may be reflected in the auditor's independence in carrying out the tasks assigned to them (Majid, 2016: 33), and one of the most significant factors that affect auditor independence is the intense competition between audit offices and auditors' provision of services other than audit services to audit clients, in addition to the auditor's own provision of such services (Mubarak, 2002: 32).

The researcher believes, in short, that if the auditor loses his independence in any case, the performance of the audit process will change from the expected performance, which leads to the formation of a gap in audit expectations.

1.6.1.2. Poor Communication in the Auditing Industry

Given that the auditor's message typically takes the form of a report outlining the auditor's opinion on the information in the financial statements, the auditor can be seen as both a message and a channel of communication. His message can either support or undermine the credibility of the accounting information published in the financial statements (Abdul-Lawi, 2014: 165), additionally, auditors often employ technical language—which may be hard for report consumers to understand—when expressing their opinions about the audit work. Poor communication emerges naturally from consumers' inability to comprehend the audit reports' wording. Numerous studies have emphasized In relation to the audit, I concentrated on the requirement of creating the audit report and structuring it in a way that the audit service's recipients can easily grasp and comprehend (Youssef, 2011: 57).

1.6.1.3. Low Quality of Professional Performance

There are several reasons that contribute to a decline in the quality of the audit process' performance, which will then reflect in a rise in the public's discontent with these auditors' services, The most significant of these elements are (accepting little payments that are not proportionate with the labor done, not being reluctant to pursue

continuity when this is the case, Serious, tolerant demeanor toward customers, etc.) this results in a rise in the expectations gap (Saadawi, 2020:12).

There are several elements that are significant in lowering audit performance quality, which in turn widens the gap between expectations: (Ahmed, 2007: 51)

- The fierce rivalry among auditors to win over new clients or keep existing ones results in cost savings, which are reflected in performance quality.
- Providing the client with services other than audit services in order to protect them or make money, which compromises the auditor's independence.
- Avoid making any doubts about continuity if it is thought that doing so is required to keep the client or to advance personal interests at the expense of the common good.
- Being lenient with customers if auditors believe they are not performing up to expectations.
- More mergers between audit offices and businesses like in Britain when limited joint stock companies were permitted to be formed, in order to expand operations or avoid paying taxes.

1.6.1.4. The auditor's Lack of Expertise in Their Field

In order to be considered professionally competent, an auditor must possess significant and specialized knowledge in the field of accounting and auditing, the ability to use that information in a variety of contexts, as well as the conduct that comes from receiving a suitable level of education and training (Ali, 2021: 165).

The auditor's experience in his field of work depends on three components: (Al-Sabaa, 2016: 10)

- University degree with a concentration in the profession's field is required for entry.
- Complete a term of practical training before beginning a career.
- Ongoing professional development during the practicing term.

1.6.1.5. The Scope of Audit Responsibilities to Identify Fraud, Errors and Illegal Behavior

It is represented by unlawful behavior committed by businesses that are being audited via a failure to comply with laws or official regulations. The standard (SASNO.59) has restricted the auditor's liability in this area with respect to the design

and execution of the audit process so that it provides a reasonable level of certainty that there have been no illegal activities with respect to the financial statements. Legal via enquiries into the extent to which the audited firm complies with the laws and steps taken to prevent any legal breaches from occurring (Al-Tamimi, 2009: 196).

The users' assumption that the auditor has a duty to find mistakes, fraud, manipulation, and unlawful infractions is one of the most significant elements contributing to the gap's increasing. The public's perception of the auditor as a protector against fraud and manipulation accounts for the discrepancy in expectations. Because the auditor can only provide a neutral technical opinion about the financial statements being audited in terms of their fairness and that they do not contain material errors or irregularities when there is fraud and errors, auditors do not believe that discovering fraud and errors is within their responsibilities (Hanan, 2016: 9).

1.6.2. Reasons Related to Users of Financial Statements

We will discuss and show the two main reasons related to users of financial statements, which are as follows.

1.6.2.1. Lack of User Understanding of the Conceptual Foundations of Accounting and Auditing

There is a deficiency in educating the user audience about the concepts and premises of accounting and auditing, which would result in a lack of familiarity with and awareness of the nature and goals of auditing, which would generate exaggerated expectations toward the auditor's specific and actual work, widening the expectations gap in auditing (Majeed, 2016: 34).

1.6.2.2. Differences in How Auditor's Reports are interpreted with Regard to Their Intent and Content

The concepts used in the auditor's report are surrounded by a kind of ambiguity and controversy about their meanings, and the message that can be conveyed to the users of that report. Users can rely on different changes to these terms, as they can thus give different meanings to the different categories used in the auditor's report, and this can deepen from the expectations gap (Hanan, 2016: 8).

In brief, the researcher finds the following:

❖ **Motives Pertaining to the Auditor**

- **Concern over the Auditor's Independence:** Due to the influence of his particular contacts on his independence, when the auditor loses his independence and offers services other than auditing, this may cause a discrepancy in expectations.
- **Poor Communication in The Auditing Profession:** The technical terminology employed in audit reports may negatively affect consumers' comprehension of them, resulting in inadequate communication and widening the expectations gap.
- **Low Quality of Professional Performance:** Factors such as accepting low fees, lack of commitment to continuity, and lenient behavior with clients can reduce the quality of professional performance and increase the expectations gap.
- **The Auditor's Lack of Experience in His Field of Operation:** Lack of professional competence of the auditor in the field of accounting and auditing and lack of adequate training may be another reason for the expectations gap.
- **Audit Responsibility for Detecting Fraud and Legal Errors:** When users expect that the auditor is responsible for detecting fraud and legal errors, this can increase the expectations gap.

❖ **Reasons Related to Users of Financial Statements**

- **Lack of User Understanding of The Conceptual Foundations of Accounting and Auditing:** Users' lack of awareness of accounting and auditing concepts and assumptions can increase the expectations gap.
- **Differences in How Auditor's Reports Are Interpreted With Regard To Their Intent and Content:** Interpreting the terms used in auditor reports differently among users can increase the expectations gap.

1.7. WAYS TO NARROW THE EXPECTATIONS GAP

The research Khalil (2009), divided approaches that reduce the gap between expectations into two groups (The Responsibilities of the Auditor and Tasks Involving the Financial Sector and Professional Associations).

1.7.1. The Responsibilities of the Auditor

The responsibilities of auditors are:

- Supporting the objectivity and independence of references.
- Improving auditors' performance and audit quality levels.

1.7.2. Tasks Involving the Financial Sector and Professional Associations

Tasks involving the financial sector and professional associations are:

- Spread awareness of the auditor's responsibility among the financial community.
- Increasing professional organizations' supervisory responsibilities.

According to the study (Al-Ali, 2017: 111), the following elements play a role in narrowing the expectations gap:

- Increasing the auditor's independence.
- Improving communication within the audit environment and educating people on the nature of the auditor's job and responsibilities.
- Improving the auditor's professional skills and the caliber of financial reports.
- Increasing the auditor's tasks and rationalizing the audit recipients' expectations.
- Activating the professional organizations' organizational and oversight functions.

In the study, Abdul-Lawi (2014) stated the following:

- It is obvious that the auditor's report is crucial to the audit process, so the auditor must adhere to strict guidelines and work in a way that is understandable to other parties (users of financial information), who may have a different perspective from the auditor's.
- The discrepancy between what users expect and the work that auditors perform as a result of several reasons, including what is due to the standards of the profession, including what is due to the auditor himself and his performance, is what supports the existence of this difference between auditors and users, or what is known as the expectations gap. Professional, some of which are otherwise brought on by inflated societal expectations and a lack of understanding of the auditing profession and how it functions.
- Ways to close this gap can be identified. This may be accomplished by, on the one hand, promoting the auditor's independence and improving his effectiveness, and, on the other, putting the auditor's job inside a practical framework for those who utilize

financial information. Furthermore, improving communication between the two parties might help lessen the intensity of the gap.



CHAPTER 2

THE NATURE OF INTERNATIONAL AUDITING STANDARDS AND THE CONCEPT OF INTERNATIONAL AUDITING STANDARD NO (220) IN NARROWING THE EXPECTATIONS GAP

The Nature of International Auditing Standards and the Concept of International Auditing Standard No. 220 provides a historical overview of international auditing standards, the concept and importance of these standards, and focuses on how ISA 220 aims to reduce the expectation gap. It explores the mechanisms by which ISA 220, emphasizing quality control for audits of financial statements, works to enhance audit reliability. The chapter underscores the critical role of standardized global practices in aligning public expectations with the realities of the auditing profession.

2.1. THE EMERGENCE OF INTERNATIONAL AUDITING STANDARD

The tendency of the international economy towards globalization, the growth of trade exchange, and the dominance of the World Trade Organization led to the fact that its signatories became more than four-fifths of the countries of the world before the end of the second millennium, in addition to the strengthening of the influence of the United Nations and its interest in economic and social development, the increase in the activity of multinational companies to cover all parts of the world, the sweeping of the information revolution, etc. The spread of computers, e-mail and the Internet led to the establishment of international standards and uniformity (Latifa and Haja, 2020: 5). At the beginning of the twentieth century, an attempt began to issue international uniform standards, and in the year 1904 in the United States of America the first conferences for this matter were held, and after that The increase in international conferences to develop and issue international auditing standards, and due to the accumulation of lawsuits against auditors by those affected, various studies and research began within the scope of the auditing profession to address all the ways that cause trouble to the beneficiaries. In 1947, a book was issued entitled A Proposed Recommendation for Performance Standards of the Auditing Profession, in 1948, the members of the Academy adopted

these proposals, and there became generally accepted auditing standards (Mayasi, 2015: 33).

On October 7, 1977, the International Federation of Accountants was established through 63 professional organizations representing 49 different countries. Its residence is located in New York, USA. Its special mission is to develop the profession and contribute to the development of strong international economies by adhering to professional standards, promoting international convergence between these standards and expressing Issues of public interest where professional experience is more appropriate (Maharosa, 2017: 11-12).

The researcher believes that issuing and setting international auditing standards has a role in narrowing the expectations gap, which leads to forcing auditors to work seriously so that the audit work in general and the work of beneficiaries in particular are not harmed.

2.2. THE CONCEPT OF INTERNATIONAL AUDITING STANDARDS

The word standard came from the translation of the English word (standard), which means the accounting rule. They are general models or guidelines that lead to how to practice scientific accounting (Sasia, 2020: 3) likewise, standards are the patterns of behavior that the auditor must carry out when carrying out his mission. They serve as guiding rules that enable members of the profession to refer to when issuing their judgments. They are standards that are concerned with the type and quality of the auditor's work, the goals that must be achieved, and the professional qualities associated with the auditor and his judgments during field work and preparation. Audit report (Yaqoub, 2012: 44), we can present some definitions that shed light on standards in general, auditing standards, and auditing standards. International as follows:

2.2.1. Definition of the Standard in General

Standards are meant linguistically as the model that was prepared for the purpose of measuring a specific thing. In addition, they are viewed as standards approved and accepted by the group, state, or world. Terminologically, they are expressed as a model for performing a specific process that was determined by the competent professional authorities or arose as a result of professional custom in the same field of profession (Bajay and Mohamed, 2021: 67).

Likewise, the standard is defined as an imagined or realized model of what something should be like, so it is said: calibrate between the two standards, to test them to find out how equal they are, and to calibrate the standard and the scale, that is, to test it to find out its correctness (Masaad and Al-Khatib, 2009: 264).

The standard is also known as general models or guidelines that lead to directing and rationalizing scientific practice in accounting, auditing, or auditing (Khaira, 2020: 10).

Based on the above, the researcher sees a standard as a measurement or criterion used to evaluate something according to certain requirements. Standards are used in many situations and specializations to ensure accuracy and consistency in measurement. For example, standards can be used in industries to ensure that goods meet the necessary requirements for quality and specifications. Standards can be used in science to measure variables and phenomena and ensure repeatability of measurements.

2.2.2. Definition of Auditing Standards

There are many definitions of auditing standards, including the following:

Al-Huda (2017) sees auditing standards as a double-edged sword, as they are considered a set of directions that the auditor must follow when conducting his work on the one hand, and on the other hand through which a decision can be made on the effectiveness of the auditor's performance. Auditing standards provide the foundations which determine the auditor's performance by setting goals and methods that achieve those goals.

The American Institute of Certified Public Accountants (AICPA) defines auditing standards as: the general guidelines that guide auditors to carry out their professional duties in auditing financial statements (Manati, 2015: 20).

Arens and Luebke (2002) define auditing standards as a guide and general guidelines that help auditors carry out their professional duties when auditing historical financial statements. They take into account professional quality considerations such as (efficiency and independence, requirements for issuing reports, and audit evidence.

Al-Tamimi (2006) defines audit standards as systems, laws, and procedures issued by the state, professional bodies, or the licensing body to measure the type of work accomplished by the auditor.

Through the previous definitions, the researcher believes that there is a set of rules and principles known as auditing standards that must be followed by auditors and audit offices while conducting audits and reviewing the financial and accounting records of institutions and companies. These standards are a set of principles and ideas that aim to guide auditors and ensure accuracy and quality high level of auditing process.

2.2.3. Definition of International Auditing Standards

There have been many definitions of international auditing standards and differed according to researchers, but all of them focused on defining international auditing standards as follows:

Youssef (2015) defined international auditing standards as a set of basic rules that the auditor uses in the process of measurement and judgment when practicing his professional work. These rules are developed after a long stage of thinking and logical conclusions from a set of concepts and hypotheses that support the existence of these rules. Rules and standards.

Haapamäki and Sivonen (2019) define international auditing standards as industry standards for conducting financial audits of financial statements, and through the International Auditing Standards Board (IAASB), the International Federation of Accountants (IFAC) issues these standards, and by raising the level and consistency of auditing procedures around the world and enhancing confidence in Public In the international audit and assurance profession, international auditing standards seek to serve the public interest.

International auditing standards are also known as the standards that aim to achieve harmony and agreement in professional practices between different countries of the world, so that they represent the common language among professionals in different countries of the world and express the degree of quality required and accepted by the auditor when implementing auditing procedures (Latifa and Hajja, 2020: 3).

International auditing standards can also be defined as representing what the actual performance of practicing the auditing profession should be and clarifying all aspects surrounding the auditor's work to unify the auditing profession at the international level (Saleh and Al-Bashir et al., 2020: 17).

Boubaida and Belkaqdi (2019) believe that international auditing standards are levels of professional performance for the auditor and the patterns of professional behavior that guide him when carrying out his mission, as they are considered evidence and guiding rules agreed upon internationally and recognized among members of the profession, issued by International professional bodies in order to resort to them when local standards fall short.

Nashwan (2015) stated in his study that international auditing standards are:

- Evidence of the reliability and credibility of reports and financial statements.
- A means of measurement and judgment, and an indicator that guides the auditor when conducting the audit.
- A framework for organizing the audit process according to its main steps and procedures.

In light of the above explanations, the researcher concluded that international auditing standards are a set of standards and guidelines that must be followed by auditors and audit offices when performing auditing operations in order to unify the practices of the auditing process. These standards are considered necessary to organize the auditing process according to its main steps and procedures and to advance the auditor's profession and the quality of the audit.

2.3. THE IMPORTANCE OF ISSUING INTERNATIONAL AUDITING STANDARDS

Opinions were divided about international auditing standards, some of whom believe that they are nothing but an attempt to harmonize the standards that are applied in some countries, meaning an attempt to narrow and reduce the differences in the practice of this profession because it is not possible to establish uniform standards internationally due to the differences that occur in environmental conditions and variations in Cultural levels (Ibtisam and Awatif, 2019: 20), and the importance of international auditing standards can be highlighted as follows: (Hawariya, 2016: 140)

- International auditing standards are considered of great importance to states and countries that do not have local standards, as they provide them with a set of principles, foundations and standards necessary to practice professionalism in the science of auditing, and yet save them the time, effort and costs of issuing local standards.

- When international auditing standards are in place, this will help the flow of capital for investments, especially in places and fields that are progressing, developing and growing step by step (Haddad, 2016: 41).
- All international auditing standards that have been issued constitute a general scope for the accounting and auditing profession, and they provide most of the appropriate needs of professional bodies and associations in all parts of the world.
- Issuing international auditing standards leads to improving the degree of uniformity in the auditing profession and related services around the world (Al-Khatib, 2009: 97).
- The importance of international auditing standards is highlighted by the emergence of multinational companies and their increased role in international relations at the present time, which has caused a double problem for the auditing and accounting professions. On the one hand, the importance of the financial information that has been audited has increased for users of financial reports and statements, and on the other hand, accounting problems have increased. The systematic auditing of the numbers of this information, which called on professional bodies and organizations to respond to confront these problems and try to achieve the greatest possible degree of harmony and compatibility by issuing international accounting standards and later international auditing standards (Sami and Yahya, 2018: 117).
- With the presence of international auditing standards, it will result in obtaining those benefits that result from the presence of international accounting standards, by providing the reader with confirmation that accounting standards have been adhered to and adhered to (Bahaa El-Din, 2015: 61).

The researcher believes that international auditing standards contribute to enhancing stability and economic growth at the national and international levels and provide a unified scope for auditing and accounting across cultures and borders.

2.4. OBJECTIVES OF ISSUING INTERNATIONAL AUDITING STANDARDS

International auditing standards seek to ensure compatibility, coordination and harmony between national practices of the profession in order to facilitate the audit of the financial statements of multinational companies and enhance investor confidence in doing business in global capital markets. The following are among the most important goals that the standards of the International Federation of Accountants (IFAC) must achieve in general, and review standards in particular: (Islam and Farouk, 2021: 17)

- The existence of international auditing standards and global accounting standards is beneficial to users of financial statements and investors who base their judgments on global factors more than local environmental factors.
- It enhances confidence in the auditing profession and removes any doubt about relying on it as a recognized profession (Ibtisam and Awatef, 2019: 19).
- These standards aim to reduce the possibility of problems occurring during the compilation of consolidated financial statements for international companies.
- International auditing standards also aim to save power and cost in developing countries as a result of their reliance on these standards instead of creating local standards, and this will also lead to the globalization of the auditing profession (Ibrahim and Abdel-Wahab, 2023: 14).
- Adherence to the rules of adequate and appropriate disclosure stipulated by international accounting standards, in addition to adhering to the appropriate auditing rules stipulated by international auditing standards, will provide the financial statements issued by international multinational companies with the characteristic of reliability that users of these lists aspire to, and also makes these lists suitable for comparison and financial analysis (Ben Saghir, 2017: 30).
- International auditing standards aim to be the means of professional performance for the auditor after carrying out the auditing process.
- International auditing standards aim to be a channel of communication and clarification of the nature of auditing requirements for various entities (Mayasi, 2015: 35).
- International standards for auditing are not subject to any political, economic or social influences of an individual country, which makes the auditor's report issued

in a form and content that is agreed upon and generally accepted in various countries of the world (Lutfi, 1998: 33).

The researcher believes that the goal of international auditing standards is to provide a standard and unified framework for performing financial audits around the world, and these standards are used as a guiding tool for auditors and corporate accountants to ensure that audits are conducted accurately and based on specific principles.

2.5. CHARACTERISTICS OF INTERNATIONAL AUDITING STANDARDS

There are many characteristics of international auditing standards that can be summarized as follows: (Abu Al-Khair, 2018: 94)

- Standards are patterns that are created through knowledge, widespread acceptance, professional or international groups, judicial rulings, or legislative regulations.
- Using the term “International Auditing Guidelines.” There is no doubt that this term provides a range of flexibility, thus opening the way for professional bodies in countries around the world to seek guidance from these standards, and opening up the opportunity for them to harmonize them with the environmental conditions of all countries (Amroush and Dawah, 2019: 52).
- These standards differ in generality, that is, their focus on the basics without going into details, which allows flexibility when applying these standards (Al-Akhdar and Omar, 2020: 58).
- The standard works on a basic rule of work that guides individuals when performing the tasks assigned to them.
- The standard is considered a desirable goal and achieving it is required (Najat, 2016: 111).
- Because international auditing standards are issued by a large international group that includes the majority of the world’s countries, they are viewed as more general and comprehensive than other standards. As a result, it serves as the general framework that governs the auditing profession and is widely viewed at the global level. It is also considered as broad basic guidelines that must be followed by practitioners of the profession (Rima and Sufyan, 2019: 117).

Based on what was mentioned previously, the researcher believes that there are many characteristics of international auditing standards, including international auditing standards that are adaptable due to continuous supervision and are considered a shield used against liability for negligence when carrying out audit activities.

2.6. THE BODY THAT ISSUES INTERNATIONAL AUDITING STANDARDS IN THE FIELD OF AUDITING

The organizations that worked to develop global auditing standards and enhance the basic environment for their use are two.

2.6.1. International Federation of Accountants (IFAC)

The International Federation of Accountants (IFAC) is the organization that supports the accounting profession worldwide, with 159 members and affiliates in 124 countries around the world. It was founded in 1977, and about 2.5 million accountants belong to this organization who work in practicing the profession in the public sector and in the fields of Industry, commerce, government and academic fields (Bouchama, 2014: 32), the International Federation of Accountants is distinguished by its mission that is unparalleled by any other accounting group in the world and only a few other professional organizations that enjoy broad global support, and its mission is: (Haddad, 2016: 40)

- Promoting public interests.
- And strengthening the accounting profession globally.
- Contributing to the development of strong economies by achieving and raising the level of commitment to high-quality professional standards, as well as increasing international compatibility with these standards and also expressing matters of public interest where professional experience is most relevant.

The tasks of the International Federation of Accountants (IFAC) are managed by the following committees: (Al-Saleh and Al-Arabi, 2018: 7)

- The Accreditation Committee sets standards for scientific education and training to carry out the audit mission, provided that they are approved by the Union.
- The Professional Conduct Committee, which is concerned with formulating standards governing the ethics and morals of the auditing profession.

- The Financial and Administrative Accounting Committee, which works to develop financial and administrative accounting by creating an environment that increases the performance of administrative accountants in society in general.

The Public Sector Committee, which sets standards and programs aimed at improving the financial management of the public sector.

2.6.2. Global Committee on Auditing Practices

I have been given the authority to reform draft auditing standards and affiliated services on behalf of the IFAC Council, provided that it seeks to achieve voluntary acceptance of those standards or statements. Members of the International Auditing Practice Committee are appointed by member organizations representing countries chosen by the IAFC Council, and the committees may include To obtain the largest possible number of different viewpoints, each country represented in this committee has only one voice, and the International Auditing Practice Committee, starting in 1994, includes members from 13 countries (Saad Asaoud and Sayed Ahmed, 2020: 17-18).

2.7. EXPLAIN THE INTERNATIONALLY RECOGNIZED AMERICAN AUDITING STANDARDS AND PRESENT INTERNATIONAL AUDITING STANDARDS

2.7.1. Contested Auditing Standards (GAAS)

Lists of auditing standards have been published by a variety of professional organizations based on the accounting and auditing profession in different countries, but the American Association of Certified Public Accountants (AICPA) lists are the most well-known. General standards, fieldwork standards, and reporting standards are the three basic categories in this list. The generally accepted auditing standards are as follows: (Shuraim and Barakat, 2011: 44)

2.7.1.1. General or Personal Standards

General or personal standards focus on the auditor's qualifications, personal characteristics, and attitudes, as well as how they relate to the level and nature of performance required. Therefore, the auditor must determine whether the standards can be met when carrying out the work before entering into a contract for the audit mission (Lutfi, 1998: 7), and it consists of three standards, which are as follows:

- ❖ **Scientific and Practical Qualification:** In order to perform audit duties, the auditor must obtain the scientific and practical training necessary to recognize fraud, manipulation, and errors that occur in organizations while protecting shareholders' funds from misuse by managers. Scientific training is obtained through university study, but it is not sufficient, as this activity also requires practical training obtained through field practice under the supervision of a supervisor or accounting specialist (Youssef, 2015: 15), The following conditions are the most important conditions stated in the standard: (Ahmed, 2022: 56)
 - The auditor must have a certain level of professional certification to carry out the audit work he contracts, including the technical staff working with him.
 - Before accepting a contract to conduct an audit, the auditor must evaluate his professional qualifications and the qualifications of the technical staff that will assist him to see whether he can carry out the audit effectively.
 - The auditor is required to record the assessment described in this standard.
- ❖ **Neutral Mental Attitude or Independence and Impartiality:** In this standard, the auditor is required to adhere to his independence and impartiality, in order to carry out his work objectively and without bias. This independence represents the cornerstone of the auditing profession, i.e. the auditor's opinion is worthless socially or economically if the auditor is not independent from his work, and therefore it must be confirmed. This standard is in auditor training programs, in addition to being confirmed when supervising and following up on the performance of the auditing profession (Hajjaj and Saeed, 1989: 55).
- ❖ **Exercising Reasonable Professional Care at All Stages of the Audit:** At the beginning of the audit process, the auditor must make appropriate planning and do his best to study the client's conditions so that he can prepare the plan appropriately. If this is not the case, the results based on it will be incorrect. During the process of substantive tests, the auditor must carry out the tests, exercising the required professional caution. Whether it is in selecting, collecting, or evaluating evidence (Al-Thanibat, 2015: 54).

2.7.1.2. Field Work Standards

These standards relate to the organization and implementation of the audit process, and include the following: (Lotfi, 2006: 101)

- The audit mission must be properly planned and executed, and the activities of the assistants must be properly supervised.
- To organize the audit process and choose the type, time and scope of tests to be carried out, it is necessary to have a sufficient understanding of the internal control system.
- To provide a fair basis for expressing an opinion on the financial statements under audit, there must be a sufficient and legitimate amount of evidentiary evidence collected by inspection, observation, questions, confirmations, etc.

There are three criteria for field work standards that must be applied, which are as follows:

- ❖ The Standard for Proper Planning of Work and Appropriate Supervision of Assistants: This standard requires selecting qualified assistants and then carrying out the audit process according to an appropriate plan. The responsibility for carrying out a sufficient amount of advance planning falls on the auditor and his assistants in order to provide a sound basis for the effective audit process. An audit program must be prepared for each process to ensure that the necessary or necessary work steps are regularly challenged , Understood by all levels of the audit body (Rifaa, 2017: 141), The elements that help in the success of the auditor's process planning can be summarized as follows: (Khaled, 2017: 45)
 - Collecting preliminary information about the institution subject to examination during the initial visit.
 - Planning the duration of the task and the required material and human capabilities.
 - Plan the task by involving the organization's management to find out what to expect from the audit process.
 - Involving assistant auditors in developing the work programmer.
 - Dividing tasks among them and organizing them (Auditors seniors and Auditors juniors).
 - Follow-up and evaluate performance and progress in the audit process.

- ❖ The Basis for Studying and Evaluating the Internal Control System: The importance of the standard for studying and evaluating the internal control system to determine the size of audit tests stems from the development of auditing in recent periods to the point that it has become dependent on the sampling method instead of a comprehensive examination of all operations. Therefore, determining the sample depends largely on the strength of the internal control system applied the more efficient and effective it becomes. The internal control system, this was a reason for reducing the volume of tests necessary to express an opinion about the integrity and truthfulness of the financial statements subject to examination and audit (Al-Sabbagh et al., 2008: 55-56), and this system has three main steps as follows: (Sawad, 2009: 34-35)
 - Familiarity with the subject system: achieved by monitoring, observing, reviewing, and using the sample checklist to determine how the system works.
 - Determining how the system operates: The latter may be theoretically sound, but it is not applied realistically, and this can be done through statistical samples.
 - Determine the suitability and accuracy of the procedures developed and used compared to the optimal model for those procedures.
- ❖ The Adequacy and Validity of the Evidence: In this standard, the auditor is required to collect sufficient evidentiary evidence that represents a reasonable basis for expressing his opinion regarding the financial statements. The concept of evidentiary evidence merely represents the basis for the auditor's process and supports all field work standards. All decisions that the auditor reaches are justified only if they are It is supported by reasonable and appropriate evidential evidence (Al-Maghrabi, 2016: 38-39), meaning that the evidential evidence provides a logical and rational basis for the auditor's judgments and estimates about the fairness and truthfulness of the presentation of financial information, and the auditor also uses the results of his study of the internal control system in determining the amount of evidential evidence that must be obtained. To strengthen and confirm the balances of the financial statements (Omar, 2008: 51).

2.7.1.3. Reporting Standards

The audit process ends with the auditor's report, which is a written method for communicating information and the auditor's opinion to all beneficiaries in a clear, understandable and trustworthy manner. It also serves as documentation of the auditor's performance of his duties (Al-Shehna, 2015: 127) the report standards have four standards, which are as follows: (Al-Tamimi, 2006: 32)

- ❖ The report must indicate circumstances in which generally accepted accounting principles were not followed in the current year as they were in the previous year , meaning (the principle of uniformity and consistency).
- ❖ The report must indicate that the accounting data have been prepared in accordance with generally accepted accounting principles.
- ❖ The explanations and information accompanying the financial statements are considered sufficient unless otherwise stated by the auditor.
- ❖ It must include giving an opinion on the accounting data as a whole, i.e. all of its material aspects. In the event that the opinion is not given, the reasons must be given with an explanation paragraph before the opinion paragraph.

Table 1: Generally Accepted Auditing Standards (GAAS)

The generally accepted auditing standards	Standard details
General or personal standards	Scientific and practical qualification
	neutral mental attitude or independence and impartiality
	Exercising reasonable professional care at all stages of the audit
Field work standards	The standard for proper planning of work and appropriate supervision of assistants
	The basis for studying and evaluating the internal control system
	The adequacy and validity of the evidence
Reporting standards	The report must indicate circumstances in which generally accepted accounting principles were not followed in the current year as they were in the previous year , meaning (the principle of uniformity and consistency).
	The report must indicate that the accounting data have been prepared in accordance with generally accepted accounting principles.
	The explanations and information accompanying the financial statements are considered sufficient unless otherwise stated by the auditor.
	It must include giving an opinion on the accounting data as a whole, i.e. all of its material aspects. In the event that the opinion is not given, the reasons must be given with an explanation paragraph before the opinion paragraph.

Source: Prepared by the researcher based on generally accepted auditing standards.

2.7.2. View International (Global) Auditing Standards

The International Federation of Accountants (IFAC) established the International Auditing Practices Committee (IAPC) in 1978 in response to the growing need for global accounting and auditing standards. A year later, the group published the first international audit guideline (IAG) on the objectives and scope of auditing. In 1994, the standards were issued according to their sequence, but after this date the standards were classified into main sections given symbols (Ahmed, 2022: 59), and the International Federation of Accountants has obligated the member states of the Federation to comply with these standards unless it conflicts with local laws and regulations, and the Federation asked the member states to adhere to these standards as much as possible in order to ensure an appropriate degree of harmony in the preparation process. Financial statements and their auditing process (Nisman, 2014: 18-19). The following is a statement of these standards as stated by the International Federation of Accountants:

Table 2: International Auditing Standards

N	The group	Standard number
1	Introductory issues	100-199
2	Responsibilities and general principles	200-299
3	Assess risks and confront assessed risks	300-499
4	Audit evidence	500-599
5	Benefiting from the work of others	600-699
6	Audit results and report	700-799
7	Considerations for auditing specific items and items	800-899
8	Interpretations of international auditing standards	1000-1100
9	International standards for the review mission	2000-2699
10	International standards for other assurance engagements	3000-3699
11	International standards for other related services	4000-4699

Source: Prepared by the researcher, based on international auditing standards

The following table, which shows the names of the standards and their objectives, can be used to present international auditing standards: (Al-Shihna, 2015: 106-112, 118-119) and (Hazem and Yassin, 2021: 14-16)

Table 3: Names and Objectives of International Auditing Standards

S.N	Standard Name	Standard Objectives
100	An introductory introduction to international standards on auditing and related services	Providing guidance on preliminary matters related to international auditing standards and related services and the extent of their priority and importance to the audit process.
110	Terminology framework	Providing clarifications of terms and concepts related to audit work with the aim of assisting the auditor in understanding these terms when conducting the audit process.
120	International auditing standards framework	Providing guidance to assist the auditor in preparing financial statements in accordance with the framework of specified standards, which must be prepared in accordance with one or more of: a)International standards for calculators. b)National accounting standards. c)International auditing standards.
200	The general objectives of the work of the independent auditor and the implementation of the audit process in accordance with international auditing standards	Giving guidance that helps the auditor achieve the general objectives of the financial statement audit and their implementation by focusing on the following: a)The availability of ethical standards, professional conduct guidelines, and processes for auditors. b)Determinants of auditing financial statements compliance with all applicable international auditing standards. c)The auditor approaches planning audit procedures with professional skepticism. d)The auditor must obtain a reasonable degree of reassurance that the financial statements as a whole are free from material defects before he can express his opinion and submit his final report.
210	Agreeing on the terms of appointment	Guidance should be provided on: a)Agreeing on the assignment terms with the client. b)For the auditor's response to the client's request to change the terms of the engagement, a lower level of assurance is available. c)Fixing the agreed-upon terms of assignment in the assignment letter. d)Assisting the auditor in preparing assignment letters related to data auditing.
220	Quality control for auditing financial statements	Providing guidance to assist the auditor in applying quality control procedures at the level of auditing An audit process that provides reasonable assurance that: a)The audit is consistent with applicable professional, legal and regulatory standards. b)The auditor's report issued is commensurate with the circumstances of the case.
230	Audit documentation	Providing guidance on audit documentation that provides the following: a)A sufficient and appropriate record for the basis of the auditor's report. b)Evidence proving that the planning and implementation of the audit process was carried out in accordance with auditing standards international and applicable legal and regulatory requirements.
240	The auditor's responsibility to consider fraud when auditing financial statements	a)Providing guidance regarding the auditor's responsibility to consider fraud when auditing financial statements, and expanding the application of auditing standards 315, 330. b)Providing guidance to the auditor regarding communications with regulatory and enforcement authorities regarding fraud. c)Providing guidance in the event that the auditor encounters an error resulting from fraud or suspicion of fraud. d)Determine the documentation requirements to prove fraud by obtaining sufficient appropriate evidence to audit the accounts regarding the assessed risks of material errors due to fraud.
250	Considering laws and regulations in auditing financial statements	Providing guidance to assist the auditor regarding: a)Obtaining sufficient appropriate evidence in the auditing process regarding compliance with the provisions of laws and regulations in general that have a direct impact on the material amounts and disclosures contained in the financial statements.

		b) Implement specific audit procedures that help identify instances of non-compliance with laws and other regulations that could have a material impact on the financial statements. c) The appropriate response to non-compliance or suspected non-compliance with the laws and regulations identified during the audit process.
260	Communication with those in charge of governance (institutional control)	Providing guidance to assist the auditor regarding: a) Communicate clearly with those charged with governance regarding the auditor's responsibilities related to the audit of the financial statements and give them an overview of the planning scope and timing of the audit. b) Obtaining from those charged with governance the appropriate information related to auditing the accounts. c) Providing to those charged with governance in a timely manner the important observations arising from the audit process related to their responsibility to supervise the process of preparing the financial statements. d) Stimulating effective communication between the auditor and those charged with governance.
265	Communicating with those in charge of governance and management in the event of weak internal control	Providing guidance to assist the auditor regarding: Communicate appropriately with those charged with governance and management regarding internal control weaknesses that the auditor identified during the audit process and in accordance with his professional judgment.
300	Planning for auditing financial statements	Providing guidance that helps the auditor in planning the financial accounts audit process so that it is implemented in an effective manner by developing an appropriate audit plan and updating it in accordance with the audit strategy.
315	Identify and evaluate the risks of material misstatement by understanding the entity and its environment	Providing guidance that assists the auditor in identifying and assessing the risks of material misstatement, whether due to fraud or error, at the financial statement level or at the assertion level, including the entity's internal control, which provides a basis for designing and implementing responses to the assessed risks of material misstatement.
320	Materiality in planning and implementing the audit	Providing guidance that helps the auditor apply the concept of materiality appropriately when planning and implementing the audit process.
330	Auditor procedures to address assessed risks	Providing guidance that assists the auditor in appropriate audit procedures to obtain sufficient appropriate evidence when auditing data to address the risks of material errors that were assessed, through designing and implementing appropriate solutions to address those risks.
402	Considerations in auditing related to an entity that uses services from other entities	Providing guidance that helps the auditor make some audit considerations when an entity uses services from another entity in order to: a) Obtaining an understanding of the nature and importance of those services provided by the service provider and their impact on the user's internal control related to the audit process, so that it is sufficient to identify and evaluate the risks of material errors. b) Design and implement audit procedures in response to those risks.
450	Evaluating the material errors discovered during the audit	Providing guidance that helps the auditor evaluate the impact of material errors discovered during the audit process, and evaluate the impact of not correcting them on the financial statements.
500	Audit evidence	Providing guidance to assist the auditor in designing and implementing audit procedures in an appropriate manner in order to obtain sufficient and appropriate audit evidence to enable him to conclude a reasonable decision to express an opinion in his final report.
501	Audit evidence – specific considerations for selected items	Providing guidance to assist the auditor in obtaining appropriate evidentiary evidence when conducting the audit (according to specific considerations of selected items), and with respect to some items such as: a) The presence and condition of inventory. b) Inquire about lawsuits and claims related to the facility and complete their information. c) Presentation and disclosure of partial information in accordance with the specified framework for financial reports.
505	External validations	Providing guidance to assist the auditor in using external confirmations of appropriate and reliable evidentiary evidence through designing and implementing appropriate procedures.

510	First time audit - opening balances	Providing guidance to help the auditor obtain sufficient evidentiary evidence related to the opening balances to ensure that: a) These balances do not contain any material errors that affect the financial statements for the current period. b) The appropriate accounting policy has been reflected in the opening balances and has been applied uniformly in the current period.
520	Analytical procedures	Providing guidance that helps the auditor in the following: a) Obtaining appropriate and reliable evidentiary evidence when using analytical procedures as substantive procedures. b) Design and implement analytical procedures close to the end of the year, which help the auditor in making conclusions.
530	Statistical sampling in auditing	Providing guidance to assist the auditor in studying statistical samples in the audit so that reasonable grounds can be used to make a decision regarding the population from which the sample was selected.
540	Accounting estimates, including fair value estimates and related disclosures	Providing guidance to assist the auditor in obtaining appropriate evidentiary evidence as to whether: a) Accounting estimates, including fair value accounting estimates in the financial statements, whether recognized or disclosed, are reasonable. b) The related disclosures are appropriate in the context of the applicable financial reporting framework.
550	Related parties	Providing guidance that helps the auditor in: a) Understand relationships with related parties and transactions sufficiently to be aware of factors related to fraud risks, if any. b) Whether relationships with related parties have been identified, accounted for and disclosed appropriately.
560	Subsequent events	Providing guidance that helps the auditor in: a) Obtaining evidence to prove whether there were events that occurred between the date of the financial statements and the date of the auditor's report. b) Respond appropriately to events that become known to the auditor after the date of the auditor's report and which cause him to re-amend his final report.
570	Continuity of the facility	Providing guidance that helps the auditor in: a) Obtaining evidence regarding the appropriateness of management's use of the entity's going concern assumption in preparing the financial statements. b) Determine the implications of the auditor's report.
580	Written affirmations	This standard aims to require the auditor to obtain written confirmations from management to support other evidentiary evidence related to the financial statements.
600	Special considerations when auditing group financial statements (including communications with auditors of the elements of those statements)	In this case the auditor must: a) Communicate clearly with the auditors of the financial statement components regarding the scope and timing of their work, the financial information related to those components, and the results they have reached. b) Obtaining evidence regarding the financial information of the components and the process of compiling it to express an opinion on whether the financial group is prepared in all material respects.
610	Using the auditor's work	Determine whether internal audit work can be relied upon and is suitable for external audit work.
620	Use the work of an expert	Determine whether the auditor needs to use the work of experts, and if expert work is used, it must be determined whether this work is sufficient for the purposes of auditing the accounts.
700	Forming an opinion and submitting an auditor's report	Forming an opinion on the financial statements based on an evaluation of the results drawn from the evidentiary evidence obtained, and clearly expressing this opinion through a written report describing the basis that was used to reach this opinion.
705	Modifications of opinion in the independent auditor's report	Express an appropriate opinion on the financial statements as necessary in the following cases: a) If the auditor concludes, based on the evidentiary evidence obtained, that the financial statements as a whole are not free from material errors. b) The auditor was unable to obtain sufficient and appropriate evidence to

		confirm to him that the financial statements as a whole are free of material errors.
706	The focused explanatory paragraph and other paragraphs in the independent auditor's report	Preparing the auditor's opinion on the financial statements, and drawing the attention of users, and according to the auditor's judgment, it is necessary to do this, by adding an explanatory paragraph as a method of communication in the auditor's report.
710	Comparative information Comparing numbers and corresponding financial statements	Comparing corresponding numbers and financial data for the purpose of: a) Obtaining appropriate evidentiary evidence to determine whether the comparative figures in the financial statements are presented in all material respects in accordance with the requirements of comparative information. b) That the report was prepared in accordance with the requirements of the auditor's responsibilities for reports.
720	The auditor's responsibility for other information in documents contained in the audited financial statements	Respond appropriately when there are documents containing audited financial statements or if there is an auditor's report that contains other information that may lead to doubting the credibility of the financial statements as well as the auditor's report.
800	Special considerations in auditing financial accounts prepared in accordance with special purpose frameworks	Appropriately address special considerations relevant to the application of international auditing standards in an audit of financial statements prepared in accordance with a special purposes financial framework, in particular in relation to: a) Accepting the audit process. b) Planning and implementing the audit process. c) Forming an opinion and submitting reports on the financial statements.
805	Considerations for auditing individual financial statement accounts and specific items, or accounts from line items Financial Statements	Identify some considerations for the auditor regarding auditing individual financial statement accounts and specific items, or accounts from financial statement items, which are related to the following: a) Accepting the audit process. b) Planning and implementing the audit process. c) How to form an opinion and report on a single financial statement or specific item, a line item from an account or financial statement.
810	Auditor's report on the summary of financial statements	Determine whether it is appropriate for the auditor to accept an audit of the summary financial statements, and if this audit requires submitting a report on the summary of these data, it must be stated in this report: a) Forming an opinion on the summary financial statements is based on evaluating the results drawn from the evidence obtained. b) Clearly explain this written opinion with a description of the basis adopted for this opinion.
1000	Procedures for verifying the internal work of the bank	Assisting the auditor with procedures to verify the internal work of the bank, and providing guidance that contributes to the effectiveness of the confirmation procedures that take place between banks, given the possibility that the auditor may encounter some difficulties between banks in obtaining these approvals, either because of language, terminology, or interpretation, and the procedures may differ from one bank to another. Another, in addition to some differences in practices from one bank to another.
2400	Tasks of reviewing (reviewing) the financial statements	Specifying the procedures related to the review process, which is carried out based on a separate agreement from the process of auditing the financial statements. This standard also specifies the types of assertions for expressing an opinion in the review process, as well as the components of the report.
3000	Confirmatory tasks other than reviewing and auditing data	Providing instructions and procedures for the auditor to evaluate some other assurance services, such as assessing fraud risks, and risks specific to investments and financial instruments.
3400	Examination of future financial information	Providing guidance that helps in verifying the basis on which the process of examining independent financial information is carried out, the validity of expectations for this information, verifying how it is prepared and presented, and taking into account its objectives, the period it covers, and the components of the report necessary to examine these expectations.
4400	Assignment to perform agreed-upon procedures related to the financial statements	Clarifying matters related to carrying out agreed-upon audit procedures related to the financial statements, and the duties that the auditor must perform that are related to the agreed-upon items such as: accounts receivable, income statement, inventory, and others, in addition to: a) Principles for compliance with the Code of Professional Conduct issued

		by the International Federation of Accountants, with the exception of independence. b) Taking into account the terms of the agreement in the engagement letter, and the requirements of the standards related to planning, documenting and reporting these procedures.
4410	Assignment to prepare financial statements	Clarifying matters related to the assignment to prepare financial statements related to the following: a) Procedures that enable the auditor to prepare and prepare financial statements in accordance with the requirements of international accounting standards, local laws and regulations, and the accounting principles that the auditor must follow. b) Situations that may lead to the auditor withdrawing from the task, and components of a scientific report preparation.

Source: Prepared by the researcher based on the references at the top of the table.

2.8. INTERNATIONAL AUDITING STANDARD NO. (220) IN NARROWING THE EXPECTATIONS GAP

2.8.1. Definition of International Auditing Standard (220)

The International Standard on Auditing is about setting standards and providing guidance on quality control of the auditing institution's policies and procedures regarding audit work in general and procedures for work whose responsibility has been delegated to individual audit assistants (Maysa and Safiya, 2021: 24).

It is also known that it requires auditing institutions to establish quality control policies and procedures designed to ensure that all audit work is carried out according to international auditing standards or according to local standards. Among these policies and procedures are adherence to the principles of independence, objectivity, confidentiality, technical skills, and required competence, and the distribution of work to employees, consultations between employees, accepting a new client or continuing with old clients (Al-Tamimi, 2006: 35).

International auditing standards are among the most prominent standards that are subject to the auditing task, as (ISA 220) addresses the issue of quality control related to: (Haiba et al., 2017: 431)

- Auditing procedures in general.
- Audit work in case tasks are delegated.

In order to achieve the quality of audit work, the researcher believes that the correct definition of International Auditing Standard No. (220) must revolve around knowledge of all the characteristics achieved by this auditing technique, as it is in fact:

- A tool that ensures that audit offices apply performance quality control standards.
- It helps enhance the effectiveness of practitioners in their field.

- It strives to improve the level of the profession by providing high-level services to its practitioners.

2.8.2. Objectives of International Auditing Standard (220)

International Standard (220) sought to set standards and provide guidance on quality control related to the policies and procedures of the audit office with regard to audit work in general and the procedures for the work that are assigned to assistant auditors. The standard touched on the necessity of implementing quality control policies and procedures at the level of the audit office. And as individual auditors, the audit office must implement quality control policies and procedures to ensure that the audit work is completed in accordance with international standards or local standards (Rahi, 2016: 269).

The policies and objectives of monitoring the quality of audit work can be clarified in the following table: (Mazzone, 2011: 86-87)

Table 4: Policies and Objectives of Monitoring the Quality of Audit Work

Item (policy)	The goal
Professional requirements	Audit firm employees must adhere to the principles of independence, honesty, objectivity, confidentiality and professional conduct.
Skills and competence	The organization must be staffed with individuals who have obtained and maintained the technical standards and professional competence required to carefully carry out their tasks.
Distribution of tasks	Audit work should be entrusted to individuals who possess the degrees of professional training and professional competence required in such a case.
Delegation	There should be direction, supervision and follow-up of work at all levels, in order to provide reasonable assurance that the work completed meets appropriate quality standards.
Consultation	Consultation should be made within and outside the organization when necessary with appropriate experts.
Acceptance and retention of clients	The organization must conduct an evaluation of potential clients and monitor its relationship with current clients on an ongoing basis. When making a decision to accept or retain a client, the organization must also take into account the organization's independence, its ability to serve the client appropriately, and the honesty enjoyed by the client's management.
Monitoring	The organization must continually monitor the adequacy and effectiveness of the application of quality control policies and procedures.

Source: Prepared by the researcher based on the references at the top of the table.

2.8.3. Requirements of International Auditing Standard (220)

According to the issuances of modern international standards for auditing and quality control in the year 2009, the International Auditing Standard (220) related to quality control has been reformulated, and documentation requirements have been

added to the standard that were not present in the previous version. Adding documentation requirements represents great importance, as through documentation the auditor will become more committed to exercising professional care and ethical requirements, and it also represents protection for the auditor when he is held accountable. The International Auditing and Assurance Standards Board (IAASB) has also confirmed that the requirements for auditing historical financial statements include the following seven requirements: (Al-Lahibi, 2013: 268)

2.8.3.1. Leadership Responsibility for the Quality of Performance of the Audit Process

Responsibility for the overall quality of the audit falls on the partner who was appointed to accomplish this task, and during the stages of completing the process he must set a good example for his colleagues at work regarding the quality of the audit. This is reflected in the partner's style and appropriate messages from the work team that confirm We must comply with professional standards while performing the audit task, apply and comply with policies and procedures for quality control, ensure that appropriate reports are issued by the auditor according to the circumstances of the process, and take into account that quality in auditing is extremely important (Omar and Ahmed, 2022: 161).

2.8.3.2. Approval and Continuation of Customer Relations and Audits

The audit office must conduct an evaluation of current and potential clients and constantly follow up its relationship with them. The audit office must be independent, and the ability to perform the service appropriately when the client accepts, as well as the honesty that the client enjoys (Ibrahim and Sheikh, 2023: 18).

2.8.3.3. Ethical Requirements

The partner responsible for the engagement must take into account the extent of the engagement members' commitment to integrity, objectivity, competence, care, confidentiality, professional conduct, and independence. The partner responsible for the engagement must take into account the engagement members' commitment to the requirements of independence (Al-Thaniibat, 2015: 63).

2.8.3.4. Providing a Qualified Work Force

The auditing institution must work to have a professionally and scientifically qualified work team to perform its tasks, and the team must have a group of affiliated experts so that the team can: (Abu Youssef, 2011: 51)

- Perform the audit process in accordance with professional standards and applicable legal and regulatory requirements.
- Contribute to issuing the auditor's report appropriate to the circumstances.

2.8.3.5. Process Performance

The engagement partner is responsible for: (IAASB, 2020: 138)

- Ensure that the audit process is directed, supervised and implemented in accordance with professional standards and relevant legal and regulatory requirements.
- The appropriateness of the auditor's report in light of the facts.

2.8.3.6. Documentation

The auditor should include the following in the audit documents: (IAASB, 2018: 140)

- Issues relating to compliance with relevant ethical requirements and how to address them.
- Conclusions about compliance with independence requirements applicable to the audit and any relevant discussions with the organization that support those conclusions.
- Conclusions reached in relation to the approval and conduct of client relationships and audits.

The nature and scope of, and conclusions arising from, the consultations conducted during the period of the audit.

2.8.3.7. Monitoring

According to the International Standard for Quality Control, the company must establish a control process that gives it a sufficient level of assurance regarding the applicability, adequacy and efficiency of policies and procedures related to the quality control system. The engagement partner may take into account the actions taken by the company to address the problem that the responsible partner deems sufficient in the

circumstances of that audit when assessing deficiencies that may affect the audit engagement (IAASB, 2014: 143-144).



CHAPTER 3

THE ROLE OF APPLYING INTERNATIONAL AUDITING STANDARD 220 IN NARROWING THE EXPECTATION GAP: A STUDY ON AUDITORS IN IRAQ

The Role of Applying International Auditing Standard 220 in Narrowing the Expectation Gap addresses the research problem, objectives, hypotheses, importance, methods, and limitations. It presents an analysis of data collected from a sample of auditors in Iraq regarding the application of ISA 220. Through this exploratory study, the chapter investigates how the implementation of ISA 220 impacts the expectation gap from the perspective of Iraqi auditors.

3.1. STUDY PROBLEM

Despite the global convergence of accounting and auditing standards, there remains a significant gap between the expectations of users of financial statements and the actual performance of auditors. This expectations gap raises concerns about the effectiveness of audit practices in providing reliable and relevant information to stakeholders. International Standard on Auditing 220 (ISA 220) sets out the basic principles governing auditors' responsibilities for assessing and responding to the risks of material misstatement of financial statements. However, it is unclear whether the application of ISA 220 has succeeded in reducing the expectations gap in Iraq?

The research problem seeks to answer the following main questions:

1. To what extent has the application of International Auditing Standard 220 (ISA 220) contributed to narrowing the expectations gap in the context of financial auditing in Iraq?
2. What factors, including legal, cultural, and economic considerations, may affect the effectiveness of ISA 220 in Iraq, and how do these factors contribute to the expectations gap?
3. What recommendations can be made to enhance the implementation of ISA 220 and reduce the expectations gap in Iraq, and what broader insights can be drawn for the international audit community?

3.2. OBJECTIVES OF THE STUDY

The main objective of this study is to analyze and understand the role of applying ISA 220 in narrowing the expectations gap among independent auditors in Iraq.

The sub-objectives of the study can be defined as follows:

1. Determine the extent of auditors' awareness in Iraq of International Auditing Standard 220.
2. Evaluating the impact of applying International Auditing Standard 220 on the quality of audit operations.
3. Explore potential gaps between the expectations of users of financial reports and what is presented by auditors.
4. Providing recommendations to improve the application of ISA 220 in Iraq.

In summary, the research aims to understand how ISA 220 is applied in the daily work of auditors in Iraq, and how this application can be improved to enhance the quality of audits and increase the level of compliance with the standard.

3.3. STUDY HYPOTHESES

There are two main hypotheses in the research, and these two hypotheses consist of several sub-hypotheses, which are as follows:

H1. There is a strong correlation between closing the expectations gap and implementing the quality control-related elements of the International Standard on Auditing (220). From this primary hypothesis, the following sub-hypotheses arise:

H1.1. reducing the expectations gap and looking at engagement quality control in accordance with International Auditing Standard 220 have a strong statistical correlation.

H1.2. Reducing the expectations gap and comprehending the engagement difference in accordance with International Auditing Standard 220 are statistically significantly correlated.

H1.3. Reducing the expectancies gap and adhering to International Auditing Standard 220's ethical criteria are statistically significantly correlated.

H2. Applying the International Standard on Auditing (220) to quality control has a statistically significant impact on lowering expectations.

H.2.1. According to International Auditing Standard 220, evaluating engagement quality control has a statistically significant impact on closing the expectations gap.

H.2.2. According to ISA 220, there is a statistically significant benefit to comprehending the correlation difference in terms of closing the expectancies gap.

H.2.3. According to International Auditing Standard 220, there is a statistically significant benefit of adhering to ethical norms in lowering the expectations gap.

3.4. IMPORTANCE OF THE STUDY

The importance of this study is highlighted in the following points:

1. Highlighting the role of International Auditing Standard 220 in enhancing audit quality.
2. Provide clear insights into the current gaps in expectations between auditors and users of financial reports in Iraq.
3. Providing recommendations to financial and accounting institutions to improve auditing practices.
4. Contributing to the development of regulatory and legislative frameworks related to auditing in Iraq.

3.5. STUDY METHODS

This study is based on analyzing the phenomenon of the expectations gap, revealing the relationships between it and the various dimensions of the International Auditing Standard (220), and finding a scientific explanation and conclusions in light of it, in an effort to improve and develop reality. This study also followed the descriptive analytical approach to obtain sufficient and accurate information about the impact of using the International Auditing Standard (220) related to quality control in reducing the expectations gap in Iraq, and then analyzed and interpreted it in a way that concludes with identifying indicators for addressing the problem. This descriptive analytical approach includes the following:

1. Scientific method: The scientific method is represented by research, articles, studies, scientific dissertations, and books that address the subject in the accounting literature, as well as publications on the Internet, as they will be used to define the concepts of the study, its problem, and formulate its hypotheses.

2. The practical approach: We relied on a questionnaire in the study (Omar: 2022), which consists of 23 questions and sent it to two arbitrators for evaluation. One of the referees is an active independent auditor and the other is an academic who has studies on independent auditing. Therefore, our referees suggested to us that we separate question (5) from the second axis into two parts, so that the second axis becomes (6) questions. Thus, the questionnaire consists of (24) questions, excluding the demographic questions, Therefore, the manifestations of the expectations gap (6) became an axis, examining engagement quality control(6) an axis, and the engagement team understands (6) an axis, and commitment to the ethical requirements (6)an axis.
 3. Study Population and Sample: The study population consists mainly of auditors in Iraq because they are more in touch with the reality of work and are well informed and knowledgeable about professional practices in the financial environment of Iraq. A random sample was selected from auditors working in audit offices in Iraq. There are 433 auditors in Iraq, according to the auditors' bulletin for the year 2024 (Forecast Watchers Bulletin, 2024: 1-33).
- ❖ Statistical Requirements: Statistics play a vital role in scientific research, as they enable the researcher to collect and analyze data in a systematic and objective manner. Statistics are essential to ensure the accuracy and reliability of findings from research. Some basic statistical requirements in scientific research include:
- Sample Selection: The sample selected must be representative of the original population in order for the results to be generalizable.
 - Validity and Reliability: Ensuring that the measurement tools used to collect data are accurate and consistent.
 - Statistical Tests: Use appropriate statistical tests to analyze data, such as t-test, analysis of variance (ANOVA), and correlation.
 - Dealing with Variables: Understanding and identifying the independent and dependent variables and how they affect the results.
 - Interpreting the Results: Analyzing the data correctly and interpreting the results in a logical and scientific manner.

3.6. LIMITATIONS OF THE STUDY

The limitations of the study are as follows:

1. Spatial boundaries: in Iraq.
2. Human limitations: This study is limited to independent auditors in Iraq.
3. Time limits: The time limits for this study are 2024.

3.7. STUDY MODEL

To achieve the objectives of the study and reach the specified results, a model was designed for the current study. This model explains the relationship between the various variables related to the application of International Auditing Standard 220 and their impact on reducing the expectations gap between auditors and the financial community, which is as follows:

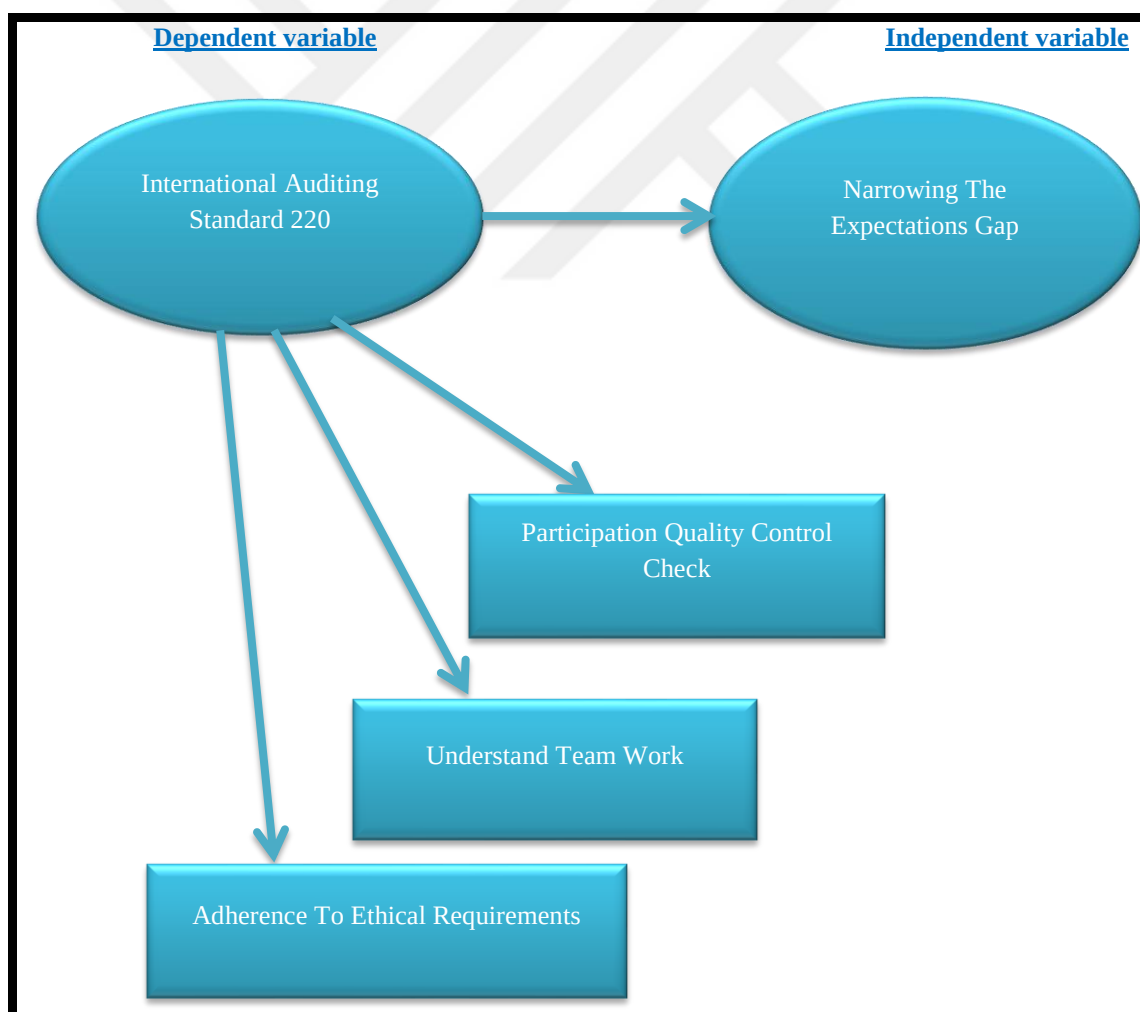


Figure 3: Study Model

Source prepared by researcher

3.8. LITERATURE REVIEW

Several studies carried out by various researchers in this subject were reviewed in this section of the study:

Al-Douri (2010), "The Role of Auditing Standards in Reducing the Expectation Gap" The study by aims to demonstrate the existence and effects of the auditing expectations gap on the profession. It highlights the overall influence of auditing standards and focuses on the specific impact of international and Iraqi standards in narrowing this gap. The study reveals that there is a persistent gap between the expectations of auditing beneficiaries and the reality of the profession, emphasizing the significant role of auditing standards in reducing this gap. It recommends raising public awareness through educational seminars, conferences, and courses, involving professionals and stakeholders in presenting solutions. Ongoing research and updates to auditing standards are essential to keep up with the profession's growth and evolving challenges. The study specifically notes that Iraqi auditing standards need updating to be effective in addressing the expectations gap. Periodic surveys of auditing beneficiaries are crucial to identify their changing needs, guiding the development of auditing standards and ensuring auditors adhere to them. This approach aims to limit the growth of the expectations gap and ensure the auditing profession meets the rising demands and problems effectively.

Al-Qeeq (2012), "The Extent of Application of Quality Control in Audit Offices in the Gaza Strip" The study by aims to analyze the elements and fundamentals of quality control in audit work. It seeks to determine the extent of quality control application, its safeguards, significance, and the challenges faced by audit offices in the Gaza Strip. The study concludes that while audit offices in the Gaza Strip have some controls for accepting clients and maintaining professional relationships, these are insufficient for achieving comprehensive quality control. The relationship length with clients affects the audit office's independence, and a lack of neutrality and impartiality undermines quality control efforts. The study emphasizes the need for continuous enhancement of professional requirements to keep pace with modern advancements, particularly in professional conduct and international standards. It also identifies legislative and regulatory flaws, noting the absence of sanctions for audit offices lacking an integrated quality control system. To improve service quality, the study recommends

that audit offices adopt policies to attract and retain experienced auditors and ensure all auditors are familiar with supervision policies. Additionally, creating a code of professional behavior with rules and procedures is essential to apply general quality control measures effectively within audit offices.

Rahi (2016), "Iraqi Laws, Regulations and Behavioral Rules that are Consistent with International Auditing Standard 220" The study aims to assess the compliance of Iraq's internal accounting system, professional conduct guidelines, and laws with Auditing Standard 220. It concludes that implementing International Quality Standard No. 220 significantly helps close the expectation gap and protect certified public accountants from legal actions. However, the Iraqi Accountants and Auditors Union has not adequately involved the private sector, including audit offices and the Association of Accountants and Auditors, in organizing the auditing profession and establishing standards, leaving too much control with the state. This has weakened the oversight role of the Profession Council, which should monitor and penalize violations of Iraqi laws and audit guidelines. The study recommends that the Profession Council should enhance its oversight role on auditing performance by issuing or adopting suitable international standards rather than creating identical local standards. It also suggests developing programs and incorporating international expertise in auditing quality control through peer review, seminars, and conferences. Furthermore, the study advocates for establishing committees within the Profession Council to improve the functions of private auditing offices by implementing peer review programs. Collaboration between the union, the Profession Council, and the Standards Council is essential to support professional research, monitor studies on auditing quality, and raise the field of peer examination to the necessary level.

Nwaobia, A. N., Luke, O., and Theophilus, A. A. (2016), "The new auditors reporting standards and the audit expectation gap" The study explores whether the audit expectation gap is adequately addressed by the new reporting criteria for auditors. It looks at these standards' novel features and how they may help close communication gaps, especially when used in conjunction with ISA. It does, however, stress that closing the performance gap depends on the effectiveness of the engagement team's members and the quality control procedures of auditing companies. By tying new reporting requirements to initiatives to close the audit expectation gap, this study

contributes to the body of material already in existence. the value of financial statements and the continued relevance of the auditing profession depend heavily on the quality of the auditor's report. In response to user requests for more informative reports amid the growing complexity of accounting rules, the New Auditor Reporting rules set the foundation for improvements in auditor reporting globally. The new regulations are anticipated to increase auditor emphasis on important areas and raise the caliber of financial reporting by stressing disclosures, even if they might not significantly change the amount of audit work needed. However, in order to effectively close the expectation gap, stringent adherence to quality control systems and full compliance with standards are still necessary.

Al-Nasan (2018) aims to describe the concept and importance of audit quality from the perspective of external auditors in the Gaza Strip, identifying ways to enhance audit quality and bridge the expectation gap. The study concludes that several factors impact the quality of external auditing, including academic credentials, professional competence, experience, independence, objectivity, and awareness of audit quality. Factors related to the audit office and team, as well as auditor fees, also play a role. High-quality auditing is essential for maintaining the auditor's reputation and meeting the high expectations of external financial statement users. The study emphasizes that the auditor's industry experience provides a competitive edge, allowing for tailored auditing processes. Achieving independence and objectivity is crucial for trust in the financial statements. The recommendations suggest that audit offices should set reasonable fees according to professional and technological requirements, ensuring effectiveness and quality. A portion of fees should be allocated for ongoing training and education to keep pace with constant developments. Auditors must be aware of the importance of quality auditing, as external users rely on high-caliber audit reports to make informed decisions.

Al-Aroud et al. (2021) "The impact of Quality Control Standard 220 on auditing financial statements in Jordan" The study by aims investigates the influence of ethical requirements, leadership responsibilities, client relationships, and task assignments on audit quality. The study concludes that the implementation of Standard 220, which includes regulations for admitting and maintaining clients, enhances quality control in audit work by ensuring adherence to auditing standards. This standard requires audit

offices to establish and follow appropriate quality control policies and procedures at both the audit company level and the individual audit process level. These procedures must be applied by assistants during audits to ensure compliance with auditing requirements and proper service to relevant parties. The recommendations emphasize the importance of audit offices adhering to Quality Control Standard 220 and maintaining client independence to boost confidence in financial statements. Additionally, audit offices should adopt modern auditing methods to positively impact audit procedures and strengthen the role of external audits through guidelines and controls that develop the auditing profession.

Omar (2022), "The role of using International Auditing Standard 220 (Quality Management for Auditing Financial Statements) in reducing the expectations gap: A survey study of the opinions of a sample of auditors in northern Iraq" aims to explore the theoretical framework of International Auditing Standard No. 220, its role in managing the quality of auditing financial statements, and its impact on reducing the expectations gap in northern Iraq. The findings indicate that ISA 220 significantly aids in minimizing the expectations gap, a persistent issue in the auditing profession. This standard clarifies the auditors' roles and responsibilities, enhancing transparency and aligning expectations with reality. It also stresses the importance of auditor independence and the separation of audit services from other services to avoid conflicts of interest. Recommendations include mandating adherence to ISA 220 for companies and audit firms to address the expectations gap. Furthermore, the responsible bodies in northern Iraq should engage with both regional and international developments, and organize international conferences to facilitate the exchange of expertise and harmonize viewpoints within the auditing profession.

Al-Bukhati and Al-Saffar (2022), "The Correlation between the Policies and Procedures of the International Auditing Standard (220) Quality Control and Enhancing Auditing Processes" The study by aims investigates the concept of quality control in the auditing profession and the practices used by audit firms to enhance audit operations, particularly focusing on the International Auditing Standard (220). The study concludes that there is a strong correlation between adherence to ISA 220 and the improvement of audit processes. Implementing the standard's policies and procedures, along with adequate human resources, significantly enhances audit quality and professionalism.

The recommendations stress the need for audit firms to adopt ISA 220 policies and procedures and highlight the importance of stringent oversight by relevant authorities. Additionally, the study recommends mandatory peer review processes to ensure high-quality audits and reinforce the supervisory role in maintaining audit standards.

Ahmed and Khader (2023), "The Effect of Using the International Standard on Auditing (220) Related to Quality Control in Reducing the Phenomenon of Opinion-Shopping Among External Auditors." The study by aims to understand the theoretical foundations of quality control in auditing and how ISA 220 can mitigate the tendency of auditors to tailor their opinions to client preferences. The study concludes that adherence to ISA 220, with its stringent quality control measures, significantly reduces opinion shopping by ensuring high-quality audit work and maintaining auditor independence. It emphasizes the importance of auditors being qualified, experienced, and maintaining professional care to avoid opinion shopping. The recommendations highlight the need for audit offices in northern Iraq to adopt international auditing standards to enhance quality control. They call for the Accountants and Auditors Syndicate to develop guidelines and enforce legislation to monitor audit quality and impose penalties on non-compliant audit offices. Additionally, the study suggests creating a program to determine auditors' fees in a manner that supports independence and minimizes opinion shopping, and stresses the importance of confirming the absence of conflicts of interest to maintain audit quality.

Ibrahim (2023), "The Role of the International Auditing Standard Quality Control for Auditing Financial Statements (Isa 220) in Narrowing the Expectations Gap" The study by aims to explain international auditing standards, particularly ISA 220, and the expectations gap, its causes, and methods to close it, focusing on perspectives from certified public accountants and financial professionals. The study concludes that critiques of the auditing profession, mistrust in auditor reports, and increased litigation have widened the expectations gap. However, adherence to ISA 220 has positively impacted audit offices in northern Iraq, enhancing trust in the auditing profession. The recommendations advocate for the adoption of ISA 220 standards in northern Iraq, emphasizing their appropriateness for local certified public accountants and auditors. The study also recommends using associations and media to raise awareness about the auditor's role among financial statement users, addressing

unrealistic expectations, and requiring auditors to participate in educational programs and scholarly conferences to improve auditor performance and narrow the expectations gap.

The Researcher believes that distinguishes This Study from Previous Studies, Especially the Study That Was Conducted in Northern Iraq under the Title (The Role of the International Auditing Standard Quality Control for Auditing Financial Statements (Isa 220) In Narrowing the Expectations Gap) As Follows:

- **Focus on ISA 220:** This study is distinguished by its complete focus on ISA 220, which deals with guidance for auditors to express uncertainties in audit reports. This standard is considered one of the basic standards in the field of auditing.
- **Comparison between Türkiye and Iraq:** The study was distinguished by the fact that it conducted a comparative analysis between Türkiye and Iraq, and this greatly enhances its value. The comparison highlights the differences and similarities between the two countries with regard to applying ISA 220 and narrowing the expectations gap.
- **Expectation Gap Analysis:** The study is distinguished by its detailed analysis of the gap in expectations between auditors and audit entities in both Türkiye and Iraq, This analysis helps in better understanding the problems and challenges facing audit operations in both countries.
- **Theoretical and Practical Contributions:** The study provides valuable theoretical and practical contributions to the field of auditing through data analysis and comparison between the two countries, researchers and practitioners in the field of auditing can use the results of this study to develop their methods and practices.
- **Strategic Importance:** The study's focus on ISA 220 makes it of strategic importance, especially in light of the increasing pressures and challenges facing the financial and economic world.

In summary, the study “The Role of Implementing ISA 220 in Narrowing the Expectations Gap: A Comparative Research Between Türkiye and Iraq” is distinguished by its deep focus on a specific standard and comparative analysis between two different countries, which makes it valuable and useful for researchers and practitioners in the field of auditing in these two countries and elsewhere.

3.9. ANALYSIS OF THE STUDY SAMPLE AND TESTING OF THE TOOLS USED

3.9.1. A Historical Overview of Audit Offices and Companies in Iraq

Auditing offices were officially established in Iraq under the legislation and laws that regulate this profession. According to the system for practicing the profession of auditing and monitoring, establishing audit offices in Iraq requires obtaining a license to practice the profession, which is granted based on the fulfillment of certain conditions that include obtaining the necessary academic qualifications and practical experience in the field of auditing. Historically, the auditing profession in Iraq has developed over the years. Contracts, along with the issuance of laws and legislation that regulate the work of auditors and accountants to ensure transparency and professionalism in the work. One prominent example is the law that stipulates the procedures and conditions for establishing companies, including audit offices, which requires applications to be submitted and registered through competent authorities such as the local Chamber of Commerce and the Federation of Iraqi Chambers of Commerce. These regulations aim to enhance accounting and auditing standards and ensure compliance with professional laws in Iraq, now, through Table No. (6), we will show the number of companies and offices in all governorates of Iraq as follows:

Table 6: Auditing Companies and Offices in the Governorates of Iraq

N	Governorates	Number of auditors	Number of companies and audit offices in Iraq
1	Baghdad	231	190
2	Basra	27	23
3	Mosul	14	13
4	Kirkuk	4	4
5	Karbala	5	5
6	Anbar	3	3
7	Diyala	2	2
8	Al-Duwaniyah (Al-Qadisiyah)	8	8
9	Najaf	8	8
10	thi Qar	6	6
11	Wasit	3	3
12	Maysan	3	3
13	Almuthanaa	3	3
14	Babylon	1	1
15	Erbil	76	76
16	Sulaymaniyah	11	11
17	Dohuk	5	5
18	under training	23	23
19	The Total	433	368

Source prepared by the researcher

The table (6) shows there are a total of 368 companies and audit offices in Iraq, with 433 auditors working in various governorates. The capital, Baghdad, hosts the majority, with 190 companies and 231 auditors. Basra follows with 23 companies and 27 auditors, while Mosul has 13 companies and 14 auditors, and in Kirkuk, there are 4 companies and 4 auditors. There are 5 companies and 5 auditors in Karbala. In Anbar, there are 3 companies and 3 auditors, Diyala has 2 companies and auditors, Diwaniyah (Al-Qadisiyah) and Najaf have 8 companies and 8 auditors, and there are 6 companies and 6 auditors in Dhi Qar, 3 companies and 3 auditors in Wasit, Maysan and Muthanna, 1 company and 1 auditor in Babylon, 76 companies and auditors in Erbil, 11 in Sulaymaniyah, and 5 in Dohuk, and in addition, there are 23 auditors currently under training. The total number reaches 368 companies and audit offices with 433 auditors throughout Iraq.

3.9.2. Analysis of the Study Sample

The study sample consists of the number of certified public accountants and auditors in companies and audit offices in all governorates of Iraq, using frequencies and percentages as follows:

3.9.2.1. Distribution of the Study Sample

The answers were all valid for analysis and there was no damaged questionnaire, as shown in the following table (7).

Table 7: Distribution of the Study Sample

Functional work	Number of questionnaire	Number of respondents	Number of rejected questionnaires	Number of questionnaire accepted	Percentage of respondents
Chartered accountants and auditors	400	224	0	224	56%
The Total	400	224	0	224	56%

Source prepared by researcher

For the purpose of collecting data, (400) questionnaires were distributed to the category of certified public accountants and auditors, and answers were received from (224) of them only (56%).

3.9.2.2. Distribution of Sample Members According To Personal Information

The sample members were distributed according to the personal information obtained after work and effort by the researcher, and it is divided as follows:

1. Distribution of sample members according to human race

The total number of individuals in the sample reaches 224, which represents 100% of the sample as shown in Table (8) as follows.

Table 8: Distribution of Sample Members by Gender

Human race category	The number	Percentage for each category
Male category	178	%79.5
Female category	46	%20.5
The Total	224	100.0

Source prepared by researcher

The table indicates the gender distribution in a sample of 224 individuals, with males making up 79.5% of the sample, with a total of 178 males, while females making up 20.5% of the sample, with a total of 46 females.

2. Distribution of sample members according to the age group participating in the questionnaire

The total number of individuals in all age groups represents 224 participants, which represents 100% of the sample, as shown in Table (9) as follows.

Table 9: Distribution of Sample Members According to Age Group Participating in the Questionnaire

Age group participating in the survey	Number	Percentage for the participating category
From 20-30 Years	2	9%
From 31-40 Years	22	9.8%
From 41-50 Years	65	29.0%
From 51-60 Years	55	24.6%
Years>61+	80	35.7%
The Total	224	100.0

Source prepared by researcher

The table indicates the distribution of age groups participating in the survey among 224 individuals. The age group of 20-30 years includes 2 participants, representing 9%, while the age group of 31-40 years includes 22 participants, representing 9.8%. The age group of 41-50 years includes 65 participants, or 29.0%, and the age group of 51-60 years includes 55 participants, or 24.6%. As for the age group over 61 years, it includes 80 participants, representing 35.7%.

3. Distribution of the sample members according to educational attainment

Educational attainment is as shown in Table (10).

Table 10: Distribution of Sample Members According to Educational Attainment

Educational attainment	The number	Percent
Chartered accountants and auditors	224	100%
The Total	224	100%

Source prepared by researcher

The study sample members were distributed according to educational attainment among certified public accountants and auditors at a rate of (100%) due to the field experiences of the certified public accountants and auditors.

4. Distribution of sample members according to number of years of experience

Based on the available data, we can analyze the distribution of the study sample according to the number of years of experience. It is noted from Table (11) that the majority of the study sample members, according to the number of years of experience, are from the categories (> 25 years, 21-25 years, 11-15 years), and their percentages reached (36.6%), (22.3%), and (12.9 %), respectively. These percentages represent the highest percentages compared to other categories. These percentages confirm that the majority of the study sample members have significant job experience, which indicates their sufficient experience in the auditing profession.

Table 11: Distribution of Sample Members According to Number of Years of Experience

Years of Experience	The number	percent
less than 5 Years	11	4.9%
From 6-10 Years	24	10.7%
From 11-15 Years	29	12.9%
From 16-20 Years	28	12.5%
From 21-25 Years	50	22.3%
Years>25+	82	36.6%
The Total	224	100.0

Source prepared by researcher

Here is a more detailed breakdown:

- **More than 25 years:** The largest portion of the sample, 36.6%, has more than 25 years of experience. This indicates that a large number of participants are highly experienced, contributing more than a third of the total sample.
- **21-25 years:** The second largest group consists of individuals with experience from 21 to 25 years, representing 22.3% of the sample. This indicates that a large percentage of the sample possesses extensive experience.
- **11-15 years:** Individuals with 11 to 15 years of experience constitute 12.9% of the sample. This also represents a large segment of the population, indicating a strong level of expertise.
- **16-20 years:** This group includes 12.5% of the sample, which indicates that a large portion of participants also have significant experience.
- **6-10 years:** This category includes 10.7% of the sample. Although smaller than previous groups, it still represents a significant amount of experience.

- **< 5 years:** The smallest group, at only 4.9% of the sample, consists of individuals with less than 5 years of experience. This indicates that only a small percentage of participants are relatively new to this field.

The analysis shows that the majority of the study sample members have extensive job experience, with the highest percentages falling within the categories of more than 25 years, 21-25 years, and 11-15 years of experience. This distribution indicates that the sample consists mostly of experienced individuals, which likely reflects their competence and experience in the auditing profession.

3.9.3. Testing of the Tools Used

To ensure the validity of the study scale and scientific accuracy in collecting data, a set of tests were conducted on the questionnaire, which can be explained as follows.

1. Apparent honesty:

To verify the form's ability to measure the study's variables, it was subjected to a virtual validity test by presenting it to a group of arbitrators and experts. This process aimed to ensure the validity and suitability of the paragraphs contained in the form to the study's hypotheses and objectives, in addition to surveying their opinions about its ability to measure the variables accurately and comprehensively. Based on the experts' observations, some paragraphs were deleted, modified, and added to ensure their clarity, comprehensiveness, and scientific accuracy. Thus, a majority consensus was reached on the validity and comprehensiveness of the paragraphs in accordance with the study hypotheses.

2. Testing the stability of the questionnaire:

The preferred methods for determining the reliability of questionnaire items are of great importance, as this test is characterized by measuring reliability between statements based on the levels of correlation between the statements of each variable as well as on the level of the questionnaire statements as a whole. If the calculated reliability coefficient values for the questionnaire or any of its variables are equal to or greater than (0.60), this is an indication that the questionnaire has been accepted and that it has achieved the required reliability (Ahmed, 2022: 120). This test was conducted using SPSS V.26, and the results were as stated in Table (12) as follows:

- It is clear from the reliability coefficients at the level of the study variables for the dimensions of auditor independence, evidentiary evidence, auditor competence and experience, and audit quality that they reached (0.656), (0.656), (0.611), and (0.747), respectively. These values exceed the standard value (0.60), which indicates the availability of the required reliability for the questionnaire statements and variables mentioned.
- It also appears that at the level of the total indicator for all questionnaire statements, and for the International Auditing Standard variable (220), which consists of (24) statements, the reliability coefficient reached (0.849). Since this value exceeds the standard value (0.60), this indicates that the current questionnaire with its various standards has high stability, and can be relied upon in collecting data with a consistency of (84.9%).

Table 12: Reliability Coefficients (Cronbach - Alpha) for the Statements of the Study Variables

N	Interviewer	Number of phrases	(Cronbach - Alpha)	Stability coefficient
1	Manifestations of the expectations gap	6	0.656	Fixed
2	Quality control examination of engagements in accordance with International Standard on Auditing No. 220	6	0.656	Fixed
3	The staff's understanding of ISA 220	6	0.611	Fixed
4	Compliance with ethical requirements in accordance with International Auditing Standard No. 220	6	0.747	Fixed
The form as a whole		24	0.849	Fixed

Source prepared by researcher

Table (12) displays the reliability coefficients obtained from the Cronbach's alpha method. The values of all axis of the questionnaire range between (0.611-0.849), which is a good percentage compared to (0.6), which indicates the stability of all axis of the questionnaire.

The reliability coefficients for the Cronbach's alpha method for the entire questionnaire (24 items) reached (0.849), which is a very high number that indicates the overall reliability of the questionnaire.

3.9.4. Tests Conducted After Distributing the Questionnaire

1. Independence:

The researcher was keen to avoid interfering or influencing the respondents' answers unless this was necessary to provide clarification or enhance understanding. This was done out of the desire to collect all distributed questionnaires and ensure objectivity and neutrality in each participant's answer. Each person had sufficient time to take the questionnaire.

2. Internal consistency of the questionnaire variables:

Internal consistency coefficients were determined for the items associated with each variable using the Pearson correlation coefficient to ensure the validity of the questionnaire content and the variables themselves. The results showed a high degree of statistical significance and consistency between the variables at the level of $\alpha = 0.05$, and as it is shown in Table (13).

3.9.5. Approved Statistical Methods

To arrive at reliable indicators that support the objectives of the current study and evaluate its hypotheses, a variety of statistical methods were applied, represented by the SPSS IBM v.26 program, which is an abbreviation for the Statistical Package for the Social Sciences.

The following is a representation of these methods: (Ibrahim, 2023: 17)

1. Tools for describing and diagnosing research variables and presenting and discussing preliminary results

- Frequency distributions.
- Percentages and arithmetic means.
- Standard deviations.
- Percentage of agreement.

2. Simple correlation coefficient (Pearson Correlation)

A linear link between two quantitative variables is measured by the correlation coefficient, which is computed using the sample data to indicate its strength and direction (Bluman, 2012: 538).

3. Simple Linear Regression

The goal of simple regression analysis is to estimate the effect of a single independent variable on a given dependent variable. This type of analysis differs from correlation analysis, which aims to measure the strength and direction of the relationship between two random variables (Zou et al, 2003: 618-619).

4. Multiple Regressions

Multiple linear regression generalizes the simple linear regression model by allowing for many regressors in a mean function, starting with adding just one regressor because the ideas generalize to adding many. It was used to determine the best explanatory variables that influence a single dependent variable (Shewhart and Wilks, 2014: 51).

5. The t-test

It is used to test the significance of the regression coefficients in the estimated models, in addition to the (F) test to determine the significance of the regression model coefficient, which helps in clarifying the influential relationships between the study variables (Omar, 2022: 54).

6. The Analysis of Variance (ANOVA)

It was used to measure the significant and non-significant differences between individuals in the research sample regarding the study variables, which can be attributed to their personal characteristics (Gabriel, 2020: 136).

3.9.6. Analyze and Evaluate the Variable Attributes and Characteristics in the Study

Analyzing and evaluating the changing features and characteristics in the study is the impact of the dimensions of the International Standard on Auditing (220) related to quality control, which are (examining the quality control of participation, understanding the work team, adhering to ethical requirements) on (narrowing the

expectations gap). This data was coded, and classified to begin. In processing it, starting with the initial analysis of data related to the study variables.

The program (SPSS-IBM v.26) was used to infer frequencies, percentages, arithmetic means, standard deviations, and percentages of agreement for all study variables. Based on the above, this includes the following aspects:

3.9.6.1. Clarifying the Elements of Narrowing the Expectations Gap:

The axis of the elements of narrowing the expectations gap starts from (y1-y6), in which the frequency distributions, percentages, arithmetic means, standard deviations, and agreement rates will be explained as shown in Table No. (13) As follows:

1. The high arithmetic mean (3.82) indicates a high level of evaluation, which is supported by the high agreement in the answers of the sample members, as the general agreement rate reached (76%), as evidenced by the standard deviation of (0.88) for all items.
2. Paragraph (y1) stands out as one of the most prominent contributions to improving this aspect, as it highlights “the emergence of a standard gap when laws and professional standards fail to accurately reflect the appropriate performance standard that auditors deem appropriate.” This paragraph is characterized by a very good level, as the average value reached (4.00), which reflects the very good agreement in the answers of the sample members, as the percentage of agreement reached (80%), which is shown well in the standard deviation of (0.94).

3.9.6.2. Defining Engagement Quality Control, Work Teams, and Ethical Requirements in ISA 220

Table (13) shows the frequency distributions, percentages, arithmetic means, standard deviations, and agreement rates for the paragraphs of International Auditing Standard (220) that control the quality of financial statements and aspects of narrowing the expectations gap, as follows:

1. Participation quality control inspection

Table (13) shows the frequency distributions, percentages, arithmetic means, standard deviations, and agreement rates for the items (x1.1 – x1.6) related to the “participation quality control examination” axis. The arithmetic mean of (3.98) reflects

a very good level, which is evident from the very good agreement in the answers of the sample members, as the general agreement percentage reached (80%) with a standard deviation of (0.73).

Among the paragraphs that greatly influenced the strengthening of this dimension is paragraph (x1.2), which indicates: “The participation quality control examination confirmed the suitability of the documents and selected documents to reach the report.” This paragraph received a very good rating with a mean of (4.09) and very good agreement in the answers of the sample members, as the percentage of agreement reached (82%) with a standard deviation of (0.69).

2. Understand work teams

Table (13) presents the frequency distributions, percentages, arithmetic means, standard deviations, and percentages of agreement for the items (x2.1 – x2.6) related to the “Understanding the Work Team” axis. The arithmetic mean of (4.21) indicates a very good level, supported by great agreement in the answers of the sample members, as the general agreement percentage reached (84%) with a standard deviation of (0.62).

One of the prominent paragraphs that greatly influenced this dimension is paragraph (x2.6), which states that “understanding the professional standards and applicable regulatory requirements leads to reducing the expectations gap.” This paragraph received a very good rating with a mean of (4.36) and very good agreement in the answers of the sample members, as the percentage of agreement reached (87%), with a standard deviation of (0.53).

3. Adherence to ethical requirements

Table (13) shows the frequency distributions, percentages, arithmetic means, standard deviations, and percentages of agreement for the items (x3.1–x3.6) related to the axis of “commitment to ethical requirements.” The arithmetic mean of (4.51) shows a very good level, which reflects a high agreement in the answers of the sample members, as the general agreement percentage reached (90%), with a standard deviation of (0.59).

One of the most influential paragraphs in this axis is paragraph (x3.4), which refers to “adherence to substantive requirements.” This paragraph received a very good rating with a mean of (4.55), and very good agreement in the answers of the sample

members, as the percentage of agreement reached (90%), with a standard deviation of (0.55).

Table 13: Descriptive statistics on Questionnaire Axes

Axis	Q	Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree		A.M	S.D	A.R
		R.P	%	R.P	%	R.P	%	R.P	%	R.P	%			
MOTÉ	y1	4	1.8	18	8.0	22	9.8	111	49.6	69	30.8	4.00	0.945	0.799
	y2	3	1.3	21	9.4	30	13.4	114	50.9	56	25.0	3.89	0.933	78%
	y3	0	0	10	4.5	64	28.6	115	51.3	35	15.6	3.78	0.758	76%
	y4	1	0.4	20	8.9	48	21.4	114	50.9	41	18.3	3.78	0.865	76%
	y5	2	0.9	34	15.2	51	22.8	96	42.9	41	18.3	3.63	0.981	73%
	y6	0	0	18	8.0	40	17.9	121	54.0	45	20.1	3.86	0.828	77%
	Total											3.82	0.88	76%
EEQC	x1.1	0	0	6	2.7	40	17.9	133	59.4	45	20.1	3.97	0.698	79%
	x1.2	0	0	5	2.2	30	13.4	128	57.1	61	27.2	4.09	0.699	82%
	x1.3	0	0	20	8.9	44	19.6	118	52.7	42	18.8	3.81	0.842	76%
	x1.4	0	0	0	0	42	18.8	139	62.1	43	19.2	4.00	0.617	80%
	x1.5	0	0	10	4.5	34	15.2	124	55.4	56	25.0	4.01	0.763	80%
	x1.6	1	0.4	11	4.9	24	10.7	135	60.3	53	23.7	4.02	0.763	80%
	Total											3.98	0.73	80%
TETU	x2.1	0	0	4	1.8	14	6.3	149	66.5	57	25.4	4.16	0.605	83%
	x2.2	0	0	3	1.3	23	10.3	143	63.8	55	24.6	4.12	0.625	82%
	x2.3	0	0	7	3.1	24	10.7	139	62.1	54	24.1	4.07	0.686	81%
	x2.4	0	0	6	2.7	17	7.6	117	52.2	84	37.5	4.25	0.707	85%
	x2.5	0	0	0	0	11	4.9	126	56.3	87	38.8	4.34	0.569	87%
	x2.6	0	0	0	0	6	2.7	132	58.9	86	38.4	4.36	0.533	87%
	Total											4.21	0.62	84%
CTER	x3.1	0	0	2	0.9	10	4.5	94	42.0	118	52.7	4.46	0.627	89%
	x3.2	0	0	1	0.4	5	2.2	91	40.6	127	56.7	4.54	0.567	91%
	x3.3	0	0	0	0	8	3.6	90	40.2	126	56.3	4.53	0.568	91%
	x3.4	0	0	1	0.4	4	1.8	89	39.7	130	58.0	4.55	0.558	91%
	x3.5	0	0	2	0.9	8	3.6	99	44.2	115	51.3	4.46	0.612	89%
	x3.6	0	0	1	0.4	9	4.0	91	40.6	123	54.9	4.50	0.599	90%
	Total											4.51	0.59	90%

Source: Prepared by the researcher from the results of the statistical analysis.

In the table axis (13)"Manifestations of the expectations gap" is abbreviated as MOTÉ. "Examining engagement quality control" is abbreviated as EEQC. "The engagement team understands" is abbreviated as TETU. "Commitment to the ethical

requirements" is abbreviated as CTER. "Questions" is abbreviated as Q. "Repetition" is abbreviated as R.P. "Arithmetic mean" is abbreviated as A.M. "Standard deviation" is abbreviated as S.D. Finally, "Agreement rate" is abbreviated as A.R.

3.9.7. Study the Research Model and Theories

Based on the hypotheses I've arrived at, it seems I'm investigating the relationship between the implementation of International Standard on Auditing (ISA) 220 and the reduction of the expectations gap in auditing. Here's an explanation of each hypothesis:

1. Primary Hypothesis (H1)

This hypothesis proposes that there is a strong correlation between closing the expectations gap and adhering to the quality control-related elements specified in ISA 220. In essence, it suggests that when audit practices align with the standards outlined in ISA 220, there will be a noticeable reduction in the expectations gap.

Sub-Hypotheses (H1.1, H1.2, H1.3):

H1.1: Examines the correlation between reducing the expectations gap and implementing engagement quality control in line with ISA 220.

H1.2: Explores the statistical relationship between reducing the expectations gap and understanding the differences in engagement as per ISA 220.

H1.3: Investigates the correlation between reducing the expectations gap and adhering to the ethical criteria outlined in ISA 220.

2. Secondary Hypothesis (H2)

This hypothesis extends the primary hypothesis by suggesting that applying ISA 220 to quality control significantly impacts lowering expectations. It posits that following ISA 220's guidelines on quality control directly contributes to narrowing the expectations gap.

Sub-Hypotheses (H2.1, H2.2, H2.3):

H2.1: Focuses on evaluating how engagement quality control, guided by ISA 220, affects the closure of the expectations gap.

H2.2: Examines the benefit of understanding correlation differences, as outlined in ISA 220, in terms of reducing the expectations gap.

H2.3: Investigates the impact of adhering to ethical norms specified in ISA 220 on lowering the expectations gap.

Now, many of the statistical tools and techniques chosen will be used to conduct analysis on the research variables to ensure the validity of the assumptions. The following topics are addressed in this study:

- The first axis: analyzes the correlations between the study variables.
- The second axis: forms a regression analysis between the study variables.
- The third axis: is analysis of variance (ANOVA), which is used to measure important variations in study variables among individuals in the research sample that may be related to their individual characteristics.

3.9.7.1. Analyze the Correlations between the Study Variables

There is a noticeable correlation between the aspects and dimensions of the International Auditing Standard (220) related to quality management in auditing financial statements and narrowing the expectations gap.

The content of this relationship is a test of the first preliminary hypothesis, which states that the dimensions of quality control and narrowing the expectations gap are directly and significantly related to each other in the International Standard on Auditing (220).

We present Table No. (14), which shows the existence of a strong and direct correlation between the International Auditing Standard (220) related to quality management and the dimensions of narrowing the expectations gap, in order to determine the nature of the correlations between the dimensions of the standard and the audited financial statements as a whole. To narrow the expectations gap in general and examine financial accounts. Since the value of the overall correlation coefficient reached (**0.399) at the significance level ($\alpha = 0.05$), this result indicates that the expectations gap will decrease further with the application of International Auditing Standard (220) related to quality management for reviewing financial statements, and the probability value was (p-value=0.000), thus accepting the first main hypothesis.

Table 14: Correlation between Narrowing the Expectations Gap and ISA 220 on Quality Management in Audits

Independent variable	Dependent variable	
	Narrowing the expectations gap	Probability value (P-value)
International Auditing Standard (220) Related To Quality Management For Auditing Financial Statements	0.399**	0.000

****Significant at the significance level (p-value $\leq$ 0.05)**

Source: Table prepared by the researcher based on the results of the statistical program (SPSS).

Branching off from the first main hypothesis are sub-hypotheses that state that there is a significant correlation between all dimensions of the International Standard on Auditing (220) related to quality control, namely (examining participation quality control - understanding the work team - adherence to ethical requirements) narrowing the expectations gap together, and Table (15) shows that.

In order to give detailed indicators between each dimension of the International Standard on Auditing (220) related to quality control and its relationship to narrowing the expectations gap according to the sub-hypotheses emanating from the first main hypothesis, the correlations between each dimension and the dimension of narrowing the expectations gap were analyzed separately, and this is demonstrated by the data. Table (15) correlation coefficients between the dimensions of the International Standard on Auditing (220) related to quality control (examination of participation quality control - understanding of the work team - commitment to ethical requirements) as independent variables and reducing the expectations gap as it is the dependent variable and indicates the following:

1. There is a high and direct significant correlation between the International Standard on Auditing (220) related to quality control and narrowing the expectations gap in general, as the value of the total correlation coefficient reached (**0.399) at the level of significance ($\alpha=0.05$), and the probability value reached (p-value=0.000), thus accepting the first main hypothesis.
2. There is a direct, highly significant and statistically significant correlation between the first dimension of the International Auditing Standard (220) related to quality

management for auditing financial statements, which is (examining the quality control of participation according to International Auditing Standard 220) with narrowing the expectations gap, as the correlation coefficient reached (* *0.378) because the probability value for this after is equal to p-value = 0.000), which is less than the permissible level of significance ($\alpha = 0.05$). Thus, the first sub-hypothesis of the first main hypothesis is accepted.

3. There is a significant, statistically significant correlation between the dimension (understanding of the work team) and reducing the expectations gap, as the correlation coefficient reached (0.376) because the probability value for this dimension is equal to (p-value = 0.000). It is a significant relationship, and thus the sub-hypothesis is accepted. The second of the first main hypothesis.
4. There is a significant, statistically significant correlation between the dimension (commitment to ethical requirements) according to International Auditing Standard 220 and reducing the expectations gap, as the correlation coefficient reached (0.211**), which is a highly significant relationship, ($p > 0.05$), thus accepting the third sub-hypothesis of The first main hypothesis.

Table 15: Correlation Coefficients ISA 220 Quality Control Dimensions and Narrowing the Expectations Gap

Independent variable	Dependent variable	
	Narrowing the expectations gap	Probability value)P-value(
Dimensions of the International Standard on Auditing (220) related to quality control		
Participation quality control check	.378**0	High significance - 0.000
Understanding the team	.376**0	High significance - 0.000
Adherence to ethical requirements	.211**0	High significance -0.001

****Significant at the significance level (p-value ≤ 0.05)**

Source: Table prepared by the researcher based on the results of the statistical program (SPSS)

It is clear from Table (14) that the correlation between the axis of the participation quality control examination and narrowing the expectations gap is the

strongest relationship among the other dimensions of the International Standard on Auditing (220) related to quality control.

3.9.7.2. Analysis of the Effect (Regression) Between the Study Variables

Following the usual approach to research hypotheses, in this section we will analyze the relationship between the study variables as specified in the second main hypothesis and the hypotheses supporting it, where a (simple linear regression) model was used to test the effect.

The impact of the International Standard on Auditing (220) related to quality control in narrowing the expectations gap is as follows:

1. The second main hypothesis, which confirms that the aspects related to quality control in the International Financial Auditing Standard (220) have a statistically significant effect in narrowing the expectations gap, is tested through the essence of this effect, as shown below.
2. The data in Table (16) indicate that there is a significant effect of the International Standard on Auditing (220) related to quality control in narrowing the expectations gap, and this is supported by the calculated (F) value (42.007), which is a significant value at a significant level (0.05) ($p < 0.05$).
3. The coefficient of determination (R^2) explained (15.9%) of the variance occurring in narrowing the expectations gap, and the value of (B) reached (0.614), which indicates that the change occurring in the International Standard on Auditing (220) related to quality control is one unit. It leads to a change in the narrowing of the expectations gap by (0.614), and it is inferred from the calculated (t) value (6.481) that it is a significant value at a significant level (0.05) ($p < 0.05$), and the value of the constant (c) indicates the presence of a narrowing of the expectations gap by (1.222) even if the value of the International Standard on Auditing (220) related to quality control is zero. Accordingly, the second main hypothesis was accepted.

Table 16: Impact Analysis of ISA 220 Quality Control Dimensions on Narrowing the Expectations Gap

Independent variable	Dependent variable			
	Reducing the expectations gap			
	Constant -C	β	F	R ²
International Standard on Auditing (220) related to quality control	1.222 t (3.037) p-value (.003)**	0.614 t (6.481) p-value(0.000)**	42.007 p-value (0.000) *	%15.9

Significant at the significance level (p-value $\leq$ 0.05)

Source: Table prepared by the researcher based on the results of the statistical program (SPSS).

The sub-hypotheses that follow the second main hypothesis state that each of the dimensions related to quality control in the International Standard on Auditing (220) (examining participation quality control - understanding the work team - adherence to ethical requirements) has a moral effect. The purpose of these sub-hypotheses is to provide specific indicators of the influence between each of these dimensions. Variables under study: The effect of each attribute related to quality control in the International Financial Auditing Standard (220) in narrowing the expectations gap was studied separately in light of the sub-hypotheses of the second main hypothesis. The analysis was performed as follows:

1. The effect of examining the quality control of participation in reducing the expectations gap

The data in Table (17) indicate that there is a significant effect of the axis of examining the quality control of participation in narrowing the expectations gap, and this is supported by the calculated (F) value (36.963), which is a significant value at the significance level (0.05) ($p < 0.05$).

The coefficient of determination (R²) explained (14.3%) of the variance occurring in narrowing the expectations gap, and the value of (B) reached (0.475), which indicates that the change occurring in the examination of the quality control of participation by one unit leads to a change in Narrowing the expectations gap by (0.475), and it is inferred from the calculated (t) value (6.080) that it is a significant value at a significant level (0.05), and the value of the constant (c) indicates that there is

a narrowing of the expectations gap by (1.927) even if the quality control inspection value is Zero participation. Accordingly, the first sub-hypothesis of the second main hypothesis was accepted.

Table 17: Analysis of the Impact of Examining the Quality Control of Participation in Narrowing the Expectations Gap

Independent variable	Dependent variable			
	Reducing the expectations gap			
	Constant -C	β	F	R ²
Participation quality control check	1.927 t (6.149) p-value (0.000) **	0.475 t (6.080) p-value (0.000) **	36.963 p-value (0.000) **	%14.3

Significant at the significance level (p-value $\leq$ 0.05)

Source: Table prepared by the researcher based on the results of the statistical program (SPSS).

2. The effect of the work team understands in reducing the expectations gap

The data in Table (18) indicate that there is a significant effect of the work team understands axis in narrowing the expectations gap, and this is supported by the calculated (F) value (36.537), which is a significant value at a significant level (0.05), and the coefficient of determination (R²) explained a percentage of (14.1). % of the variation occurring in narrowing the expectations gap, and the value of (B) reached (0.488), which indicates that the change occurring in the work team's understanding of one administrative unit leads to a change in narrowing the expectations gap by (0.488), and it is inferred from the value of (t) calculated (6.045) as a significant value at a significant level (0.05) ($p < 0.05$), and the value of the constant (c) indicates a narrowing of the expectations gap by (1.764) even if the value of the work team's understanding is zero. Accordingly, the second sub-hypothesis of the second main hypothesis was accepted.

Table 18: Analysis of the Work Team Understands of Narrowing the Expectations Gap

Independent variable	Dependent variable			
	Reducing the expectations gap			
	Constant -C	β	F	R ²
Understanding the team	1.764 t (5.158) p-value (0.000) **	0.488 t (6.045) p-value (0.000)	36.537 p-value (0.000) *	%14.1

Significant at the significance level (p-value $\leq$ 0.05)

Source: Table prepared by the researcher based on the results of the statistical program (SPSS).

3. The effect of adherence to ethical requirements in narrowing the expectations gap

The data in Table (19) show that there is a significant effect of adherence to ethical requirements in narrowing the expectations gap, supported by the calculated F value (10.357), which is significant at the 0.05 level ($p < 0.05$). The coefficient of determination (R^2) indicates that 4.5% of the variance in narrowing the expectations gap is explained by this adherence. The B value (0.237) suggests that a one-unit change in commitment to ethical requirements leads to a change in narrowing the expectations gap by 0.237. The calculated t value (3.218) is also significant at the 0.05 level ($p < 0.05$). The constant value (2.753) indicates a narrowing of the expectations gap even if the commitment to ethical requirements is zero. Thus, the third sub-hypothesis of the second main hypothesis was accepted, not rejected.

Table 19: Analysis of the Impact of Adherence to Ethical Requirements in Reducing the Expectations Gap

Independent variable	Dependent variable			
	Reducing the expectations gap			
	Constant -C	β	F	R ²
Adherence to ethical requirements	2.753 t (8.250) p-value (0.000) **	0.237 t (3.218) p-value (0.001) *	10.357 p-value (0.001) *	%4.5

Significant at the significance level (p-value $\leq$ 0.05)

Source: Table prepared by the researcher based on the results of the statistical program (SPSS).

3.9.7.3. Difference Analyses Regarding the Demographic Characteristics of the Participants

It was aimed to determine whether the axes in the questionnaire differ according to the demographic characteristics of the respondents. For this purpose, skewness and kurtosis values were analyzed to determine whether the data were normally distributed. Skewness and kurtosis values for the axes are shown in Table 20.

Table 20: Skewness and Kurtosis Values for Axes

Axis	Skewness	Kurtosis
MOTE	-0.359	0.138
EEQC	0.094	0.103
TETU	0.223	-0.413
CTER	-0.522	-0.779

Significant at the significance level (p-value $\leq$ 0.05)

Source: Table prepared by the researcher based on the results of the statistical program (SPSS).

Table (20) shows skewness and kurtosis values are between +1 and -1. As a result, it was determined that the data were normally distributed, and parametric tests were applied. The t-test results regarding the gender of the participants are shown in Table 21.

Table 21: T-Test for the Gender Variable of the Participants

Axis	gender	N	Mean	Std. D.	Std. Error M.	t	df	p
MOTE	Male	178	3.8081	0.53516	0.04011	-0.716	68.351	0.476
	Female	46	3.8732	0.55353	0.08161			
EEQC	Male	178	3.9607	0.42521	0.03187	-1.627	69.500	0.108
	Female	46	4.0761	0.42991	0.06339			
TETU	Male	178	4.2144	0.40095	0.03005	0.009	63.086	0.993
	Female	46	4.2138	0.46833	0.06905			
CTER	Male	178	4.5112	0.47690	0.03574	0.272	68.189	0.786
	Female	46	4.4891	0.49492	0.07297			

Significant at the significance level (p-value $\leq$ 0.05)

Source: Table prepared by the researcher based on the results of the statistical program (SPSS).

Table (21) shows that the axes do not differ significantly according to the participants' gender. The results of the ANOVA test for the age range of the participants are shown in Table (22).

Table 22: ANOVA Test Regarding the Age Range Variable of the Participants

Axis	Age Range	N	Mean	Std. D	Std. Error	F	p
MOTE	20-30 years	2	3.6667	0.47140	0.33333	1.143	0.337
	31-40 years	22	3.7803	0.48628	0.10368		
	41-50 years	65	3.7872	0.57773	0.07166		
	51-60 years	55	3.7394	0.52779	0.07117		
	>61 years	80	3.9208	0.52435	0.05862		
	Total	224	3.8214	0.53837	0.03597		
EEQC	20-30 years	2	3.9167	0.11785	0.08333	0.794	0.530
	31-40 years	22	4.0530	0.36146	0.07706		
	41-50 years	65	3.9872	0.44224	0.05485		
	51-60 years	55	3.9030	0.37225	0.05019		
	>61 years	80	4.0208	0.47019	0.05257		
	Total	224	3.9844	0.42777	0.02858		
TETU	20-30 years	2	4.0000	0.00000	0.00000	1.990	0.097
	31-40 years	22	4.1212	0.46343	0.09880		
	41-50 years	65	4.1667	0.41458	0.05142		
	51-60 years	55	4.1697	0.37473	0.05053		
	>61 years	80	4.3146	0.41929	0.04688		
	Total	224	4.2143	0.41456	0.02770		
CTER	20-30 years	2	4.4167	0.58926	0.41667	0.846	0.498
	31-40 years	22	4.3788	0.53000	0.11300		
	41-50 years	65	4.4795	0.49169	0.06099		
	51-60 years	55	4.4970	0.46203	0.06230		
	>61 years	80	4.5729	0.46754	0.05227		
	Total	224	4.5067	0.47961	0.03205		

Significant at the significance level (p-value $\leq$ 0.05)

Source: Table prepared by the researcher based on the results of the statistical program (SPSS).

Table (22) shows that the axes do not show a significant difference according to the age range of the participants. The results of the ANOVA test regarding the participants' professional experience duration are shown in Table (23).

Table 23: ANOVA Test Regarding the Participants' Experience Duration Variable

Axis	Years of Experience	N	Mean	Std. D.	Std. Error	F	p
MOTE	<5 years	11	3.5909	0.47937	0.14454	2.754	0.020
	6-10 years	24	3.6181	0.48274	0.09854		
	11-15 years	29	3.6494	0.56930	0.10572		
	16-20 years	28	3.7857	0.66953	0.12653		
	21-25 years	50	3.9133	0.50535	0.07147		
	>25 years	82	3.9289	0.48998	0.05411		
	Total	224	3.8214	0.53837	0.03597		
EEQC	<5 years	11	3.9242	0.27247	0.08215	2.155	0.060
	6-10 years	24	3.8264	0.49753	0.10156		
	11-15 years	29	3.8333	0.39340	0.07305		
	16-20 years	28	4.0595	0.45182	0.08539		
	21-25 years	50	3.9967	0.39194	0.05543		
	>25 years	82	4.0589	0.43142	0.04764		
	Total	224	3.9844	0.42777	0.02858		
TETU	<5 years	11	4.0152	0.34524	0.10409	2.544	0.029
	6-10 years	24	4.1250	0.46690	0.09531		
	11-15 years	29	4.0747	0.39987	0.07425		
	16-20 years	28	4.1786	0.44196	0.08352		
	21-25 years	50	4.2333	0.36577	0.05173		
	>25 years	82	4.3171	0.41127	0.04542		
	Total	224	4.2143	0.41456	0.02770		
CTER	<5 years	11	4.2727	0.65943	0.19883	2.185	0.057
	6-10 years	24	4.5000	0.47903	0.09778		
	11-15 years	29	4.4023	0.44436	0.08252		
	16-20 years	28	4.5000	0.45134	0.08529		
	21-25 years	50	4.4267	0.49276	0.06969		
	>25 years	82	4.6280	0.44851	0.04953		
	Total	224	4.5067	0.47961	0.03205		

Significant at the significance level (p-value $\leq$ 0.05)

Source: Table prepared by the researcher based on the results of the statistical program (SPSS).

When Table (23) is analyzed, it is seen that the axes do not show a significant difference in EEQC and CTER axes according to year of experience of the participants. In contrast, they show a significant difference in MOTE and TETU axes.



CONCLUSIONS AND RECOMMENDATIONS

The main objective of this study is to analyze and understand the role of applying ISA 220 in narrowing the expectations gap among independent auditors in Iraq. The sub-objectives include determining the extent of auditors' awareness in Iraq of ISA 220, evaluating its impact on the quality of audit operations, exploring potential gaps between the expectations of financial report users and what auditors present, and providing recommendations to improve ISA 220 application in Iraq. The research aims to understand how ISA 220 is applied in auditors' daily work in Iraq and how its application can enhance audit quality and compliance with the standard. The study employs a descriptive analytical approach to obtain and analyze information about the impact of ISA 220 on reducing the expectations gap in Iraq. This includes using research articles, studies, scientific dissertations, and internet publications to define study concepts, problems, and hypotheses, and employing a questionnaire, evaluated by two arbitrators, to gather practical data. The study population consists of auditors in Iraq, with a random sample selected from 433 auditors as per the 2024 auditors' bulletin. Statistical requirements such as sample selection, validity and reliability of measurement tools, and appropriate statistical tests like t-test, ANOVA, and correlation analysis are essential to ensure the accuracy and reliability of the findings. Limitations of the study include spatial boundaries within Iraq, human limitations to independent auditors, and time limits set to the year 2024. This research aims to provide insights and recommendations for improving the application of ISA 220 to enhance audit quality and compliance in Iraq.

Through preparing the theoretical aspect of the study and the field practical aspect, the following conclusions and recommendations were reached:

FIRST: CONCLUSIONS

1. Results of the theoretical side of the study

The study on the topic "The Role of Applying International Auditing Standard 220 in Narrowing the Expectation Gap: A Study on Auditors in Iraq" addresses the importance of applying this standard in improving the quality of the audit process and

narrowing the expectations gap between auditors and stakeholders. The main conclusions that can be drawn from this topic include:

- a) Narrowing the expectations gap: The standard helps narrow the expectations gap between what users of financial statements expect and what auditors actually provide, by better clarifying the scope and responsibilities of the audit process.
- b) Improving audit quality: Applying International Standard on Auditing 220 enhances the quality of audit operations by standardizing standards and practices, which reduces variation in results and provides more reliable audit outputs.
- c) Enhancing confidence in auditors: Auditors' commitment to international standards enhances the confidence of the public and investors in auditing processes and in the financial reports resulting from them.
- d) Training and development of auditors: Implementing Standard 220 requires continuous training and development of auditors' skills to ensure their understanding and proper application of the standards, which leads to improving their professional competence.
- e) Achieving international compatibility: Standard 220 helps achieve compatibility between auditing practices in Iraq and international standards, which facilitates dealing with international institutions and companies and enhances the business environment in Iraq.
- f) Addressing local challenges: The survey may reveal challenges specific to implementing Standard 220 in the Iraqi context, such as the need for additional resources or changes in the organizational infrastructure.
- g) Increased transparency and accountability: By implementing Standard 220, levels of transparency and accountability in auditing processes increase, which contributes to combating corruption and improving the business environment in Iraq.
- h) Identifying strengths and weaknesses: The study provides a better understanding of the strengths and weaknesses of current audit practices, which helps guide continuous improvement efforts and develops effective strategies to narrow the expectations gap.
- i) From these conclusions, it can be seen that applying ISA 220 not only contributes to improving auditing practices, but also plays a vital role in enhancing trust and

transparency in financial statements and improving the overall business environment in Iraq.

2. Results of the field operation aspect

- a) There is a strong and direct correlation between the International Auditing Standard (220) related to quality management and the dimensions of narrowing the expectations gap, in order to determine the nature of the correlations between the dimensions of the standard and the auditing financial statements as a whole. To narrow the expectations gap in general and examine financial accounts. Since the value of the total correlation coefficient reached ($**0.399$) at the significance level ($\alpha=0.05$), and the probability value reached ($p\text{-value}=0.000$), and the current result agreed with the results reported in the study (Omar, 2022), this result It indicates that the expectations gap will decrease further with the application of International Auditing Standard (220) related to quality management for auditing financial statements.
- b) There is a direct, highly significant and statistically significant correlation between the first dimension of the International Auditing Standard (220) related to quality management for auditing financial statements, which is (examining the quality control of participation according to International Auditing Standard 220) with narrowing the expectations gap, as the correlation coefficient reached ($* *0.378$) because the probability value for this is equal to $p\text{-value}=0.000$ which is less than the permissible level of significance ($\alpha=0.05$).
- c) There is a significant, statistically significant correlation between the dimension (understanding of the work team) and narrowing the expectations gap, as the correlation coefficient reached (0.376) because the probability value for this dimension is equal to ($p\text{-value} = 0.000$), so it is a significant relationship.
- d) There is a significant, statistically significant correlation between the dimension (commitment to ethical requirements) according to International Auditing Standard 220 and narrowing the expectations gap, as the correlation coefficient reached (0.211^{**}), so it is a highly significant relationship. ($p>0.05$).
- e) There is a significant effect of the International Standard on Auditing (220) related to quality control in narrowing the expectations gap, and this is supported by the

calculated (F) value (42.007), which is a significant value at a significant level (0.05) ($p < 0.05$).

- f) There is a significant effect of the participatory quality control examination axis in narrowing the expectations gap, and this is supported by the calculated (F) value (36.963), which is a significant value at the significance level (0.05) ($p < 0.05$).
- g) There is a significant effect of the work team's understanding axis in narrowing the expectations gap, and this is supported by the calculated (F) value (36.537), which is a significant value at a significant level (0.05).
- h) There is significant effect of the axis of commitment to ethical requirements in narrowing the expectations gap, and this is supported by the calculated (F) value (10.357), which is significant value at the level of significance (0.05) ($p > 0.05$).
- i) It was analyzed whether the axes in the questionnaire differed according to the demographic characteristics of the participants. As a result of the analysis, it was determined that there was a significant difference only in the MOTE and TETU axes according to the participants' years of experience. No significant difference was found in the gender and age range variables of the participants.

SECOND: RECOMMENDATIONS

Based on the study “The Role of Applying International Auditing Standard 220 in Narrowing the Expectation Gap: A Study on Auditors in Iraq” the following recommendations can be made to enhance the effectiveness of applying this standard and narrow the expectations gap between auditors and stakeholders:

a) Promoting training and professional development:

- Organizing intensive training courses and workshops for auditors to familiarize them with the details and requirements of International Standard 220.
- Encouraging participation in ongoing educational programs to ensure that auditors keep up with the latest changes and developments in international auditing standards.

b) Improving the internal control system:

- Develop effective internal quality control systems in audit offices to ensure compliance with specified standards and procedures.
- Conduct periodic reviews of the internal control system to ensure continuous improvement, identify weak points, and work to address them.

c) Enhancing transparency and communication:

- Promote effective communication between auditors and stakeholders through periodic meetings and progress reports.
- Explain precisely the role and responsibilities of auditors to stakeholders to reduce misunderstanding and narrow the expectations gap.

d) Support of regulatory bodies:

- Enhancing cooperation between audit offices and regulatory bodies to provide a supportive environment for implementing Standard 220.
- Providing the necessary technical support and guidance from regulatory bodies to audit offices to ensure the effective application of the standard.

e) Encouraging the exchange of experiences and best practices:

- Establishing forums and seminars to exchange experiences and best practices between audit offices regarding the application of International Standard 220.
- Enhancing cooperation between local and international audit offices to **benefit from successful experiences in applying the standard.**

f) Improve resources and technology:

- Investing in modern auditing technology to enhance the efficiency and quality of auditing operations.
- Providing the necessary resources for audit offices to develop their systems and tools in line with the requirements of International Standard 220.

g) Encouraging transparency and accountability:

- Encouraging audit offices to adopt transparency and accountability policies at all stages of the audit process.
- Strengthening the principle of accountability within audit offices to ensure adherence to ethical and professional standards.

h) Educating the public about the importance of the standard:

- Organizing awareness campaigns to increase public and stakeholder understanding of the importance of applying IFRS 220 and how it affects the quality of financial reporting.
- Provide clear and simple information to stakeholders about the role of auditors and the requirements of the standard to reduce the expectations gap.

By applying these recommendations, the effectiveness of implementing International Standard 220 in Iraq can be enhanced, contributing to improving the quality of audits and narrowing the expectations gap between auditors and stakeholders.

THIRD: FUTURE STUDIES

The current study suggests using several research titles as potential fields for future studies related to the variables of the current study: “Implementing International Auditing Standard 220 and its impact on narrowing the expectations gap: a future study”, “The role of ISA 220 in enhancing trust and reducing the expectations gap between auditors and users”, “Strategies to improve the application of ISA 220 to narrow the expectations gap”, “Assessing the impact of ISA 220 on the expectations gap in the auditing profession”, “The role of International Auditing Standard 220 in developing the auditing profession and reducing the expectations gap: a future outlook”, “Developing mechanisms for applying International Auditing Standard 220 to narrow the expectations gap in financial auditing”, “The impact of adopting ISA 220 on user confidence and reducing the expectations gap: a prospective study”, and “Challenges and opportunities in applying ISA 220 to narrow the expectations gap”.

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APPENDICES

Appendix 1. Ethics Committee Approval

REPUBLIC OF TÜRKİYE
TOKAT GAZİOSMANPAŞA UNIVERSITY
THE DECISIONS OF THE ETHICS COUNCIL FOR THE RESEARCH
IN SOCIAL AND HUMAN SCIENCES

THE DATE OF THE DECISION	SESSION NO	THE NUMBER OF THE DECISION
16.04.2024	07	01-35

The University Ethics Council for the Research in Social and Human Sciences convened under the presidency of Prof. Dr. Nail YILDIRIM.

DECISION 07.34- The act dated 22.03.2024 and numbered 414461 by Niksar Vocational School Directorate.

It was unanimously decided that the applications to be performed and the data collection tools to be used by the researchers whose details are given below conform to ethical principles.

THE TYPE OF THE RESEARCH STUDY	Master's Thesis
THE TITLE	The Role of Applying International Auditing Standard 220 in Narrowing the Expectation Gap: A Comparative Search on Türkiye and Iraq
THE THESIS ADVISOR/ AUTHOR	Assistant Prof. Dr. İbrahim ÇİDEM Ahmed Imad Hassan AL-DALO (Department of Business Administration)
THE OPINION OF THE REPORTER	ADEQUATE

Note: In fact, the questionnaire was to be conducted both in Turkey and Iraq, but sufficient data could not be obtained from Turkey. As a result, the title of the thesis was changed to: "The Role of Applying International Auditing Standard No 220 in Narrowing the Expectations Gap: A Study on Auditors in Iraq"

Appendix 2. Questionnaire Used in the Research

Dear Participant

This questionnaire was prepared for the study " **The role of applying International Auditing Standard 220 in narrowing the expectations gap: a study on auditors in Iraq** ". It is important that your answers to the questions in the questionnaire to be sincere and realistic in terms of the outcome of the research. The data obtained in the survey will be kept confidential and will never be used for any other purpose.

Thank you for your participation.

The first axis. General information				
i. Your age,				
(a) 20-30	(b) 31-40	(c) 41-50	(d) 51-60	(e) more than 61
ii. Your gender,				
(a) Male	(b) Female			
iii. Your length of service in the profession,				
(a) Less than 5 years	(b) 6-10 years	(c) 11-15 years		
(d) 16-20 years	(e) 21-25 years	(f) More than 26 years		

EXPLANATION: What is meant by the term "gap" in the following survey items is what the users of the independent audit report expect from the independent auditors about the element used in conjunction with the term "gap" and to what extent these expectations are met.

(1)	(2)	(3)	(4)	(5)
Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree

N	The second axis: manifestations of the expectations gap (as the dependent variable).	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	The performance gap arises because auditors do not comply with the requirements of legal rules and professional standards.					
2	A standard gap occurs when auditors do not comply with the law and professional standards.					
3	The feasibility gap occurs as a result of society's unrealistically high expectations.					

4	The development gap occurs when the demand for technological development increases relative to the past.					
5	Communication gap arise due to the inadequacy of the reports prepared by auditors at the end of the audit.					
6	Communication gap arise due to unreasonable expectations of report users.					

EXPLANATION: The concept of "*expectation gap*" in the following survey items refers to what users of independent audit reports expect from independent audit and how well these expectations are met.

The third axis: The impact of applying International Auditing Standard 220 in reducing the expectations gap:-						
N	First: Examining engagement quality control according to International Auditing Standard 220 reduces the expectations gap through the following :-	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
7	Approval by the audited company when appointing the task quality control auditor					
8	The audited company discusses important issues with the quality control auditor during the quality control audit					
9	After completing the engagement quality control audit, the auditor publishes the independent audit report.					
10	Objective assessment by the engagement quality control auditor of the significant judgments made by the audit team					
11	Review of financial statements and auditor's report by the engagement quality control auditor					
12	The task quality control auditor verifies the appropriateness of the documents selected to access the report					
N	Second: The engagement team's understanding of International Auditing Standard 220 leads to reducing the expectations gap through:-	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
13	To understand professional standards and applicable regulatory requirements					
14	To understand the audit firm's quality control policies and procedure					
15	To understand and to have practical experience of audit engagements of similar nature and complexity					
16	To have technical experience, including experience in information technology					
17	To have knowledge about the sector in which the client operates					
18	To have the ability to apply professional judgment					

N	Third: Commitment to the ethical requirements according to International Auditing Standard 220 reduces the expectations gap through:-	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
19	Commitment to the principle of integrity					
20	Compliance with the principle of independence					
21	Commitment to the principle of impartiality					
22	Commitment to the principles of professional competence and due diligence					
23	Commitment to the principles of scientific competence (such as paying attention to academic qualifications and experience when appointing auditors)					
24	Commitment to confidentiality principles					