



THE AUDITOR'S COMMITMENT TO INTERNATIONAL AUDITING STANDARD NO. (570) AND ITS IMPACT ON ACHIEVING SUSTAINABLE DEVELOPMENT / EXPLORATORY STUDY ON A SAMPLE OF AUDITORS IN THE FEDERAL OFFICE OF FINANCIAL SUPERVISION

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Article history:	Abstract:
Received: 24 th January 2024 Accepted: 14 th March 2024	The study aims to demonstrate the auditor's commitment to International Auditing Standard No. (570) and the extent of its impact on achieving sustainable development. For the purpose of achieving the goal of the study, a questionnaire was distributed (110) of which 90 questionnaires are suitable for analysis to a sample of auditors in the Federal Office of Financial Supervision for the purpose of analyzing Their answers to determine the relationship and impact between the variables, It was discovered that there is a substantial positive association between the auditor's commitment to International Auditing Standard 570 and sustainable development and the substantial benefits that result from auditors' dedication to International Auditing Standard 570 on sustainable development. There were several findings, the most significant of them being that the auditor's commitment to International Auditing Standard No. (570) contributes to achieving sustainable development. Several proposals were made, the most significant of them being that the auditor must adhere to International Auditing Standard No. (570) for the objective of attaining sustainable development in the entities subject to audit.

Keywords:

INTRODUCTION

The current environment is seeing a number of changes as a consequence of developments in technology and science, which have had a positive impact on all legal, political and social fields, especially accounting and auditing, in order to keep pace with these developments and for the purpose of improving the economy and society by relying on international auditing standards to provide useful information to stakeholders. It is known that auditors' reliance on local (traditional) standards for auditing provides limited and insufficient information in rationalizing decisions, and thus economic units are unable to keep pace with the requirements of sustainable

development. Therefore, from here the need emerged for auditors to adopt international auditing standards, especially the standard International Audit 570 is conducted by auditors for the purpose of achieving sustainable development, as International Auditing Standard No. (570) focuses on evaluating the continuity of units by relying on (financial indicators, operational indicators, legal and regulatory indicators, financial failure indicators, collecting and evaluating evidentiary evidence) of continuity of units. The study was divided into five sections. The first part was dedicated to the study Methodology, The second part focused on auditors' compliance with International Auditing Standard No.



(570), while the third part reviewed sustainable development in light of International Auditing Standard No. (570), and the presentation and analysis of the exploratory study's findings to show how auditors' adherence to the standard affects the attainment of sustainable development comprised the fourth section. The fifth part dealt with a presentation of the most prominent conclusions and recommendations.

The first part / study Methodology

This part describes the methodology used to complete the requirements of this study, its importance, objectives, hypotheses, limits, population, sample, sources of data and information collection, statistical methods applied, an approach adopted or a procedural plan for that study.

1-1: Study problem: the study problem may be solved by answering this question:

Is there an impact of auditors' compliance with International Auditing Standard No. (570) regarding assessing corporate continuity on sustainable development practices?

1-2: Importance of the study: The major importance is the exploratory study carried out by the researcher to evaluate the reality of sustainable development practices in economic units when their accounts are audited by auditors in accordance with International Auditing Standard 5701 for the purpose of identifying the strengths and weaknesses in the performance of these units, as well as About benefiting from it when conducting audit work in other units to know the extent of continuity of these units. The sample's opinions were polled regarding their commitment to implementing International Auditing Standard 570 in a fundamental way to achieve sustainable development, which showed the existence of a strong positive correlation and influence between the two variables.

1-3: Objectives of the study: The following objectives are to be achieved at the compilation of this study are:

1. Identify the indicators that can be used to evaluate companies' ability to continue.
2. Explaining sustainable development practices and their importance to the unit.
3. Explaining the extent of auditors' commitment to applying International Auditing Standard No. (570) related to the continuity of units.
4. Explain the impact of auditors' compliance with International Auditing Standard No. (570) on achieving sustainable development.

1-4: Study hypothesis:

In accordance with the study's objectives, importance and stated problem, the researcher seeks to test the following primary hypothesis:

The main hypothesis: There is no effect of auditors' compliance with International Auditing Standard No. (570) regarding evaluating the continuity of units on achieving sustainable development?

1-5: Limitations of the study:

Spatial boundaries: The spatial boundaries are represented by the Federal Bureau of Financial Supervision in Baghdad Governorate by relying on its auditors, as well as as the entities to be audited and supervised by the Bureau.

Time limits: the time limits for the year 2023 are represented by relying what sample of auditors in the Federal Office of Financial Supervision for this period is presented.

1-6: Study population and sample:

Research community: auditors working in the Federal Bureau of Financial Supervision, as well as entities subject to the Bureau's audit and oversight.

Research sample: Selecting a sample of auditors working in the Federal Bureau of Financial Supervision and entities subject to the Bureau's audit and oversight.

1-7: Sources of collecting data and information:

The following sources were used to gather the data and information required to complete the study:

1. Laws, regulations and instructions.
2. Books, periodicals, research, dissertations, and university dissertations to accomplish the theoretical aspect of the study.
3. Publications and publications issued by professional organizations.
4. International Information Network (Internet).
5. Personal interviews with some officials.

1-8: Statistical methods used in the study:

The researcher relied on the statistical program (SPSS) to deal with the data and extract the results that showed the following:

1. Correlation coefficient.
2. B value.
3. R2 value.
4. T value.
5. F value.

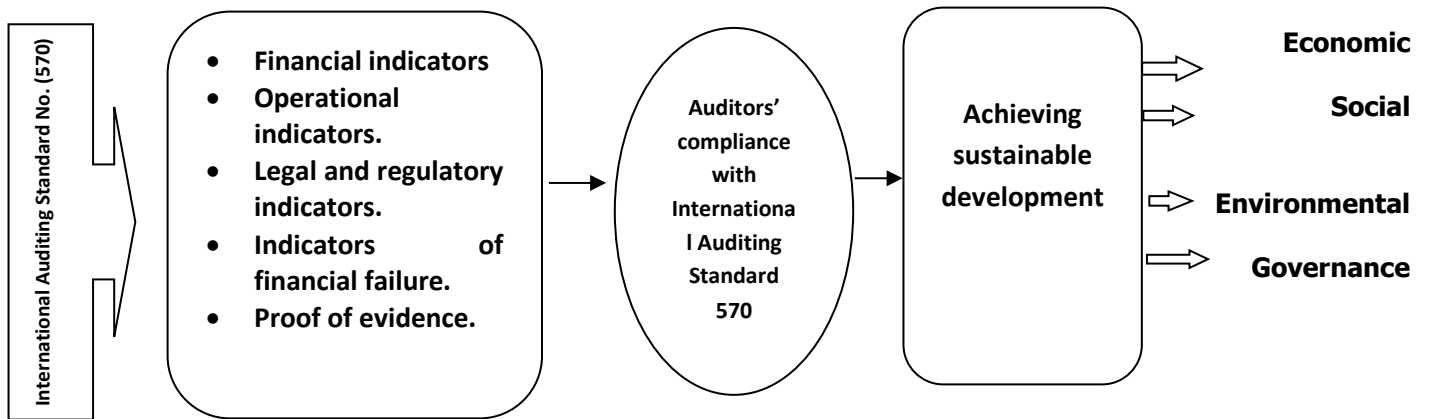
1-9: Study Methodology: Several scientific methods were adopted in completing the study, including the



deductive method and the descriptive method in completing the theoretical aspect, as well as the inductive method and the analytical method in the practical aspect.

1-10: Procedural plan for the study: The study can be clarified through the following:

Figure No. (1)
The procedural plan of the study



Source: Figure prepared by the researchers

1-11: Contribution of the current study

The current study was distinguished by adopting international auditing standards, especially International Auditing Standard 570, in a way that is consistent with the requirements current environment for to achieve this goal of sustainability development in its four dimensions (economic, environmental, social and governance) to advance auditing and improve the quality of information to benefit from it in making rational decisions, by relying on a special exploratory study with a sample of auditors. Accountants working in the Federal Office of Financial Supervision because they have the authority to oblige units to rely on standards.

The second topic: auditors' compliance with International Auditing Standard No. 570

1-2: Definition of audit

There are many definitions of auditing, the most important of which is the definition of the American Accounting Association (AAA): "It is a methodical and structured procedure for gathering, analyzing, and assessing data objectively regarding the outcomes of economic

operations and events. The goal is to ascertain the degree of consistency and compatibility between these outcomes and the prescribed norms, as well as to notify the relevant stakeholders of the audit's findings." (William, 2001, 4). We note from the definition above that the auditing profession is characterized by consistency, organization, and objectivity as much as possible in order to avoid bias in expressing a professional opinion about the fairness of financial statements. Also, from the definition, it is clear that this profession serves the goals of many users, whether inside or outside economic units.

In the same context, the European Union of Economic and Accounting Experts expressed its opinion on the concept of auditing in 1977 AD, "that it is expressing an opinion if the financial results at the end of the year give an honest and true picture of the unit's work while ensuring that the procedures are applied." And the laws approved by the institution." It is noted from this definition that there is a focus on the financial aspect related to that profession(Nour al-Din , 2015 ,9) .



And knows (Kevin,2003, 7) Auditing is "regular activities to gather information about the components of economic events, assess them objectively to determine how closely these components adhere to the set standards, and then communicate the findings to the relevant parties."

In the same context he knew him (Bernard . G , 1991 : 7) " The task performed by a qualified and independent person to express an opinion on financial information.

He also knew him(Elder , et , 2011: 7) Auditing is "the process of examining accounts through examining the data, accounts, and internal control systems of the units subject to audit, provided that it is organized and aims to produce an impartial technical opinion about the fairness of the financial statements and their significance regarding the unit's financial position."

In line with international auditing standards, Arens defines auditing as: "A competent and independent person performs the practice of gathering and evaluating evidence of information to determine the extent of consistency and compatibility with previously established standards and reporting on it." (Arens , 2006 , 6). Auditing is defined as "a structured process for collecting and objectively evaluating client-specific evidence regarding the results of economic events and actions to determine the consistency of these allegations with established standards and communicating the results to users of the financial statements, stakeholders in the project."(Ali, Shehata,2013,5).

Through this definition, the most important features of auditing can be noted. These features include that auditing is an organized process, that collecting and evaluating evidence is the essence of the auditing process, and that the scope of auditing is the user's allegations as shown by the financial statements, regarding the results of economic events and actions, as it is necessary to have measurement standards in order for the auditor to extend The extent to which these allegations are compatible or consistent with them, and then the audit must end by communicating the results to stakeholders..

A qualified and independent professional auditor must conduct a strict technical test in accordance with accounting rules in order to provide a reasoned opinion on the quality and credibility of the financial information provided by the unit, as well as the extent to which applicable laws, rules, and principles are respected in order to represent the information truthfully. And the

financial situation and results of the unit." (Bonnault & Gerard , 1992 : 22).

Based on the above, the auditing profession can be defined more accurately as a comprehensive and integrated set of oversight practices performed by a specific party in order to disclose the soundness of the financial position of economic units through a series of procedures leading to the preparation of the final report that expresses the opinion of the parties preparing it independently and objectively. To deliver it to stakeholders."

In general, the external audit profession seeks to achieve two types of goals, which can be divided into the following:

1. Traditional goals:

- A. Verifying the validity and integrity of financial data, their accuracy and reliability in books and records.
- B. Giving an impartial technical opinion based on objective evidence about the conformity of the financial statements(Ali,2009,29).
- C. Outlining the internal control system's shortcomings to the management of the company and bringing them to their attention through the auditor's report recommendations to enhance the system's functionality.
- D. Providing trustworthy financial data to support decision-making for consumers of financial statements, such as creditors, banks, investors, government agencies, and others. (7 : 2016 ، حداد) .
- E. Reducing the chances of committing these mistakes and establishing procedures and controls to prevent this.
- F. Assisting the administration in deciding and drawing up its administrative policies and making decisions.
- G. Detect any errors and fraud that may appear in accounting books and records.(سواد ، 20 :2009 .

2. Modern objectives(Metwally,2009,3):

- A. Keeping an eye on accounting information systems, tracking their application, evaluating how well objectives are met, and recognizing discrepancies, their reasons, and solutions.



- B. Evaluating business results according to the set objectives.
- C. Eliminating waste from every part of operations to achieve the highest production efficiency feasible.
- D. Protecting and securing the resources of the economic unit from risks, as a result of its application of advanced information systems and technology.
- E. Ensuring the safety and security of electronic data and its preservation, as data is the most important resource in the field of information systems, which requires that it be accurate, complete, and up-to-date, and then repeating the auditing process leads to preventing cases of fraud and data tampering.(Ismail, 2010: 19).
- F. Ensuring the efficiency of the system that depends on the use of minimum resources to achieve the desired goals.
- G. Assess information management risks to rationalize managers' decisions in a timely manner(Al-Jamal , 2014,70 – 68).

Based on the above, auditing has an important role in rationalizing decisions of various types and users, represented in making decisions to buy, sell, invest, grant loans, and calculate taxable income, which depend on information issued by reports audited by a neutral party.

2-2: Responsibilities and duties of auditors in accounting thought and international standards

The topic of the responsibilities and duties of external auditors is contentious; the debate intensifies when fraud and manipulation take place without the auditor's knowledge, and when things get bad enough for companies to fail, the standard question is, "Where are the auditors?" (Porter, 1997)(Boynton, 2010), and this question isn't necessarily inappropriate because the auditors aren't really in charge of that and often don't have any responsibility at all. This brings us full circle to the expectations gap, which is the difference between what the public expects from auditors and how the public views their

performance. Porter (1993) demonstrated that a portion of society's expectations are unrealistic. This discrepancy can be attributed to a number of factors, including a lack of understanding of the auditors' responsibilities, unclear legislation regarding the auditors' roles and responsibilities, and unclear concepts underlying the formulation of those responsibilities (Tweedie, 1991).

This discussion continued about the nature of responsibilities, their limits, and the parties towards whom the auditor bears responsibilities. When looking at the nature of the discussion taking place, we find that it is affected by the environment in which auditors work and is influenced by the party that addresses the issue of responsibilities through discussion or criticism. As for the environment in which auditors work, it is noted that the nature of the debate and opinions expressed about responsibilities and their limits is affected by the emergence of cases of institutional failure, and that the main reason for the emergence of controversy in such cases is due to the great importance that society attaches to the auditing process and the heavy responsibilities that society expects from it. Auditors. As for the parties that discuss this issue, there is a difference between the point of view of auditors and regulators of the profession and the point of view of other groups that benefit from the auditor's report. While we find that auditors and the profession take the position of defending the auditor and educating society about the responsibilities and duties of auditors as they imagine and understand them, the position of Other parties are completely different. We find that the rest of the groups interested in the audit process view the auditor as a critic calling for change and demanding that auditors be held responsible for institutional failure (Sikka, et.al., 1992).

In light of the aforementioned, the auditor conducts a methodical critical analysis of the financial statements in order to provide an unbiased technical judgment regarding the fairness of the statements and their accuracy as representations of the facts. This judgment, which is regarded as the outcome of his research, has



ramifications for all pertinent parties that take it into account when making financial decisions, such as: Then, this generates different responsibilities that the auditor bears. If he carries out the audit tests and procedures in accordance with recognized professional rules, exerts sufficient professional care, and includes in his report the facts and results he has arrived at, then he will have carried out his duties in the proper manner and absolved himself of responsibility. Otherwise, he will be exposed. To be held accountable by the various parties that are affected by his work or that have the authority to monitor him, according to the general rule in the law that requires compensation for anyone who causes harm to others.

2-3: Factors that led to the need for external audit:

There are many factors that contributed to the emergence of the auditing profession, the most important of which can be summarized as follows (Al-Thaniyat, 2015: 9-10):

- 1- Dimension gap.
- 2- Reducing conflicts of interest.
- 3- The expected impact of his accounting profession.
- 4- Complexity.
- 5- Accelerated growth.
- 6- Intense competition.
- 7- Meeting the requirements of government agencies.

2-4: The external auditor's compliance with the approved standards:

Although adherence to these stages or steps contributes to improving the quality of audit work, in return, it requires the auditor to strictly comply with international auditing standards, as paragraphs 18-19-20 of International Standard on Auditing No. 200 emphasized how the auditor complies with international auditing standards when adopting them.

1. The auditor must adhere to all applicable auditing standards. When a standard is in force and the conditions specified by it are met, it becomes pertinent to the audit process.
2. In order to comprehend the goals of a given international auditing standard and apply its requirements correctly, the auditor must fully

comprehend the language of the standard, including the application and any supporting documentation.

3. Unless the auditor complies with the requirements of this standard and all other standards relevant to the audit, he should not indicate in the auditor's report that he is in compliance with international auditing standards.

In addition to the need for the auditor to focus on assurance services, which mean independent professional services aimed at improving the quality of information for decision makers, in other words, improving the credibility and suitability of the information that individuals use when making decisions.

2-5: International Auditing Standard (IAS) 570 2-5-1: Continuity and responsibility for assessing the facility's viability as a going concern:

One of the accounting assumptions relating to economic units is the concept of continuity, as it explains that the unit continues to carry out its activity, and there is no intention to liquidate it or reduce its activity at the present time (Al-Amin, 2016: 54). International Auditing Standard (570), entitled "Continuity of the Unit," defines the unit as an entity that continues to carry out its activity unless there is a necessity or intention to liquidate business activities or seek protection from creditors, in accordance with laws and regulations, so financial statements must be prepared, Unless management intends to liquidate the unit or cease its operations (IFAC, 2017:609).

Due to the occurrence of bankruptcy incidents for economic units, auditing standards were issued that place the responsibility on the auditor to verify the validity of continuity when expressing an opinion on the financial statements. If the auditor comes to the conclusion that the unit is unable to continue, then he must provide the appropriate opinion in his report issued regarding the economic unit (Matar, 2010: 67).

A particular assessment of the entity's capacity to continue as a going concern must be made, and certain financial reporting frameworks include criteria for the considerations and disclosures that must be made in relation to going concern. As an illustration: Management must evaluate the facility's capacity to continue as a going concern in accordance with IAS



1. A law or regulation may also specify the specific requirements pertaining to management's need to assess the facility's capacity to continue as a going concern ⁽¹⁾ and the disclosures that go along with it in the financial statements.

The researchers believe that the concept of continuity, according to the accounting point of view, means that the unit will continue its future operations, will not be liquidated, and should be able to enhance its resources, for an unlimited period of time, enabling it to achieve its goals, fulfill its obligations, and grow its activities, without serious capital losses.

Doubt about the continuity of the unit can be divided into the following:

1- Financial default: It is linked to several phenomena, such as the inability to pay dividends due to preferred stockholders, the inability to repay loans, or the failure to repay the debts of the economic unit (Al-Siddiq, 2017: 3) (Al-Janabi, 2007: 17).

From the previous definitions, the following can be reviewed (Al-Maliki, 2014: 32):

- Financial trouble precedes failure and may not lead to it in some cases.
- Financial distress is the first stage or gateway to the failure of the unit.
- Financial distress represents a decrease or cessation of financial returns.

2- Financial failure: The inability of the economic unit to pay its financial debts on their due date, which makes the unit face financial hardship (Rayhan and Zubair, 2007: 32).

The researchers believe that the lack of continuity of the unit has two levels. The first level represents a temporary financial default, as it is unable to fulfill its financial obligations when due at the present time, but it can be repaid after a longer period. Here, there is a temporary lack of cash flows and a lack of liquidity. The second level is the inability to pay its debts. Long-term finance: This occurs when the market value of all the unit's assets is not

sufficient to pay its debts, so it is in a state of real financial failure.

2-5-2: IFAC publications regarding the continuity of economic unity

In 1999, the International Federation of Accountants issued the International Auditing Standard (570), to replace the International Guide (23). By comparing the content of the two standards, it is noted that Standard (570) has added responsibility to the auditor for the validity of the continuity (or lack of continuity) of two important elements, which are:

- 1- Emphasizing the need for the auditor to take into account the risks that arise in the absence of anything to support the continuity assumption.
- 2- The auditor adds an affirmative paragraph after the opinion paragraph in which he sheds light on the problems of the continuity of the economic unit and explains his conclusions regarding them.

Based on what was stated in International Auditing Standard (570), if the auditor evaluates the continuity of the unit by exercising care and exercising professional skepticism, and then it appears that the unit is unable to continue, then he is not considered responsible as long as the indicators used did not show this during the professional examination. However, if it becomes clear during the regular professional examination that there are indicators indicating doubt about continuity, and the auditor does not take them into account by exercising professional care, then he is considered negligent in applying generally accepted auditing standards.

International Standard (570) specified a general framework for the procedures that must be taken into account by the auditor to disclaim responsibility for damages that arise from the presence of indicators indicating continuity or its absence (paragraphs 13, 14) as follows: First. During the implementation of the usual procedures for the audit process, and in light of the evidence and evidence available to him, if the auditor concludes that there are no indicators that raise doubt and that this assumption is correct in relation to the validity of a going concern assessment., he must issue a clean report. secondly. If it appears to the auditor that there are indicators that raise doubt about the appropriateness of

¹ International Accounting Standard (1), Presentation of Financial Statements, paragraphs 25 and 26.



the going concern assumption, he must request management to present any future plans it has that mitigate the circumstances and factors that raise this doubt. If, in light of these plans, he concludes that the factors of doubt have disappeared, then he must Management is required to provide adequate and appropriate disclosure of these plans in the financial statements. If management provides disclosure; A clean report must be issued, but if the administration does not provide this disclosure, then it must express a reserved opinion or a negative opinion, whichever is more appropriate (Mattar, 2000: 143).

There are those who see the occurrence of a set of symptoms that affect units headed for bankruptcy, which raises doubts in the auditor's mind about the continuity of the unit, as follows:

1. The failure of the economic unit to achieve an appropriate return on the funds invested (Saeed, 2000: 363).
2. A liquidity deficit resulting from a decrease in cash inflows (Hassan, 2004: 155).
3. Delay in preparing final accounts and submitting them to lending banks (Youssef, 2005: 282).
4. Weak capital control with high public debt (Salim, 2009: 151).
5. Weak management and its inability to make bold decisions or face risks (Romo et al., 2010: 12).

6. Complete cessation of paying the financial liabilities of the economic unit, which leads to the bankruptcy of the unit and the cessation of its activity (Al-Zubaidi, 2012: 237).
7. The unit reached financial hardship, meaning that the values of the unit's assets became less than the values of its liabilities (Matar, 2010: 363).
8. Some units' low efficiency and effectiveness, particularly in times of fierce competition, can be attributed to their failure to keep up with technological advancement and their reliance on old methods of doing their responsibilities (Al-Nasili, 2006: 53).
9. A unit is considered legally insolvent when the book value of its assets becomes less than the book value of its liabilities, but it does not reach the point of liquidation or financial bankruptcy except when it is unable to pay its debts (Matar, 2016: 163).

The two researchers consider the above manifestations of the lack of continuity of the economic unit to be among the most important reasons through which the occurrence of unity can be predicted with financial faltering, but not all of the manifestations must occur in order for us to rule of faltering and lack of continuity, as sometimes the occurrence of some of them, but not all of them, may affect the lack of continuity. Figure (2) shows the stages of discontinuity of the economic unit.

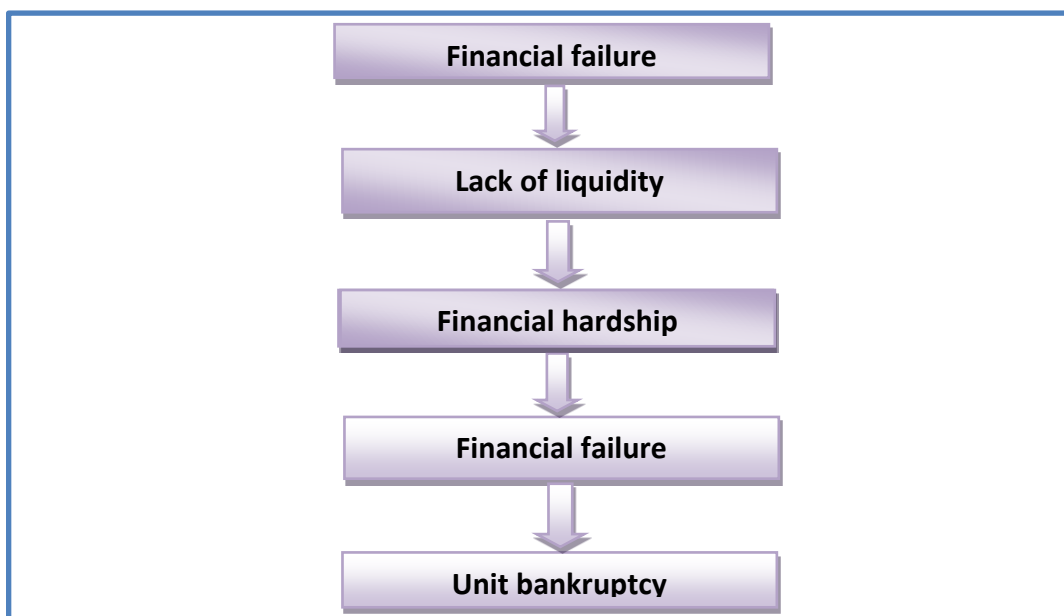




Figure (2)
 Stages of discontinuity of economic unity
 Source: Prepared by the researcher.

2-5-3: Indicators of the lack of continuity of the economic unit in accordance with International Auditing Standard 570

International Auditing Standard (570) specified a set of indicators that help the auditor discover cases of doubt about the possibility of continuing the activity of the economic unit. These indicators were classified into (financial, operational, and other indicators), noting that the presence of one or more of these indicators does not mean The assumption of continuity is always subject to fundamental doubts. Table (1) shows unit continuity indicators based on the International Auditing Standard (570).

Table (1)
 Indicators of the lack of continuity of economic unity

Type of indicators	Indicators
Financial indicators (Al-Amin, 2016: 54)	1- Net debt or current debt position (net current liabilities). 2- The emergence of negative basic financial ratios. 3- Significant losses in operations or a sharp decline in the value of the assets through cash flows. 4- The suspension or cessation of dividend payments. 5- Not being able to pay creditors by the deadline. 6- The incapacity to adhere to credit agreements' provisions.
Operational indicators (Matar, 2000: 143)	1- Management's intention to liquidate the economic unit or stop business. 2- Losing the main management without finding a replacement. 3- The demise of a significant franchise, market, or clientele. 4- Difficulties with business and absence of a key supplier
Legal and regulatory indicators (IFAC, 2010:556-558)	1- The suspension of any additional legal or regulatory actions taken against the unit that, if they were successful, would have forced the unit to make obligations on the auditor that it could not fulfill. 2- Modifications to laws, rules, or policies that are anticipated to have a detrimental impact on the unit. 3- Disasters that are underinsured or uninsured when they happen.

Source: Prepared by the researcher based on the sources mentioned in the table.

2-5-4: the impact of the continuity assessment on the auditor's report based on International Auditing Standard 570

When the auditor carries out the necessary audit procedures and collects evidentiary evidence about the continuity of the unit, he issues his report (Boumisa, 2021:



41). It may include one of the following cases (: 6142017IFAC,):

The first case: It is inappropriate to use the continuity assumption in accounting. If the financial statements are prepared based on the continuity assumption in accounting, but in the auditor's judgment this assumption is considered inappropriate, an adverse opinion must be expressed.

The second case: When there is a major uncertainty, provide sufficient disclosure in the financial statements. In order to draw attention to the note to the financial statements that disclose the matters described and to state that these events or circumstances indicate the existence of a material uncertainty that may arise, the auditor is required to express an unmodified opinion and include a separate section titled "Material Uncertainty Related to Going Concern" in his report. It casts serious doubt on the unit's viability, and the auditor's assessment remains unchanged in this regard.

The third case: inadequate disclosure in the financial statements of the underlying uncertainty. Whether or whether a disclosure concerning the inappropriateness of employing going concern in evaluating its performance is included in the financial statements, the auditor is nevertheless required to provide a qualified opinion or an adverse opinion, as applicable.

Fourth case: The refusal of management to assess its sustainability. The impact must be included in the auditor's report if management chooses not to undertake a going concern assessment and the auditor believes that management's delay in reporting the financial statements is connected to going concern.

2-5-5: Management evaluation :

• Management evaluation, supporting analysis, and references evaluation:

An important component of the auditor's analysis of management's application of the going concern basis of accounting is management's evaluation of an entity's capacity to continue as a going concern. The audit does not have the authority to make up for management's lack of analysis. The auditor may not be able to determine if management's application of the going concern basis of accounting is acceptable in the given situation, nevertheless, if management in some cases fails to conduct a thorough analysis to support its view. If the auditor's additional review processes allow them to determine if management's application of the

going concern basis of accounting for financial statement preparation is suitable under the given conditions.

In other cases, as mandated by paragraph 12, the review may incorporate management's determination of the entity's capacity to carry on as a going concern. Examine the procedures used by management to carry out the evaluation, the underlying presumptions that guided the process, the management's future action plans, and the degree to which the management's plans are realistic given the current situation.

• Evaluating management plans regarding future actions:

Asking management about these intentions, such as whether to sell assets, take out a loan, restructure debt, cut back on spending, or raise capital, may be part of assessing the plans for future actions.

• Period covered by management evaluation:

Apart from the processes mandated by paragraph 16(c), the auditor has the option to make the following comparisons:

- Future financial data for past recent periods and historical outcomes;
- Future financial data for the present period and the accomplishments made thus far.

When third parties are expected to continue supporting the entity as a going concern through post-maturity loans, guarantees, or commitments to continue or provide additional financing, and such support is crucial to the entity's ability to do so, the auditor may need to think about requesting written confirmation from those third parties, along with their terms and conditions, in order to gather information about their capacity to provide that support.

• Contacting regulatory authorities:

An auditor of a regulated entity may be required to get in touch with the appropriate regulatory, enforcement, or supervisory authorities if they believe it could be necessary to mention going concern problems in the auditor's report.

• Management's unwillingness to conduct its evaluation or extend its period:

In some cases, the auditor may feel compelled to request an extension from management or to carry out their own evaluation. It might not be possible for the auditor to



gather enough relevant audit evidence about management's application of the going concern basis of accounting when preparing the statements, so if management does not want to do so, it might be appropriate to express a qualified opinion or not to express an opinion on the auditor's report. financial audit evidence, such as audit evidence pertaining to the presence of other mitigating circumstances or the availability of management strategies.

Based on the above, it can be said that applying International Auditing Standard 570, which concerns the continuity of units, is very important to ensure their continuity and contributes to communicating useful information in achieving sustainable development.

The third topic: Sustainable development in light of International Auditing Standard No. 570

3-1: the concept and definition of sustainable development

There are two basic elements to the concept of sustainable development: development and sustainability. Development and sustainability can be side by side, or both can have potentially adverse effects. According to Sachs (2010), there can be neither development nor sustainability without the other, even though neoclassical economists affirm that sustainability and development are not mutually exclusive (Klarin 2018:68).

It has been defined by professional organizations and academics and as progress that satisfies present needs without jeopardizing the capacity of future generations to satisfy their own, as stated in the Brundtland Report (SASB, 2017:2). It can also mean development based on the idea of making the most use of the resources at hand in order to improve living standards. in addition to the current generation, should take into account future generations (Al-Shafī'i, 2012: 13), and it is also known as the use of renewable natural resources in a way that does not lead to their decrease or deterioration or lead to a decrease in their renewable procedures for future generations while effectively maintaining a fixed or non-decreasing stock of natural resources. (Tomislav,2018: 70-71).

According to the researchers, sustainable development is the process of meeting the needs of the present generation without compromising the ability of future generations to meet their own needs through the optimal

use of resources available in all dimensions: economic, environmental, social, and technological.

3-2: Sustainable development objectives

In 2015, the United Nations Development Summit was held called (Transforming our world for people and planet) for the period from 25 to 27 September 2015 in New York, the headquarters of the United Nations. One of its most important outcomes was the development of the Millennium Development Goals, which determined the progress made in the field of sustainable development to (17). Objective (2:2015, UN):

Goal 1: End poverty worldwide in all its manifestations.

Goal 2: Provide food security, enhance nutrition, put an end to hunger, and support sustainable agriculture.

Goal 3: Make sure that everyone, regardless of age, has a healthy lifestyle and is happy.

Goal 4: Make sure that everyone has access to a high-quality, inclusive education and encourage possibilities for lifelong learning.

Goal 5: Empower all women and attain gender parity.

Goal 6: Guarantee universal access to water and sanitation facilities, as well as their sustainable administration.

Goal 7: Assure everyone has access to modern energy services that are reasonably priced, dependable, and sustainable.

Goal 8: The eighth goal is to encourage full and productive employment, more inclusive and sustainable economic growth, and the provision of decent work for all.

Goal 9: Promote equitable and sustainable industrialization, foster innovation, and develop resilient infrastructure.

Goal 10: Reduce inequality both within and across nations is the tenth goal.

Goal 11: Make human settlements and cities resilient, safe, inclusive, and sustainable.

Goal 12: Assure sustainable patterns of production and consumption.

Goal 13: Respond quickly to climate change and its effects.

Goal 14: To attain sustainable development by protecting and responsibly using the seas, oceans, and marine resources.

Goal 15: Stop and reverse land degradation; manage forests and fight desertification; protect, restore, and



promote sustainable use of terrestrial ecosystems; and stop the loss of biodiversity.

Goal 16: Encourage the creation of inclusive, equitable, and peaceful societies where no one is left out in order to accomplish sustainable development, guarantee everyone's access to justice, and create inclusive, efficient, and responsible institutions at all levels of society.

Goal 17: To achieve sustainable development, strengthen implementation strategies and reenergize the international alliance.

Achieving levels that are compatible with environmental sustainability and planetary health is the aim of the Sustainable Development Goals and key environmental agreements. Comparing the SDG indicators is a more effective way to ascertain whether reaching the SDGs as indicated by national SDG indicators will prevent environmental devastation. Standards for national sustainable development that must be fulfilled in the future to fulfill long-term environmental objectives (2021:7, Schmidt-Traub et al.).

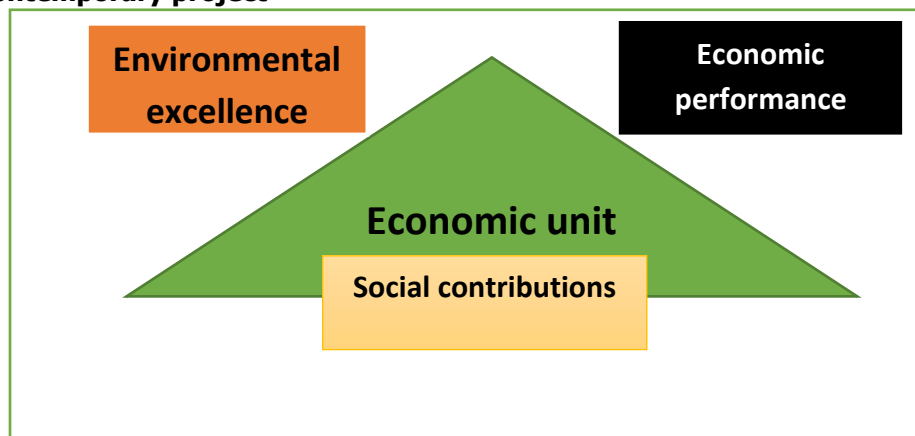
The researcher believes that the goals of sustainable development should expand, in addition to the previous goals, to goals related to governance, which concern how to achieve a balance between all stakeholders, preserve

Figure (3)

the unit's resources, define responsibilities, and goals related to risks, which deal with managing the unit's risks and how to control them.

The functional scope of the contemporary project can be illustrated in Figure (3).

Functional scope of the contemporary project



Source: Badawi, Mohamed Abbas and El-Beltagy, Yousry Mohamed, "Accounting in the field of sustainable development - between theory and practice", Modern University Office, Alexandria, 2013, p. 53.

It is noted from the previous figure that the economic unit that aims to achieve sustainable development must

improve economic performance, environmental excellence, and social contributions.



3-3: Dimensions of sustainable development

Researchers' opinions differ in defining the dimensions of sustainable development. Some of them define it with three dimensions, which are as follows (Emanoil et al, 2016: 727) (Badawi and Al-Beltagy, 2013: 21) (Qasim, 2012: 27-35) (Kafi, 2017: 78):

The social dimension: In addition to solving issues with unemployment, local and regional development, health care, social cohesion, and service distribution, it entails sincere collaboration with governmental and non-governmental organizations and individuals to promote well-being through the provision of health and educational services, the establishment of security guidelines, and the respect of human rights, which pertains to the interaction between humans and the natural world.

The social dimension depends on the human aspect with the following elements: stabilizing population growth, the importance of population distribution, optimal use of human resources, the role of women, health and education, freedom of choice and democracy.

- The economic dimension: In order to accomplish economic, competitive, and creative development, it entails making the best use of available financial, material, and human resources.

This dimension is predicated on the idea that the best use of resources must be made in order to maximize societal welfare and eradicate poverty.

- The environmental dimension: it means optimizing the use of material and biological resources, such as the world's best use of agricultural lands and water resources, rationalizing the use of natural resources, and safeguarding values. It also pertains to the sources of natural wealth, the beauty of nature, the quality of water, air, and soil, climate change, and biological diversity. It only makes use of renewable resources to the extent of their capacity. Non-renewable resources are used in a way that guarantees their long-term, efficient use.

In addition to these dimensions, some other researchers have added the 4th dimension of Sustainable Development which is technology:

- The technological dimension: This component pertains to the shift in society towards cleaner and

more efficient technologies that lead to a reduction in energy and resource consumption. The goal is to identify alternative energy sources and reduce the emission of gasses and pollutants (Abu Al-Nasr and Muhammad, 2017: 106).

3-4: The auditor's commitment to International Auditing Standard No. (570) and sustainable development

This standard affects the expectations gap by specifying the responsibility of the auditor in determining the extent of continuity of the entity under audit in the future, as he is responsible - in accordance with this standard - in consideration of whether it is appropriate for the management to use an entity continuity feature in preparing financial statements and if there are material doubts. The ability of the facility to remain in service should be made public, and the auditor cannot predict with any accuracy what may cause it not to stay in service. Therefore, It is not a guarantee that the facility will be able to continue that the auditor did not indicate doubts about the continuity of the facility in his report.

Continuity assessment of units (Standard No. 570):

- **Management's responsibility for continuity:**

Management must evaluate the continuity of the facility using appropriate analytical methods according to the facility's circumstances and financial conditions, and it must carry out the evaluation process with regard to the expected future results of operations and events that are surrounded by their (inherited) nature with uncertainty, At a point in time when it shall determine and take account of the following factors:

- The degree of uncertainty in relation to the outcome of an event or process that leads to a significant increase in uncertainties going forward is generally high.
- the evaluation process is based on the information available at the time of evaluation.
- the nature, activity, size of the facility and its conditions.

- **Auditor's responsibility:**

The auditor will use a risk assessment process to determine whether there are material uncertainties that could affect continuity and whether it is appropriate for management to use the continuity assumption when preparing financial statements. They will also use this information to plan the audit, comprehend the client's



activities, implement audit procedures, and evaluate the results. The facility must be declared in the financial statements, together with the management's review methodology and the underlying assumptions that it used. Predicting future events or circumstances that might have an impact on continuity is not part of the auditor's evaluation of the facility's continuity. Therefore, a clean auditor's report that does not refer to matters related to continuity does not mean ensuring the continuity of the facility.

- **The auditor's evaluation of (management's continuity evaluation):**

For the sake of continuity, the auditor must consider the management's review as well as the same time frame that the management utilized for its assessment. The auditor shall request that management extend this time to twelve months as of the Budget date if it becomes apparent to him that management utilized a period of less than twelve months. For a duration longer than this one, the auditor is not obligated to conduct audit procedures pertaining to the facility's continuity, with the exception of asking management how much information it has regarding occurrences or circumstances that might impact continuity beyond this time. However, the auditor must be alert to the possibility of the existence of such events or circumstances through its regular audit procedures. If circumstances or events are identified that raise doubt about continuity, the auditor must perform the following additional procedures:

- A. Reviewing future management plans based on its assessment of continuity.
- B. Collect sufficient and appropriate evidence to remove or prove doubt about continuity, taking into account the impact of management plans and any factors that mitigate doubts about continuity.
- C. Obtaining management's representations (letter) in written form about its future plans.

3-5: Sustainable development in light of the auditor's commitment to International Auditing Standard 570

It is important for the auditor to utilize appropriate professional caution while conducting the audit procedure, and his commitment to international auditing standards, especially International Auditing Standard 570 regarding the continuity of units, requires diagnosing the basic matters that may raise doubt as to whether the unit does

not have the ability to continue in the short term or There is no intention to liquidate it.

Therefore, if the auditor wants to give stakeholders relevant information, they must offer a reasonable level of assurance regarding the accuracy of the financial accounts to rationalize their decisions, especially since this information helps investors make the right decisions that increase investment and profits.

Hence, achieving the economic dimension of sustainable development, in addition to the information provided regarding legal matters that contribute to achieving the governance dimension.

The auditor must also audit activities related to the environmental dimension through the extent of the unit's commitment to environmental contributions to preserve the nature and beauty of the environment, renewable and non-renewable resources, water and air from pollution, in addition to auditing social activities by ensuring the unit's commitment to social contributions, whether private or internal. With workers (human resources) within the unit to ensure a healthy environment suitable for workers, good education, reasonable well-being, achieving justice, women's participation, and reviving the spirit of optimism and confidence among everyone to ensure the presence of workers who have job satisfaction in order to achieve continuity for the unit, and the community should also be taken into consideration by employing them as needed and creating parks and donations. Which contributes to their acceptance of what achieves sustainable development.

The extent of the auditors' commitment in International Auditing Standard 570 to achieving sustainable development can be seen by evaluating these practices through the opinions of a sample of auditors to know the reality of these practices and what their answers are in accordance with current developments.

The fourth section/presentation and analysis of the results of the exploratory study

4-1: Presentation and analysis of the results of the questionnaire

The purpose of this study is to present the results of the questionnaire distributed by the researcher to the auditors working for the Federal Office of Financial Supervision in order to obtain accurate answers to support the study hypothesis. A total of 104 questionnaires have been received and answered, of which 90 questionnaires are



suitable for analysis. It is not appropriate to analyses fourteen (14) questionnaires, which can be explained in the table below.(2):

Table (2)/Personal Information

Diploma		Bachelor's degree		Higher diploma		Master's and equivalent		Doctorate and equivalent		Educational attainment:
ratio	Frequency	ratio	Frequency	ratio	Frequency	ratio	Frequency	ratio	Frequency	
-	-	%10	9	%10	9	%30	27	%50	45	
Other		Economics		Business Administration		Accounting		Chartered Accounting		Scientific specialization:
-	-	%14	13	%20	18	%26	23	%40	36	
Other		Senior Sergeant		Assistant Chief of Staff		Chief of Staff		Chief of Staff		Job Title
-	-	%17	15	%10	9	%14	13	%59	53	
20 years and more		20-16years		15-11years		10-6years		5-1years		Years of experience
%9	8	%37	33	%33	30	%13	12	%8	7	

The research questionnaire responses were analyzed using descriptive statistics tools, which include the arithmetic mean to provide an overview of the respondents' answers and attitudes, the standard deviation, which is a deviation from the arithmetic mean, to estimate the absolute dispersion of the sample members' answers from the arithmetic mean, the coefficient of variation (to estimate the relative dispersion), and relative importance, with the goal of creating a general framework or picture of the respondents' preferences and general orientations with regard to the research variables, based on the five-point scale for options (completely agree, agree, neutral or somewhat agree, disagree, completely disagree), which is

an ordinal scale, and the numbers that express the weights represented by (Completely agree = 5, agree = 4, neutral or somewhat agree = 3, disagree = 2, completely disagree = 1), (Completely agree = 5, agree = 4, neutral or somewhat agree = 3, disagree = 2, completely disagree = 1), with the aim of arriving at results through which one can accept or reject the null hypothesis that says (there is no effect of the auditors' compliance with the standard International Audit No. (570) for assessing companies' continuity in achieving sustainable development), that is, to prove or deny the effect of the independent variable on the dependent variable.



The length of the period, which is equal to the outcome of dividing 4 by 5, is the first step in calculating the arithmetic mean of the scale. This is because 4 represents the number of distances—from 1 to 2 is a first distance, from 2 to 3 is a second distance, from 3 to 4 is a third distance, and from 4 to 5 is a fourth distance. Finding the period's length—which is equal to the outcome of dividing

4 by 5 because 4 is the number of distances—is the first step in calculating the arithmetic mean of the scale (from 1 to 2 is a first distance, from 2 to 3 is a second distance, from 3 to 4 is a third distance, and from 4 to 5 is a fourth distance). The length of the category results (80%) when 4 is divided by 5, and the distribution is made clearer in table (2) as follows.

Table (2)
Five-point Likert scale items

The weighted mean (range)	Level
I completely disagree	From 1 to 1.80
I disagree	From 1.81 to 2.60
neutral	From 2.61 – to 3.40
agreed	From 3.41 to 4.20
I completely agree	From 4.21 to 5

There were twenty items in the questionnaire, and Table (3) displayed the arithmetic mean, standard deviation, or coefficient of variation average for each axis.

Table (3)
The arithmetical mean, standard deviation and average coefficient of variation

Arithmetic mean	Standard deviation	Coefficient of variation	The result
4.63	0.84	0.18	Totally agree

For the questionnaire questions distributed to sample members, Table 3 gives a computed mean, standardized deviation and an average coefficient of variation. The arithmetic mean average for the items of this variable was reached 4.63 as an acceptable range which is shown in

the Table 3 above. This is greater than the estimated mean of three out of five, and the responses show a high degree of agreement when compared to the standard deviation factor.

This confirms the rejection of the hypothesis (there is no effect of auditors' compliance with International Auditing Standard No. (570) for evaluating corporate continuity on achieving sustainable development).

Tables (4) and (5) display the frequencies, proportions, arithmetic means, according to the axes, standard deviations, coefficients of variation, and relative importance of replies from a sample whose views were considered in order to arrive at the following results:

((First Axis))/ The auditor's compliance with International Auditing Standard 570



No	Statement of the paragraph	Completely Agree	Agree	Somewhat agree or Neutral	Disagree	Disagree Moderately	Totally Disagree	Arithmetic	Standard Deviation	coefficient of Variation	Relative Importance	Result
1-	The auditing profession is characterized by consistency, organization, and objectivity in order to avoid bias in expressing a professional opinion about the fairness of financial statements.	77 85%	6 7%	5 6%	2 2%	0 0%		4.73	0.67	14	85%	Totally agree
2-	The audit aims to protect and secure the resources of the economic unit from risks resulting from its application of advanced information systems and technology.	77 %85	7 %8	3 %3				4.85	0.43	0.08	91	Totally agree
3-	The auditor performs a systematic critical examination of the financial statements with the aim of giving an impartial technical opinion about the fairness of these statements and their representation of the truth.	80 %89	12 %13	2 %2				4.82	0.43	0.09	%91	Totally agree
4-	The financial statements are prepared according to the going concern basis, assuming that the facility exists and will continue its operations in the foreseeable future.	76 %85	8 %9	5 %6				4.78	0.55	0.11	%88	Totally agree
5-	Some financial reporting frameworks contain an explicit requirement that management conduct a specific assessment of the entity's ability to continue as a going concern.	77 %85	10 %11	2 %2				4.84	0.41	0.08	%91	Totally agree



6-	International Auditing Standard (570) states that if the auditor evaluates the continuity of the unit by exercising care and exercising professional skepticism, and then it appears that the unit is unable to continue, then he is not considered responsible as long as the indicators used did not show this during the professional examination.	78 %87	8 %9	1 %1			4.89	0.34	0.07	%93	Totally agree
7-	International Auditing Standard (570) specified a set of indicators that help the auditor discover cases of doubt about the possibility of continuing the activity of the economic unit.	81 %90	6 %7	6 %6	1 %1		4.77	0.61	0.13	%87	Totally agree
8-	When the auditor carries out the necessary audit procedures and collects evidentiary evidence about the continuity of the unit in accordance with International Auditing Standard 570, he must issue his report.	77 %86	9 %10	5 %6	1 %1	1 %1	4.69	0.73	0.16	%84	Totally agree
9-	Management's assessment of the facility's ability to remain as a going concern is a major part of the auditor's consideration of management's use of the going concern basis in accounting.	74 %82	12 %13	8 %9			4.69	0.62	0.13	%87	Totally agree
10-	The application of International Auditing Standard 570 regarding the continuity of units is very important to ensure their continuity and contribute to the delivery of useful information.	70 %78	9 %10	10 %11	4 %4	1 %1	4.51	0.93	0.21	%79	Totally agree



Rate						4.64	0.86	0.19	%81	Totally agree
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It is clear from the first axis above that a high percentage of respondents completely agreed that the auditor's adherence to International Auditing Standard 570 contributes to strengthening audit procedures.

The second axis // Sustainable development in light of International Auditing Standard 570

No	Statement of the paragraph	Completely Agree	Agree	Somewhat agree or Neutral	Disagree	Disagree Moderately	Arithmetic	Standard Deviation	Coefficient of Variation	Relative Importance	Result
1-	Sustainable development is a three-dimensional, interconnected, integrated and interconnected development that focuses on the three aspects of economic, environmental and social.	76 %85	5 %5	7 %8	2 %2		4.73	0.70	0.15	%85	Totally agree
2-	Sustainable development aims to achieve a balance between all dimensions of development by using natural resources without excessive or wasteful use, which leads to their continued survival for future generations.	78 %87	7 %8	5 %5			4.81	0.51	0.11	%89	Totally agree



3-	International Auditing Standard No. (570) - Continuing Business affects the expectations gap by specifying the responsibility of the auditor in determining the extent of continuity of the entity under audit in the future.	81 %90	5 %6	4 %4			4.86	0.46	0.09	%91	Totally agree
4-	The administration relies on evaluating corporate continuity in accordance with International Auditing Standard No. 570 on the continuity assumption when preparing financial statements.	79 %88	8 %9	3 %3			4.84	0.44	0.09	%91	Totally agree
5-	When planning the audit, the auditor is required to evaluate the appropriateness of management's use of the going concern assumption when preparing the financial statements, and whether there are material uncertainties that affect the continuity of the entity and need to be disclosed in the financial statements.	78 %87	8 %9	4 %4			4.82	0.48	0.1	%90	Totally agree
6-	The auditor must provide reasonable assurance about the veracity of the financial statements for the purpose of providing useful information to stakeholders to rationalize their decisions.	80 %89	5 %6	4 %4	1 %1		4.82	0.55	0.11	%89	Totally agree



7-	The auditor must take into account the assessment made by management for continuity, the same period that management used. If it becomes clear to the auditor that management used a period of less than twelve months, he must ask management to expand this to become twelve months as of the balance sheet date.	78 %87	8 %9	4 %4			4.82	0.48	0.1	%90	Totally agree
8-	The auditor evaluates the extent to which there is a material uncertainty that raises doubt about the continuity of the entity.	82 %91	6 %7	2 %2			4.89	0.38	0.08	%92	Totally agree
9-	The auditor is required to exercise the necessary professional care when carrying out the audit process, and his obligation under international auditing standards, especially International Auditing Standard 570 regarding the continuity of units, requires diagnosing the basic matters that may raise doubt as to whether the unit does not have the capacity To continue in the short term and there is no intention of liquidating it	80 %89	5 %6	4 %4	1 %1		4.82	0.55	0.1	%89	Totally agree
10-	The auditor should audit activities related to the environmental dimension through the extent of the unit's commitment to environmental contributions and audit social activities by ensuring the unit's commitment to social contributions that contribute to achieving sustainable development.	81 %90	4 %5	3 %3	1 %1	1 %1	4.81	0.65	0.13	0.87	Totally agree



Rate						4.62	0.82	0.18	%82	Totally agree
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It appears from the table in the second axis above that a high percentage of respondents completely agreed that sustainable development is very necessary for economic units and that the auditor's commitment to International Auditing Standard 570 contributes to achieving it.

4-2: Statistical methods for testing hypotheses

Using the proper statistical tools to evaluate the main hypothesis, these approaches seek to elucidate the degree of effect and association between these two variables. For

the researcher's main hypothesis, which is to determine correlation and influence between research variables by using the following methods in testing:

***Correlation coefficient:**

The coefficient shall indicate the degree of correlation between the first two variables, represented by an auditor's commitment to International Auditing Standard 570 and a second variable which represents sustainable development., which can be illustrated in Table (6) below.

Table (6)
The correlation coefficient for the 1 and 2 variables

The first axis	The second axis		
1	0.98	earson correlation coefficient	The first axis
-	0.000	Significant	
0.98	1	the correlation coefficient	The second axis
0.000	-	Significant	

The correlation coefficient from the above table was 0.98, which is greater than zero and extremely near to (1). Thus, there exists a robust and affirmative association between the auditor's dedication to International Auditing Standard No. 570 and sustainable development, indicating

that the correlation between these two variables is strongly and positively correlated at a morality level of 0, 000 or below 0.05.

* Table 7 below shows the other statistical methods:

Table (7)
The impact of the auditor's commitment to International Auditing Standard No. 570 in achieving sustainable development

The independent variable	the dependent variable	Value B	Value R ²	calculated value of F	Connotation	value of correlation coefficient r	Connotation	calculated value of T	Acceptance (rejection) of the hypothesis



Auditor's commitment to International Auditing Standard No. 570	Sustainable development	0.93	0.96	2172.633	Moral relationship	0.98	Strong positive correlation	46.612	Rejection of the main hypothesis.
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According to Table 7 above, the auditor's compliance with International Auditing Standard 570 will positively affect the quality of sustainable development in the research sample by 0.93.

The coefficient of determination was shown to be 0.96 in Table 7 above. This means that the independent variable, represented by the auditor's compliance with International Auditing Standard No. 570, explains approximately 96% of the variation in the dependent variable, which is sustainable development; other significant variables are responsible for the remaining change.

Table (7) above shows that the calculated value of (F) is 2172.633 at a significance level of (0.05) and a degree of freedom (K-1=1 and n-k=90). In contrast, the value of (Tabular F) is (46.612), indicating that the assumed linear relationship for estimating the study model's parameters is significant because the calculated (F) value is greater than the tabular (F) value and it is inferred that the auditor's compliance with the international auditing standard No. 570, the study sample has an important moral impact on sustainable development

Table (7) above makes it evident that the computed T value is 46.612, which is smaller than the tabular t of (2.32), below the degree of freedom (1) and the level of significance (0.05). This implies rejecting the main hypothesis (**There is an impact of the auditor's commitment to International Auditing Standard No. 570 in achieving sustainable development**).

Following the presentation of the findings from the aforementioned statistical techniques, the primary hypothesis that is accepted and there is no impact of auditors' compliance with International Auditing Standard No. 570 regarding assessing corporate continuity on achieving sustainable development.

Based on the information provided by previous investigations, it has been concluded as follows:

1. Certain financial reporting standards expressly mandate that management carry out an evaluation of the unit's viability as a continuing concern.
2. International Auditing Standard (570) states that if the auditor evaluates the continuity of the unit by exercising care and exercising professional skepticism, and then it appears that the unit is unable to continue, then he is not considered responsible as long as the indicators used did not show this during the professional examination.
3. The application of International Auditing Standard 570, which concerns the continuity of units, is very important to ensure their continuity and contribute to the delivery of useful information.
4. Three-dimensional, linked, integrated, and interrelated development is sustainable development that focuses on the three aspects of economic, environmental and social.
5. International Auditing Standard No. (570) - Unit Continuity affects the expectations gap by specifying the responsibility of the auditor in determining the extent of continuity of the unit under audit in the future.
6. The auditor is required to exercise the necessary professional care when carrying out the audit process, and his commitment under international auditing standards, especially International Auditing Standard 570 regarding the continuity of units, requires diagnosing the basic matters that may raise doubt as to whether the unit does not have the ability to To continue in the short term and there is no intention to liquidate it>



7. The auditor audits activities related to the environmental dimension through the extent of the unit's commitment to environmental contributions and audits social activities by ensuring the unit's commitment to social contributions that contribute to achieving sustainable development.

In light of the above conclusions, the following recommendations were reached:

1. Management should conduct a special assessment of the unit's ability to remain as a continuous unit>
2. Auditors must exercise care and exercise professional skepticism when applying International Auditing Standard (570).
3. Auditors should apply International Auditing Standard 570 regarding the continuity of units to ensure their continuity and contribute to communicating useful information.
4. The entities subject to audit must adopt sustainable development to focus on the three aspects of economic, environmental and social.
5. The auditor must exercise the necessary professional care when conducting the audit and adhere to International Auditing Standard 570 regarding the continuity of units to diagnose basic matters that may raise suspicion.
6. The auditor should audit activities related to the environmental dimension through the extent of the unit's commitment to environmental contributions and audit social activities by ensuring the unit's commitment to social contributions that contribute to achieving sustainable development.

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