



## **EXTERNAL AUDITOR SKILLS AND THEIR REFLECTION ON AIQ IN IRAQ**

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<b>Article history:</b>	<b>Abstract:</b>
<b>Received:</b> 11 <sup>th</sup> October 2025	This study assesses effect of external auditor skills on the quality of accounting information(AIQ). It also aims to classify external auditor skills into four in terms of sample auditors. The research sample consisted of (67) external auditors working in companies and auditing offices licensed to practice the profession, in (7) governorates representing the southern region and the middle Euphrates of Iraq, namely (Maysan, Basra, DhiQar, Diwaniyah, Babylon, Karbala, Najaf). The researchers used the validated questionnaire tool for the data collection required for the research, and then enter and analyze the data using the SPSS program. A significant result reached by the researchers is that the skills of the external auditor have a positive impact on the accounting information quality by an influence of 0.71, and that the highest effect on AIQ (the dependent variable) was intellectual and mental skills, followed by functional technical skills, thirdly organizational and business management skills, and finally personal behavioral and communication skills. The most important recommendations presented by the research are that the parties concerned with the auditing profession in Iraq should pay attention to developing (intellectual and mental skills) for the external auditor, as they were the greatest impact among the four skills in the accounting information quality and improving it. The research also recommended that the parties concerned in Iraq take upon themselves the possibility of preparing a guide on A booklet containing all the skills required from the external auditor, as well as indicators of AIQ , should be prepared, and this guide should be distributed to all external auditors in Iraq, and should also be available to the public for the purpose of reviewing it.
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**Keywords:** External auditor skills, accounting information quality, intellectual skill

### **INTRODUCTION:**

The external audit profession, with its importance and distinguished position among other professions, requires many professional skills that the auditor must have, and in fact. It cannot be done without them if he wants to be able to carry out his professional duties or responsibilities in the best possible way, and four skills that are necessary for the external auditor have been identified to study them in the current research (intellectual, technical, and behavioral skills) Personal, communicative, organizational and business administration). These skills can positively affect the quality and improvement of accounting information, which is another important element of the audit profession and one of the modern goals of the profession, and receives great attention by various organizations and professional bodies around the world. There are many objective indicators to measure AIQ , as five indicators of AIQ have been identified for the purpose of studying them in this research, namely (information accuracy, information usefulness, information effectiveness, information forecasting, and information efficiency). This research mainly aims to study the effect of external auditor skills on improving AIQ .

Based on the above, this includes: (1) the research methodology and previous studies, (2) the theoretical framework, (3) the practical framework of the research, and (4) the conclusions reached by the two researchers as well as the recommendations and suggestions presented by the two researchers.

### **First: Research Methodology and literature**

#### **1. Research Methodology.**

#### **1-1: Research Problem**

The main research problem was to study the effect of the external auditor's skills (independent variable), which includes a set of cognitive, professional and behavioral skills that any external auditor must have in improving AIQ (dependent



variable). It is developed a set of indicators to measure it. So, view, the research problem is answering the following two questions:

1. Is there a relationship between the skills of the external auditor and AIQ in the Iraqi environment of the research sample?
2. What is the effect of the external auditor's skills on AIQ among the external auditors in the research sample?

### **1-2: The study importance**

The study examines the skills of the external auditor, which includes a set of professional, cognitive and behavioral skills necessary for any external auditor. The research sheds light on the effect of these skills in improving AIQ, which is one of the basic concepts in auditing. Also, one of its modern goals is emphasized by all relevant professional organizations or bodies, and the importance of the research lies in its modernity in the Arab and local arena

### **1-3: Research Objectives**

The research aims to:

1. Highlight the skills of the external auditor.
2. Identify the concept and indicators of AIQ.
3. Focus on classifying the four external auditor skills identified in the current research in terms of the research sample auditors.
4. Reveal the Impact of External Auditor's Skills on Improving AIQ Research Sample.

### **1-4: Research Hypotheses**

According to research model and the resulting relationships, there will be two hypotheses as follows:

1. There is no significant correlation at the significance level (0.05) between the external auditor's skills and AIQ
2. There is no significant effect relationship at the significance level (0.05) between the external auditor's skills and AIQ .

### **1-5: Research Population and Sample**

#### **First: Research Community**

The research community is external auditors working in audit firms and firms according to the bulletin issued by the Audit and Control Profession Council for the year 2024.

#### **Second: Research Sample**

The intentional sampling method is followed for external auditors working in audit firms and firms for the purpose of obtaining reliable answers in hypothesis testing.

#### **Second: the literature**

<b>1. ( Zahawi &amp; Mohammed, 2021)</b>	
<b>Title of the study</b>	The Effect of Using Information Technology on Improving the Skills of the External Auditor – An Empirical Study
<b>Objective of the study</b>	The research aims to show the effect of the use of information technology on improving the skills of the external auditor. In addition, it achieves the objectives of the research, the conceptual framework was crystallized and its hypothesis was tested through a random sample field study of 85 Algerian external auditors, where the data were collected by preparing a questionnaire and analyzing it by SPSS software.
<b>Conclusion s</b>	The study concluded found a significant and statistical influence of the use of information technology in improving mental and technical functional skills, as well as administrative organization skills External Auditor Algeria.
<b>2. (Al-Zamili, 2023)</b>	
<b>Title of the study</b>	Accounting Education and a Course in Developing Professional Skills for Graduates of the Department of Accounting – A Survey Study of a Sample of Faculty Members and Graduates of the Department of Accounting at the University of Al-Qadisiyah
<b>Objective of the study</b>	<ol style="list-style-type: none"><li>1. Explain the accounting education importance in the development of intellectual, technical, and behavioral skills.</li><li>2. Organize the auditor's work through an exploratory study of ideas.</li></ol>



<b>Conclusion s</b>	Accounting education helps to develop practical technical skills, intellectual skills and personal skills of accounting graduates, while accounting education in its current form does not help in terms of communication, organizational skills and business administration
<b>3.(Thabt,2016)</b>	
<b>Title of the study</b>	Auditor skills, traits and knowledge evidence from Tunisia (Reference Skills, Traits and Knowledge Evidence from Tunisia)
<b>Objective of the study</b>	This research explains auditors' skills, attributes, and knowledge that contribute to the ability to assess business risks. A questionnaire is prepared to collect data from the two practitioners listed in the table of Tunisian Chartered Accountants.
Conclusions	Skills, Traits, and Knowledge have been classified as the most important and a first group. The second cognitive skills include the ability to know what is appropriate, to make decisions, to solve problems, and to take responsibility.

## **Second: External Auditor Skills:**

There are many concepts about skills (competence) at work.

- Efficiency stems from a combination of experience and education, and requires constant maintenance of relevant professional, business and technical developments. Competence is the achievement of a level of knowledge and understanding that enables the external auditor to provide services seamlessly and maintain this level. (Al-Wahhab and Shehata, 2008:167)
- The professional competence of the auditor is defined by JARVIS as: sufficient specialized knowledge in the fields of auditing and accounting, skill in applying knowledge in different areas, situations and circumstances, as well as the conduct acquired by the external auditor from adequate training and education. Jarvis, 1983:55)
- Either the International Federation of Accountants (IFAC) through the International Accounting Education Standards Board (IAESB) in the International Accounting Education Standard (IES8) defined competence as: an individual being able to practice at work at a standard that is acceptable or reasonable in the work environment, and competence refers to the individual's performance of the tasks required to reach the required level and according to the required standard (IFAC, 2010:85).

## **Second: The skills that must be available in the external auditor.**

The external auditor must have a set of skills to achieve professional efficiency, which is an important factor in improving AIQ , briefly mentioned in the following:

### **2-1 Intellectual Skills (Mental Skills)**

These skills enable an individual to exploit mental activities such as thinking, understanding, and intelligence for optimal use and recall, and these skills are classified into six levels (comprehension, knowledge, analysis, classification, synthesis, and evaluation) ([www.fac.org.october,2003](http://www.fac.org.october,2003)). It is also defined as the skills that help the auditor in storming logical thinking and mental abilities to help in decision-making (Al-Hubaiti, 2003:8), or they are skills that help in drawing conclusions, predicting and solving practical problems that they face (Stark & Lower, 1998:25). Often these skills are the result of the general education that the external auditor receives during the school years, and the external auditor is considered to have intellectual (mental) skills if there is an ability to:

1. Identify, understand, organize and optimally apply appropriate sources of information, whether from electronic sources, individuals or printed materials;
2. Research, investigation, and analytical, economic, and logical thinking that enables others to know what to do and the ability to persuade them with evidence and arguments;
3. Identify and resolve thorny issues that may arise in unknown circumstances;
4. Ability to draw conclusions and make predictions. (Arabic) and Abu Fares, 2006:7)

### **2-2 Functional Skills (Technical)**

These skills enable the external auditor to know the accounting fundamentals and create practical knowledge that enables to improve performance (IFAC, 2019:15).

The external auditor can be considered functional and technical if he is able to:



1. Knowledge of applications that can be used to solve various accounting problems, such as the use of applications for mathematical or numerical preparation, whether in financial analysis, measurement or in the decision-making process, as well as the ability to use IT applications for preparation, such as Excel;
2. Using information systems as a technology and employing them in solving business and accounting issues;
3. Writing reports in a form and manner that is functionally and technically appropriate;
4. Familiarizing with and acting in accordance with legal and regulatory legislation, as they have a direct and substantial impact on accounting procedures, standards and practices. (Arabic) and Abu Fares, 2006: 8)

### **2.3 Personality and communication skills (behavioral skills)**

#### **2.3.1 Personality Skills:**

These skills can be developed through the auditor's education, refinement of his behavior and changing his attitudes, and the auditor can have personality skills if he is able to do the following: ( IFAC, 2019:19)

1. Deal with potential organizational shortcomings and problems, and know when to step in to help others or withdraw.
2. Self-learning, initiative and impact, i.e. having lifelong learning skills that enable them to possess the knowledge necessary to solve appropriate problems.
3. Ability to organize and complete work ahead of schedule, by selecting and prioritizing within available resources
4. Ability to cope, motivate others, and anticipate change.
5. Decision-making through the values of ethics and professional attitudes, provided that the auditor is characterized by honesty and confidentiality and does not give a misleading opinion or publish the secrets of his clients.
6. The element of intelligence requires professional caution, and if the auditor is not smart, he may get involved in some tricks. (Al-Arabi and Abu Fares, 2006:9)

#### **2.3.2 Communication Skills:**

These are the skills that enable the reviewer to work with others towards achieving the common goals and benefits of the organization, and enable him to convey and receive information while formulating and effectively formulating reasonable judgments and making decisions.

1. Negotiating well with others.
2. Working as a team.
3. Working and understanding with the intellectual differences and transparency of individuals.
4. Conclusion and negotiation of contracts, and the creation of solutions, everything that individuals learn through interconnected human relationships forms an accumulated culture towards innovation, and training develops innovative thinking.
5. Discussing and resolving conflicting situations efficiently, read and listen effectively, and organize overlapping information.
6. Presenting and discussing reports and defend their views through communication planning IFAC,2019:19).

#### **2.4 Organizational and Business Management Skills:**

Organizational skills and business management are considered part of the decision-making team. This enables the auditor to proceed in all its manifestations, and who plays a large and effective role in managing and developing an organizational outlook and broad expectations in the business world, and the auditor is able to:

1. Personnel and resource project management, strategic planning, and decision-making capacity.
2. Distribute and assign teamwork and organize and motivate individuals to develop it.
3. Good professional opinion and ability to lead the group towards achieving the goal. ( IFAC,2019:18)

#### **Third: Ways to develop the skills of the external auditor.**

**1-3Education:** It is through general education, and it means the general subjects of study such as (behavioral sciences, history, mathematics, statistics, quantitative data science, literature ... etc.), which are considered the basis for the acquisition of mental and personal skills, organizational skills, and communication skills. (Al-Arabi and Abu Faris, 2006: 13)

**2-3Accounting Education:** The development of accounting requires the development of accounting education, and ultimately it requires the introduction of professional accounting outputs that can meet the needs and requirements of accounting work. Through this, two approaches to accounting education appear: a traditional approach and a modern one (AAA,1993:185).

**3-3 Educational Experience:** It is one of the educational processes that consists of steps and parts that can be limited to a work and realize the relationship between what results and the work, and sense the impact of the work.



Auditors can benefit from experiences by acquiring skills and improving performance and various duties in the work environment.

**4.3 Development by Lifelong Education:** It is called professional continuous development, which is the activities through which the auditor. The abilities and skills are developed, by participating in conferences and courses, writing books in the professional field, writing technical articles, working and participating in technical committees, and emphasizing the role of educational courses for professional continuous development. (Al-Arabi and Abu Fares, 2006: 14)

**5.3 Professional Accounting Bodies :** Professional accounting bodies are a critical element in improving the knowledge, experience, skills and competence of their members. Professional accounting bodies in particular are the official bodies responsible for updating the knowledge and competence of accounting and auditing practitioners in general. ( AICPA,2014)

#### **Fourth: Quality of Accounting Information**

The issue of quality is a major concern for end users and for society as a whole because it influences economic decisions with a significant impact. This has been verified by corporate bankruptcies ( Parmalat, Enron , etc.), and the collapse of financial institutions ( Lehman Brothers, Fortis, etc.) and generally through the economic conditions which the recent economic recession cause (Tasios & Bekiaris, 2012)

Accounting quality is the property of the information contained in the financial reports that comply with the company's accounting policy and the applicable accounting systems to meet the needs of the users of accounting information. Therefore AIQ is the result of all accounting processes that appear in the company's financial reports. It is the main source of information for most categories of decision makers (Rudzoniene & Juozapaviute, 2013:18).

AIQ is represented by the legal, regulatory, professional and technical standards on which it is based, which are necessary in the preparation of financial statements, and these standards are summarized as follows: (Al-Nouri and Tamimi, 2018:58)

- **Legal Standards:** This is represented in the various laws and legislations that regulate economic units and provide an effective organizational structure controlling the performance of economic units according to the legal requirements that oblige economic units to adequately disclose their performance.
- **Supervisory Standards:** These examine and evaluate the extent of compliance with policies and procedures, in a way that facilitates the process of allocating resources to raise the efficiency of the economic unit, and increase the confidence of users of financial statements, which affects the enhancement of the positive supervisory role.
- **Professional Standards:** The various accounting and auditing standards issued by the accounting bodies and the Audit Bureau include management accountability by owners to verify their investments, which has led to the emergence of the need for integrity, honesty and trustworthy financial reporting.
- **Technical Standards:** The technical standard availability develops information quality, which in turn is reflected on AIQ , raises the confidence of shareholders, investors in the economic unit, increasing investment.

#### **Fifth: Factors affecting AIQ .**

AIQ is affected by(Hamida, 2018):

##### **1.5 Factors of the Accounting Environment :**

##### **The most important environmental affecting AIQ are:**

###### **1.1.5 Economic factors:**

The quality of the accounting information provided by financial reports varies by economic system. In a capitalist economy, financial reporting is important if the focus is on providing information appropriate to the users' needs, while in a socialist economy the information is directed at government planning and the central purpose of the auditors.

###### **2.1.5 Social factors:**

The qualitative accounting information are influenced by social values like the tendency to pay attention to confidentiality in financial statements and time.

###### **3.1.5 Legal Factors:**

Legal factors are a set of legal systems and rules that directly and indirectly affect the auditing and accounting profession and supervise its practice, with the emergence of joint stock companies separating companies from each other, and the ownership of the management has led to their subjection to tax and legal legislation.

###### **4.1.5 Cultural factors:**

The qualitative accounting information are the level of education and the status of professional organizations.

##### **5.2 Factors related to information:**



The availability of a number of characteristics and qualities affects the quality of financial reports to be judged in decision-making. This is because of the use of computers nowadays has affected AIQ, and the wide and rapid spread of the Internet, reducing the cost of producing and obtaining information and an increase in the volume of financial resources.

### **5.3 Report of the External Auditor:**

The External Auditor's Report is considered the basic basis for AIQ for financial reports by reviewing published reports, instilling confidence in its information. In addition, ensuring that the preparation and submission of financial reports has been done in accordance with the approved accounting standards and the requirements of the applicable laws.

### **Sixth: Sources of Accounting Information Quality.**

Financial statements are considered one of the outputs of the Accounting Information System. It is an important type of accounting reports, which is the main means through which information is communicated to external users, in accordance with International Accounting Standard No. (13), which consists of: (Al-Saffar, 2006:32)

### **1.6 Financial Statements:**

- Balance Sheet: This is called a statement of financial position and includes the liabilities, assets and equity of the company at a given moment
- Income Statement: This statement includes the company's business result of profit and loss.
- List of changes in ownership rights.
- Cash Flow Statement: The Cash Flow Statement includes investment, operating and financing activities, where the monetary position of the organization is determined at a given point in time.
- Important Accounting Policies, Changes and Other Clarifications: which contain the details of the financial statements from their previous preparations and the accounting methods adopted. Therefor, their interpretations belong to the Company, the correlation between the units and other explanatory information.

### **6.2 Report of the Auditor:**

The external auditor prepares and attaches the prepared financial statements, and the auditor clarifies his opinion in examining the statements, the accuracy of the information contained therein, and the extent to which they represent the real company for a specific financial period, as well as the extent to which the preparation of the statements is consistent with generally accepted accounting principles.

### **6.3 Report of the Board of Directors:**

The report usually begins with the company's annual report, and the board of directors gives shareholders a general idea of the company's activity during a specific financial period. It includes information about the company's production, financial and marketing status, sales volume, growth, development, projects completed by the company, and what it intends to accomplish during the next year.

### **Seventh: Accounting Information Quality Measures.**

The various accounting and auditing standards issued by the accounting bodies and the Audit Bureau on the accounting performance have emerged, which have highlighted management accountability by owners to verify their investments. This has led to the emergence of the need for fair and honest financial reporting while the measures of information quality are: (Al-Fadl and Noor, 2002:306)

**7.1. Accuracy:** AIQ can be expressed in the information accuracy degree, i.e. representing the past, present, and future, and the more accurate the information, the greater its quality and value in expressing historical facts or future expectations.

**7.2 Utility:** Utility consists has: accuracy of information and ease of use with many forms:

1. Formal utility: the extent to which the format of the information is compatible with the requirements of decision-making.
2. Time utility: It is the utility that provides information to decision users in a timely manner.
3. Spatial utility: easy access to information.
4. Evaluative and corrective utility: The ability of information to assess and correct the consequences of implementing a decision.

**7-3 Effectiveness:** effectiveness is the extent and degree of an economic unit achievement of its objectives by specific resources. Furthermore, the quality of information in effectiveness is the extent to which information achieves the goals of the company or decision maker using specific resources.

**7.4 Forecasting:** Forecasting is how current and past information is used to predict future events and results, and this information can be used in planning and decision-making.

**7.5 Efficiency:** Efficiency is defined according to the use of resources, i.e. achieving the company's objectives with the least possible use of resources, and applying the principle of information economics that aims to maximize the quality of information at the lowest possible costs and which should not exceed the value of the information.



### **Eighth: The Reflection of the External Auditor's Skills on AIQ .**

The auditor's skills are an effective tool in improving financial and accounting information, as the external auditor contributes to the detection of fraud, errors and forgery, and works to increase the effectiveness of the internal control system in the institution, to create added value for it, represented in increasing the effectiveness of the trust of stakeholders and users of financial statements to ensure and protect their rights. This is because the external auditor's method highlights the extent to which the validity, accuracy and integrity of the financial statements can be proven and the extent to which the results of the external auditor can be relied upon. This clarifies the pivotal role that the external auditor plays in improving the quality of the financial statements of the institution through the careful examination of its accounts as a professional, honest and competent person in his work, or who has no interest in influencing the truth of the studied financial statements, which enables him to confirm its credibility and reliance on audit assumptions and accounting principles, in addition to respecting the laws in force and making them reflect a comprehensive picture of the reality of the institution, as it is free of errors, fraud and forgery. This results in the term quality of accounting information, i.e., the integrity, correctness, and accuracy of such data. (Haddad, 2013:14)

The external auditor's report is considered a tool of pressure on the management to activate the accounting performance, which highlights these reports as a positive reflection in the institution's application of its guidelines regarding AIQ , and the most important thing that this information provides to users is the possibility of trusting and relying on the report published with the certificate of a neutral third party, which is the external auditor, who expresses his technical opinion on the credibility of the financial statements and confirms the soundness, correctness and accuracy of accounting information to ensure the quality of the financial statements effectively and thus activate the accounting performance of the institution. (Haddad, 2013:15)

The primary objective of the International Accounting Standards Board (IASB) is to establish high-quality standards for the creation of high-quality accounting information. To achieve this objective, the IASB defines qualitative features of accounting information that in turn increase the relevance, honesty representation, timeliness, comparability, comprehensibility, and verifiability of financial statements. The Committee emphasizes that financial statements must reflect the specific features, as defined in the conceptual framework, for the information provided to be useful (KythreotisK,2014:17).

For this reason, the availability of these characteristics in the accounting information provided in financial reports can help to improve AIQ and thus contribute to the achievement of its objective. (Al-Ani and Makaz, 2019)

### **Ninth: The Practical Aspect of the Research**

The researchers distributed (70) electronic questionnaires using the free (Google) forms and retrieved (67) forms, and (3) of them were excluded due to the lack of seriousness of the answer, i.e. a recovery rate of (97%), thus the forms became subject to analysis of (67) forms, which represent the total research sample of the research. The data were entered into the statistical program SPSS and the required results were obtained to achieve the research objectives.

#### **9-1: Independent Variable (External Auditor Skills (X)**

Table (1-1) The arithmetic mean, standard deviation, coefficient of difference and the relative importance of the removal of the variable (X)

Priority relative importance	Relative importance	Divergence coefficient	Standard deviation	Arithmetic mean	Dimension	Paragr
<b>The first</b>	79%	15%	0.591	3.94	Intellectual Mindfulness	X1
<b>Second</b>	76%	16%	0.620	3.81	Technical Functionality	X2
<b>Fourth</b>	73%	21%	0.771	3.67	Behavioral (personality, communication)	X3



<b>Third</b>	75%	19%	0.702	3.75	Regulatory and Business Management	X4
	74%	15%	0.542	3.59	The total values of the External Auditor Skill Axis ( X)	

From the numbers of the two researchers based on the outputs of the electronic calculator, the table shows that the highest relative importance was for dimension (X1) intellectual skill, second dimension (X2) technical functional skill, third dimension (X4) organizational skills and business management, and finally dimension (X3) personal behavioral and communication skills.

9-2: Dependent Variable (Quality of Accounting Information Y)

Table (1-2) Arithmetic mean, standard deviation, coefficient of difference and relative importance of the removal of variable (Y)

Priority relative importance	Relative importance	Divergence coefficient	Standard deviation	Arithmetic mean	Dimension	Paragra
<b>Second</b>	70%	20%	0.707	3.48	Accuracy Indicator	Y1
<b>The first</b>	75%	19%	0.710	3.73	Utility Index	Y2
<b>Third</b>	69%	18%	0.635	3.46	Effectiveness Index	Y3
<b>fifthly</b>	67%	23%	0.768	3.35	Prediction Indicator	Y4
<b>fourthly</b>	68%	20%	0.672	3.39	Efficiency Index	Y5
	67%	16%	0.556	3.37	Total values of the Accounting Information Quality Axis (Y)	

From the numbers of the two researchers based on the outputs of the electronic calculator, the above table shows that the highest relative importance was for the dimension (Y2) of the utility index, followed by the dimension (Y1) for the accuracy index, the third dimension (Y3) the effectiveness index, and the fourth dimension (Y5) for the efficiency index, and finally the dimension (Y4) for the prediction index.

9-3: Testing the Effect of External Auditor's Skills (X) on AIQ (Y)

Here, the researchers tested the following hypothesis:

- The null hypothesis  
HO: No significant effect of the two variables X and Y
- vs. the alternative hypothesis  
H1: There is a significant effect of the two variables X in Y

The results of the effect relationship are shown in the following table, which includes the function of X times Y.

**Table 1.4 Coefficient of determination of the value of the effect, the value of t , and its significance The effect of X over Y**



Impact parameter value	Calculated value	t-value	Corrected Identification Coefficient	Determination Coefficient R2	Calculated value	F	Morale Sig
.712	15.299		0.51	0.51	225.149		000b
External Auditor Skills X							
International Auditing Standards Y							

Prepared by the two researchers based on the outputs of the electronic calculator, the above table report that the value of the determination coefficient R2 was 0.51 and the corrected coefficient of determination was 0.51, which indicates that the model of the effect of X on Y explained 0.51 of the total deviations. The calculated value of the test of F was 225.149 is a statistically significant value based on its significance value of Sig, which was zero, and the value of the effect coefficient was 0.712 and the value of the test t. It was 15.299, which is a significant value at the significance level of 5%, so the null hypothesis is rejected and the alternative hypothesis is accepted, i.e., there is a direct statistically significant effect of the variable X on Y, meaning that increasing the value of X by one unit leads to an increase in the value of Y by 0.712.

## **TENTH: CONCLUSIONS AND RECOMMENDATIONS**

### **10.1: Conclusions**

1. There is no agreed model among researchers around the world for the indicators through which it is used to infer AIQ .
2. Intellectual skills came in the first place in the order of relative importance within the axis of external auditor skills (X), followed by technical job skills, then third organizational and business management skills, and finally personal behavioral and communication skills. This ranking indicates that the respondents classified intellectual skills as the most important skill for the external auditor, followed by the other three skills.
3. The indicators related to AIQ came within the (Y) axis. The first was the utility index, followed by the accuracy index, then the effectiveness index was third, the efficiency index was fourth, and finally the forecast index came. The ranking indicates that the respondents classified the utility index as the most important indicator of AIQ , then the other four indicators come.
4. The increase in the level of the external auditor's skills (X) by one unit leads to an increase in the level of AIQ (Y) by 0.712, i.e., the skills of the external auditor positively indicate AIQ , and this effect is as much as 0.71.

### **10.2: Recommendations**

1. The concerned authorities in the Audit and Control Profession Council should pay attention to the continuous development of external auditors' skills, especially intellectual, technical, and functional skills, as these ranked first in the classification of auditors in the research sample.
2. The concerned authorities in the profession should consider developing a model for accounting information quality indicators suitable for the local environment, to be adhered to by all external auditors in Iraq.
3. The concerned authorities in the audit profession in Iraq should focus on developing auditors' intellectual skills, as they had the greatest impact among the four skill categories on the quality and improvement of accounting information.
4. The concerned authorities in the profession in Iraq should take responsibility for preparing a manual (in booklet form) that includes the skills required of external auditors, distributing it to all external auditors in Iraq, and making it available to the public for review.

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