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THE ROLE OF JOINT AUDITING IN ENHANCING THE EFFICIENCY OF EXTERNAL AUDITING-A FIELD STUDY IN IRAQI AUDITING FIRMS AND COMPANIES

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Abstract:
The study aimed to determine the role of joint auditing in enhancing the efficiency of the audit process, by stating the role of joint auditing in (enhancing professional competence, enhancing adherence to ethical conduct rules, and planning the audit process). The descriptive analytical approach was adopted, with application to audit offices and companies subject to the supervision of the Iraqi Securities Commission. A questionnaire was distributed to a sample of (70) auditors from licensed audit companies and offices in Iraq, and (62) questionnaires were returned that were valid for statistical analysis. The SPSS statistical program was used to analyze the questionnaire , present descriptive statistics for the study variables based on arithmetic means and standard deviations, and test hypotheses using simple linear regression. The study found a statistically significant positive relationship between joint auditing and enhancing the quality of the audit process, through a statistically significant positive relationship between (joint auditing in enhancing professional competence, enhancing adherence to ethical conduct rules, and audit process planning) in Iraqi auditing firms and offices.

Keywords: Joint audit, professional competence, ethical conduct rules, auditing efficiency.

1. INTRODUCTION

1.1 Background

The world today is witnessing rapid developments in the business environment and financial markets, which has forced the auditing profession to keep pace with these developments to ensure the provision of credible and transparent financial reports, thereby enhancing the confidence of investors and stakeholders in the financial statements issued by companies, and reducing the existing expectations gap between what the auditor provides and what users of the financial statements expect.

Joint auditing is one of the methods of external auditing adopted by several countries, either compulsorily or voluntarily. It involves two audit firms carrying out the audit process and issuing a joint report in which the responsibility is shared between them. This enhances the accuracy of the report and reduces errors in the audit process, as well as providing an opportunity to exchange experiences and professional skills between the participating audit firms, and distributing workloads between them in a way that positively impacts the quality of professional performance.

The efficiency of the auditing process is one of the most prominent issues that concern researchers and practitioners in the field of accounting and auditing, as auditing offices and companies face increasing challenges related to time pressure, the complexity of the financial operations of the entities being audited, and the high expectations of the beneficiaries, which calls for searching for mechanisms and methods that contribute to raising the efficiency of the auditing process without compromising its quality.

In this context, and given the role that joint auditing can play in enhancing the professional competence of the auditor, strengthening adherence to professional conduct rules, and improving the audit planning process, this study came to highlight the role of joint auditing in enhancing the efficiency of the external audit process, through an applied field study on Iraqi auditing offices and companies subject to the supervision of the Iraqi Securities Commission.

1.2 Problem Study

The Professional Practice, Supervision and Auditing System No. 3 of 2000 did not address joint auditing. Due to the circumstances and challenges faced by Iraqi banks, the Central Bank of Iraq issued Resolution No. 9/M/167 dated

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which obligated Iraqi private banks to conduct joint audits starting from the final accounts for the fiscal ,2016/28/4 year 2016. Accordingly, the problem addressed in this study was identified to answer the main question
Does joint auditing play a role in enhancing the efficiency of external auditingThis leads to the following sub-questions

1- Does joint auditing contribute to enhancing the efficiency of the external audit process in terms of promoting professional competence.
2- Does joint auditing contribute to enhancing the efficiency of the auditing process in terms of compliance with professional conduct rules.
3- Does joint auditing contribute to enhancing the efficiency of the audit process from the perspective of audit planning.

1.3 Research Gap

Although prior studies have examined joint auditing from several angles – its effect on audit quality, earnings management, the expectations gap, and knowledge sharing – most of this evidence comes from Egyptian, Saudi, Taiwanese, and general Iraqi banking contexts, with only limited attention paid to how joint auditing affects the internal efficiency drivers of the audit process itself, namely professional competence, adherence to ethical conduct rules, and audit planning, taken together as an integrated set. Furthermore, empirical evidence specific to Iraqi audit offices and companies licensed by the Iraqi Securities Commission, as opposed to banks alone, remains scarce. This study addresses that gap by examining, through a field survey of Iraqi auditors, whether joint auditing enhances audit efficiency through these three specific dimensions simultaneously.

1.4 Research Objectives

Study objectives

The aim of this study is to demonstrate the role of joint auditing in the efficiency of the auditing process at Iraqi auditing firms and offices, through

1- Statement of the role of joint auditing in enhancing the efficiency of the external audit process from the perspective .of enhancing professional competence
2- Statement of the role of joint auditing in enhancing the efficiency of the audit process from the perspective of .commitment to professional conduct rules
3- Statement of the role of joint auditing in enhancing the efficiency of the audit process from the perspective of audit .planning

1.5 Research Importance / Significance

Importance of the study

The importance of this study is evident in several aspects, including:

- Scientific importance: It revolves around strengthening the Arabic library to enable researchers to benefit more in the field of auditing by studying the correlational relationship between joint auditing and the efficiency of .the external auditing proces
- Practical importance: ,This lies in studying the role of joint auditing in enhancing the efficiency of external auditing which in turn leads to increased confidence in the auditing profession in Iraq in general and auditing firms in .particular

2. LITERATURE REVIEW

2.1 Prior Studies

studied a sample of auditors working in audit firms in Nineveh Governorate. One hundred questionnaires were distributed to them to collect primary data. The study employed a descriptive-analytical approach, processing the data using SPSS software. The study concluded that joint auditing has more credibility than individual auditing. It also showed a statistically significant positive relationship between joint auditing and increased audit effectiveness. The study recommended the activation of the joint auditing mechanism in Iraqi audit firms as a means to improve the quality of financial reports and reduce the risks resulting from individual auditing.
Hegazy (2022) showed through a questionnaire distributed to a sample of auditors working in five international audit firms operating in the Egyptian market, 176 valid responses were received out of 250 distributed questionnaires. The study's results showed that joint auditing contributes to improving the quality of the audit process and ensures a more effective continuation of the client relationship compared to individual auditing. The study also indicated that the positive impact of joint auditing is further amplified when one of the Big Four firms partners with a local partner specializing in the client's industrial sector, thus combining international expertise with specialized local knowledge.

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Similarly , Hassoun and Zbein (2021) based their analysis on the opinions of a sample of auditors, obtaining the views of 160 auditors out of a target of 291. The study employed descriptive and inferential statistical methods to analyze the data. The study concluded that joint auditing has a statistically significant positive impact on narrowing the expectations gap between auditors and users of financial statements, in addition to its role in improving the quality of the audit process and the credibility of the resulting financial report. The study recommended encouraging regulatory bodies to adopt joint auditing as a mechanism to reduce the expectations gap.
The study of Aljaaidi, Bagais, and Alabdullatif (2021) was based on financial data of a sample of 32 Saudi energy companies listed on the Saudi Stock Exchange (Tadawul) during the period 2012-2019, using standard cross-sectional and time-based analysis methods for aggregated data. The study found a statistically significant positive relationship between audit efficiency and board activity, where board activity contributes to enhancing the efficiency of the audit process by monitoring the performance of external auditors. The study also showed that other governance mechanisms such as audit committees have a complementary role in supporting this relationship.
A study by Duh, Knechel, and Lin (2020) examined the effect of knowledge sharing among auditors within a single firm on audit outcomes based on field data from 22 audit firms in Taiwan.. They discovered that the exchange of professional knowledge and experience among auditors is statistically significantly and positively correlated with audit quality and efficiency. This exchange helps reduce audit time and enhances auditors' capability to identify errors and misrepresentations. The researchers suggested that audit firms should establish effective internal systems for knowledge management and experience sharing amongst their teams.

2.2 Theoretical Framework
Theoretical framework of the research
First: The concept of joint auditing
Joint auditing is one of the methods of external auditing, having been implemented since the 1930s. In Denmark, it was mandatory from 1930 to 2004, after which it was deregistered and made optional. Additionally, companies listed on the French stock exchange have been required to conduct joint audits since 1966 (Hassoun et al., 2022). Numerous studies and research papers by academic researchers have addressed joint auditing, defining it as the auditing of a single client's financial statements by two or more audit firms. A key characteristic of joint auditing is the issuance of a single report and the execution of a single audit, with the audit work divided among the firms based on a joint plan ,Al-Hayali), 2023) The researcher believes that joint auditing is the distribution of auditing tasks between two .independent offices that issue a single report with joint responsibility

Second: The objectives and importance of joint auditing
,Joint auditing aims to achieve a balance in the division of labor among the parties involved in the joint audit process from preparing the audit plan and gathering audit evidence to writing the audit report. This is done to improve the audit process by combining the expertise of the auditors involved in the joint audit, avoiding problems arising from the .audit firm's limited time during peak periods, and increasing the confidence of the parties benefiting from the audit
The importance of joint auditing is evident in improving the value of realizable earnings based on more reasonable estimates, especially in countries that rely on joint auditing compared to those that do not. (Ibrahim et al., 2020)
The researcher agrees with the importance of joint auditing in reducing errors and enhancing the efficiency of the .auditing process

Third: The mechanism for implementing the joint audit
The joint audit process is carried out through three forms, depending on whether its application is mandatory or optional. Several forms of applying this method have emerged, including having the joint audit conducted by one of theBig Four audit firms the joint audit being carried out by one of ;the Big Four audit firms and one non-Big Four firm and the joint audit being carried out by two ;non-Big Four firms (Attia, 2022) .
The researcher supports combining one of the Big Four companies with another from the non-Big Four to merge .expertise and achieve higher efficiency

Fourth: The concept of audit efficiency
Audit efficiency is one of the most vital issues today, as audit firms face the challenge of achieving the efficiency that ensures their continued market presence. Efficiency means the firm's ability to direct its available resources toward achieving the greatest possible results with the least possible waste (Ghadban, 2017), and it is represented by the economic relationship between available resources and achieved results (Badawi, 2022). The researcher believes that the main goal of auditing is to achieve the best outputs from the available inputs, and that a decrease in outputs .compared to inputs means a lack of auditing efficiency

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Fifth: Factors that contribute to achieving audit efficiency

Achieving an efficient audit process is not easy, as several factors contribute to its effectiveness. Some factors relate to the auditor themselves, while others relate to the entity being audited. These contributing factors include

1- The professional competence of the auditor is defined as their ability to perform the tasks Professional competence of the audit process with accuracy and diligence, in accordance with the established principles and standards that . aim to judge the quality of the auditor's evidence for their work(Ardhani , 2019)
2- Adherence to professional conduct rules Auditors' adherence to professional conduct rules during the audit process .leads to improved performance and increased public and beneficiary satisfaction(Yeni, et al., 2017)
3- Audit planning Before agreeing to an audit, the auditor must study the audit planning procedures. Audit planning involves planning the scope of the audit based on its size and complexity, as well as the auditor's experience and knowledge of the subject matter. (Ghalib, 2009) As indicated in International Standard on Auditing (ISA) 300 (Planning for the Audit of Financial Statements), the auditor is required to undertake these procedures at the beginning of the audit process. (International Federation of Accountants, 2023).

The researcher believes that the auditor's independence and professional competence are among the most important .factors that improve the efficiency of the auditing process

Sixth: The relationship between joint auditing and audit efficiency

,Joint auditing was proposed by the European Commission for its role in improving auditor efficiency and independence and reducing market concentration by encouraging the emergence of smaller audit firms(Al-Jajawi et al., 2022)) Joint auditing increases the reliability of financial reports, reduces the market concentration of audits, increases the independence of auditors and increases the probability of discovering material misstatements (for example, poor recording of financial statements) due to the presence of another auditor. It also increases the ability of the auditor to detect misstatements and affects the intention of the auditor in reporting them. (Ibrahim et al., 2020) The researcher believes that joint auditing reduces the error rate and increases the quality of the report through the exchange of expertise between auditing offices.

2.3 Research Gap

The literature review shows that studies such as Hegazy (2022) and Al-Sarai (2023) focused on audit quality and earnings management outcomes of joint auditing, while Habambam and Dahdouh (2022) examined professional skepticism rather than joint auditing itself, and Duh, Knechel, and Lin (2020) studied knowledge sharing within a single firm rather than between two joint auditors. None of these studies jointly tested professional competence, ethical conduct compliance, and audit planning as parallel channels through which joint auditing enhances efficiency within the same research model. This divergence in focus, combined with the limited number of studies conducted specifically on Iraqi audit offices and companies rather than banks, justifies the need for the present study.

3. Hypotheses study

Main hypothesis There is a statistically significant relationship between joint auditing and audit efficiency. The following sub-hypotheses stem from this main hypothesis

1- There is a statistically significant relationship between joint auditing and professional competence as a factor .in enhancing the efficiency of external auditing
2- There is a statistically significant relationship between joint auditing and adherence to professional conduct .rules as a factor in enhancing the efficiency of external auditing
3- There is a statistically significant relationship between joint auditing and audit planning as a factor in enhancing .the efficiency of external auditing

4. METHODOLOGY

4.1 Research Design

a. **Study methodology,** The descriptive analytical approach was adopted to reach accurate results that can be expressed and interpreted objectively, as this approach is based on comparison, interpretation and evaluation to .reach appropriate results and recommendations
b. **Scope of the study**
   - Spatial boundaries Employees in Iraqi auditing firms and offices
   - Time limits The study was conducted during the year 2023

4.2 Population and Sample

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The study population consists of Iraqi auditing offices and companies accredited by the Iraqi Securities Commission during the year 2023, numbering 25, and the study sample consists of offices and companies specializing in auditing the accounts of Iraqi banks, numbering 37

4.3 Data Collection Tool

Field study

a. Research tool

The study dealt with analyzing the opinions of the study sample through a questionnaire designed for the purposes The number of questionnaires distributed was (70) **.** the study sample of the study, which was distributed to questionnaires. The questionnaires were collected, and (62) questionnaires were returned. The results were analyzed and the hypotheses were tested using the SPSS statistical program , version twenty-four, at a significance . level of 0.05

4.4 Variables

The study is built around one independent variable and one dependent variable, the latter measured through three sub-dimensions. The independent variable is joint auditing. The dependent variable is audit efficiency, operationalized through three sub-dimensions measured by the questionnaire: (1) professional competence, (2) adherence to professional conduct rules, and (3) audit planning. Each dimension was measured using a set of Likert-scale items, and the overall audit efficiency score was derived from the combined responses across all three dimensions, as reflected in Tables 6 through 9 of the descriptive statistics.

4.5 Statistical Methods / Tools

b. Statistical methods used

(SPSS) (version 24) was used to analyze the collected data. A number of descriptive and inferential statistical .measures and tests were also used that suited the study hypotheses and served its objectives These are the arithmetic mean, which is the most famous, common and widely used measure of central tendency, and the standard deviation, which is characterized by its frequent use and validity in many cases within the measures of dispersion. Cronbach's alpha was used to measure the reliability of the questionnaire, and the hypothesis was .tested using simple linear regression

5. RESULTS AND DISCUSSION

5.1 Descriptive Statistics

a. Questionnaire reliability test

Cronbach's Alpha coefficient to measure the internal consistency between its statements. The value of**Cronbach's Alpha** coefficient ranges between (0-1), and for the scale to be reliable, the minimum value of the coefficient must .not be less than (0.60)

Table No. (1) Test Results**Cronbach's Alpha**

axis	**Cronbach's alpha**
First dimension The role of joint auditing in enhancing professional competence	0.758
The second dimension The role of joint auditing in compliance with rules and professional conduct	0.792
Third dimension The role of joint auditing in planning the audit process	0.798
Fourth dimension Audit efficiency	0.814

Source Prepared by the researcher based on SPSS **program outputs**

The table above shows the results of the**Cronbach's Alpha coefficient analysis** for each dimension of the questionnaire related to the study variables. The values were greater than 0.6, which can be considered a good value for internal consistency and acceptable for statistical analysis purposes. The responses of the sample members can be .relied upon to derive results related to the study population

b. **Analysis of the characteristics of the study sample**

The demographic data of the sample members was described as (educational qualification, years of experience, job .(position

1- Distribution of the research sample according to academic qualification

The following table shows the analysis of the research sample's characteristics according to academic qualification

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Table No. (2) Analysis of the characteristics of the study sample according to academic qualification

Academic qualification	PhD	Master's	University leave	total
repetition	5	8	49	62
Percentage	%8.1	%12.9	%79	%100

Source Prepared by the researcher based on SPSS **program outputs**

We note from the previous table that 79% of the sample members hold a university degree, followed by 12.9% who hold a master's degree, and followed by 8.1% who hold a doctorate, which reflects the good educational level in response to the requirements of work. This is due to the researcher's desire to reach the opinions of highly qualified .individuals in the sample

2- Distributing the research sample according to years of experience

The following table shows the analysis of the research sample's characteristics according to years of experience

Table No. (3) Analysis of the characteristics of the study sample according to years of experience

Years of experience	(5-9Y)	(10-14Y)	(+15Y)	the total
repetition	8	34	20	62
Percentage	%12.9	%54.8	%32.3	%100

Source Prepared by the researcher based on SPSS **program outputs**

Regarding years of experience, we note from the previous table that the most frequent observations were from 10 to years, at 54.8% of the sample, followed by those with 15 years or more of experience at 32.3%, and in third place 14 .came those with 5 to 9 years of experience at 12.9%

3- Distributing the research sample according to job position

The following table shows the analysis of the research sample's characteristics according to job location

Table No. (4) Analysis of the characteristics of the study sample according to job position

Job site	Audit Manager	Chief Auditor	Auditor	the total
repetition	1	10	51	62
Percentage	%1.6	%16.1	%82.3	%100

Source Prepared by the researcher based on SPSS **program outputs**

We note from the previous table that 82.3% of the sample are auditors, followed by 16.1% of lead auditors, followed .by 1.6% of audit managers

4- Distributing the research sample according to professional qualifications

The following table shows the analysis of the research sample's characteristics according to job location

Table No. (5) Analysis of the characteristics of the study sample according to job position

Job site	Arab Certified Public Accountant	CMA	CPA	Other	the total
repetition	41	4	3	14	62
Percentage	%66.1	%6.5	%4.8	%22.6	%100

Source Prepared by the researcher based on SPSS program outputs

We note from the previous table that 66.1% of the sample members hold the Arab Certified Public Accountant certificate, followed by 22.6% who hold other professional certificates, represented by the Local Certified Public Accountant, followed by 6.5% who hold theCMA certificate .

c. Descriptive statistics for the study variables

Descriptive statistics include the values of both the arithmetic mean and the standard deviation of the questionnaire items and of the total for each axis to arrive at the relative importance of each, where the dividing line between high and medium importance was considered to be the mean value of 3 as the neutral value according to the five-point .Likert scale

Table No. (6) Descriptive Statistics on the Role of Joint Auditing in Enhancing Professional Competence

N	Paragraph	5	4	3	2	1	$\bar{x}$	S	result
1	Joint auditing offers the benefit of multiple disciplines by combining the diverse	15	40	4	3	0	4.0806	0.70823	High approval

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	specializations and skills of the participating .auditors								
2	Joint auditing provides the ability to analyze .better and offer deeper insights into risks	13	43	1	5	0	4.0323	0.74587	High approval
3	Each auditor exercises due professional care as a result of each auditor's familiarity with the .work of the other auditor	12	46	4	0	0	4.1290	0.49535	High approval
4	Participating in the audit process leads to increased qualification of individuals preparing .audit evidence	18	43	1	0	0	4.2742	0.48483	Very high approval
5	Each office tries to prove its professional competence compared to the other office in order to maintain the relationship with the .client	32	30	0	0	0	4.5161	0.50382	Very high approval
The role of joint auditing in enhancing professional competence		62					4.2065	0.37976	Very high approval

Source Prepared by the researcher based on SPSS **program outputs**

.The arithmetic mean for the entire axis was 4.20, with a very high level of agreement and a standard deviation of 0.37 Therefore, those surveyed .All statements received high levels of agreement, exceeding the arithmetic mean of 3.4 agreed in their judgment of the content of these statements, indicating the agreement of the sample members with ,Thus, joint auditing contributes to enhancing the professional competence of the auditor . the statements of this axis .from the point of view of the sample members

Table (7) Descriptive Statistics on the Role of Joint Auditing in Compliance with Professional Conduct Rules

N	Paragraph	5	4	3	2	1	$\bar{x}$	S	Result
1	Joint auditing, through obtaining multiple independent assessments, enhances the .credibility of audit reports	24	38	0	0	0	4.3871	0.49106	Very high approval
2	,Joint auditing provides transparent .accurate, and impartial reporting	20	38	4	0	0	4.2581	0.57075	Very high approval
3	Having more than one auditing firm reinforces adherence to professional conduct rules, out of fear of errors .occurring in the audit process	25	37	0	0	0	4.4032	0.49455	Very high approval
4	Due to the joint audit, it is difficult for the client to exert pressure on both offices .simultaneously	25	37	0	0	0	4.4032	0.49455	Very high approval
The role of joint auditing in compliance with rules and professional conduct		62					4.3629	0.41409	Very high approval

Source Prepared by the researcher based on SPSS **program outputs**

.The arithmetic mean for the entire axis was 4.36, with a very high level of agreement and a standard deviation of 0.41 Therefore, those surveyed .All statements received high levels of agreement, exceeding the arithmetic mean of 3.4 agreed in their judgment of the content of these statements, indicating the agreement of the sample members with Thus, joint auditing contributes to strengthening the commitment of participating auditors . the statements of this axis .to ethical conduct rules, from the point of view of the sample members

Table (8) Descriptive Statistics on the Role of Joint Auditing in Audit Process Planning

N	Paragraph	5	4	3	2	1	$\bar{x}$	S	Result
1	Joint auditing contributes to the planning of the audit process through an agreement	12	43	6	1	0	4.0645	0.59701	High approval

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	between two audit firms on the audit .methodology								
2	The audit work is divided between the two offices, each according to its expertise and .knowledge of the client's specialization	25	37	0	0	0	4.4032	0.49455	Very high approval
3	Joint auditing provides enhanced independence for the auditor as a result of the work being distributed between the two .firms	31	31	0	0	0	4.5000	0.50408	Very high approval
The role of joint auditing in planning the audit process		62					4.3226	0.38158	Very high approval

Source Prepared by the researcher based on SPSS **program outputs**

.The arithmetic mean for the entire axis was 4.32, with a very high level of agreement and a standard deviation of 0.38 Therefore, those surveyed .All statements received high levels of agreement, exceeding the arithmetic mean of 3.4 agree in their judgment of the content of these statements, indicating the agreement of the sample members with the Thus, joint auditing contributes to planning the audit process from the point of view of the . statements of this axis .sample members

Table (9) Descriptive Statistics of Audit Efficiency

N	Paragraph	5	4	3	2	1	$\bar{x}$	S	Result
1	Increased audit efficiency resulting from the distribution of work between the two offices	13	45	1	3	0	4.0968	0.64553	High approval
2	Distributing audit work between two or more offices allows for a focus on specific .tasks, leading to improved audit efficiency	15	47	0	0	0	4.2419	0.43175	Very high approval
3	The differing scientific knowledge between two or more offices leads to information the sharing, which contributes to efficiency of .the auditing process	12	49	0	1	0	4.1613	0.48565	High approval
4	The difference in professional experience between two or more auditing firms contributes to the efficiency of the auditing .process	25	37	0	0	0	4.4032	0.49455	Very high approval
5	Distributing the work between two or more offices reduces the time required for the audit process, thus increasing the efficiency .of the audit	31	31	0	0	0	4.5000	0.50408	Very high approval
6	When conducting a joint audit, each audit firm strives to exercise due diligence in its ,audit procedures to protect the client thereby contributing to increased audit .efficiency	16	43	1	2	0	4.1774	0.61469	High approval
7	There is difficulty in assigning two or more audit firms, which enhances the credibility of the audit process and results in improved .audit efficiency	16	41	0	5	0	4.0968	0.76200	High approval
Auditing efficiency		62					4.2396	0.37376	Very high approval

Source Prepared by the researcher based on SPSS **program outputs**

.The arithmetic mean for the entire axis was 4.23, with a very high level of agreement and a standard deviation of 0.37 Therefore, those surveyed .All statements received high levels of agreement, exceeding the arithmetic mean of 3.4 agree in their judgment of the content of these statements, indicating the agreement of the sample members with the

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Thus, joint auditing contributes to enhancing auditing efficiency from the point of view of the . statements of this axis .sample members

5.2 Hypothesis Testing Results

a. Testing the main hypothesis

There is a statistically significant relationship between joint auditing and audit efficiency. The following hypotheses stem from this

For the purpose of testing the hypothesis, a simple linear regression test was conducted to test the effect between .joint auditing as an independent variable and auditing efficiency as a dependent variable

Table No. (10) Statistical Significance of Testing the Relationship Between Joint Auditing and Audit Efficiency

Model	R	R2	Adjusted R2	Std. Error of the Estimate
1	0.782 [a]	0.612	0.591	0.23890

Source Prepared by the researcher based on SPSS **program outputs**

.The table above shows the value of the correlation coefficient **R** which shows that there is a very ,equals (0.782) ,and the coefficient of determination is (0.591) , strong correlation between joint auditing and audit efficiency . audit efficiency of the changes in (%59.1) joint auditing explains meaning that

Table (11) Statistical Significance of Testing the Explanatory Power of Variance of the Study Model

ANOVA [a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	5.211	3	1.737	30.436	0.000 [b]
	Residual	3.310	58	0.057		
	Total	8.521	61			

Source Prepared by the researcher based on SPSS **program outputs**

The table above shows the analysis of variance through which the statistical significance of the explanatory power of the model can be determined using theF statistic which is ,(30.436) and the significance of the arithmetic significance , (**si g** which is less than the significance of the standard significance ,(0.000(sig=0.05) which confirms the statistical , significance of the linear regression model from a statistical standpoint, meaning that the model is significant and .suitable for statistical analysis

of Joint Auditing on Audit Efficiency Table (12) Statistical Significance of the Study Model for the Impact

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
	(Constant)	0.272	0.451		0.603	0.549
1	Joint auditing and audit efficiency	0.630	0.098	0.644	6.434	0.000

Source Prepared by the researcher based on SPSS **program outputs**

The table above indicates the following

is statistically significant, and the statistical significance that came out as (joint audit and audit efficiency) The(0.000) .is also smaller than (0.05), which proves the validity of the hypothesis

there is a statistically significant positive relationship between joint auditing and the efficiency of the **,Therefore** .auditing process

b. Testing the first sub-hypothesis

There is a statistically significant relationship between joint auditing and professional competence as a factor in .enhancing the efficiency of external auditing

For the purpose of testing the hypothesis, a simple linear regression test was performed, with joint auditing as the .independent variable and professional competence as the dependent variable

Table No. (13) Statistical Significance of Testing the Relationship Between Joint Auditing and Enhancing Professional Competence

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Model	R	R2	Adjusted R2	Std. Error of the Estimate
1	0.408 [a]	0.166	0.153	0.34406

Source Prepared by the researcher based on SPSS **program outputs**

It is clear from the table above that the value of the correlation coefficientR which shows that there is a ,is (0.408) and that the coefficient ,moderate correlation between joint auditing and the enhancement of professional competence explains (15.3%) of the changes in the contribution of joint auditing of determination is (0.153), meaning that . professional competence

Table(14)Statistical Significance of Testing the Explanatory Power of Variance of the Study Model

ANOVA [a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.419	1	1.419	11.984	0.001 [b]
	Residual	7.103	60	0.118		
	Total	8.521	61			

Source Prepared by the researcher based on SPSS **program outputs**

The table above shows the analysis of variance through which the statistical significance of the explanatory power of the model can be determined using theF statistic which is ,(11.984) and the significance of the arithmetic significance , (sig which is less than the significance of the standard significance ,(0.001(sig=0.05) which confirms the statistical , significance of the linear regression model from a statistical standpoint, meaning that the model is significant and .suitable for statistical analysis

of Joint Auditing on Enhancing Professional Table (15) Statistical Significance of the Study Model for the Impact Competence

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
	(Constant)	2.550	0.490		5.206	0.000
	enhancing Joint auditing and professional competence	0.402	0.116	0.408	3.462	0.001

Source Prepared by the researcher based on SPSS **program outputs**

The table above indicates the following

is statistically significant, according to the calculated (joint audit and professional competence enhancement) Thet value which is (3.462), and the statistical significance, which came in at ,(0.000) is less than (0.05), which proves the , .validity of the hypothesis

The regression equation appears as follows

$$y = 2.550 + 0.402\ X1$$

Therefore, there is a statistically significant positive relationship between joint auditing and professional .competence as a factor in enhancing the efficiency of external auditing

c. Testing the second sub-hypothesis

There is a statistically significant relationship between joint auditing and adherence to ethical conduct rules as a factor .in enhancing the efficiency of external auditing

For the purpose of testing the hypothesis, a simple linear regression test was performed, with joint auditing as the .independent variable and adherence to ethical conduct rules as the dependent variable

Table No. (16) Statistical Significance of Testing the Relationship Between Joint Auditing and Adherence to Ethical Conduct Rules

Model	R	R2	Adjusted R2	Std. Error of the Estimate
1	0.496 [a]	0.246	0.233	0.32730

Source Prepared by the researcher based on SPSS **program outputs**

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The table above shows that the value of the correlation coefficientR which shows that there is an average ,is (0.496) and that the coefficient of determination is ,correlation between joint auditing and adherence to ethical conduct rules .explains (23.3%) of the changes in adherence to ethical conduct rules joint auditing meaning that ,(0.233)

Table(17)Statistical Significance of Testing the Explanatory Power of Variance of the Study Model

ANOVA [a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2.094	1	2.094	19.544	0.000 [b]
	Residual	6.428	60	0.107		
	Total	8.521	61			

Source Prepared by the researcher based on SPSS **program outputs**

The table above shows the analysis of variance through which the statistical significance of the explanatory power of the model can be determined using theF statistic which is ,(19.544) and the significance of the arithmetic significance , (sig which is less than the significance of the standard significance ,(0.000(sig=0.05) which confirms the statistical , significance of the linear regression model from a statistical standpoint, meaning that the model is significant and .suitable for statistical analysis

Joint Auditing on Adherence to Ethical Conduct Table (18) Statistical Significance of the Study Model for the Effect of Rules

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
	(Constant)	2.288	0.443		5.158	0.000
	Joint auditing and adherence to ethical conduct rules	0.447	0.101	0.496	4.421	0.000

Source Prepared by the researcher based on SPSS **program outputs**

The table above indicates the following

is statistically significant, according to the calculated (joint auditing and adherence to ethical conduct rules) Thet value of (4.421) and the statistical significance of(0.000) is less than (0.05) as well, which proves the validity of the .hypothesis

The regression equation appears as follows

$$y = 2.288 + 0.447\,X1$$

Therefore, there is a statistically significant positive relationship between joint auditing and adherence .to professional conduct rules as a factor in enhancing the efficiency of external auditing

d. Testing the third sub-hypothesis

There is a statistically significant relationship between joint auditing and audit planning as a factor in enhancing the .efficiency of external auditing

For the purpose of testing the hypothesis, a simple linear regression test was performed for the joint audit test as an .independent variable and the audit planning process as a dependent variable

Table No. (19) Statistical Significance of Testing the Relationship Between Joint Auditing and Audit Process Planning

Model	R	R2	Adjusted R2	Std. Error of the Estimate
1	0.746 [a]	0.557	0.550	0.25082

Source Prepared by the researcher based on SPSS **program outputs**

It is clear from the table above that the value of the correlation coefficientR which shows that there is a ,is (0.746) ,and that the coefficient of determination is (0.550) ,strong correlation between joint auditing and audit planning . audit planning explains (55%) of the changes that occur in joint auditing meaning that

Table(20)Statistical Significance of Testing the Explanatory Power of Variance of the Study Model

ANOVA [a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.747	1	4.747	75.456	0.000 [b]
	Residual	3.775	60	0.063		
	Total	8.521	61			

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Source Prepared by the researcher based on SPSS **program outputs**

The table above shows the analysis of variance through which the statistical significance of the explanatory power of the model can be determined using theF statistic which is ,(75.456) and the significance of the arithmetic significance , **(sig** which is less than the significance of the standard significance ,(0.000(**sig =** 0.05) which confirms the statistical , significance of the linear regression model from a statistical standpoint, meaning that the model is significant and .suitable for statistical analysis

Joint Auditing on Audit Process Planning Table (21) Statistical Significance of the Study Model for the Impact of

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
	(Constant)	1.080	0.365		2.956	0.004
	Joint audit and audit planning	0.731	0.084	0.746	8.687	0.000

Source Prepared by the researcher based on SPSS **program outputs**

The table above indicates the following

is statistically significant, according to the calculated (joint audit and audit planning) Thet value of (8.687), and the statistical significance of(0.000).is less than (0.05), which proves the validity of the hypothesis

The regression equation appears as follows

$$y = 1.080 + 0.731\, X1$$

Therefore, there is a statistically significant positive relationship between joint auditing and audit .planning as a factor in enhancing the efficiency of external auditing

5.3 Discussion of Findings

The results of the hypothesis testing were as follows

1- There is a statistically significant positive relationship between joint auditing and the efficiency of the auditing .process
2- There is a statistically significant positive relationship between joint auditing and professional competence as .a factor in enhancing the efficiency of external auditing
3- There is a statistically significant positive relationship between joint auditing and adherence to professional .conduct rules as a factor in enhancing the efficiency of external auditing
4- There is a statistically significant positive relationship between joint auditing and audit planning as a factor in .enhancing the efficiency of external auditing

6. CONCLUSION

This study set out to examine the role of joint auditing in enhancing the efficiency of external auditing among Iraqi auditing offices and companies subject to the supervision of the Iraqi Securities Commission. Based on responses from 62 auditors, the findings confirm a statistically significant positive relationship between joint auditing and overall audit efficiency, and this relationship holds consistently across all three dimensions examined: professional competence, adherence to professional conduct rules, and audit planning. These results indicate that joint auditing is not merely a formal compliance mechanism but an active contributor to how efficiently auditors in Iraq are able to perform their work, supporting the theoretical expectation that combining the expertise and oversight of two audit firms strengthens the overall quality and reliability of the audit process. The study therefore adds empirical support, from an Iraqi context specifically, to the broader international literature affirming the value of joint auditing as a tool for enhancing audit efficiency.

7. RECOMMENDATIONS

Under of theabove results, the researcher recommends the following

1- The joint audit application promotes the exchange of experiences and skills in a way that enables cooperation .between auditors with diverse expertise, thus improving the quality of the audit process
2- Recognizing the importance of joint auditing in saving time and resources and reducing the time and effort .spent in the auditing process
3- .Relying on joint auditing is important because of its effectiveness in detecting errors and fraud
4- Having more than one auditor involved in the audit process can help enhance transparency and trust in the .audit process
5- Having more than one auditor involved in the audit process can help reduce the risk of pressure on the auditor .by management

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6- Ensuring the auditor's independence by providing a second perspective based on the participation of two or .more firms in the audit process

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